

**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, 2025

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE

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Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Metropolitan Government of Nashville and Davidson County, Tennessee (the "Government") as of and for the year ended June 30, 2025, 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, 2025. 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.



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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. 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, 2025



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, 2025. 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 \$226,295,838 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2025. 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, 2025.



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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Government and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Government's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

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



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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Government's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Government's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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



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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on the Schedules of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government as of and for the year ended June 30, 2025, 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, 2025, 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, 2025, except for Compliance
and Internal Control Over Compliance, as
to which the date is December 27, 2025

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2025

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
U.S. DEPARTMENT OF INTERIOR-NATIONAL PARK SERVICE					
Direct Program:					
PAR NPS ABPP Land Acquisition	15.928	P24AP02478-00	06-21-2023 to 07-31-2027	\$ 4,124,765	\$ 4,124,765
Total Program	15.928			4,124,765	4,124,765
Total U.S. Department of Interior-National Park Service				4,124,765	4,124,765
INSTITUTE OF MUSEUM AND LIBRARY SERVICES					
Passed Through Tennessee State Library and Archive:					
Library Services 25	45.310	LS-256842-OLS-24	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) 22-25	10.557	GG-22-72294	10-01-2021 to 09-30-2024	1,183,288	-
Women, Infant and Children (WIC) 25-28	10.557	GG-25-85664	10-01-2024 to 09-30-2027	4,221,556	-
Total Program	10.557			5,404,844	-
Passed Through Tennessee Department of Human Services					
Child and Adult Care Food Program & NAZA HS 22-23	10.558	Sponsor ID #00049	10-01-2023 to 09-30-2024	242,320	-
Child and Adult Care Food Program & NAZA HS 22-23	10.558	Sponsor ID #00049	10-01-2024 to 09-30-2025	1,097,094	-
Child and Adult Care Food Program - At Risk Supper, Metro Public Schools	10.558	00101	10-01-2024 to 09-30-2025	1,405,103	-
Total Program	10.558			2,744,517	-
Direct Program:					
Tree Canopy Restoration for Natural Resources Enhancement 24-26	10.730	23-DG-11083150-601	07-01-2023 to 09-30-2026	539,000	-
Total Program	10.730			539,000	-
<i>Child Nutrition Cluster</i>					
Passed Through Tennessee Department of Human Services					
Summer Food Service Program FY23	10.559	Sponsor ID #00049	07-01-2024 to 06-30-2025	1,026,382	-
Summer Food Service Program- Breakfast & Lunch, Metro Public Schools	10.559	00101	05-30-2025 to 06-28-2025	1,229,063	-
Total Program	10.559			2,255,444	-

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, 2025

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Education					
National School Lunch & Breakfast Program - Metro Public Schools - Commodity Stores	10.555	SFA 190	07-01-2024 to 06-30-2025	642,467	-
National School Lunch & Breakfast Program - Metro Public Schools - Food Supplies Stores	10.555	SFA 190	07-01-2024 to 06-30-2025	1,061,721	-
Federal Direct MNPS Nutrition Svc Commodities	10.555	SFA 190	07-01-2024 to 06-30-2025	6,178,496	-
Federal Direct Commodity Storage Rebate	10.555	SFA 190	07-01-2024 to 06-30-2025	319,006	-
National School Lunch Program - Metro Public Schools	10.555	SFA 190	07-01-2024 to 06-30-2025	33,612,499	-
MNPS NSLP Supply Chain Assistance - 4th Round	10.555	SFA 190	10-01-2024 to 09-30-2025	2,000,000	-
MNPS USDA Equipment Assistance Grant	10.555	SFA 190	10-01-2023 to 09-30-2026	36,000	-
MNPS USDA Equipment Assistance Grant	10.555	SFA 190	10-01-2022 to 09-30-2024	26,575	-
Total Program	10.555			43,876,764	-
Passed Through Tennessee Department of Education					
National School Breakfast Program - Metro Public Schools	10.553	SFA 190	07-01-2024 to 06-30-2025	14,980,593	-
Total Program	10.553			14,980,593	-
Passed Through Tennessee Department of Education					
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	SFA 190	10-01-2024 to 06-01-2025	586,455	-
Total Program	10.582			586,455	-
Total Child Nutrition Cluster				61,699,256	-
Total U.S. Department of Agriculture				70,387,617	-
U.S. DEPARTMENT OF DEFENSE					
Direct Program					
ROTC USAF FY22	12.357	N/A	07-01-2021 to 06-30-2025	229,484	-
ROTC ARMY FY22	12.357	N/A	07-01-2021 to 06-30-2025	77,736	-
Total Program	12.357			307,220	-
Total U.S. Department of Defense				307,220	-
CENTER FOR DISEASE CONTROL (CDC)					
Passed Through Tennessee Department of Health					
Public Safety Partnerships in High Impact Areas 24-25	93.136	GG-24-81271	09-01-2023 to 08-31-2024	23,501	-
Public Safety Partnerships in High Impact Areas 25-26	93.136	GG-25-84644	09-01-2024 to 08-31-2025	97,690	-
Total Program	93.136			121,191	-
Passed Through Tennessee Department of Health					
COVID 19 - Immunization Services 24-26	93.268	GG-24-85626	07-01-2023 to 06-30-2026	45,238	-
Immunization Services 24-26	93.268	GG-24-85626	07-01-2023 to 06-30-2026	280,925	-
Total Program	93.268			326,163	-

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, 2025

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Health Tobacco Use Prevention & Control Services 25-27	93.387	GG-25-87134	04-01-2025 to 03-31-2027	16,500	-
Total Program	93.387			16,500	-
Passed Through Tennessee Department of Health Tuberculosis Control Prevention Outreach Services 25	93.116	GG-25-84354	07-01-2024 to 06-30-2025	260,000	-
Total Program	93.116			260,000	-
Passed Through Tennessee Department of Health Cities Readiness Initiative Public Health Emergency Preparedness 23-27	93.069 93.069	GG-23-76084-00 GG-23-76084-00	07-01-2022 to 06-30-2027 07-01-2022 to 06-30-2027	132,541 625,300	- -
Total Program	93.069			757,841	-
Passed Through Tennessee Department of Health Hospital Preparedness Program	93.889	GG-23-76084-00	07-01-2022 to 06-30-2027	80,100	-
Total Program	93.889			80,100	-
Passed Through Tennessee Department of Health COVID 19 - Public Health Emergency Preparedness & Crisis Response 24-26	93.323	GG-24-83400	07-01-2023 to 07-31-2026	1,575,372	169,007
Total Program	93.323			1,575,372	169,007
Passed Through Tennessee Department of Health TN Breast And Cervical Screening Program 25	93.898	GG-25-83445	07-01-2024 to 06-30-2025	129,800	-
Total Program	93.898			129,800	-
Direct Program: COVID 19 - Community Health Workers for Public Health Response & Resilient 24	93.495	6NU58DP006999-03-9	08-31-2021 to 08-30-2025	661,264	266,460
Total Program	93.495			661,264	266,460
Direct Program Strengthening US Public Health Infrastructure, Workforce and Data Systems 23-28 - Foundational	93.967	5 NE11OE000029-02	12-01-2023 to 11-30-2024	46,182	-
Strengthening US Public Health Infrastructure, Workforce and Data Systems 23-28 - Foundational	93.967	5 NE11OE000029-03	12-01-2024 to 11-30-2025	771,649	-
Strengthening US Public Health Infrastructure, Workforce and Data Systems 23-28	93.967	1 NE11OE000029-01	12-01-2022 to 11-30-2027	1,027,640	-
Total Program	93.967			1,845,471	-
Total Center for Disease Control				5,773,702	435,467

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, 2025

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
U.S. DEPARTMENT OF ENERGY					
Direct Program					
EECBG- Historic Courthouse Energy Retrofit to Reduce Energy Consumption and Costs 23-25	81.128	DE-SE0000144	10-01-2023 to 09-30-2025	608,030	-
Total Program	81.128			608,030	-
Total of U.S. Department Of Energy				608,030	-
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	34,915	-
Total Program	93.558			34,915	-
Passed Through Tennessee Department of Health					
COVID 19 - ELC Detection and Mitigation of COVID in Confinement Facilities 21-23	93.323	Z-22-263574-00	08-01-2021 to 06-30-2024	33,494	-
Total Program	93.323			33,494	-
Passed Through Tennessee Department of Health					
Supporting Prevention of Adolescents Resources Knowledge (SPARK) 25-29	93.235	GG-25-85633	10-01-2024 to 06-30-2029	27,824	-
Total Program	93.235			27,824	-
Passed Through Tennessee Department of Health					
Health Promotion Services 25-29	93.991	GG-25-81280	07-01-2024 to 06-30-2029	159,300	-
Total Program	93.991			159,300	-
Passed Through Tennessee Department of Health					
Tobacco Use Prevention Services 20-25	93.305	GG-20-65648	04-01-2020 to 04-30-2025	46,927	-
Total Program	93.305			46,927	-
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	265,031	-
Community Service Block Grant (CSBG) 24-25	93.569	Z24-49110	10-01-2023 to 09-30-2025	920,060	-
Total Program	93.569			1,185,091	-
Direct Program					
CDC Youth Health Equity FY25	93.079	NU87DP000008	08-01-2024 to 07-31-2025	402,392	-
CDC Cooperative Agreement	93.079	NU87PS004358	08-01-2021 to 07-31-2025	207,447	-
Total Program	93.079			609,839	-

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, 2025

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
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	1,029,024	-
Parental Assistance Court 22 Amend 2	93.563	70037 Amend 2	07-01-2023 to 06-30-2024	265,119	-
Total Program	93.563			1,294,143	-
Passed Through Tennessee Housing Development Agency					
Low Income Home Energy Assistance Program (LIHEAP) 23-24	93.568	LIHEAP 23	10-01-2023 to 09-30-2024	1,985,559	-
Low Income Home Energy Assistance Program (LIHEAP) 23-25	93.568	LIHEAP 24	10-01-2023 to 09-30-2025	4,662,217	-
Low Income Home Energy Assistance Program (LIHEAP) Supplemental	93.568	LIHEAP	10-01-2022 to 09-30-2024	1,006,071	-
Low Income Home Energy Assistance Program (LIHEAP) Infrastructure	93.568	LIHEAP 24	10-01-2022 to 09-30-2025	103,114	-
Low Income Home Energy Assistance Program (LIHEAP) Infrastructure	93.568	LIHEAP 23	10-01-2022 to 09-30-2024	163,499	-
Total Program	93.568			7,920,460	-
Passed Through Tennessee Department of Health					
Sexually Transmitted Infection Prevention 23-26	93.977	GG-23-82038	01-01-2023 to 12-31-2027	540,049	-
Sexually Transmitted Infection Prevention 23-26	93.977	GG-23-82038	01-01-2023 to 12-31-2027	377,177	-
Total Program	93.977			917,226	-
<i>Aging Cluster</i>					
Passed Through Greater Nashville Reg. Council					
GNRC Nutrition & Transport Services 25 Contract 2025-21B (OPTIONS)	93.044	2025-21B	07-01-2024 to 06-30-2025	21,516	-
GNRC Nutrition and Transportation Program 25	93.044	2025-21A	07-01-2024 to 06-30-2025	921,946	-
Total Program	93.044			943,462	-
<i>Total Aging Cluster</i>				943,462	-
<i>Medicaid Cluster</i>					
Passed Through Tennessee Department of Health					
Community Health Access And Navigation In Tennessee (C.H.A.N.T) 25	93.778	GG-25-84356	07-01-2024 to 06-30-2025	1,339,091	-
Prenatal Presumptive Eligibility 25-27	93.778	GG-25-83071	07-01-2024 to 06-30-2027	133,100	-
TennCare Dental Prevention Oral Health 25-26	93.778	GG-25-86659	07-01-2024 to 06-30-2026	920,100	-
Total Program	93.778			2,392,291	-
<i>Total Medicaid Cluster</i>				2,392,291	-
Direct Programs:					
Ryan White Part A HIV Emergency Relief 25-26	93.914	5H89HA11433-17	03-01-2025 to 02-28-2026	1,772,165	1,564,686
Ryan White Part A HIV Emergency Relief 24-25	93.914	5H89HA11433-16	03-01-2024 to 02-28-2025	3,048,501	2,651,064
Total Program	93.914			4,820,666	4,215,750

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, 2025

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Health					
Family Planning 23-27	93.994	GG-23-74035	07-01-2022 to 06-30-2027	104,100	-
Community Health Access And Navigation In Tennessee (C.H.A.N.T) 25	93.994	GG-25-84356	07-01-2024 to 06-30-2025	375,792	-
TN Breast And Cervical Screening Program 25	93.994	GG-25-83445	07-01-2024 to 06-30-2025	116,000	-
Total Program	93.994			595,892	-
Direct Program:					
Healthy Start Initiative Eliminating Racial and Ethnic Disparities 24-25/ Nashville Strong Babies II	93.926	6H49MC32719-06-01	05-01-2024 to 03-31-2025	674,694	2,576
Healthy Start Initiative Eliminating Racial and Ethnic Disparities 25-26/ Nashville Strong Babies II	93.926	5H49MC32719-0700	04-01-2025 to 03-31-2026	229,222	61,053
Total Program	93.926			903,916	63,629
<i>CCDF Cluster</i>					
Passed Through Tennessee Department of Health					
Childcare Agency Immunization Audits 25-27	93.575	34549-90425	10-01-2024 to 09-30-2026	84,301	-
Childcare Agency Immunization Audits 22-25	93.575	34549-90422	10.01.2021 to 09.30.2024	51,865	-
Total Program	93.575			136,166	-
<i>Total CCDF Cluster</i>				136,166	-
<i>Head Start Cluster</i>					
Direct Programs:					
Head Start/ Early Head Start 24	93.600	04CH011636-05-00	07-01-2024 to 06-30-2025	16,849,044	-
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	208,164	-
Total Program	93.600			17,057,208	-
<i>Total Head Start Cluster</i>				17,057,208	-
Total U.S. Department of Health and Human Services				39,078,820	4,279,379
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed Through TN Emergency Management					
FY23 Urban Area Security Initiative 23-26	97.067	34101-04324	09-01-2023 to 04-30-2026	31	-
2023 Homeland Security 23-26	97.067	34101-12124	09-01-2023 to 04-30-2026	43,989	-
Total Program	97.067			44,020	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2025

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through TN Emergency Management					
FEMA-4601-DR-TN (March 2020)	97.036	71486-45243	03-25-2021 to 03-24-2025	28,235	-
FEMA-4476-DR-TN (3-3-2020) 20-24	97.036	34101-15825	03-30-2020 to 06-27-2025	34,210	-
Flood Public Assistance 10- 25	97.036	34101-6116-15	04-30-2010 to 04-29-2025	407,189	-
COVID 19 - FEMA-4514-DR-TN 20-24 - Amend 1	97.036	34101-13125	01-20-2020 to 05-11-2026	38,435	-
Total Program	97.036			508,069	-
Total U.S. Department of Homeland Security				552,089	-
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
<i>CDBG - Entitlement Grants Cluster</i>					
Direct Program					
CDBG - Community Development Block Grant 23-27	14.218	N/A	06-01-2023 to 05-31-2027	249,472	-
Total Program	14.218			249,472	-
Total CDBG - Entitlement Grants Cluster				249,472	-
Direct Program:					
Continuum of Care Transfer of Funds from MDHA 24-25	14.267	TN0454L4J042300	07-01-2024 to 06-30-2025	134,953	-
HUD Coordinated Entry Renewal 24-25	14.267	T0269L4J042307	10-01-2024 to 09-30-2025	96,000	-
HUD HMIS Renewal 24-25	14.267	TN0060L4J042316	11-01-2024 to 10-31-2025	94,339	-
Total Program	14.267			325,292	-
Total U.S. Department of Housing & Urban Development				574,764	-
U.S. DEPARTMENT OF INTERIOR					
Passed Through Tennessee Historical Commission:					
Davidson County Cemetery Preservation Plan (Phase IV) 25	15.904	84061	10-01-2022 to 09-30-2023	43,000	-
Davidson County Cemetery Preservation Plan (Phase 3)	15.904	81028	10-01-2024 to 09-30-2025	17,512	-
Direct Program:					
Nashville Mid-20th Century African American Districts Historical Documentation 23-25	15.904	P23AP00362-00	04-01-2023 to 03-31-2025	57,963	-
THC 2024 NAPC Conference 24	15.904	P23AF02046	06-01-2024 to 08-31-2024	4,656	-
Total Program	15.904			123,131	-
Total U.S. Department of Interior				123,131	-
U.S. DEPARTMENT OF JUSTICE					
Passed Through Tennessee Department of Finance & Administration					
VOCA Hispanic, Child, and Family 20-23	16.575	11-14-19 GG	07-01-2023 to 06-30-2025	252,204	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2025

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through State of TN OCJP 2024 VOCA - Law Enforcement Victim Coordinator 24 Amend 1	16.575	51057	07-01-2023 to 06-30-2026	460,582	-
Total Program	16.575			712,786	-
Passed Through Tennessee Department of Finance & Administration FY25 Office of Family Safety STOP , Family Justice Center 25-26	16.588	2020-WF-AX-0016	01-01-2025 to 06-30-2026	33,906	-
Office of Family Safety STOP , Family Justice Center 23-26	16.588	51663 Amend 1	07-01-2023 to 02-28-2025	33,664	-
Total Program	16.588			67,570	-
Passed Through Tennessee Department of Finance & Administration 2023 PSN Middle Grant 23-24	16.609	51122	07-01-2023 to 09-30-2024	74,477	-
Total Program	16.609			74,477	-
Passed Through Tennessee Office of Criminal Justice Programs Byrne State Crisis Intervention Program 25-27	16.738	N/A	12-15-2024 to 06-30-2027	49,872	39,833
Direct Program:					
Justice Assistance Grant (JAG) 22-25	16.738	15PBJA-22-GG-02087-JAGX	10-01-2022 to 09-30-2025	120,012	-
Justice Assistance Grant 21-24	16.738	15PBJA-21-GG-01856-JAGX	10-01-2021 to 09-30-2024	112,870	-
Justice Assistance Grant 22-26	16.738	15PBJA-23-GG-03796-JAGX	10-01-2022 to 09-30-2026	252,856	-
Total Program	16.738			535,610	39,833
Direct Program:					
General Sessions DUI Court 21-25	16.585	15PBJA-21-GG-04160-DGCT	10-01-2021 to 09-30-2025	138,402	-
Cherished HEARTS Treatment Expansion Project - 23-27	16.585	15PBJA-23-GG-04284-DGCT	10-01-2023 to 09-30-2027	226,153	-
BJA FY24 Adult Treatment Court Program 24-28	16.585	15PBJA-24-GG-03953-DGCT	10-01-2024 to 09-30-2028	20,070	-
Total Program	16.585			384,625	-
Direct Program:					
Equitable Sharing Asset Forfeitures	16.922	N/A	07-01-2024 to 06-30-2025	545,090	-
Equitable Sharing Asset Forfeitures	16.922	N/A	07-01-2023 to 06-30-2024	195,955	-
Total Program	16.922			741,045	-
Direct Program:					
2024 DNA Capacity Enhancement Backlog Reduction (CEBR) Program 25-27	16.036	15PBJA-24-GG-02729-DNAX	10-01-2024 to 09-30-2026	1,360	-
Total Program	16.036			1,360	-
Passed Through Tennessee Department of Justice DOJ SRI Grant Project Preventing School Violence	16.839	O-BJA-2023-171666	07-01-2024 to 06-30-2025	80,797	-
Direct Program:					
DOJ STOP School Violence	16.839	15PBJA-21-GG-04636-STOP	10-01-2021 to 09-30-2025	268,874	-
Total Program	16.839			349,671	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2025

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Direct Program:					
Community-Based Violence Intervention and Prevention Initiative	16.045	15PBJA-23-GG-MUMU	10-01-2023 to 09-30-2026	383,159	-
Total Program	16.045			383,159	-
Direct Program:					
Addressing SUD Strengthening Families and Community 21-24	16.838	15PBJA-21-GG-04526-COAP	10-01-2021 to 09-30-2024	184,996	-
BJA COSSUP 24-26	16.838	15PBJA-23-GG-02391-COAP	10-01-2023 to 09-30-2026	211,024	-
Comprehensive Opioid Abuse 20-25 Amend 2	16.838	2019-AR-BX-K036	10-01-2019 to 09-30-2025	76,135	-
Total Program	16.838			472,155	-
Total U.S. Department of Justice				3,722,458	39,833
U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY					
Passed Through LAUREL COUNTY FISCAL COURT					
2025 High Intensity Drug Trafficking Area (HIDTA) 25	95.001	G25AP0001A	01-01-2025 to 12-31-2025	76,000	-
2024 High Intensity Drug Trafficking Area (HIDTA) Program 24	95.001	G24AP0001A	01-01-2024 to 12-31-2024	57,000	-
Total Program	95.001			133,000	-
Total U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY				133,000	-
U.S. DEPARTMENT OF LABOR					
<i>WIOA Cluster</i>					
Passed Through Northern Middle TN Workforce					
WIOA (Workforce Innovation & Opportunity Act) 21-22	17.259	NM-01-YCSP-MAC-02	01-01-2021 to 06-30-2024	536,765	-
Total Program	17.259			536,765	-
Total WIOA Cluster				536,765	-
Total U.S. Department of Labor				536,765	-
U.S. DEPARTMENT OF TRANSPORTATION					
Passed Through Tennessee Department of Transportation					
Hazardous Materials Emergency Preparedness 22-25	20.703	78847-45893	10-01-2022 to 08-31-2025	30,924	-
Total Program	20.703			30,924	-
Passed Through Tennessee Department of Transportation					
Congestion Mitigation Air Quality TDM (Phase 2) 23-25	20.205	200206	07-16-2023 to 07-16-2025	264,806	-
Congestion Mitigation and Air Quality Improvement Program TMC Operations 22-27	20.205	220142	11-01-2022 to 07-01-2027	799,128	-
COVID 19 - Federal COVID Relief Funds for Transportation Improvements (CRRSAA) 21-24	20.205	220057	09-15-2021 to 09-30-2024	242	-
Advanced Transportation and Congestion Management Technologies Deployment Program (ATCMTD) 21-26	20.205	210069	01-16-2021 to 06-30-2026	113,604	-
Total Program	20.205			1,177,780	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2025

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Direct Program:					
Strengthening Mobility and Revolutionizing Transportation (SMART) 23-25	20.941	69A3552341028/002	08-15-2023 to 08-15-2025	1,385,264	-
Total Program	20.941			1,385,264	-
<i>Highway Safety Cluster</i>					
Passed Through Tennessee Department of Safety and Homeland Security					
2024 Tennessee Highway Safety Office DUI 23-24	20.600	69A37522300004020TNO	10-01-2023 to 09-30-2024	140,205	-
2025 Tennessee Highway Safety Office DUI 24-25	20.600	Z25THS200	10-01-2024 to 09-30-2025	486,200	-
Total Program	20.600			626,405	-
Passed Through Tennessee Dept. of Mental Health and Substance Abuse					
Tennessee Highway Safety Office Recovery Court Enhancements DC4 - 24	20.616	69A3752330000405DTNM	10-01-2023 to 09-30-2024	17,292	-
Tennessee Highway Safety Office Recovery Court Enhancements DC4 - 25-26	20.616	33901	10-01-2024 to 09-30-2025	43,920	-
Total Program	20.616			61,212	-
<i>Total Highway Safety Cluster</i>				687,617	-
Total U.S. Department of Transportation				3,281,585	-
U.S. DEPARTMENT OF TREASURY					
Direct Program					
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	37,224	-
Passed Through Tennessee Housing Development Agency					
ERA-EPP	21.023	ERA-EPP	08-01-2023 to 07-31-2025	1,872,395	-
Total Program	21.023			1,909,619	-
Passed Through TN Department of Treasury					
Connected Community Facilities 24-26	21.029	33023-58725	06-01-2024 to 10-31-2026	232,075	-
Total Program	21.029			232,075	-
Passed Through TN Department of Treasury					
DWR-ARP Non Collaborative State Water Infrastructure Grants (SWIG) 21-26	21.027	32701-04754	03-03-2021 to 09-30-2026	52,469,210	-
Direct Program					
COVID 19 - American Rescue Plan Funding 21-24	21.027	N/A	03-01-2021 to 12-31-2024	74,636,700	-
Total Program	21.027			127,105,910	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2025

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Direct Program					
COVID 19 - Local Assistance and Tribal Consistency Fund(MACC)23-24	21.032	N/A	03-20-2023 to 12-31-2026	52,099	-
Total Program	21.032			52,099	-
Total U.S. Department of Treasury				129,299,703	-
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Direct Program:					
Air Pollution 103 20-25	66.034	01D05520	04-01-2020 to 03-31-2025	92,926	-
Air Pollution 103 25-27	66.034	05D39625	04-01-2025 to 03-31-2027	51,120	-
Air Pollution 103 Inflation Reduction Act	66.034	02D50323	06-01-2023 to 05-31-2026	64,825	-
Total Program	66.034			208,871	-
Direct Program					
Air Pollution 105 20-25	66.001	A-00408120-A	10-01-2019 to 09-30-2024	29,999	-
Air Pollution 105 25-27	66.001	A-00408125	10-01-2024 to 09-30-2026	414,941	-
Total Program	66.001			444,940	-
Passed Through Tennessee Department of Environment and Conservation					
Metro Nashville Police Department Impound Lot Stormwater Retrofit 23-25	66.447	32701-04733	03-01-2023 to 09-30-2025	153,785	-
Total Program	66.447			153,785	-
Passed Through Tennessee Department of Environment and Conservation					
Drinking Water State Revolving Loans- (DWSRF)	66.468	DWF 2020-224	05-20-2020 to 04-19-2040	6,478,757	-
Total Program	66.468			6,478,757	-
Total U.S. Environmental Protection Agency				7,286,353	-
U.S. DEPARTMENT OF EDUCATION					
Passed Through TN Department of Education					
21st CCLC Cohort 2023 FY24	84.287C	S287C220043	07-01-2023 to 06-30-2025	331,648	-
21st CCLC Cohort 2022 FY23	84.287C	S287C220043	07-01-2022 to 06-30-2025	504,518	-
Total Program	84.287			836,166	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2025

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Education					
ATSI 22	84.010	21-01	07-01-2021 to 06-30-2025	57,089	-
Consolidated Admin Pool	84.010	N/A	07-01-2021 to 06-30-2025	3,896,527	-
Title I-A Neglected	84.010A	S010A240042	07/01/2024 to 06-30-2025	278,890	-
ATSI 23 FY24	84.010A	S010A230042	07/01/2023 to 09/30/2025	566,262	-
Title I, Part A	84.010A	S010A200042	07/01/2024 to 06-30-2025	31,553,373	-
Title I-D Delinquent	84.010A	S010A240042	07/01/2024 to 06-30-2025	331,482	-
Title IA Turnaround Action 2.0 FY23	84.010A	S010A200042	07/01/2024 to 06-30-2025	505	-
Title IA Turnaround Action Grant 3.0	84.010A	S010A200042	07/01/2024 to 06-30-2025	902,688	-
Title IA Turnaround Action Grant 4.0	84.010A	S010A230042	07/01/2023 to 09/30/2025	3,413,099	-
Jere Baxter Turnaround Pilot	84.010A	S010A210042	07-01-2022 to 09-30-2025	125,000	-
Total Program	84.010			41,124,915	-
Passed Through Tennessee Department of Education					
Title I-C	84.011A	S011A240043	07-01-2024 to 06-30-2025	(8,501)	-
Total Program	84.011A			(8,501)	-
Passed Through Tennessee Department of Education					
Education stabilization fund:					
Connected Literacy (PENCIL) FY24	84.425B	7569980	08-01-2023 to 05-31-2025	100	-
COVID 19 - ARP Homeless 1.0	84.425W	S425W210044	07-01-2021 to 08-31-2022	38,785	-
COVID 19 - ARP Homeless 2.0	84.425W	S425W210044	04-23-2021 to 09-30-2025	184,192	-
COVID 19 - ARP Homeless System Navigator FY24	84.425W	S425W21004-21A	04-23-2021 to 09-30-2025	52,527	-
Innovative School Models FY23	84.425U	S425U21007-21A	07-01-2022 to 06-30-2025	8,172,848	-
COVID 19 - Fiscal Pre-Monitoring Support	84.425D	S425U210047	07-01-2022 to 06-30-2025	23,111	-
COVID 19 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant	84.425U	S425U210047	03-24-2021 to 09-30-2025	24,171,808	-
Total Program	84.425			32,643,371	-
Passed Through Tennessee Department of Education					
CTE Perkins Basic	84.048	N/A	07-01-2023 to 06-30-2024	1,785,303	-
Total Program	84.048			1,785,303	-
Direct Program					
GEAR UP TN 3.0 (Whites Creek)	84.334	18-01	07-01-2021 to 06-30-2025	(977)	-
Gear Up Nashville FY19	84.334	P-334A180037	10-01-2021 to 09-30-2025	2,406,767	-
Total Program	84.334			2,405,790	-
<i>Special Education Cluster (IDEA)</i>					
Passed Through Tennessee Department of Education					
IDEA, Part B	84.027A	H027A240052	07-01-2021 to 06-30-2025	22,249,145	-
IDEA PSC (K-12) IMPLEMENTATION GRANT YEAR FY25	84.027A	H027A230052	07-01-2023 to 09-30-2025	90,443	-
IDEA Preschool Implementation FY21	84.027A	H027A200052	07-01-2020 to 09-30-2025	39,026	-
ARP IDEA Part B Funds	84.027X	H027X210052	07-01-2021 to 06-30-2025	(703)	-
Secondary Transition Indicator 14 FY25	84.027	H027A230052	07-01-2021 to 06-30-2024	10,180	-
Total Program	84.027			22,388,091	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Education IDEA Preschool FY22	84.173A	H173A210095	07-01-2021 to 06-30-2025	610,353	-
Total Program	84.173			610,353	-
<i>Total Special Education Cluster (IDEA)</i>				22,998,444	-
Passed Through Tennessee Department of Education Title II-A	84.367A	S367A230040	07-01-2024 to 06-30-2025	5,075,476	-
Total Program	84.367			5,075,476	-
Passed Through Tennessee Department of Education Title III	84.365A	S365A240040	07-01-2024 to 06-30-2025	2,721,635	-
Title III Immigrant	84.365	S365A220042	07-01-2024 to 06-30-2025	97,324	-
Total Program	84.365			2,818,959	-
Passed Through Tennessee Department of Education Title IX McKinney-Vento	84.196	S196A200044	07-01-2024 to 06-30-2025	469,568	-
Total Program	84.196			469,568	-
Passed Through Tennessee Department of Education Model Preschool Districts FY24	93.434	N/A	07-01-2023 to 06-30-2025	204,162	-
Total Program	93.434			204,162	-
Passed Through Tennessee Department of Education COVID 19 -Epidemiology & Laboratory Capacity	93.323	N/A	07-01-2022 to 06-30-2023	118	-
Total Program	93.323			118	-
Passed Through Tennessee Department of Education SP ED TRANS SCH-WORK FY24	84.126	34570-53523	10-01-2024 to 09-30-2025	177,188	-
Total Program	84.126			177,188	-
Direct Program:					
EIR Expansion Grant FY24	84.411C	7564840	07-01-2023 to 06-30-2025	518,900	-
EIR Pyramid Model	84.411	U-411B170021	10-01-2021 to 09-30-2023	389	-
Total Program	84.411			519,289	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Direct Program:					
MSAP 2021	84.165	S-165A210053	04-01-2021 to 03-30-2025	3,170,152	-
MSAP 2017	84.165	U-165A170061	10-01-2021 to 09-30-2024	(2,504)	-
Magnet Schools Asst Prog 2023	84.165A	S165A230025	10-01-2023 to 09-30-2025	2,394,981	-
MAGNET SCHOOLS ASST PROG (MSAP) FY24	84.165A	S165A240042	10/01/2024 to 09/30/2025	197,329	-
Total Program	84.165			5,759,958	-
Direct Program:					
COVID 19 - Project SERV TCS	84.184S	S184S230017	05-12-2023 to 05-12-2025	586,501	-
Total Program	84.184			586,501	-
Total US Department of Education				117,396,707	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 383,196,708	\$ 8,879,444

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SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2025

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:				
Interpreter/Translation Services 25	RS2023-2288	07-01-2024 to 06-30-2025	\$ 90,534	-
Court Interpreter 25	24-RS2023-2313	07-01-2024 to 06-30-2025	99,560	-
Courtroom Security Grant 24	24-RS2024-161	07-01-2023 to 06-30-2024	51,519	-
Total Tennessee Admin Office of the Courts			241,613	-
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:				
State Supplement Juvenile Court Improvement 19-24	60968	07-01-2019 to 06-30-2024	4,324	-
Juvenile Justice Prevention 24	77088	07-01-2023 to 06-30-2026	345,444	-
Juvenile Court State Supplement Grant 25-29	80696	07-01-2024 to 06-30-2029	7,611	-
Department of Children Services DV Liaison 24 Amend 1	80403	11-01-2023 to 06-30-2026	141,297	-
Total Tennessee Department of Children's Services			498,676	-
TENNESSEE DEPARTMENT OF CORRECTION:				
Community Corrections Services (TDOC) 22-25 Amend 1	32952-13006	07-01-2022 to 06-30-2025	1,607,869	-
Total Tennessee Department of Correction			1,607,869	-
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:				
Bioservices - Industrial Development Board	82836	07-01-2023 to 06-30-2026	1,000,000	-
Amazon.com Services LLC - Industrial Development Board	170/008-01-2020	12-10-2020 to 12-31-2028	33,449,000	-
Total Tennessee Department of Economic and Community Development			34,449,000	-
TENNESSEE DEPARTMENT OF HUMAN SERVICES:				
VCA CACFP - Child and Adult Care Food Program 24-25	00711 CACFP	10-01-2024 to 09-30-2025	432,132	-
Community Services Poverty Fund (CSPF) 24	Letter of Agreement by DHS	07-01-2023 to 06-30-2024	25,050	-
Total Tennessee Department of Human Services			457,182	-

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, 2025

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
TENNESSEE DEPARTMENT OF TRANSPORTATION:				
Transportation Planning Grant 24-26	65551	05-31-2024 to 05-30-2026	52,014	-
Litter 24	Z24LIT019	07-01-2024 to 06-30-2025	188,500	-
Total Tennessee Department of Transportation			240,514	-
TENNESSEE DEPT OF FINANCE AND ADMINISTRATION:				
Office of Family Safety VOCA Family Justice Center 25	51059	01-01-2025 to 06-30-2025	154,750	-
OFS VOCA VSSG Family Justice Center 25 Amend 1	57171 Amend 1	01-01-2025 to 06-30-2026	116,477	-
Office of family Safety STOP, Family Justice Center Grant	57462	01-01-2025 to 06-30-2026	13,779	-
Office of family Safety STOP, Family Justice Center Grant	51663 Amend 1	07-01-2023 to 02-28-2025	11,222	-
Total Tennessee Department of Finance and Administration OCJP			296,228	-
TENNESSEE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES:				
Tennessee Mental Health Court Program 25	83367	07-01-2024 to 06-30-2025	240,168	-
TN Certified Recovery Court Program 25	83843	07-01-2024 to 06-30-2025	60,696	-
Safe Baby Court 22-25	DGA-74161-2022-2023-009	07-01-2022 to 06-30-2025	187,509	-
Tennessee Certified Recovery Court Program (TCRCP) DC4 24-25	310207	07-01-2024 to 06-30-2025	1,762,000	-
Total Tennessee Department of Mental Health and Substance Abuse Services			2,250,373	-
TENNESSEE STATE LIBRARY & ARCHIVES				
Library Services for the Deaf and Hard of Hearing 25	30501-01124	07-01-2024 to 06-30-2025	88,000	-
General Library Services & Materials for the Disadvantaged 25	30501-00924-04	07-01-2024 to 06-30-2025	420,500	-
Total Tennessee State Library and Archives			508,500	-

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, 2025

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
TENNESSEE DEPARTMENT OF EDUCATION:				
Child Nutrition State Match	190 - Agreement #	07-01-2024 to 06-30-2025	361,014	-
COVID -19 ARPA Child Care Stabilization	2101TNCS6	07-01-2024 to 06-30-2025	(922)	-
LEAPS Lottery for Education	N/A	07-01-2024 to 06-30-2025	844,509	-
Public School Security Grant FY24	N/A	07-01-2024 to 06-30-2025	(124)	-
State School Improvement Grant (SSIG)	N/A	07-01-2024 to 06-30-2025	508,625	-
Voluntary Pre-K	N/A	07-01-2024 to 06-30-2025	2,859,715	-
TN Safe Schools	N/A	07-01-2024 to 06-30-2025	2,600	-
Summer School Transportation (State Grant)	N/A	07-01-2024 to 06-30-2025	1,501,778	-
Pre-K Special Education State Grant (State Grant)	N/A	07-01-2024 to 06-30-2025	3,094,790	-
Southern Word Arts Grant	N/A	07-01-2024 to 06-30-2025	18,000	-
School Level Impr Grant	N/A	07-01-2024 to 06-30-2025	396	-
State School Improvement Grant (SSIG.2)	N/A	07-01-2024 to 06-30-2026	2,433,884	-
Summer Learning Camp	N/A	07-01-2024 to 06-30-2025	4,440,738	-
Whitsitt - TVA Eney Savings	N/A	07-01-2024 to 06-30-2025	1	-
Total Tennessee Department of Education			16,065,004	-
TENNESSEE DEPARTMENT OF HEALTH:				
Project Diabetes 22-25	Z-23-256985	07-01-2022 to 06-30-2025	30,073	28,723
Healthy Built Environments 25-26	34360-05825	07-01-2024 to 06-30-2026	2,481	-
Tobacco Prevention & Cessation Services 23-25 Amend 2	GG-24-77619	07-01-2023 to 06-30-2027	90,715	-
Community Health Access And Navigation In Tennessee (C.H.A.N.T) 25	GG-25-84356	07-01-2024 to 06-30-2025	302,518	-
Immunization Services 24-26	GG-25-86659	07-01-2024 to 06-30-2026	37,153	-
Family Planning 23-27	GG-23-74035	07-01-2022 to 06-30-2027	1,051,000	-
TN Breast And Cervical Screening Program 25	GG-25-83445	07-01-2024 to 06-30-2025	87,300	-
Fetal Infant Mortality Review 21-25	GG-21-65650	07-01-2021 to 06-30-2025	318,600	-
Tuberculosis Control Prevention Outreach Services 25	GG-25-84354	07-01-2024 to 06-30-2025	1,280,900	-
HIV Prevention & Surveillance Services 24	N/A	07-01-2023 to 06-30-2024	546,266	-
HIV Prevention & Surveillance Services 25	N/A	07-01-2024 to 06-30-2025	692,800	-
Grant in Aid 25	GG-25-85614	07-01-2024 to 06-30-2025	765,200	-
Viral Hepatitis Services 24-25 Amend 1	GG-24-84355	07-01-2023 to 06-30-2026	107,443	-
Sexually Transmitted Infection Prevention 23-26	GG-23-82038	01-01-2023 to 12-31-2027	92,364	-
Total Tennessee Department of Health			5,404,813	28,723
TENN DEPT. OF SAFETY & HOMELAND SECURITY				
School Resource Officer 24	34901-01482	07-01-2024 to 06-30-2025	3,900,000	-
Total Tennessee Dept os Safety & Homeland Security			3,900,000	-

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2025

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
TENNESSEE OFFICE OF CRIMINAL JUSTICE PROGRAMS				
OCJP Family Justice Centre Initiative 24-25	55296	08-01-2024 to 06-30-2025	89,105	-
2024 Violent Crime Intervention Fund (VCIF) (TCCRP) Hot Spot 24-27	52343	11-01-2023 to 06-30-2027	542,916	-
2023 Violent Crime Intervention Fund 23-25	51552	08-01-2023 to 06-30-2025	1,494,339	-
Total Tennessee Office of Criminal Justice Programs			2,126,360	-
TENNESSEE DEPARTMENT OF ENVIRONMENT & CONSERVATION:				
Brownfields Redevelopment Area Grant (BRAG) 24-25	6549826 (HDR)	08-01-2024 to 07-31-2026	29,665	-
Metro Nashville Police Department Impound Lot Stormwater Retrofit 23-25	32701-04733	03-01-2023 to 09-30-2025	159,000	-
TDEC Organics Management 25-29	32701-05512	07-01-2024 to 06-30-2029	19,300	-
Total Tennessee Department of Environment & Conservation			207,965	-
TENNESSEE EMERGENCY MANAGEMENT AGENCY				
Flood Public Assistance 10-25	34101-6116-15	04-30-2010 to 04-29-2025	22,622	-
Total Tennessee Emergency Management Agency			22,622	-
TENNESSEE HISTORICAL COMMISSION				
Documenting the Battle of Nashville: Community Archaeology in Sevier Park 24-25	32701-05529	07-01-2024 to 06-30-2025	6,275	-
Total Tennessee Historical Commission			6,275	-
TENNESSEE OPIOID ABATEMENT TRUST FUND				
Opioid Care System Project 24-27	85256	07-01-2024 to 06-30-2027	936,591	-
Total Tennessee Opioid Abatement Trust Fund			936,591	-
TENNESSEE DEPARTMENT OF DISABILITY & AGING				
Adult Changing Table Bordeaux Branch 25	34401-99459	01-01-2025 to 06-30-2025	3,899	-
Total Tennessee Department of Disability & Aging			3,899	-
TENNESSEE DEPARTMENT OF STATE:				
Governor's Grant - Riparian Clean Up	N/A	09-20-2022 to 03-30-2024	110,000	-
Middle TN ICAC Task Force 21-26	69807	07-01-2021 to 06-30-2026	226,364	40,000
Governor's Grant - Emerald Ash Borer	N/A	09-20-2022 to 03-30-2024	39,937	-
Governor's Grant - Waste Ops Assessment	N/A	09-20-2022 to 03-30-2024	9,300	-
Governor's Grant - Heavy Equipment	N/A	09-20-2022 to 03-30-2024	642,600	-
Total Tennessee Department of State			1,028,201	40,000
TOTAL EXPENDITURES OF STATE AWARDS			\$ 70,251,686	\$ 68,723

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

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2025

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, 2025, 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 \$226,295,838 and are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2025. 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, 2025.

Noncash Federal Programs

The Government is the recipient of federal awards that do not result in cash receipts or disbursements, including distribution of U.S. Department of Agriculture (USDA) Food Commodities (ALN 10.565), which are valued based on a USDA price list obtained from the Tennessee Department of Health. Distributions under such programs are included in the accompanying schedules of expenditures of federal and state awards.

Federal Financial Assistance Without ALNs

Federal awards which have no assigned ALN have been included in the last section of each appropriate federal agency section, where applicable.

Pass-Through Awards

Funds received by the Government and redistributed to a component unit of the Government or received directly by the component unit in the Government’s name are reported in the component unit’s financial statements and are not included in the Government’s schedules of expenditures of federal and state awards.

Funds received by an agency of the Government and redistributed to another agency of the Government are reported in the receiving department’s accounts to avoid duplication of the aggregate level of awards expended by the Government. Accordingly, pass-through funds are included once.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2025

A. BASIS OF PRESENTATION - Continued

Program Clusters

The Uniform Guidance defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. According to this definition, similar programs deemed to be a cluster of programs are tested accordingly.

Schedule of Expenditures of State Awards

In compliance with Tennessee state law, the accompanying schedule of expenditures of state awards is included with this report. Such schedule presents all state funded financial awards, as defined by the State Comptroller of the Treasury's Office, and is prepared and presented in a manner consistent with the schedule of expenditures of federal awards.

B. BASIS OF ACCOUNTING

The expenditures presented in the accompanying schedules of expenditures of federal and state awards were developed from agency records and federal and state financial reports which have been reconciled to the central accounting records of the Government. Governmental funds are reported using a modified accrual basis of accounting. Proprietary funds are reported using the accrual basis of accounting. These central records serve as the primary source of information in the preparation of the Government's basic financial statements.

Federal and state revenues and expenditures are included in the general fund, special revenue funds, capital projects funds, and enterprise funds in the Government's basic financial statements.

Because the schedules of expenditures of federal and state awards present only a selected portion of the Government's operations, they are not intended to and do not present the financial position or changes in financial position of the Government.

C. MATCHING COSTS

The State of Tennessee's portion of joint programs with the Government are included in the accompanying schedule of expenditures of state awards, except in those cases where the state's portion is combined with the federal portion and cannot be separately identified. In such cases, the state's portion is included in the accompanying schedule of expenditures of federal awards. The Government's portion of such joint awards is not included.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2025

D. INDIRECT COSTS

Included in the Government's Cost Allocation Plan are central service costs allowable under OMB cost principles. These costs may be "allocated" among programs of the Government in a consistent manner.

The amount presented in the Cost Allocation Plan as "allocated" to each department is not actually charged as expenditure to that department, but is accounted for in the central service area's budget. The amount is used to calculate indirect costs associated with programs funded by external sources that allow the inclusion of indirect costs (certain grants, user fees, etc.).

Many of the Government's federal and state funded programs allow indirect costs to be charged and include them as a line item in the grant budget. However, if the grant budget does not specifically provide for indirect costs to be charged, none of the indirect costs are reported as costs to the grantor nor are the costs included or presented in the schedules of expenditures of federal and state awards.

The Government has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

E. CONTINGENCIES

The federal and state grants received by the Government are subject to audit and adjustment. If any expenditures are disallowed by the grantor agencies as a result of such an audit, the grantor agencies could make claim for reimbursement, which would become a liability of the Government.

During May 2010, Nashville and Davidson County experienced significant flooding and was declared a federal disaster area by President Barack Obama. The federal disaster declaration enables the reimbursement of certain flood-related costs to the Government through the Federal Emergency Management Agency (FEMA) of the U.S. Department of Homeland Security. Flood-related costs included in the accompanying schedule of expenditures of federal awards totaled \$407,189 which includes amounts expended in prior years that were approved as eligible expenditures by FEMA in fiscal year 2025. These expenditures have been included in the accompanying schedule of federal expenditures under ALN 97.036. Flood-related amounts receivable under ALN 97.036 totaled \$6,906,318 at June 30, 2025. Such flood-related costs are subject to review, approval and adjustment by FEMA and the Office Inspector General, which is on-going. The Government continues to work with FEMA on various appeals and adjustments to the FEMA project worksheets and related grant agreements.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2025

F. STATE REVOLVING LOAN FUNDS

At June 30, 2025, there were outstanding balances of \$7,042,367 and \$27,677,491 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 2025 totaled \$366,252 and \$237,804, respectively.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

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:

<u>Assistance Listing Number</u>	<u>Name of Federal Program</u>
----------------------------------	--------------------------------

Child Nutrition Cluster:

10.553	School Breakfast Program
10.555	National School Lunch Program .
10.559	Summer Food Service Program for Children
10.582	Fresh Fruit and Vegetable Program
15.928	Butterfield Land Acquisition Grants
66.468	Drinking Water State Revolving Fund
84.010	Title I Grants to Local Education Agencies
93.568	Low-Income Home Energy Assistance
93.914	HIV Emergency Relief Project Grants

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2025

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

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

No prior findings reported.

Federal Award Findings and Questioned Costs

No prior findings reported.

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

No prior findings reported.