

# City of Lincoln, Nebraska

## Single Audit Reports

August 31, 2022



**City of Lincoln, Nebraska**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended August 31, 2022**

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# City of Lincoln, Nebraska

## Schedule of Expenditures of Federal Awards

### Year Ended August 31, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Grant Number / Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Pass-Through State Department Of Health And Human Services:				
Special Supplemental Nutrition Program for Women, Infants & Children	10.557	52200-Y3	\$ (305)	
Special Supplemental Nutrition Program for Women, Infants & Children	10.557	FY 2021	162,194	
Special Supplemental Nutrition Program for Women, Infants & Children	10.557	FY 2022	1,033,066	\$ -
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Direct Programs:				
Multifamily Housing Service Coordinators (Mahoney Manor)	14.191	MFSC189856-01-04	25,866	
Multifamily Housing Service Coordinators (Mahoney Manor)	14.191	MFSC189856-01-05	39,240	
Multifamily Housing Service Coordinators (Burke Plaza)	14.191	MFSC189855-01-03	16,172	
Multifamily Housing Service Coordinators (Burke Plaza)	14.191	MFSC189855-01-04	33,419	-
CDBG Entitlement Grants Cluster:				
Community Development Block Grant	14.218	B-19-MC-31-0001	1,172,412	
Community Development Block Grant	14.218	B-20-MC-31-0001	16,641	
COVID-19 Community Development Block Grant	14.218	B-20-MW-31-0001	235,222	
COVID-19 Community Development Block Grant	14.218	B-20-MW-31-0001	416,768	416,768
Community Development Block Grant	14.218	B-21 MC-31-0001	1,388,756	183,505
Community Development Block Grant	14.218		11,577,032	-
Total CDBG Entitlement Grants Clusters			14,806,831	600,273
Emergency Solutions Grant Program	14.231	E19-MC-31-0002	-	-
Emergency Solutions Grant Program	14.231	E20-MC-31-0002	154,631	154,631
Emergency Solutions Grant Program	14.231	E21-MC-31-0002	71,316	71,316
COVID-19 Emergency Solutions Grant Program	14.231	E20-MW-31-0001	161,806	135,403
COVID-19 Emergency Solutions Grant Program	14.231	E20-MW-31-0001	72,428	64,742
COVID-19 Emergency Solutions Grant Program	14.231	E20-MW-31-0001	824,641	824,641
			1,284,822	1,250,733
HOME Investment Partnerships Program	14.239	* M-18-MC-31-0202	78,646	
HOME Investment Partnerships Program	14.239	* M-19-MC-31-0202	378,809	
HOME Investment Partnerships Program	14.239	* M-20-MC-31-0202	23,981	
HOME Investment Partnerships Program	14.239	* M-21 MC-31-0202	396,599	40,462
HOME Investment Partnerships Program	14.239	*	9,817,795	-
			10,695,830	40,462
Continuum of Care Program	14.267	NE0073L7D021906	23,738	23,738
Continuum of Care Program	14.267	NE0136L7D021900	63,862	63,861
Continuum of Care Program	14.267	NE0059L7D022009	27,506	27,506
Continuum of Care Program	14.267	NE0073L7D022007	32,409	32,409
			147,515	147,514
Youth Homelessness Demonstration Program	14.276	NE0143Y7D021900	12,506	12,506
Fair Housing Assistance Program - State and Local	14.401	FF207K217017	44,653	
Fair Housing Assistance Program - State and Local	14.401	FF207P217017	10,223	
Fair Housing Assistance Program - State and Local	14.401	FEOI210016	79,424	-
			134,300	-
Lead Hazard Reduction Demonstration Grant Program	14.905	NELHD0444-20	(4,698)	
Lead Hazard Reduction Demonstration Grant Program	14.905	NELHD0444-20	187,470	-
			182,772	-
Pass-Through State Department of Economic Development: Community Development Block Grant (Neighborhood Stabilization Program)	14.228	092N40	79,502	-
			79,502	-
Total U.S. Department Of Housing And Urban Development			27,458,775	2,051,488
<b>U.S. DEPARTMENT OF INTERIOR</b>				
Pass-Through State Historical Society:				
Historic Preservation Fund Grants-in-Aid	15.904	19/20	24,500	
Historic Preservation Fund Grants-in-Aid	15.904	20/21	9,750	-
			34,250	-
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Direct Programs:				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0149	40,670	-
			40,670	-
Public Safety Partnership and Community Policing Grants	16.710		58,608	
Public Safety Partnership and Community Policing Grants	16.710		23,350	-
			81,958	-
Equitable Sharing Program	16.922	NB0550100	21,196	-
			21,196	-
Pass-Through Nebraska Department Of Roads: Project Safe Neighborhood	16.609		13,324	-
			13,324	-
Pass-Through State Commission On Law Enforcement And Criminal Justice: Edward Byrne Memorial Justice Assistance Grant Program (JAG Formula)	16.738	2019-DI-BX-0617	133,174	
Edward Byrne Memorial Justice Assistance Grant Program (JAG Formula)	16.738	102-2022-DA3007	63,293	-
			196,467	-
Crime Victim Assistance	16.575	102-2020-VA1018	180,438	-
			180,438	-
Total U.S. Department Of Justice			534,053	-

# City of Lincoln, Nebraska

## Schedule of Expenditures of Federal Awards

### Year Ended August 31, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Grant Number / Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF LABOR</b>				
Pass-Through State Department Of Labor:				
WIA/WIOA Cluster:				
WIOA Adult Program	17.258	2020	\$ 215,082	\$ 215,082
WIOA Adult Program	17.258	2022	173,485	
WIOA Dislocated Workers Formula Grants	17.278	2020	180,574	
WIOA Youth Activities	17.259	2020	353,092	
WIOA Youth Activities	17.259	2020	95,810	
Total WIA/WIOA Cluster			<u>\$ 1,018,043</u>	<u>\$ 215,082</u>
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.260	2022	132,849	-
Total U.S. Department Of Labor			<u>1,150,892</u>	<u>215,082</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Direct Programs:				
Federal Transit Cluster:				
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	* NE-90-0103	111,472	
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	* NE-2017-005	12,670	
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	* NE-2021-005	1,523,520	
Federal Transit: Formula Grants (FTA Grant 19-20)	20.507	*	37,762	
Federal Transit: Formula Grants (FTA Grant 20-21)	20.507	*	345,420	
Federal Transit: Formula Grants (FTA Grant 21-23)	20.507	*	1,725,670	
COVID-19 Urbanized Area Formula	20.507	* NE-2020-010	1,500,187	
COVID-19 Urbanized Area Formula	20.507	* NE-2020-010-02	1,830,715	
Bus and Bus Facilities Program (Section 5339 CNG Fueling Station & Electric Charging Units)	20.526	* NE-2022-010	299,858	
Bus and Bus Facilities Program (Sec. 9 Capital)	20.526	* NE-2021-014	1,731,355	
Bus and Bus Facilities Program (Sec. 9 Capital)	20.526	* NE-2012-010	2,228,641	
Pass-Through Nebraska Department Of Roads:				
Federal Transit: Formula Grants (Transit Planning)	20.507	* RTP-C990 (020)	152,114	
Total Federal Transit Cluster			<u>11,499,384</u>	-
Pass-Through Nebraska Department Of Roads:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction (Planning)	20.205	HPR-PL1(59)	300,152	
Highway Planning and Construction (Planning)	20.205	HPR-PL1(60)	55,230	
Highway Planning and Construction (27th & Fairfield Bridge over Salt Creek & "O" Street & Sun	20.205	LCLC-5231(15)	1,219,338	
Highway Planning and Construction (56th & Yankee Hill Road)	20.205	HSIP-5241(6)	432,246	
Highway Planning and Construction (Randolph, Capitol Pkwy to So. 40th Rehab)	20.205	LCLC-5224(1)	271,424	
Highway Planning and Construction (N. 84th St. & US Hwy 6)	20.205	HSIP-5249(9)	118,554	
Total Highway Planning and Construction Cluster			<u>2,396,944</u>	-
Formula Grants for Rural Areas and Tribal Transit (Lancaster County Rural Transit)	20.509	RPT-C551(222)(22/23)	87,946	87,946
Section 5339 Low No - Electric Bus Replacement & Capital Purchases	20.519	NE-2022-017	889,687	
Section 5339 Low No - Electric Bus Replacement & Capital Purchases	20.519	NE-2022-010	1,496,444	2,386,131
Highway Safety Cluster:				
State and Community Highway Safety	20.600	4021-22-33-01	11,087	
State and Community Highway Safety	20.600	402-21-27-34	1,457	
State and Community Highway Safety (North Bottoms Alcohol)	20.600	4021-22-12-01	10,220	
State and Community Highway Safety (Memorial Day Wkd High Visibility)	20.600	402-22-27-35	7,609	
State and Community Highway Safety (ALERT Training)	20.600	402-21-25-06	2,786	
State and Community Highway Safety (Click It or Ticket)	20.600	402-22-05-31	5,808	
State and Community Highway Safety	20.600	4021-22-12-17	3,637	
State and Community Highway Safety (Red Light)	20.600	402-22-27-10	4,944	
State and Community Highway Safety (School Zones)	20.600	402-22-27-09	5,231	
State and Community Highway Safety (School Zones)	20.600	402-22-27-58	5,550	
State and Community Highway Safety (Speeding)	20.600	402-22-27-44	4,092	
State and Community Highway Safety	20.600	4021-22-12-44	3,288	
State and Community Highway Safety (Click It or Ticket)	20.600	402-22-05-55	9,933	
State and Community Highway Safety (DWI Detail)	20.600	4021-22-12-36	3,712	
National Priority Safety Programs	20.616	405B-14-12-03	2,495	
National Priority Safety Programs (DRE Training)	20.616	405D-22-04-09	6,832	
National Priority Safety Programs	20.616	405D-22-04-11	1,421	
National Priority Safety Programs (DRE Training)	20.616	405D-22-04-12	5,347	
National Priority Safety Programs (DRE Training)	20.616	405D-22-51-11	1,941	
National Priority Safety Programs (North Bottoms)	20.616	405D-22-51-32	8,340	
National Priority Safety Programs (DRE Training)	20.616	405D-22-51-48	7,679	
Total Highway Safety Cluster			<u>113,409</u>	-
Total U.S. Department of Transportation			<u>16,483,814</u>	-
<b>DEPARTMENT OF THE TREASURY</b>				
Direct Programs:				
Equitable Sharing Program	21.016		1,277,301	1,277,301
COVID-19 Emergency Rental Assistance Program	21.023	* ERA0391	3,415,974	
COVID-19 Emergency Rental Assistance Program	21.023	* ERA0391	805,684	
COVID-19 Emergency Rental Assistance Program	21.023	* ERA2 E0110	1,587,304	
COVID-19 Emergency Rental Assistance Program	21.023	* ERA2 E0110	155,073	
COVID-19 Emergency Rental Assistance Program	21.023	* ERA 2101197006	20,130,673	26,094,708
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	15,621,148	709,285
Pass-Through State Department Of Health And Human Services:				
COVID-19 Coronavirus Relief Fund	21.019		7,725	
COVID-19 Coronavirus Relief Fund	21.019		249,202	-
Pass-Through State Library Commission:				
HN ARP Grant	21.167	ZSO-283150-21*	3,289	3,289
Total Department of the Treasury			<u>43,253,373</u>	<u>709,285</u>

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards

# City of Lincoln, Nebraska

## Schedule of Expenditures of Federal Awards

### Year Ended August 31, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Grant Number / Pass-Through Entity Identifying Number	Total Federal Expenditures		Passed Through to Subrecipients
<b>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b>					
Direct Programs:					
Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	30.002	EEC45310021C0042	\$ 20,859	\$ 20,859	\$ -
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>					
Pass-Through State Library Commission:					
Grants to States (Net Lender Contract)	45.310	LS-246174-OLS-20	1,785		
Grants to States (Net Lender Contract)	45.310	LS-249974-OLS-21	1,721		
Grants to States (Net Lender Contract)	45.310	LS-250223-OLS-21	174,074	177,580	-
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					
Direct Program:					
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements - Haymarket Area	66.818	97786901.000	2,324	2,324	-
Pass-Through State Department Of Environmental Quality:					
Performance Partnership Grants	66.605	A92107	19,185		
Performance Partnership Grants	66.605	FY 2022	99,523	118,708	-
Surveys, Studies, Research, Investigations, Demonstrations, And Special Purpose Activities Relating to the Clean Air Act	66.034	DO 24094	14,044	14,044	-
Surveys, Studies, Research, Investigations, Demonstrations, And Special Purpose Activities Relating to the Clean Air Act	66.034	FY 2023	10,365	10,365	-
Total U.S. Environmental Protection Agency				145,441	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
Direct Program:					
Food and Drug Administration Research (Retail Food Safety)	93.103	FY 2021	44,740		
Food and Drug Administration Research (Retail Food Safety)	93.103	FY 2022	(6,769)	37,971	-
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498		28,491		
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498		33,873	62,364	-
Pass-Through State Department Of Health And Human Services:					
Special Programs for the Aging Title III, Part D: Disease Prevention and Health Promotion Services	93.043	NGA 58040-Y3-III-D	26,540	26,540	-
Aging Cluster:					
COVID-19 Special Programs for the Aging Title III, Part B: Grants for Supportive Services and Senior Centers (CARES Act)	93.044		37,202		
Special Programs for the Aging Title III, Part B: Grants for Supportive Services and Senior Centers	93.044	NGA58040-Y3-III-B	207,031		164
Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	NGA 58040-Y3-III-C1	677,205		27,418
Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	NGA 58040-Y3-III-C2	161,724		11,400
Special Programs for the Aging Title III, Part C: Nutrition Services (HDC5)	93.045	NGA 58040-Y3	151,295		
Nutrition Services Incentive Program (Commodities)	93.053	NGA 51703-Y3	106,891		31,996
Total Aging Cluster				1,341,348	70,978
National Family Caregiver Support, Title III, Part E	93.052	NGA 58040-Y3-III-E	150,354	150,354	-
Public Health Emergency Preparedness	93.069	FY 2021	(8,590)		
Public Health Emergency Preparedness	93.069	FY 2022	251,285		
Public Health Emergency Preparedness	93.069	FY 2023	34,558	277,253	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	DO 23503	(2)		
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	FY 2021	5,230		
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	FY 2022	5,195	10,423	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	FY 2021	18,756		
Injury Prevention and Control Research and State and Community Based Programs	93.136	FY 2022	47,652	66,408	-
Community Programs to Improve Minority Health Grant Program	93.137	FY 2022	707,269	707,269	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	FY 2021	5,553		
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	FY 2022	10,330	15,883	-
Immunization Cooperative Agreements (NE Immunization Action Plan)	93.268	56942 Y3	(401)		
Immunization Cooperative Agreements (Flu Clinic)	93.268	FY 2021	(301)		
Immunization Cooperative Agreements (Hepatitis B)	93.268	50311-Y3	(246)		
Immunization Cooperative Agreements (Hepatitis B)	93.268	56188 Y3	(130)		
Immunization Cooperative Agreements (Hepatitis B)	93.268	62774 Y3 DO26696	11,523		
Immunization Cooperative Agreements (Hepatitis B)	93.268	62774 Y3 DO26696	1,447		
COVID-19 Immunization Cooperative Agreements (COVID Vaccine)	93.268	FY 2022	672,040		
COVID-19 Immunization Cooperative Agreements (COVID Vaccine)	93.268	FY 2023	47,736		
COVID-19 Immunization Cooperative Agreements (COVID Vaccine)	93.268	FY2022	(133,139)		
Immunization Cooperative Agreements (NE Immunization Action Plan)	93.268	FY 2022	57,692		
Immunization Cooperative Agreements (NE Immunization Action Plan)	93.268	FY 2023	9,128	665,349	-
Epidemiology and Laboratory Capacity for Infectious Diseases (West Nile Virus)	93.323	FY 2022	913		
Epidemiology and Laboratory Capacity for Infectious Diseases (West Nile Virus)	93.323	FY 2021	9,712		
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (Contact Tracing)	93.323	FY 2021	142,387	153,012	-
Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	93.332	FY 2022	40,806	40,806	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	FY 2022	37,183	37,183	-
Refugee and Entrant Assistance Program (Health Screening)	93.566	EO 93572	(2,797)		
Refugee and Entrant Assistance Program (Health Screening)	93.566	FY 2021	5,349		
Refugee and Entrant Assistance Program (Health Screening)	93.566	FY 2022	114,397	116,949	-

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards

# City of Lincoln, Nebraska

## Schedule of Expenditures of Federal Awards

### Year Ended August 31, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Grant Number / Pass-Through Entity Identifying Number	Total Federal Expenditures		Passed Through to Subrecipients
Assisted Outpatient Treatment	93.997	FY 2022	\$ 38,940	\$ 38,940	\$ -
CCDF Cluster:					
COVID-19 Child Care and Development Block Grant	93.575		500		
COVID-19 Child Care and Development Block Grant	93.575		5,500		
COVID-19 Child Care and Development Block Grant	93.575		5,550		
COVID-19 Child Care and Development Block Grant	93.575		5,550		
COVID-19 Child Care and Development Block Grant	93.575		10,000		
COVID-19 Child Care and Development Block Grant	93.575		48,000		
COVID-19 Child Care and Development Block Grant	93.575		2,075		
COVID-19 Child Care and Development Block Grant	93.575		65,500		
COVID-19 Child Care and Development Block Grant	93.575		3,500		
COVID-19 Child Care and Development Block Grant	93.575		3,500		
COVID-19 Child Care and Development Block Grant	93.575		1,471		
Child Care and Development Block Grant	93.575	53336	5,819		
Total CCDF Cluster				156,965	-
Foster Care Title IV-E (FFPSA)	93.658	51343 Y3 EO 94125	(1,797)		
Foster Care Title IV-E (FFPSA)	93.658	FY 2021	36,109		-
Foster Care Title IV-E (FFPSA)	93.658	FY 2022	173,572	207,884	-
Social Services Block Grant (SSBG)	93.667	Sept 2021-March 2022	6,329		
Social Services Block Grant (SSBG)	93.667	April 2022-August 2022	4,934	11,263	-
Preventive Health and Health Services Block Grant Funded Solely with Prevention and Public Health Funds	93.758	FY 2021	1,467		
Preventive Health and Health Services Block Grant Funded Solely with Prevention and Public Health Funds	93.758	FY 2022	9,000	10,467	-
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	FY 2021	61,816		
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	FY 2021	284,003	345,819	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	FY 2021	10,021		
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	FY 2022	76,783	86,804	-
HIV Care Formula Grants (HIV-Linkage to Care)	93.917	55070 Y3 DO 23754			-
HIV Prevention Activities Health Dept Based (HIV Testing)	93.940	53036 Y3 DO 23096	(4,725)		
HIV Prevention Activities Health Dept Based (HIV Testing)	93.940	FY 2021	6,726		-
HIV Prevention Activities Health Dept Based (HIV Testing)	93.940	FY 2022	16,617	18,618	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	52718 Y3 EO 94055	561		
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	FY 2021	15,087		-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	FY 2022	26,693	42,341	-
Preventive Health and Health Services Block Grant (Oral Health Access)	93.991	FY 2021	4,659		
Preventive Health and Health Services Block Grant (Oral Health Access)	93.991	FY 2022	12,814		
Preventive Health and Health Services Block Grant (Safe Kids Injury Prevention)	93.991	DO 20599	7,391		
Preventive Health and Health Services Block Grant (Safe Kids Injury Prevention)	93.991	DO 22616	15,961		
Preventive Health and Health Services Block Grant (GIS-Walkability)	93.991	2B01DP009036-10	1,202	42,027	-
Total U.S. Department Of Health And Human Services				4,670,240	70,978
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>					
Pass-Through Nebraska State Patrol:					
High Intensity Drug Trafficking Areas Program	95.001	20HD02	9,420		
High Intensity Drug Trafficking Areas Program	95.001	21HD02	40,955	50,375	-
<b>DEPARTMENT OF HOMELAND SECURITY</b>					
Direct Programs:					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2018-CA-00052	69,243		
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2019-CA-00-085	23,187		
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2020-CA-00-066	128,874		
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2018-CA-USR-0017	597,411		
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2021-CA-00032	1,148,896		155,369
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2018-CA-USR-0017	35,789	2,003,400	-
Staffing for Adequate Fire and Emergency Response	97.083	EMW-2017-FH-00486	474,445	474,445	-
Pass-Through Nebraska Emergency Management:					
COVID-19 Disaster Grants - Public Assistance	97.036	4521DR-NE (4521DR)	5,861		-
COVID-19 Disaster Grants - Public Assistance	97.036	FIPS # 000-UL2L4-00	246,683	252,544	-
Total Department of Homeland Security				2,730,389	155,369
Total Federal Expenditures				\$ 97,904,996	\$ 3,202,202

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**CITY OF LINCOLN, NEBRASKA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2022**

**REPORTING ENTITY**

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the City of Lincoln, Nebraska (the City) under programs of the federal government for the year ended August 31, 2022. The City for purposes of the Schedule, includes all funds of the City as defined in Note 1 of the Notes to the Financial Statements, including Lincoln Electric System, Lincoln Water System, and Lincoln Wastewater System. Lincoln Electric System (LES) operates on a calendar year basis for reporting purposes as opposed to the August 31 fiscal year basis of the City. As a result, the amounts included in the City’s August 31, 2022, basic financial statements for LES are audited amounts as of and for the year ended December 31, 2021. The information in this schedule is presented in accordance with the 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). Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements. Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

**BASIS OF ACCOUNTING**

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable regulatory guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance. Federal awards provided to subrecipients are treated as expenditures when paid to the subrecipient.

**PASS-THROUGH AWARDS**

The City receives certain federal awards in the form of pass-through awards. Such amounts received as pass-through awards are specifically identified on the Schedule.

**MAJOR PROGRAMS**

In accordance with the Uniform Guidance, major programs are determined using a risk-based approach. Programs in the accompanying Schedule denoted with an asterisk (\*) are determined by the independent auditor to be major programs.

**FEDERAL LOANS OUTSTANDING**

The federal loan programs listed subsequently are administered directly by the City and balances and transactions relating to these programs are included in the City basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding, at August 31, 2022, consist of:

<b>Assistance Listing #</b>	<b>Program Name</b>	<b>Outstanding Balance as of August 31, 2022</b>
14.218	Community Development Block Grant	\$11,801,000
14.228	Community Development Block Grant - Neighborhood Stabilization Program	80,000
14.239	HOME Investment Partnership Program	9,777,000

New loans included in the Schedule totaled \$1,294,000, \$0, and \$705,000, for Assistance Listing numbers 14.218, 14.228, and 14.239, respectively.



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**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**

**Independent Auditor's Report**

The Honorable Mayor and Members of the City Council  
City of Lincoln, Nebraska

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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Lincoln, Nebraska (City), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 28, 2023, which contained an "Emphasis of Matter" paragraph regarding a change in accounting principle.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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.

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

***Report on Compliance and Other Matters***

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



***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**FORVIS,LLP**

Lincoln, Nebraska  
March 28, 2023



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**Report on Compliance for Each Major Federal Program,  
Report on Internal Control over Compliance,  
Report on Schedule of Expenditures of Federal Awards  
Required by the Uniform Guidance**

**Independent Auditor's Report**

The Honorable Mayor and Members of the City Council  
City of Lincoln, Nebraska

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Federal Program***

We have audited the City of Lincoln, Nebraska's (the City) 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 City's major federal programs for the year ended August 31, 2022. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

***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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 City 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 City'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 City's federal programs.

### ***Auditor's Responsibilities 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 City'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 GAAS, *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 City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 City'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 City'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 City'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.

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 Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Lincoln, Nebraska (the City) as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated March 28, 2023, which contained unmodified opinions on those financial statements and contained an emphasis of matter paragraph regarding a change in accounting principles. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 basic 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**FORVIS,LLP**

Lincoln, Nebraska  
May 5, 2023

**City of Lincoln, Nebraska**  
**Schedule of Findings and Questioned Costs**  
**Year Ended August 31, 2022**

**Section I – Summary of Auditor’s Results**

*Financial Statements*

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:  
 Unmodified       Qualified       Adverse       Disclaimer
  
2. Internal control over financial reporting:  
Significant deficiency(ies) identified?       Yes       None reported  
Material weakness(es) identified?       Yes       No
  
3. Noncompliance material to the financial statements noted?       Yes       No

*Federal Awards*

4. Internal control over major federal awards programs:  
Significant deficiency(ies) identified?       Yes       None reported  
Material weakness(es) identified?       Yes       No
  
5. Type of auditor’s report issued on compliance for major federal program(s):  
 Unmodified       Qualified       Adverse       Disclaimer
  
6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)?       Yes       No

**City of Lincoln, Nebraska**  
**Schedule of Findings and Questioned Costs - Continued**  
**Year Ended August 31, 2022**

7. Identification of major federal programs:

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
14.239	HOME Investment Partnerships Program
20.507 / 20.526	Federal Transit Cluster
21.023	COVID-19 Emergency Rental Assistance Program
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

8. Dollar threshold used to distinguish between Type A and Type B programs: \$2,937,150.

9. Auditee qualified as a low-risk auditee?  Yes  No

**City of Lincoln, Nebraska**  
**Schedule of Findings and Questioned Costs - Continued**  
**Year Ended August 31, 2022**

**Section II – Financial Statement Findings**

<b>Reference Number</b>	<b>Finding</b>
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No matters are reportable.

**City of Lincoln, Nebraska**  
**Schedule of Findings and Questioned Costs - Continued**  
**Year Ended August 31, 2022**

**Section III – Federal Award Findings and Questioned Costs**

<b>Reference Number</b>	<b>Finding</b>
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No matters reportable.



**City of Lincoln, Nebraska**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended August 31, 2022**

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
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No matters are reportable.