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, 2024

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE

Table of Contents

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, 2024, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements, and have issued our report thereon dated October 31, 2024. 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 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.

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Crosslin, PLLC

Nashville, Tennessee
October 31, 2024

CROSSLIN
CERTIFIED PUBLIC ACCOUNTANTS

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, 2024. 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 $253,360,905 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2024. 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, 2024.

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.

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.

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, 2024, 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, 2024, 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 and reported on separately the financial statements of the Hospital Authority, Metropolitan Transit Authority, and the Convention Center Authority.

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.

Crosslin, PLLC

Nashville, Tennessee
October 31, 2024, except for Compliance
and Internal Control Over Compliance, as
to which the date is March 27, 2025

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2024

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
NATIONAL ENDOWMENT FOR THE ARTS					
Passed Through Tennessee Arts Commission:					
Major Cultural Institution 23	45.025	31625-14538	07-01-2023 to 06-15-2024	$ 1,271	$ -
Total Program	45.025			1,271	-
Direct Program:					
Our Town 21-23	45.024	LETTER	07-01-2021 to 06-30-2023	45,000	-
Total Program	45.024			45,000	-
Total National Endowment for the Arts				46,271	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES					
Passed Through Tennessee State Library and Archive					
Library Services 24	45.310	LS-249989-OLS-22	07-01-2024 to 06-30-2025	10,000	-
Total Program	45.310			10,000	-
Total Institute of Museum and Library Services				10,000	-
U.S. DEPARTMENT OF AGRICULTURE					
Passed Through Tennessee Department of Health					
Women, Infant and Children (WIC) 21-24	10.557	GG-22-72294	07-01-2021 to 06-30-2024	5,018,079	-
Total Program	10.557			5,018,079	-
Passed Through Tennessee Department of Human Services					
Child and Adult Care Food Program - At Risk Supper, Metro Public Schools	10.558	00101	10-01-2023 to 09-30-2024	1,403,664	-
Child and Adult Care Food Program & NAZA HS 22-23	10.558	Sponsor ID #00049	10-01-2023 to 09-30-2024	1,217,299	-
Total Program	10.558			2,620,963	-
Child Nutrition Cluster					
Passed Through Tennessee Department of Human Services					
Summer Food Service Program FY23	10.559	Sponsor ID #00049	06-01-2023 to 07-31-2023	848,241	-
Summer Food Service Program- Breakfast & Lunch, Metro Public Schools	10.559	00101	05-30-2024 to 06-28-2024	1,123,557	-
Total Program	10.559			1,971,799	-

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, 2024

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Education					
MNPS NSLP Supply Chain Assistance - 4th Round	10.555	SFA 190	10-01-2022 to 09-30-2024	137,185	-
Federal Direct MNPS Nutrition Svc Commodities	10.555	SFA 190	07-01-2023 to 06-30-2024	346,417	-
National School Lunch & Breakfast Program - Metro Public Schools - Commodity Stores	10.555	SFA 190	07-01-2023 to 06-30-2024	574,073	-
National School Lunch & Breakfast Program - Metro Public Schools - Food Supplies Stores	10.555	SFA 190	07-01-2023 to 06-30-2024	1,182,167	-
National School Lunch Program - Metro Public Schools	10.555	SFA 190	07-01-2023 to 06-30-2024	27,908,550	-
Federal Direct MNPS Nutrition Svc Commodities	10.555	SFA 190	07-01-2023 to 06-30-2024	2,517,545	-
Total Program	10.555			32,665,938	-
Direct Program:					
National School Breakfast Program - Metro Public Schools	10.553	SFA 190	07-01-2023 to 06-30-2024	12,186,502	-
Total Program	10.553			12,186,502	-
Passed Through Tennessee Department of Education					
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	SFA 190	10-01-2023 to 06-30-2024	639,249	-
Total Program	10.582			639,249	-
Total Child Nutrition Cluster				47,463,488	-
Total U.S. Department of Agriculture				55,102,530	-
U.S. DEPARTMENT OF DEFENSE					
Direct Program					
ROTC USAF FY22	12.357	N/A	07-01-2021 to 06-30-2022	60,738	-
ROTC ARMY FY22	12.357	N/A	07-01-2021 to 06-30-2022	235,104	-
Total Program	12.357			295,842	-
Total U.S. Department of Defense				295,842	-
CENTER FOR DISEASE CONTROL (CDC)					
Passed Through Tennessee Department of Health					
High Impact Area Substance Misuse Epidemic Response 22 - 23	93.136	GG-23-76036	09-01-2022 to 08-31-2023	72,201	-
Public Safety Partnerships in High Impact Areas 24-25	93.136	GG-24-81271	09-01-2023 to 08-31-2024	1,735,348	-
Total Program	93.136			1,807,549	-
Passed Through Tennessee Department of Health					
Cities Readiness Initiative	93.069	GG-23-76084	07-01-2022 to 06-30-2027	124,038	-
Public Health Emergency Preparedness 23-27	93.069	GG-23-76084	07-01-2022 to 06-30-2027	563,764	-
Total Program	93.069			687,802	-

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Health					
Hospital Preparedness Program	93.889	GG-23-76084	07-01-2022 to 06-30-2027	70,286	-
Total Program	93.889			70,286	-
Direct Program					
Strengthening US Public Health Infrastructure, Workforce and Data Systems 23-28 - Foundational	93.967	5 NE11OE000029-02-00	12-01-2022 to 11-30-2027	248,398	-
Strengthening US Public Health Infrastructure, Workforce and Data Systems 23-28 - Foundational	93.967	5 NE11OE000029-02-00	12-01-2022 to 11-30-2027	36,189	-
Strengthening US Public Health Infrastructure, Workforce and Data Systems 23-28	93.967	1 NE11OE000029-01-00	12-01-2022 to 11-30-2027	535,518	-
Strengthening US Public Health Infrastructure, Workforce and Data Systems 23-28	93.967	1 NE11OE000029-01-00	12-01-2022 to 11-30-2027	53,772	-
Total Program	93.967			873,877	-
Total Center for Disease Control				3,439,514	-
U.S. DEPARTMENT OF ENERGY					
Direct Program					
EECBG- Historic Courthouse Energy Retrofit to Reduce Energy Consumption and Costs	81.128	SE0000144	10/01/2023 to 09-30-2025	36,410	-
Total Program	81.128			36,410	-
Total of U.S. Department Of Energy				36,410	-
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES					
Passed Through Tennessee Department of Health					
A Step Ahead	93.558	N/A	11-17-2021 to 10-31-2024	125,645	-
Total Program	93.558			125,645	-
Passed Through Tennessee Department of Health					
TN Breast And Cervical Screening Program 24	93.898	GG-24-79365	07-01-2023 to 06-30-2024	334,225	-
Total Program	93.898			334,225	-
Passed Through Tennessee Department of Health					
Community Health Access And Navigation In Tennessee (C.H.A.N.T) 22-23	93.944	GG-22-71250	07-01-2021 to 06-30-2023	383,884	-
Community Health Access And Navigation In Tennessee (C.H.A.N.T) 22-23	93.944	GG-22-71250	07-01-2021 to 06-30-2023	(1,643,952) (a)	-
Community Health Access And Navigation In Tennessee (C.H.A.N.T) 24	93.944	GG-24-78298	07-01-2023 to 06-30-2024	373,962	-
Total Program	93.944			(886,105)	-
Passed Through Tennessee Department of Health					
Family Planning 23-27	93.217	GG-23-74035	07-01-2022 to 06-30-2027	86,954	-
Total Program	93.217			86,954	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2024

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Health					
Health Promotion Services 21-24	93.991	GG-21-65715	07-01-2020 to 06-30-2024	177,912	-
Total Program	93.991			177,912	-
Passed Through Tennessee Department of Health					
COVID 19 - Public Health Emergency Preparedness & Crisis Response 24-26	93.354	GG-24-83400	07-01-2023 to 07-31-2026	895,704	-
Total Program	93.354			895,704	-
Passed Through Tennessee Department of Health					
Tobacco Use Prevention Services 20-25	93.305	GG-20-65648	04-01-2020 to 04-30-2025	69,474	-
Total Program	93.305			69,474	-
Passed Through Tennessee Department of Health					
Tuberculosis Control Prevention Outreach Services 24	93.116	GG-24-79682	07-01-2023 to 06-30-2024	278,936	-
Total Program	93.116			278,936	-
Passed Through Tennessee Department of Human Services					
Community Service Block Grant (CSBG) 22-24	93.569	Z23-49110	10-01-2022 to 09-30-2024	1,160,345	-
Community Service Block Grant (CSBG) 24-25	93.569	Z24-49110	10-01-2023 to 09-30-2025	56,791	-
Total Program	93.569			1,217,136	-
Direct Program					
CDC Cooperative Agreement	93.079	NU87PS004358	08-01-2021 to 07-31-2024	803,884	-
Total Program	93.079			803,884	-
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	1,010,448	-
Parental Assistance Court 22 Amend 2	93.563	70037 Amend 2	07-01-2023 to 06-30-2024	265,119	-
Total Program	93.563			1,275,567	-
Passed Through Tennessee Housing Development Agency					
Low Income Home Energy Assistance Program (LIHEAP) 22-23	93.568	LIHEAP 22-10	09-01-2022 to 08-31-2023	986,536	-
Low Income Home Water Assistance Program (LIHWAP) 22-23	93.568	LIHWAP 22-10	01-01-2022 to 09-30-2023	1,514,373	-
Low Income Home Energy Assistance Program (LIHEAP) 23-25	93.568	LiHEAP	10-01-2023 to 09-30-2025	4,963,887	-
Low Income Home Energy Assistance Program (LIHEAP) Supplemental	93.568	LiHEAP	10-01-2022 to 09-30-2024	2,227,710	-
Direct Program					
COVID 19- THDA COVID-19 Rent Relief Program 22-24	93.568	CVRR	07-01-2022 to 12-31-2023	179,512	-
Total Program	93.568			9,872,017	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2024

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Aging Cluster					
Passed Through Greater Nashville Reg. Council					
GNRC Nutrition 24	93.044	2426-21	07-01-2023 to 06-30-2024	911,686	-
Total Program	93.044			911,686	-
Total Aging Cluster				911,686	-
Passed Through Tennessee Department of Justice					
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	98,220	-
Medical Examiner Cooler Expansion Project 22-24	93.323	GG-22-76303	03-01-2022 to 06-30-2024	310,770	-
Passed Through Tennessee Department of Education					
COVID 19 -Epidemiology & Laboratory Capacity	93.323	N/A	07-01-2022 to 06-30-2023	(58,638)	-
Total Program	93.323			350,352	-
Passed Through Tennessee Department of Education					
Model Preschool Districts FY24	93.434	N/A	07-01-2023 to 06-30-2024	168,136	-
Total Program	93.434			168,136	-
Direct Programs:					
Ryan White Part A HIV Emergency Relief 23-24	93.914	5H89HA11433-15-00	03-01-2023 to 02-28-2024	4,226,746	3,308,591
Ryan White Part A HIV Emergency Relief 24-25	93.914	5H89HA11433-16-00	03-01-2024 to 02-28-2025	1,702,092	426,404
Total Program	93.914			5,928,838	3,734,995
Direct Program:					
COVID 19 - Disparities 21-24	93.391	NH75OT000013-01-00	06-01-2021 to 05-31-2024	937,486	223,477
Total Program	93.391			937,486	223,477
Direct Program:					
Healthy Start Initiative Eliminating Racial and Ethnic Disparities 23-24/ Nashville Strong Babie	93.926	H49MC32719-05	07-01-2023 to 06-30-2024	687,487	-
Healthy Start Initiative Eliminating Racial and Ethnic Disparities 24-25/ Nashville Strong Babies I	93.926	H49MC32719-06	04-01-2024 to 03-31-2029	303,094	171,848
Total Program	93.926			990,581	171,848
Direct Program:					
COVID 19 - Community Health Workers for Public Health Response & Resilient 23	93.495	NU58DP006999-02-00	08-31-2022 to 08-30-2023	60,141	44,969
COVID 19 - Community Health Workers for Public Health Response & Resilient 24	93.495	NU58DP006999-03-00	08-31-2023 to 08-30-2024	743,476	234,518
Total Program	93.495			803,617	279,487

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, 2024

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
CCDF Cluster					
Passed Through Tennessee Department of Health					
Childcare Agency Immunization Audits 22-25	93.575	34549-90422	07-01-2021 to 06-30-2024	201,877	-
Total Program	93.575			201,877	-
Total CCDF Cluster				201,877	-
Head Start Cluster					
Direct Programs:					
COVID 19 - Head Start/ Early Head Start 24	93.600	04CH011636-04-00	07-01-2023 to 06-30-2024	16,466,044	-
COVID-19 - Head Start Early Start American Rescue Plan 21-23	93.600	GRANT#04HE000322-01GRANT#04HE000322-00	04-01-2021 to 03-31-2025	266,885	-
Total Program	93.600			16,732,929	-
Total Head Start Cluster				16,732,929	-
Total U.S. Department of Health and Human Services				41,276,852	4,409,807
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed Through TN Emergency Management					
2022 Homeland Security 22-25	97.067	34101-15423	09-01-2022 to 04-30-2025	191,286	-
2021 Homeland Security 21-24	97.067	34101-22022	09-01-2021 to 04-30-2024	296,138	-
Total Program	97.067			487,424	-
Passed Through TN Emergency Management					
FEMA-4601-DR-TN (March 2020)	97.036	34101-06423	03-25-2021 to 03-24-2025	25,893	-
FEMA-4476-DR-TN (3-3-2020) 20-24	97.036	34101-21221-2, 34101-21221-1, 34101-21221	03-30-2020 to 03 -2 -2024	94,215	-
COVID 19 - FEMA-4514-DR-TN 20-24 - Amend 1	97.036	34101-2122	01-20-2020 to 01-19-2024	52,013	-
Total Program	97.036			172,120	-
Passed Through TN Emergency Management					
Emergency Management Performance Grant (EMPG) 21-23	97.042	34101-34823	10-01-2021 to 03-31-2024	208,478	-
Emergency Management Performance Grant (EMPG) 22-24	97.042	34101-19224	10-01-2022 to 09-30-2024	189,500	-
Total Program	97.042			397,978	-
Direct Program					
Assistance to Firefighters Grant 22 - 24	97.044	EMW-2021-FG-00696	05-01-2022 to 04-30-2024	18,470	-
Total Program	97.044			18,470	-

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Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Direct Program					
Port Security Program 21-24	97.056	EMW-2018-PU-00063	09-01-2021 to 02-28-2025	337,500	-
Total Program	97.056			337,500	-
Total U.S. Department of Homeland Security				1,413,492	-
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
CDBG - Entitlement Grants Cluster					
Direct Program					
MDHA Community Development Block Grant	14.218	B-23-MC-47-0007	06-01-2023 to 01-31-2024	95,296	95,296
Total Program	14.218			95,296	95,296
Total CDBG - Entitlement Grants Cluster				95,296	95,296
Direct Program:					
CoC HMIS	14.267	TN0060L4J042215	11-01-2023 to 10-30-2024	115,731	-
CoC Coordinated Entry	14.267	TN0269L4J042206	10-01-2023 to 09-30-2024	121,912	-
Total Program	14.267			237,643	-
Total U.S. Department of Housing & Urban Development				332,938	95,296
U.S. DEPARTMENT OF INTERIOR					
Passed Through Tennessee Historical Commission:					
Davidson County Cemetery Preservation Plan (Phase 2) 22-23	15.904	77756	10-01-2022 to 09-30-2023	14,018	-
Davidson County Cemetery Preservation Plan (Phase 3)	15.904	81028	10-01-2023 to 09-30-2024	22,488	-
Direct Program:					
National Park Services Civil Rights History 21-23	15.904	P21AP11841-00	09-01-2021 to 12-31-2023	38,234	-
Total Program	15.904			74,739	-
Total U.S. Department of Interior				74,739	-
U.S. DEPARTMENT OF JUSTICE					
Passed Through Tennessee Department of Finance & Administratior					
VOCA Hispanic, Child, and Family 20-23	16.575	11-14-19 GG	07-01-2023 to 06-30-2025	252,204	-
VOCA Family Justice Center 24	16.575	2020-V2-GX-0012	07-01-2023 to 06-30-2024	9,170	-
Passed Through State of TN OCJP					
2024 VOCA - Law Enforcement Victim Coordinator 24 Amend 1	16.575	51057	07-01-2023 to 06-30-2025	438,200	-
Total Program	16.575			699,574	-

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Finance & Administratior					
Office of Family Safety STOP , Family Justice Center 23-26	16.588	2020-WF-AX-0016	07-01-2023 to 06-30-2026	9,006	-
Total Program	16.588			9,006	-
Passed Through Tennessee Department of Finance & Administratior					
2023 PSN Middle Grant 23-24	16.609	51122	07-01-2023 to 09-30-2024	88,900	-
2022 PSN Middle Grant 22-24	16.609	76211	11-01-2022 to 06-30-2024	77,700	-
Total Program	16.609			166,600	-
Direct Program:					
Justice Assistance Grant (JAG) 22-25	16.738	15PBJA-22-GG-02087-JAGX	10-01-2022 to 09-30-2025	357,300	-
Justice Assistance Grant 21-24	16.738	15PBJA-21-GG-01856-JAGX	10-01-2021 to 09-30-2024	225,000	-
Justice Assistance Grant 20-23	16.738	2020-DJ-BX-0230	10-01-2020 to 09-30-2023	163,300	-
Justice Assistance Grant 23-26	16.738	15PBJA-23-GG-03796-JAGX	10-01-2023 to 09-30-2026	185,100	-
Total Program	16.738			930,700	-
Direct Program:					
General Sessions DUI Court 21-25	16.585	15PBJA-21-GG-04160-DGCT	10-01-2021 to 09-30-2025	74,978	-
Cherished HEARTS Treatment Expansion Project - BJA	16.585	15PBJA-23-GG-04284-DGCT	10-01-2023 to 09-30-2027	38,399	-
Total Program	16.585			113,377	-
Direct Program:					
2021 P Coverdell Forensic Science Improvement 21-23	16.742	15PBJA-21-GG-02879-COVE	10-01-2021 to 09-30-2023	250,000	-
Total Program	16.742			250,000	-
Passed Through Tennessee Department of Finance & Administratior					
2024 Covenant School Shooting 24	16.824	31701-64179	03-27-2023 to 03-31-2024	123,700	-
Total Program	16.824			123,700	-
Passed Through Tennessee Department of Justice					
MNPS DOJ STOP School Violence	16.839	15PBJA-21-GG-04636-STOP	10-01-2021 to 09-30-2024	220,073	-
Total Program	16.839			220,073	-
Direct Program:					
Community-Based Violence Intervention and Prevention Initiative	16.045	15PBJA-23-GG-MUMU	10-01-2023 to 09-30-2026	68,378	-
Total Program	16.045			68,378	-

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Direct Program:					
Addressing SUD Strengthening Families and Community 21-24	16.838	15PBJA-21-GG-04526-COAP	10-01-2021 to 09-30-2024	397,344	-
Comprehensive Opioid Abuse 20-25	16.838	2019-AR-BX-K036	10-01-2019 to 09-30-2025	201,562	-
Total Program	16.838			598,906	-
Total U.S. Department of Justice				3,180,314	-
EXECUTIVE OFFICE OF THE PRESIDENT					
Direct Program:					
2023 High Intensity Drug Trafficking Area (HIDTA) 23-23	95.001	G23AP0001A	01-01-2023 to 12-31-2023	119,283	-
Total Program	95.001			119,283	-
Total Executive Office of the President				119,283	-
U.S. DEPARTMENT OF LABOR					
WIOA Cluster					
Passed Through Northern Middle TN Workforce					
WIOA (Workforce Innovation & Opportunity Act) 21-22	17.259	NM-01-YCSP-MAC-02	01-01-2021 to 06-30-2024	714,731	-
Total Program	17.259			714,731	-
Total WIOA Cluster				714,731	-
Total U.S. Department of Labor				714,731	-
U.S. DEPARTMENT OF TRANSPORTATION					
Passed Through Tennessee Department of Transportation					
Congestion Mitigation and Air Quality General Competition 18-20	20.205	170129	11-21-2017 to 05-31-2022	2,758	-
Congestion Mitigation Air Quality TDM (Phase 2) 23-25	20.205	200206	11-01-2022 to 07-01-2027	100,641	-
COVID 19 - Federal COVID Relief Funds for Transportation Improvements (CRRSAA) 21-24	20.205	220057	09-15-2021 to 09-30-2024	2,048	-
Total Program	20.205			105,447	-
Highway Safety Cluster					
Passed Through Tennessee Department of Safety and Homeland Security					
2024 Tennessee Highway Safety Office DUI 24-25	20.600	Z24THS193	10-01-2023 to 09-30-2024	288,500	-
Total Program	20.600			288,500	-

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					
Tennessee Highway Safety Office Bike and Pedestrian Safety 22-23	20.616	723THS202	10-01-2022 to 09-30-2023	41,208	-
TN Highway Safety Office Recovery Court Enhancements Program 22-23	20.616	76625	10-01-2022 to 09-30-2023	14,905	-
Tennessee Highway Safety Office Recovery Court Enhancements DC4 - 24	20.616	80856	10-01-2023 to 09-30-2024	45,095	-
2023 Tennessee Highway Safety Office Bicycle and Pedestrian 22-23	20.616	Z23THS367	10-01-2023 to 09-30-2024	2,600	-
Total Program	20.616			103,808	-
Total Highway Safety Cluster				392,308	-
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	96,800	-
Total Program	20.607			96,800	-
Total U.S. Department of Transportation				594,555	-
U.S. DEPARTMENT OF TREASURY					
Passed Through Department of Treasury					
COVID-19 - Emergency Rental Assistance Program Part 2 21-25 Additional Funding	21.023	ERA2-0345 ERA2-035	03-11-2021 to 09-30-2025	60,667	-
Total Program	21.023			60,667	-
Direct Program					
COVID 19 - American Rescue Plan Funding 21-24	21.027	N/A	03-01-2021 to 12-31-2024	72,560,083	-
COVID 19 - Coronavirus State & Local Fiscal Recovery Funds	21.027	N/A	03-03-2021 to 12-31-2024	13,579	-
DWR-ARP Non Collaborative State Water Infrastructure Grants (SWIG) 21-26	21.027	32701-04754	03-03-2021 to 09-30-2026	10,949,035	-
Summer Learning Camp	21.027	SLFRP5534	07-01-2022 to 06-30-2023	8,954,735	-
Total Program	21.027			92,477,432	-
Direct Program					
COVID 19 - Local Assistance and Tribal Consistency Fund(MACC)23-24	21.032	N/A	03-20-2023 to 12-31-2026	47,901	-
Total Program	21.032			47,901	-
Total U.S. Department of Treasury				92,586,000	-
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Direct Program:					
Air Pollution 103 20-24	66.034	01D05520	07-01-2020 to 06-30-2024	135,833	-
Air Pollution Equipment ARP 22-24	66.034	OP-02D25922	08-01-2022 to 07-31-2024	45,238	-
Total Program	66.034			181,071	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2024

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Direct Program					
Air Pollution 105 19-24	66.001	A-00408120-9	10-01-2019 to 09-30-2024	522,055	-
Total Program	66.001			522,055	-
Passed Through Tennessee Department of Environment and Conservatior					
Metro Nashville Police Department Impound Lot Stormwater Retrofit 23-25	66.447	32701-04733	03-01-2023 to 09-30-2025	175,594	-
Total Program	66.447			175,594	-
Passed Through Tennessee Department of Environment and Conservatior					
Clean Water State Revolving Loans- (CWSRF)	66.458	SRF 2020-446	05-20-2020 to 04-19-2040	161,853	-
Total Program	66.458			161,853	-
Passed Through Tennessee Department of Environment and Conservatior					
Drinking Water State Revolving Loans- (DWSRF)	66.468	DWF 2020-224	05-20-2020 to 04-19-2040	3,983,836	-
Total Program	66.468			3,983,836	-
Total U.S. Environmental Protection Agency				5,024,409	-
U.S. DEPARTMENT OF EDUCATION					
Passed Through TN Department of Education					
21st CCLC Cohort 19	84.287	S-287C200043	07-01-2021 to 06-30-2022	250,789	-
21st CCLC Cohort 2022 FY23	84.287C	S287C220043	07-01-2022 to 06-30-2024	497,248	-
21st CCLC Cohort 2023 FY24	84.287C	S287C220043	07-01-2023 to 06-30-2024	299,441	-
21st CCLC Cohort FY20	84.287C	S287C220043	07-01-2019 to 06-30-2020	(150)	-
21st CCLC Cohort FY21	84.287C	S287C220043	07-01-2019 to 06-30-2021	(300)	-
21st CCLC-PreK Cohort 18	84.287	S287C220043	07-01-2021 to 06-30-2022	(2,164)	-
Total Program	84.287			1,044,864	-
Passed Through Tennessee Department of Education					
ATSI 22	84.010	21-01	07-01-2021 to 06-30-2022	110,486	-
Consolidated Admin Pool	84.010	N/A	07-01-2021 to 06-30-2022	3,501,861	-
Title I, Part A	84.010A	S010A200042	07-01-2021 to 06-30-2024	34,306,392	-
Title I-A Neglected	84.010	S013A220042	07-01-2021 to 06-30-2024	239,656	-
Title IA Turnaround Action 2.0 FY23	84.010A	S010A200042	07-01-2022 to 06-30-2023	343,054	-
TItle IA Turnaround Action Grant 3.0	84.010A	S010A200042	07-01-2022 to 09-30-2024	2,835,220	-
Title I-C	84.010	S013A220042	07-01-2021 to 06-30-2024	35,724	-
Title I-D Delinquent	84.010	S013A220042	07-01-2021 to 06-30-2024	223,454	-
SIG IV FY 2019	84.010A	S01 0A 180042	07-01-2018 to 09-30-2021	(5,447)	-
School Level Improvement Grant	84.010A	S01 0A 180042	07-01-2022 to 06-30-2023	(3,358)	-
Total Program	84.010			41,587,042	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2024

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Education					
Education stabilization fund:					
COVID 19 - ARP Homeless 1.0	84.425W	S425W210044	07-01-2021 to 08-31-2022	374,258	-
COVID 19 - ARP Homeless 2.0	84.425W	S425W210044	04-23-2021 to 09-30-2023	1,459,830	-
COVID 19 - ARP Homeless System Navigator FY23	84.425W	S425W21004-21A	04-23-2021 to 09-30-2023	683	-
COVID 19 - ARP Homeless System Navigator FY24	84.425W	S425W21004-21A	04-23-2021 to 09-30-2024	60,947	-
Connected Literacy (PENCIL) FY24	84.425B	7569980	08-01-2023 to 05-31-2024	2,678,565	-
COVID 19 - Elementary and Secondary School Emergency Relief (ESSER) 2.0 Grant	84.425D	N/A	01-05-2021 to 09-30-2023	(2,156,651) (b)	-
COVID 19 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant	84.425U	S425U210047	03-24-2021 to 09-30-2024	183,522,872	-
COVID 19 - ESSER Planning Grant	84.425D	S425D210047	07-01-2021 to 06-30-2022	20,000	-
COVID 19 - ESSER Best For All	84.425D	S425D210047	10-01-2022 to 09-30-2023	(105,831) (b)	-
COVID 19 - Fiscal Pre-Monitoring Support	84.425D	S425U210047	07-01-2022 to 06-30-2024	10,994	-
Innovative School Models FY23	84.425U	S425U21007-21A	07-01-2022 to 06-30-2024	5,663,920	-
School Turnaround Pilot Program Grant	84.425D	S425D210047	07-01-2021 to 06-30-2024	231,333	-
Total Program	84.425			191,760,920	-
Passed Through Tennessee Department of Education					
Carl Perkins Reserve FY4	84.048	N/A	07-01-2023 to 06-30-2024	48,885	-
CTE Perkins Basic	84.048	N/A	07-01-2023 to 06-30-2024	2,139,424	-
Total Program	84.048			2,188,309	-
Direct Program					
Gear Up Nashville FY13	84.334S	P334S120004	07-23-2012 to 06-30-2019	(5,730)	-
Gear Up Nashville FY19	84.334	P-334A180037	10-01-2021 to 06-30-2024	2,136,167	-
GEAR UP TN 3.0 (Whites Creek)	84.334	18-01	07-01-2021 to 06-30-2024	95,311	-
Total Program	84.334			2,225,748	-
Special Education Cluster (IDEA)					
Passed Through Tennessee Department of Education					
COVID 19 - Access for All Learning Network (AALN)	84.027A	H027A230052	07-01-2022 to 09-30-2024	10,001	-
ARP IDEA Part B Funds	84.027X	H027X210052	07-01-2021 to 06-30-2022	(1,281)	-
IDEA Preschool FY22	84.027	N/A	07-01-2021 to 06-30-2022	755,392	-
IDEA SPDG Incentive Funds FY22	84.027	N/A	07-01-2021 to 06-30-2022	(199)	-
IDEA Preschool Implementation FY21	84.027	N/A	07-01-2021 to 06-30-2022	(41)	-
IDEA, Part B	84.027	N/A	07-01-2021 to 06-30-2024	21,730,763	-
Total Program	84.027			22,494,635	-
Passed Through Tennessee Department of Education					
ARP IDEA Preschool Funds	84.173X	H173X210095	07-01-2021 to 06-30-2022	12,095	-
Total Program	84.173X			12,095	-
Total Special Education Cluster (IDEA)				22,506,730	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2024

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Education					
II-A Principal Pipeline	84.367	S367A170040	07-01-2017 to 06-30-2020	(4,500)	-
Title II-A	84.367	S367A230040	07-01-2021 to 06-30-2024	3,745,915	-
Total Program	84.367			3,741,415	-
Passed Through Tennessee Department of Education					
Title III	84.365	S365A220042	07-01-2021 to 06-30-2024	2,974,624	-
Title III Immigrant	84.365	S365A220042	07-01-2021 to 06-30-2024	18,133	-
Total Program	84.365			2,992,757	-
Passed Through Tennessee Department of Education					
Title IX McKinney-Vento	84.196	S196A200044	07-01-2021 to 06-30-2024	638,115	-
Total Program	84.196			638,115	-
Passed Through Tennessee Department of Education					
MNPS Summer Literacy Training Stipend FY23	84.364	N/A	07-01-2021 to 06-30-2023	230,649	-
Total Program	84.364			230,649	-
Passed Through Tennessee Department of Education					
Preschool Expansion	84.419	N/A	07-01-2021 to 06-30-2022	(1,952)	-
Total Program	84.419			(1,952)	-
Passed Through Tennessee Department of Education					
Title I SIG Priority Sch	84.377A	N/A	07-01-2023 to 06-30-2024	(14,534)	-
Total Program	84.377A			(14,534)	-
Passed Through Tennessee Department of Education					
SP ED TRANS SCH-WORK FY24	84.126	34570-53523	10-01-2022 to 09-30-2024	195,196	-
Total Program	84.126			195,196	-
Direct Program:					
EIR Expansion Grant FY24	84.411C	7564840	07-01-2023 to 06-30-2024	307,679	-
EIR Pyramid Model	84.411	U-411B170021	10-01-2021 to 09-30-2023	274,574	-
GROW STEM	84.411	U411C150082	01-01-2020 to 06-30-2021	(2,691)	-
Total Program	84.411			579,562	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2024

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Direct Program:					
MSAP 2017	84.165	U-165A170061	10-01-2021 to 09-30-2024	550,270	-
Magnet Schools Asst Prog 2023	84.165A	S165A230025	10-01-2023 to 09-30-2024	426,557	-
MSAP 2021	84.165	S-165A210053	04-01-2021 to 03-30-2024	3,575,503	-
Total Program	84.165			4,552,330	-
Direct Program:					
Project Prevent	84.184Y	S184M140107	10-01-2014 to 09-30-2019	(3,932)	-
COVID 19 - Project SERV TCS	84.184S	S184S230017	05-12-2023 to 05-12-2025	225,994	-
Total Program	84.184			222,062	-
Direct Program:					
Music and Art City (PDAE)	84.351	U-351C170073	10-01-2017 to 09-30-2021	(26)	-
Total Program	84.351			(26)	-
Total US Department of Education				274,449,187	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 478,697,069	$ 4,505,103

(a) - During the year ended June 30, 2024, grant expenditures previously reported as Federal awards were reclassified to State awards resulting in negative expenditures for ALN 93.944.
(b) - During the year ended June 30, 2024, accrued expenditures for purchase orders outstanding at June 30, 2023 were cancelled resulting in negative expenditures for ALN 84.425.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year Ended June 30, 2024

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:				
Interpreter/Translation Services 24	RS2023-2288	07-01-2023 to 06-30-2024	$ 81,450	$ -
Court Interpreter 24	24-RS2023-2313	07-01-2023 to 06-30-2024	91,901	-
Courtroom Security Grant 24	24-RS2024-161	07-01-2023 to 06-30-2024	59,591	-
Total Tennessee Admin Office of the Courts			232,942	-
TENNESSEE ARTS COMMISSION:				
Arts Build Communities 24	31625-12533	07-01-2023 to 06-30-2024	73,710	-
Total Tennessee Arts Commission			73,710	-
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:				
State Supplement Juvenile Court Improvement 19-24	60968	08-01-2023 to 06-30-2024	4,324	-
Juvenile Justice Prevention 24	RS2023-2102	07-01-2023 to 06-30-2024	398,074	-
Department of Children Services DV Liaison 24 Amend 1	80403	11-01-2023 to 06-30-2025	26,358	-
Total Tennessee Department of Children's Services			428,757	-
TENNESSEE DEPARTMENT OF CORRECTION:				
Community Corrections Services (TDOC) 22-25	32952-13006	07-01-2023 to 06-30-2025	1,466,541	-
Total Tennessee Department of Correction			1,466,541	-
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:				
Genesco - Industrial Development Board	66695	12-01-2019 to 12-16-2022	1,000,000	-
iHeart Media - Industrial Development Board	74127	01-01-2020 to 12-31-2022	1,250,000	-
Oracle America, Inc - Industrial Development Board	73110	05-01-2021 to 04-30-2024	65,000,000	-
Total Tennessee Department of Economic and Community Development			67,250,000	-
TENNESSEE DEPARTMENT OF HUMAN SERVICES:				
Community Services Poverty Fund (CSPF) 24	Letter of Agreement by DHS	07-01-2023 to 06-30-2024	25,050	-
VCA CACFP - Child and Adult Care Food Program 23-24	Sponsor #00711 CACFP	10-01-2023 to 09-30-2024	362,094	-
Total Tennessee Department of Human Services			387,144	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year Ended June 30, 2024

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
TENNESSEE DEPARTMENT OF TRANSPORTATION:				
Litter 23	Z24LIT019	07-01-2023 to 06-30-2024	188,600	-
Total Tennessee Department of Transportation			188,600	-
TENNESSEE DEPT OF FINANCE AND ADMINISTRATION:				
OCJP Family Justice Center Initiative 22-22	46867	02-01-2023 to 06-30-2023	79,035	-
OCJP Family Justice Center Initiative 23-23	49557	07-01-2023 to 06-30-2024	1,794	-
Total Tennessee Department of Finance and Administration OCJP			80,829	-
TENNESSEE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES:				
Tennessee Mental Health Court Program 24	33901	07-01-2023 to 06-30-2024	228,268	-
Tennessee Certified Recovery Court Program (TCRCP) DC4 24 Amendment 1	310207	07-01-2023 to 06-30-2024	25,000	-
Tennessee Certified Recovery Court Program (TCRCP) DC4 24	310207	07-01-2023 to 06-30-2024	1,762,000	-
Safe Baby Court 22-24	DGA-74161-2022-2023-009	07-01-2022 to 12-31-2024	194,835	-
TN Web-Based Information Technology Systems - TN WITS	33901-2	07-01-2023 to 06-30-2024	60,000	-
Total Tennessee Department of Mental Health and Substance Abuse Services			2,270,103	-
TENNESSEE STATE LIBRARY & ARCHIVES				
Library Services for the Deaf and Hard of Hearing 24	30501-01124	07-01-2023 to 06-30-2024	88,000	-
General Library Services & Materials for the Disadvantaged 24	30501-00924-04	07-01-2023 to 06-30-2024	420,500	-
Total Tennessee State Library and Archives			508,500	-
TENNESSEE DEPARTMENT OF EDUCATION:				
TN Complete Counts (Census)	N/A	04-01-2020 to 06-30-2020	(497)	-
ARPA Child Care Stabilization	2101TNCS6	07-01-2023 to 06-30-2024	505,245	-
LEAPS Lottery for Education	N/A	07-01-2023 to 06-30-2024	968,553	-
Public School Security Grant FY24	N/A	07-01-2023 to 06-30-2024	4,317,934	-
State School Improvement Grant (SSIG)	N/A	07-01-2023 to 06-30-2024	416,935	-
Voluntary Pre-K	N/A	07-01-2023 to 06-30-2024	2,222,532	-
TN ALL Corps	S425D210047	07-01-2021 to 06-30-2024	5,270,418	-
TN SySTEM FY23-FY24	7562920	01-01-2023 to 06-30-2024	9,414	-
TN Safe Schools	N/A	07-01-2023 to 06-30-2024	657,766	-
Summer School Transportation (State Grant)	N/A	07-01-2022 to 06-30-2023	1,515,987	-
Priority School State Grant (State Grant)	N/A	07-01-2022 to 06-30-2023	(9,704)	-
Pre-K Special Education State Grant (State Grant)	N/A	07-01-2023 to 06-30-2024	248,972	-
Total Tennessee Department of Education			16,123,555	-

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, 2024

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
TENNESSEE DEPARTMENT OF HEALTH:				
Project Diabetes 22-25	Z-23-256985	07-01-2023 to 06-30-2025	25,167	20,867
Tobacco Prevention & Cessation Services 24-25	GG-24-77619	07-01-2023 to 06-30-2025	86,609	-
Community Health Access And Navigation In Tennessee (C.H.A.N.T) 22-23	GG-22-721250	07-01-2021 to 06-30-2023	1,657,248	-
Community Health Access And Navigation In Tennessee (C.H.A.N.T) 24	GG-24-78298	07-01-2023 to 06-30-2024	1,614,080	-
Healthy Start Home Visiting 21-24	GG-22-72394	10-01-2021 to 06-30-2024	49,291	-
Family Planning 23-27	GG-23-74035	07-01-2022 to 06-30-2027	877,894	-
TN Breast And Cervical Screening Program 24	GG-24-79365	07-01-2023 to 06-30-2024	334,225	-
TennCare Dental Prevention Oral Health 22-24	GG-23-76059	07-01-2022 to 06-30-2024	920,100	-
Fetal Infant Mortality Review 21-24	GG-21-65650	07-01-2020 to 06-30-2024	320,363	-
Tuberculosis Control Prevention Outreach Services 24	GG-24-79682	07-01-2023 to 06-30-2024	1,568,325	-
Grant in Aid 24	GE-24-290195	07-01-2023 to 06-30-2024	743,050	-
Prenatal Presumptive Eligibility 20-24	GG-20-63836	07-01-2020 to 06-30-2024	136,200	-
Viral Hepatitis Services 24-25	34349-94222	07-01-2021 to 06-30-2023	105,984	-
Total Tennessee Department of Health			8,438,536	20,867
TENN DEPT. OF SAFETY & HOMELAND SECURITY				
School Resource Officer 24	34901-01482	07/01/2023 to 06/30/2024	3,409,000	-
Total Tennessee Emergency Management Agency			3,409,000	-
TENNESSEE OFFICE OF CRIMINAL JUSTICE PROGRAMS				
Office of Family Safety VOCA , FSC Victim Services 24	52047	07-01-2023 to 06-30-2024	21,309	-
2024 Victim Services State 24	52642	07-01-2023 to 06-30-2024	131,400	-
2024 Violent Crime Intervention Fund (VCIF) (TCCRP) Hot Spot 24-27	52343	11-01-2023 to 06-30-2027	89,100	-
2023 Violent Crime Intervention Fund 23-25	51552	08-01-2023 to 06-30-2025	1,525,400	-
Total Tennessee Office of Criminal Justice Programs			1,767,209	-
TENNESSEE DEPARTMENT OF ENVIRONMENT & CONSERVATION:				
Recycling Rebate 23-24	Letter	07-01-2023 to 06-30-2024	75,808	-
Total Tennessee Emergency Management Agency			75,808	-
TENNESSEE DEPARTMENT OF STATE:				
Middle TN ICAC Task Force 21-26	69807	07-01-2021 to 06-30-2026	225,700	39,900
Total Tennessee Department of State			225,700	39,900
TOTAL EXPENDITURES OF STATE AWARDS			$ 102,926,933	$ 60,767

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, 2024, 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 $253,360,905 and are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2024. 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, 2024.

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.

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.

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. There were no amounts expended in prior years that were approved as eligible expenditures by FEMA in fiscal year 2024. Therefore, there are no expenditures 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, 2024. 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.

F. STATE REVOLVING LOAN FUNDS

At June 30, 2024, there were outstanding balances of $7,408,619 and $22,955,068 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 and the Drinking Water State Revolving Loan Fund during fiscal year 2024 totaled $503,426 and $236,268, respectively.

SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

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

Noncompliance material to financial statements noted? ___ yes _X_ no

Federal Awards

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

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

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

Identification of major programs:

Assistance Listing Number	Name of Federal Program
Special Education Cluster:	
84.027	IDEA, Part B
84.173	IDEA Preschool
84.367	Title II-A
84.165	Magnet Schools Assistance
21.027	Coronavirus State and Local Fiscal Recovery Funds

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

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

SECTION II - FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None reported.

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

None reported.

SECTION V - SUMMARY OF PRIOR AUDIT FINDINGS

Financial Statement Findings

Prior Year Finding Number	Finding Title	Status / Current Year Finding Number
2023-001	Metropolitan Nashville Public Schools Grant Receivables and Expenditures	Corrected

Federal Award Findings and Questioned Costs

No prior findings reported.

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

No prior findings reported.