



## FINANCIAL AND COMPLIANCE AUDIT REPORT

# State of Tennessee Single Audit

*For the Year Ended June 30, 2025*

**Jason E. Mumpower**  
*Comptroller of the Treasury*



**DIVISION OF STATE AUDIT**



JASON E. MUMPOWER  
*Comptroller*

March 26, 2026

The Honorable Bill Lee, Governor  
Members of the General Assembly

Ladies and Gentlemen:

We are pleased to submit the 42nd *Single Audit Report* for the State of Tennessee. This report covers the year ended June 30, 2025. The audit was conducted in accordance with the requirements of the Single Audit Act Amendments of 1996 and the provisions of Title 2, *Code of Federal Regulations*, Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance).

This *Single Audit Report* reflects federal expenditures of over \$23.7 billion. We noted instances of noncompliance that meet the reporting criteria contained in the Uniform Guidance. We also noted material weaknesses and significant deficiencies in internal control over compliance with requirements related to the state's major federal programs. The instances of noncompliance, material weaknesses, and significant deficiencies related to federal programs are described in Section III of the Schedule of Findings and Questioned Costs.

The *Annual Comprehensive Financial Report* of the State of Tennessee for the year ended June 30, 2025, has been issued under a separate cover. In accordance with the standards applicable to financial audits contained in generally accepted government auditing standards, we are issuing our report on our consideration of the State of Tennessee's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants and other matters. We noted no material weaknesses in internal control. We noted no instances of noncompliance that we considered to be material to the state's basic financial statements.

We would like to express our appreciation to the Department of Finance and Administration and other state agencies, universities, and community colleges for their assistance and cooperation in the single audit process.

Sincerely,

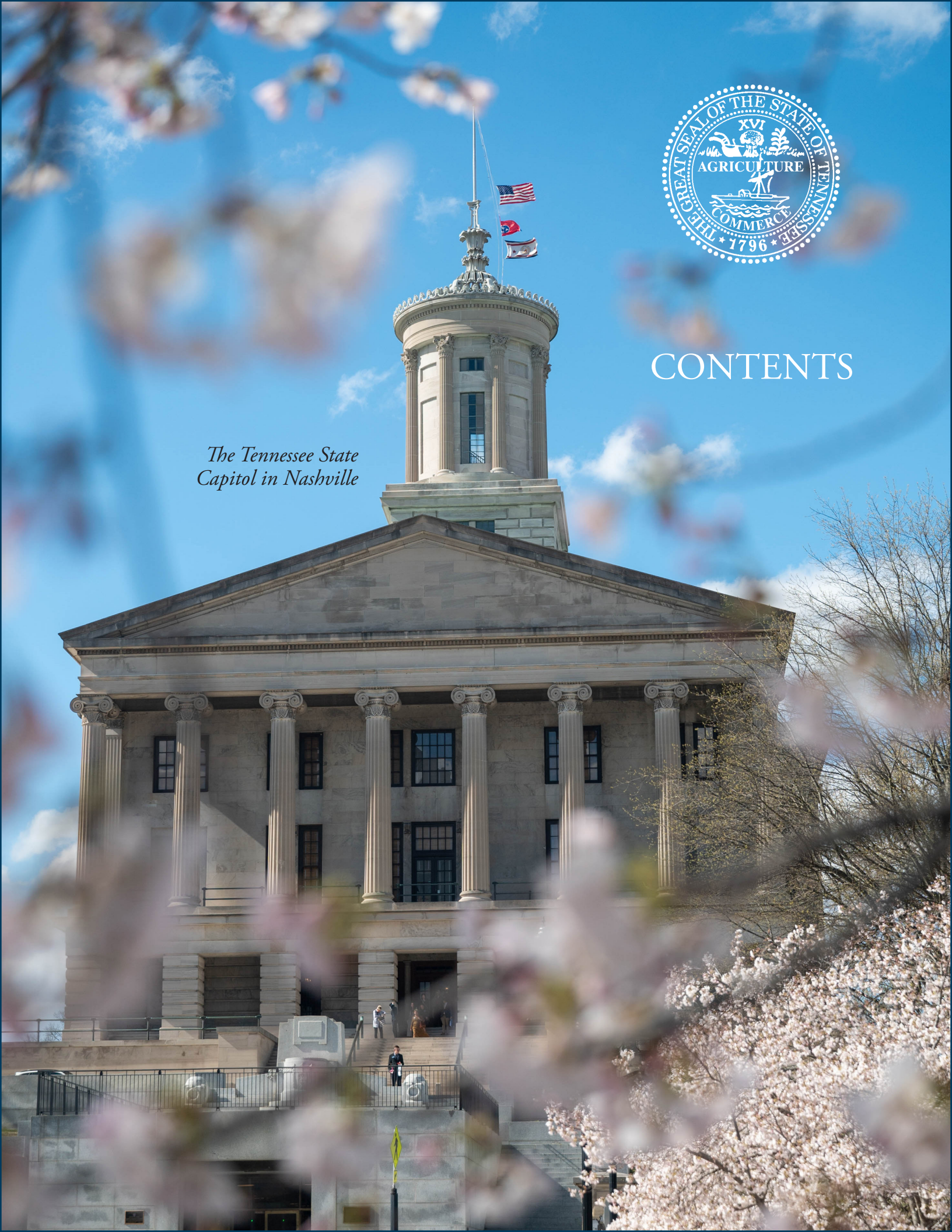
A handwritten signature in blue ink that reads "Tabitha D. Furlong".

Tabitha D. Furlong, CPA, CFE, Director  
Division of State Audit



# CONTENTS

*The Tennessee State  
Capitol in Nashville*



# CONTENTS

<b>Selected Statistical Data</b> .....	<b>1</b>
Total Federal Expenditures - Ten-Year Summary .....	2
Expenditures by Awarding Agency .....	3
Number of Type A and Type B Programs .....	4
Type A and Type B Program Expenditures .....	4
<b>Auditor's Reports</b> .....	<b>6</b>
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 <i>Government Auditing Standards</i> ....	7
Independent Auditor's Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance .....	9
<b>Auditor's Findings</b> .....	<b>14</b>
Section I: Summary of Auditor's Results .....	15
Section II: Financial Statement Findings .....	18
Section III: Federal Award Findings and Questioned Costs .....	19
Tennessee State University .....2025-001 .....	21
Tennessee State University .....2025-002 .....	26
Tennessee State University .....2025-003 .....	31
Department of Education .....2025-004 .....	38
Department of Education .....2025-005 .....	44
Department of Agriculture .....2025-006 .....	51
Department of Health.....2025-007 .....	58
Tennessee Housing Development Agency .....2025-008 .....	64
Department of Transportation.....2025-009 .....	70

# CONTENTS

*(continued)*

Department of Human Services.....2025-010 .....	77	
Tennessee State Veterans' Homes Board .....	2025-011 .....	84
<b>Auditee's Section.....</b>	<b>89</b>	
Schedule of Expenditures of Federal Awards.....	90	
Unclustered Federal Programs .....	90	
Clustered Federal Programs .....	129	
Notes to the Schedule of Expenditures of Federal Awards .....	191	



# SELECTED STATISTICAL DATA



*Rhododendron and Bee at  
Roan Mountain State Park*

# SELECTED STATISTICAL DATA

---

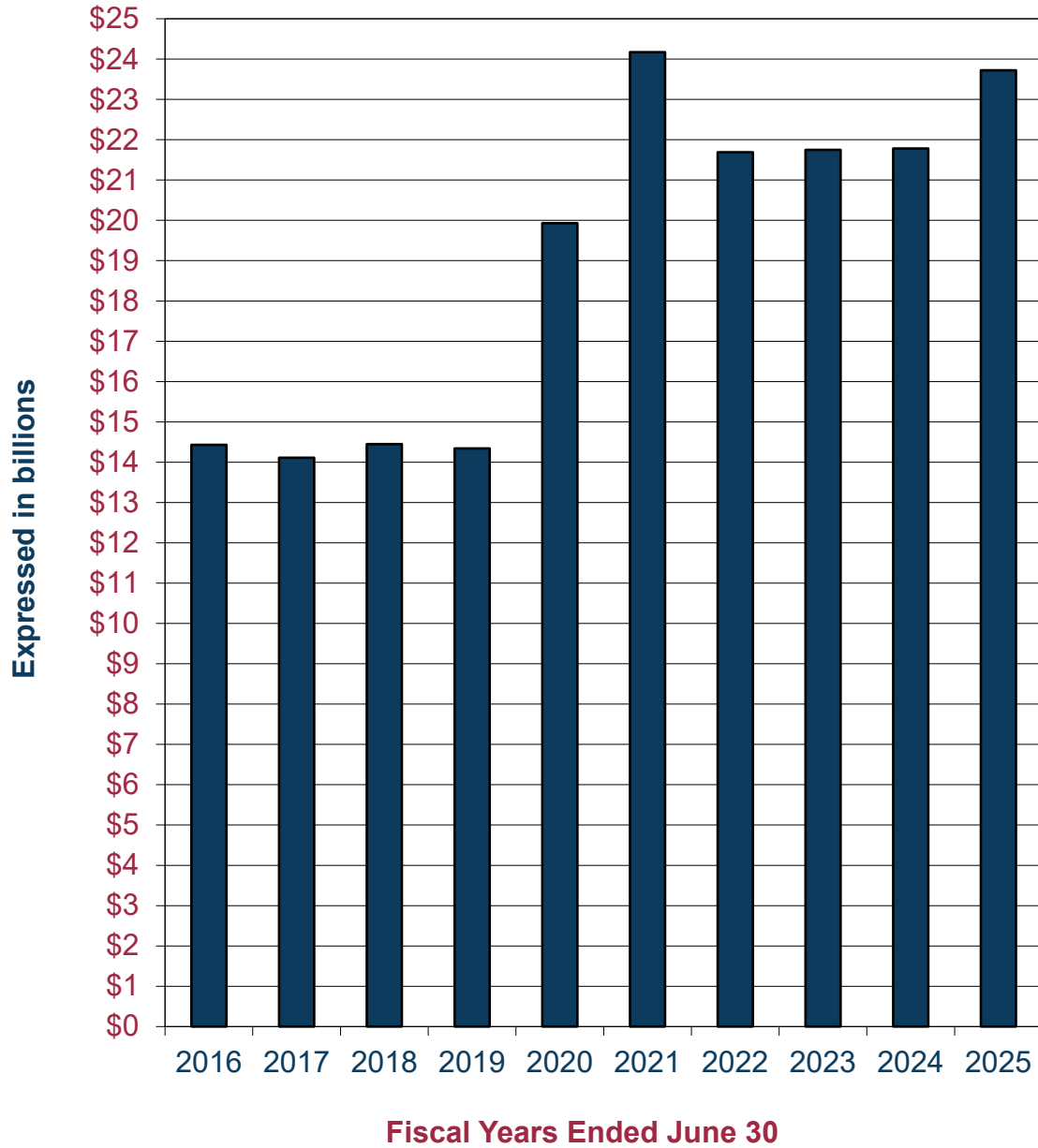
Total Federal Expenditures – Ten-Year Summary

Expenditures by Awarding Agency

Number of Type A and Type B Programs

Type A and Type B Program Expenditures

## Total Federal Expenditures - Ten Year Summary

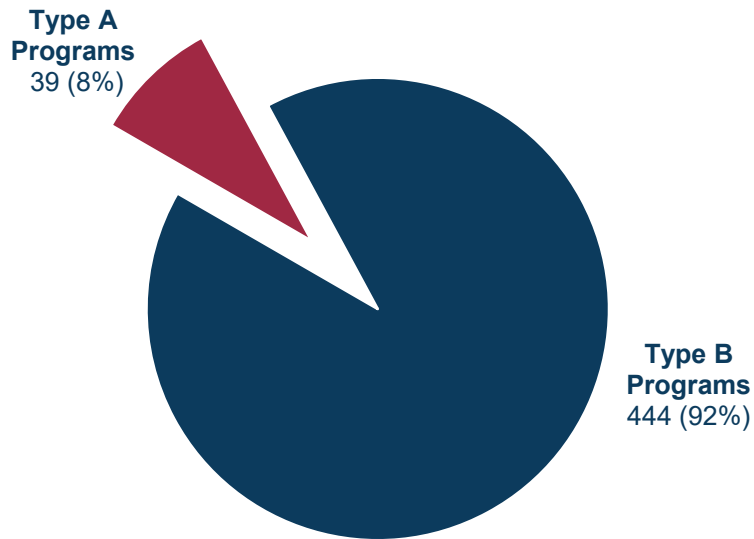


# Expenditures by Awarding Agency

## July 1, 2024, Through June 30, 2025



## Number of Type A and Type B Programs



## Type A and Type B Program Expenditures



Type A program levels for non-federal entities are established in the Uniform Guidance. For the fiscal year ended June 30, 2025, the Type A program threshold for the State of Tennessee was \$35,578,102. Those federal programs with expenditures below \$35,578,102 are labeled Type B programs.

AUDITOR'S  
REPORTS

*Blue Hole Falls in  
Tracy City, Tennessee*



# AUDITOR'S REPORTS

---

---

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*

Independent Auditor's Report on Compliance for  
Each Major Federal Program, Report on Internal  
Control Over Compliance, and Report on the  
Schedule of Expenditures of Federal Awards  
Required by the Uniform Guidance



JASON E. MUMPOWER  
*Comptroller*

## **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***

The Honorable Bill Lee, Governor  
Members of the General Assembly

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Tennessee as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the State of Tennessee’s basic financial statements, and have issued our report thereon dated December 30, 2025. Our report includes a reference to other auditors who audited the financial statements of the University of Chattanooga Foundation Inc., the University of Tennessee Foundation Inc., and the University of Tennessee Research Foundation Inc., discretely presented component units of the University of Tennessee; the University of Memphis Foundation, the University of Memphis Research Foundation, and the Memphis Athletics Foundation, discretely presented component units of the University of Memphis; and the East Tennessee State University Foundation; a discretely presented component unit of East Tennessee State University, as described in our report on the State of Tennessee’s financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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

In planning and performing our audit of the financial statements, we considered the State of Tennessee’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Tennessee’s internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Tennessee’s internal control.

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

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Tennessee's financial statements are free of 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.



Katherine J. Stickel, CPA, CGFM, Director  
Division of State Audit  
December 30, 2025



JASON E. MUMPOWER  
*Comptroller*

## **Independent Auditor’s Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

The Honorable Bill Lee, Governor  
Members of the General Assembly

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

#### *Opinion on Each Major Federal Program*

We have audited the State of Tennessee’s compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget’s *Compliance Supplement* that could have a direct and material effect on each of the State of Tennessee’s major federal programs for the year ended June 30, 2025. The State of Tennessee’s major federal programs are identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the State of Tennessee complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2, *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 State of Tennessee 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 State of Tennessee’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 State of Tennessee's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit;
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks; such procedures include examining, on a test basis, evidence regarding the State of Tennessee's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances; and
- obtain an understanding of the State of Tennessee'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 State of Tennessee'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.

## **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001 through 2025-011. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* require the auditor to perform limited procedures on the State of Tennessee's responses to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The State of Tennessee's responses were not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the responses.

## **Report on Internal Control Over Compliance**

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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2025-004 through 2025-006, 2025-009, and 2025-010 to be material weaknesses.

*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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001 through 2025-003, 2025-007, and 2025-008 to be significant deficiencies.

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.

*Government Auditing Standards* require the auditor to perform limited procedures on the State of Tennessee's responses to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The State of Tennessee's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Tennessee as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the State of Tennessee's basic financial statements. We issued our report thereon dated December 30, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Tabitha D. Furlong, CPA, CFE, Director  
Division of State Audit  
March 24, 2026



# AUDITOR'S FINDINGS

*Gibson County Courthouse  
in Trenton, Tennessee*

# AUDITOR'S FINDINGS

---

Section I: Summary of Auditor's Results

Section II: Financial Statement Findings

Section III: Federal Award Findings and  
Questioned Costs

STATE OF TENNESSEE  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2025



SECTION I  
SUMMARY OF AUDITOR'S RESULTS

STATE OF TENNESSEE  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2025

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

- We issued unmodified opinions on the basic financial statements.
- We identified no material weaknesses in internal control over financial reporting.
- No significant deficiencies in internal control over financial reporting were reported.
- We noted no instances of noncompliance considered to be material to the basic financial statements.

**Federal Awards**

- We identified material weaknesses in internal control over major programs.
- We identified significant deficiencies in internal control over major programs.
- We issued unmodified opinions for each of the state’s major federal programs.
- We disclosed audit findings that are required to be reported in accordance with 2 CFR 200.516(a).
- The dollar threshold used to distinguish between Type A and Type B programs, as prescribed in 2 CFR 200.518(b), was \$35,578,102.
- The State of Tennessee does not qualify as a low-risk auditee under the provisions of 2 CFR 200.520.

STATE OF TENNESSEE  
 Schedule of Findings and Questioned Costs  
 For the Year Ended June 30, 2025

SECTION I – SUMMARY OF AUDITOR’S RESULTS *(Continued)*

Assistance Listing Number	Name of Major Federal Program or Cluster
10.646	Summer Electronic Benefit Transfer Program for Children
16.575	Crime Victim Assistance
20.106	Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs
21.027	Coronavirus State and Local Fiscal Recovery Funds
21.029	Coronavirus Capital Projects Fund
64.015	Veterans State Nursing Home Care
84.048	Career and Technical Education - Basic Grants to States
84.365	English Language Acquisition State Grants
84.424	Student Support and Academic Enrichment Program
93.069	Public Health Emergency Preparedness
93.268	Immunization Cooperative Agreements
93.558	Temporary Assistance for Needy Families
-	Child Nutrition Cluster
-	Food Distribution Cluster
-	Section 8 Project-Based Cluster
-	Fish and Wildlife Cluster
-	Transit Services Programs Cluster
-	Medicaid Cluster

STATE OF TENNESSEE  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2025



SECTION II  
FINANCIAL STATEMENT FINDINGS

No financial statement findings were reported.

STATE OF TENNESSEE  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2025



SECTION III  
FEDERAL AWARD FINDINGS AND  
QUESTIONED COSTS

# FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

## TENNESSEE STATE UNIVERSITY

---

Finding 2025-001: As noted in the two prior audits, Tennessee State University continued to have inadequate procedures to ensure Title IV credits were refunded in accordance with federal guidelines, and in the current year, did not properly provide disbursement notifications

Finding 2025-002: As noted in the two prior audits, for the federal Direct Loan and Pell Grant programs, Tennessee State University continued to not report timely and accurate information regarding students' enrollment statuses

Finding 2025-003: As noted in the two prior audits, Tennessee State University continued not to return Title IV funds in compliance with federal regulations

<b>Finding Number</b>	2025-001
<b>Assistance Listing Number</b>	84.007, 84.063, and 84.268
<b>Program Name</b>	Student Financial Assistance Cluster
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	Tennessee State University
<b>Federal Award Identification Number</b>	N/A
<b>Federal Award Year</b>	2024 and 2025
<b>Finding Type</b>	Significant Deficiency and Noncompliance
<b>Compliance Requirement</b>	Special Tests and Provisions
<b>Repeat Finding</b>	2024-002
<b>Pass-Through Entity</b>	N/A
<b>Questioned Costs</b>	N/A



## FINDING

As noted in the two prior audits, Tennessee State University continued to have inadequate procedures to ensure Title IV credits were refunded in accordance with federal guidelines, and in the current year, did not properly provide disbursement notifications

## BACKGROUND

The Student Financial Assistance programs provide financial assistance to eligible students attending institutions of post-secondary education. These Title IV programs include assistance such as Pell Grants, Direct Student Loans, and Federal Work Study.

To be eligible for student financial assistance, a student must first complete the Free Application for Federal Student Aid (FAFSA). Each school listed on a student’s FAFSA will receive the student’s Student Aid Report. The school then notifies the student of the total aid package.

The U.S. Department of Education (ED) has established certain requirements for each school to participate in the student financial assistance programs. As a condition of these programs, institutions must provide notifications of the amounts awarded and loans disbursed. In addition, institutions are required to refund credits to the student’s account within 14 days of posting the award to the student’s account.

## CONDITION AND CAUSE

In response to the prior finding, which noted compliance issues during the 2024 academic year, management, in collaboration with outside consultants, had begun to refine financial aid procedures, including reactivating the automatic refund process for spring 2025 with enhanced automatic notifications for all students receiving loan disbursements. Management also emphasized the need to fill the vacant Account Manager position in the Bursar’s office. However, refining these procedures did not adequately address compliance issues for the 2025 academic year.

We tested a sample of 40 Title IV recipients at Tennessee State University (the university) to determine whether the university met disbursement requirements, and we identified errors in 40 (100%) of the Title IV recipients. These requirements included refunding any credits to student accounts created by Title IV aid within 14 days of the disbursement; sending a general notification to Title IV recipients that included the expected disbursement date, amount, and type of aid awarded; and notifying Direct Loan borrowers when their loans were disbursed. The university had disbursement errors with all 40 students selected for testing, resulting in a total of 72 disbursement errors. **Figure 1** details the number of students with multiple errors identified.

**Figure 1: Student Accounts with Errors**

Number of Students	Number of Errors Per Student Account	Total Issues
13	1	13
22	2	44
5	3	15
<b>40</b>		<b>72</b>

Source: Auditor results from sample performed on system export of Title IV students.

### Refund Timeliness

Of the 40 students tested, 23 had a credit balance resulting from the disbursed Title IV aid. We noted that 3 of the 23 students (13%) had Title IV credits that were not refunded within 14 days of the disbursement date. These 3 separate refunds were not refunded timely, ranging from 19 to 84 days late.

- For 1 student, the university did initially provide a timely refund; however, the refund was insufficient. The university applied the complete refund 84 days late.

- For 2 students, the university applied Title IV aid retroactively to the fall 2024 term, creating a credit balance. The university refunded these balances 19 and 57 days late.

### **Award and Direct Loan Disbursement Notifications**

We also tested our sample to determine whether 2 required notifications were sent to students. The first required letter notifies students of the amount and type of Title IV funds they are expected to receive, as well as how and when the disbursements will be made. This notification must be sent prior to the university making any disbursements. The university uses an automated system to notify students of the Title IV aid they have been awarded. The template used for the general award notifications does not specify when students can expect to receive their aid. Because the university did not include expected disbursement dates in the general award notifications sent to students, and every Title IV recipient in our sample received at least 1 general award notification, this error was recorded for all 40 students (100%).

In addition, we identified other general award notification errors for 25 of the 40 students (63%) tested.

- For 22 of the students tested, the university did not provide notification of their Title IV aid to be applied for the spring 2025 term.
- For 2 of the students tested, the university did not provide notification of their Title IV aid to be applied for the fall 2024 term.
- For 1 of the students tested, the university did not provide notification of their Title IV aid until after the disbursement date. The student was notified 3 times, representing 1, 2, and 8 days late.

The second required letter is specific only to those students receiving Direct Loans or Teacher Education Assistance for College and Higher Education (TEACH) Grants. The letter notifies students of 1) the date and amount of the disbursement, 2) the student's or parent's right to cancel, and 3) the procedure and time by which the student or parent must notify the institution that they wish to cancel. We noted that 30 students in our sample received Direct Loans and should have received a disbursement notification. However, 4 of these 30 students (13%) did not receive a disbursement notification for their Direct PLUS Loans. Management did not send these notifications because the notification system was not programmed to trigger when a student only received Direct PLUS Loans.

Management acknowledged that a change in administration delayed system access, resulting in the failure to correct the system and properly notify students of fall 2024 disbursements in a timely manner.

## CRITERIA

The 2024–2025 *Federal Student Aid Handbook*, Volume 4, Chapter 2, states,

If FSA [federal student aid] disbursements to a student’s account at the school create a Title IV credit balance, the school must pay the credit balance directly to the student or parent as soon as possible but **no later than 14 days after**: [emphasis in original]

- the first day of class of a payment period if the credit balance occurred on or before that day, or
- the balance occurred if that was after the first day of class.

In addition, Volume 4, Chapter 2, of the handbook states,

A school must notify a student of the amount of funds the student and their parent can expect to receive from each FSA program, including FWS [Federal Work Study], and how and when those funds will be disbursed. This notification must be sent before any disbursements are made.

Finally, Volume 4, Chapter 2, of the handbook also states:

Except in the case of loan funds made as part of a post-withdrawal disbursement (see Volume 5 for notification requirements in such cases), when Direct Loan or TEACH funds are being credited to a student’s ledger account, the school must also notify the borrower in writing (paper or electronically) of the:

- anticipated date and amount of the disbursement;
- student’s or parent’s right to cancel all or a portion of a Direct Loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement and have the loan proceeds or TEACH Grant proceeds returned to the Department; and
- procedures and deadlines by which the student or parent must notify the school that they wish to cancel the Direct Loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement.

## EFFECT

Timely refunding credits to students is essential to fulfilling the goals of Title IV programs. Students may depend on these refunds to pay for non-institutional charges, such as off-campus housing, transportation, or meals. Furthermore, if the university does not notify students of expected aid, this could impact decision-making for students and their families when determining whether to attend the university. Without these funds, students may not have the resources to pay for these potentially significant costs, which can be a barrier to a successful college career.

In addition, failure to notify students of important deadlines and information regarding their Direct Loans or TEACH Grants could cause students to incur loans they wished to cancel, resulting in unwanted debt.

Finally, if the university violates federal requirements, ED could impose a fine on the university and could limit, suspend, or terminate the university's participation in a Title IV program. These actions could hurt the university and the students impacted by the loss of Title IV aid.



## **RECOMMENDATION**

Management should revise and adequately document procedures to ensure that students receive the required disbursement notifications and to ensure that credits on student accounts are refunded within 14 days of Title IV aid being disbursed. In addition, leadership should take necessary steps to provide adequate staffing and training to ensure compliance. Finally, management should establish additional review procedures to meet disbursement requirements.

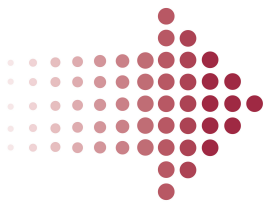
## **MANAGEMENT'S COMMENT**

We concur. The Refund Timeliness and Disbursement Notification Accountabilities are owned by the Bursar's Office and the Financial Aid Office, respectively, and as such have required separate remediation. While we have made significant improvements, including updating process documents, increasing external staffing support, and internal training, the University's "last dollar" scholarship approach creates more complexity that we continue to address.

Post fiscal-end June 30, 2025, we have updated the text scripts to ensure all required information is included, as well as activated non-term specific automated notifications. These updates were put into place for the Fall 2025 semester and are expected to provide additional safeguards from these errors going forward.

Additionally, our comprehensive corrective action is to rebuild our application of payment sequencing, including creating new detail codes with accurate parameters for all awards. This will allow our Banner system to properly automate refunds without the manual initiation and interventions currently required. We expect this project to be completed by the Fall 2026 semester.

<b>Finding Number</b>	2025-002
<b>Assistance Listing Number</b>	84.063 and 84.268
<b>Program Name</b>	Student Financial Assistance Cluster
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	Tennessee State University
<b>Federal Award Identification Number</b>	N/A
<b>Federal Award Year</b>	2024 and 2025
<b>Finding Type</b>	Significant Deficiency and Noncompliance
<b>Compliance Requirement</b>	Special Tests and Provisions
<b>Repeat Finding</b>	2024-003
<b>Pass-Through Entity</b>	N/A
<b>Questioned Costs</b>	N/A



## FINDING

As noted in the two prior audits, for the federal Direct Loan and Pell Grant programs, Tennessee State University continued to not report timely and accurate information regarding students' enrollment statuses

## BACKGROUND

The Student Financial Assistance programs provide financial assistance to eligible students attending institutions of postsecondary education. The Title IV programs include assistance such as Pell Grants, Direct Student Loans, and Federal Work Study.

To be eligible for student financial assistance, the student must first complete the Free Application for Federal Student Aid (FAFSA). Each school listed on a student's FAFSA will receive the student's Student Aid Report. The school then notifies the student of their total aid package.

The U.S. Department of Education (ED) has established certain requirements for each school to participate in the student financial assistance programs. For student recipients of Pell Grants or Direct Loans, ED requires institutions to report students' enrollment statuses for each term to the National Student Loan Data System (NSLDS). The institution is also required to report changes to students' enrollment, such as graduations, withdrawals, and transitions between full-time and part-time status.

Tennessee State University's (the university) Enrollment Reporting Office reports directly to the National Student Clearinghouse (NSC). The data entered into NSC is automatically

uploaded to NSLDS. It is then the responsibility of the university's management to maintain the data in NSLDS and make any necessary changes or updates.

## **CONDITION AND CAUSE**

University management, in response to the prior finding, hired additional staff, reviewed and updated operational procedures, and communicated the withdrawal process in training and staff meetings; however, these corrections did not resolve the issues around enrollment reporting and withdrawal dates.

We tested a sample of 60 Direct Loan borrowers and/or Pell Grant recipients at the university. During our testing, we found that the university did not correctly report status changes in NSLDS for 9 of the 60 students (15%). These 60 students had a total of 93 reportable status changes during the academic year, and management incorrectly reported 11 of those 93 (12%) status changes to NSLDS as of July 30, 2025 (the date of our testwork). As stated above, a status change includes changes to students' enrollment, such as graduations, withdrawals, and transitions between full-time and part-time status.

There were instances where management reported the proper enrollment information in NSC; however, we noted the information in NSLDS was incorrect. Despite management's responsibility to ensure that enrollment information is correctly reported in NSLDS, management either did not properly update the enrollment information in NSLDS or did not review the information to ensure statuses were accurate. Management was unable to determine the cause of the discrepancies that led to improper reporting in NSLDS. The errors included instances of statuses not reported and reported incorrectly. Specifically, we found the following:

### **Not Reported**

- For 1 student, the university did not report the student as attending three-quarters time for the fall 2024 term. There was no enrollment history in NSLDS for this student until the spring 2025 term.
- For 1 student, the university did not report the student's status, despite the student being enrolled in 9 credit hours.
- For 1 student, the university had not reported the student's full-time status to NSLDS, as of the date of our testwork, July 30, 2025. During the first week of the spring 2025 term, 1 student increased enrollment to half-time and then changed to full-time 9 days later. This error is likely due to the half-time status being reported 58 days late.
- For 1 student, management could not provide any enrollment history in NSLDS. The student had 2 status changes that should have been reported for the 2024 fall

term. According to management, the cause was likely due to the student being purged and then reinstated in the middle of the semester.

- For 1 student who completed academic requirements in fall 2024 and graduated in May 2025, the university did not update the reporting roster to reflect the student's graduation status.
- For 1 student, the university did not report the student's May 2025 graduation. As of July 30, 2025, the date of the testwork, NSLDS still showed the student as attending full-time. In addition to failing to report the student's graduation status, because the student had federal loans, the university was required to report the status change within 60 days, but failed to do so.

### Reported Incorrectly

- For 1 student, the university incorrectly reported the student as three-quarters time, despite the student being enrolled in 12 credit hours for the entire spring 2025 term. Management should not have reported a status change.
- For 1 student, the university incorrectly reported the student as less than half-time despite the student being enrolled in 11 credit hours, which should have been three-quarters time.
- For 1 student, management reported an incorrect effective date. The student began attending full-time on August 23, 2024. However, the university did not update the student's enrollment status to full-time until the following spring semester and reported an effective date of January 3, 2025—133 days after the actual status date.

## CRITERIA

The *2024–2025 Federal Student Aid Handbook*, Volume 2, Chapter 3, states that institutions “must report enrollment changes within 30 days; however, if a roster file is expected within 60 days, you may provide the updated data on that file.”

In the introduction to Chapter 1, the *NSLDS Enrollment Reporting Guide* states, “Accurate and timely Enrollment Reporting to NSLDS is essential to the Department of Education’s successful delivery of Title IV aid.” The requirements are established in Title 34, *Code of Federal Regulations*, Part 685, Section 309(b).

Chapter 4.4.2 of the NSLDS guide states,

Enrollment Status Effective Date is the date that the current enrollment status reported for a student was first effective. . . . Effective Date, and its related enrollment status, must be reported for both the Campus-Level (Campus

Enrollment Effective Date) and the Program-Level (Program Enrollment Effective Date), however the dates may not always match, depending on the student's circumstance.

In addition, Chapter 7.14.4 of the NSLDS guide states, "NSLDS records must be accurately matched with your enrollment records. You should review, update, or verify student enrollment statuses and other information with information that appears on the Enrollment Reporting Roster file."

## **EFFECT**

Timely and accurate enrollment reporting is critical for effective management of ED programs. The accurate administration of the Title IV programs depends heavily on the accuracy of the enrollment information reported by schools. Accurate, timely, and complete enrollment data is also important to the students, who can view their current campus enrollment information and their program enrollment history. Also, if an individual no longer attends the university but their lack of attendance is not reported, the individual's loan repayment grace period could be improperly extended, resulting in the student's loan repayments being improperly deferred.

In addition, if the university violates federal requirements, ED could impose a fine on the university and could limit, suspend, or terminate its participation in a Title IV program. These actions would negatively affect the university's operations and the students impacted by the loss of Title IV aid.



## **RECOMMENDATION**

Management should review and update its processes as necessary to ensure the Enrollment Services Office uploads and submits the correct information to NSLDS. In addition, the Assistant Vice President of Admissions and Records should ensure that staff know reporting deadlines and the importance of reporting enrollment status changes. The Assistant Vice President of Admissions and Records should also ensure that enrollment status changes are reported timely and the Financial Aid Office is promptly notified. Management should implement a review throughout each term to verify that accurate information is reported in NSLDS.

## MANAGEMENT'S COMMENT

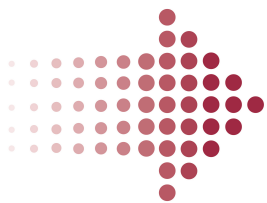
We concur. The management of and the compliance with Title IV programs accountability is jointly owned by the Admissions & Records Office and the Financial Aid Office, and as such requires commingled remediation. While we have made significant improvements in the activities in the separate areas, including hiring additional staff, updating process documents, and re-emphasizing the process during staff meetings, these findings reflect there is more to do related to the connectivity activities and procedures of the Offices to ensure both accurate and timely reporting of students' enrollment statuses. We have identified this is particularly critical in the compliance procedures that require sequential actions by different departments.

Starting in the Fall 2025 semester, the Financial Aid Office receives an automated file of the students who have withdrawn that day. This report serves as a notice to review and update students' enrollment statuses. The additional procedure helps to ensure accurate dates are being captured timely.

In addition to the process improvements, we continue to create a higher standard of operating effectiveness to ensure all critical policies and procedures are being executed properly without exception.

<b>Finding Number</b>	2025-003
<b>Assistance Listing Number</b>	84.007, 84.063, and 84.268
<b>Program Name</b>	Student Financial Assistance Cluster
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	Tennessee State University
<b>Federal Award Identification Number</b>	N/A
<b>Federal Award Year</b>	2024 and 2025
<b>Finding Type</b>	Significant Deficiency and Noncompliance
<b>Compliance Requirement</b>	Special Tests and Provisions
<b>Repeat Finding</b>	2024-004
<b>Pass-Through Entity</b>	N/A

Assistance Listing Number	Questioned Costs	
	Federal Award Identification Number	Amount
84.063	P063P070381	\$10,757
84.268	P268K250381	\$743



## FINDING

As noted in the two prior audits, Tennessee State University continued not to return Title IV funds in compliance with federal regulations

## BACKGROUND

The Student Financial Assistance programs provide financial assistance to eligible students attending institutions of postsecondary education. The Title IV programs include assistance such as Pell Grants, Direct Student Loans, and Federal Work Study.

To be eligible for student financial assistance, the student must first complete the Free Application for Federal Student Aid (FAFSA). Each school listed on a student’s FAFSA will receive the student’s Student Aid Report. The school then notifies the student of their total aid package.

The U.S. Department of Education (ED) has established certain requirements for each school to participate in the student financial assistance programs. For Title IV recipients who did not complete at least 60% of the semester, the school is required to perform a calculation to determine the amount of unearned aid that it must return to ED. The university is responsible for the institution’s calculated return. The university has no role

in returning any portion of the student's calculated return when the only impacted aid is Direct Loans.

## **CONDITION**

In response to the prior audit finding, management stated that the university would improve the communication process between the Registrar's Office and the Financial Aid Office by sending a confirmation acknowledgment email upon receiving the daily withdrawal report. This update was insufficient in addressing the ongoing compliance issues.

We tested two groups of students who officially or unofficially withdrew from classes at Tennessee State University (the university) during the 2024–2025 award year: those who completed less than 60% of the semester and those who completed more than 60% of the semester.

### **Testwork on Students Who Completed Less Than 60% of the Semester**

First, we selected 38 student withdrawals from a population of 106 students who had an official or unofficial withdrawal before the 60% completion date. We tested these withdrawn students to ensure that their withdrawal dates were accurate, that staff performed return calculations correctly, and that the university returned the correct amounts to ED within the required timeframes.

All 38 student withdrawals (100%) we reviewed contained errors, with a total of 55 distinct issues. The university did not properly identify 3 withdrawals (8%) as official, did not return unearned funds or disburse post-withdrawal earned funds within the required timeframe for 34 withdrawals (89%), and miscalculated the Title IV funds to be returned to ED for 16 withdrawals (42%).

Additionally, university management could not support the last date of attendance for 2 withdrawals (5%). We tested these cases using the withdrawal dates recorded in the university's system; however, we were unable to verify their accuracy.

Errors related to timeliness and calculation are detailed below.

#### **Timeliness**

Of the 38 student withdrawals, the university did not return funds within the required timeframe for 34 student withdrawals (89%). For 3 of these students, the university had not returned any funds as of the testwork date, October 8, 2025 (making the university 306 to 373 days late). The remaining 31 withdrawals were returned more than 45 days after the date of determination, with delays ranging from 99 to 203 days.

## Calculation Errors

Of the 38 student withdrawals, 16 involved miscalculations of return of funds, resulting in questioned costs of \$9,042 and over-returns of \$13,872. Specifically, we found the following:

- For 2 students, the university incorrectly determined the withdrawal date to be before the 60% completion point. However, 1 student's last date of attendance and another student's manual withdrawal occurred after the 60% point. The university should not have returned Title IV aid because both students completed at least 60% of the semester, resulting in an over-return of \$6,265.
- For 2 students, the university incorrectly calculated that the students were eligible for an additional disbursement of funds; however, a return should have been calculated, resulting in questioned costs of \$1,169.
- For 1 student, the university calculated and returned the correct amount, but later reversed the return and re-credited the student's account. These funds should have been returned, resulting in questioned costs of \$843.
- For 1 student, the university used an incorrect withdrawal date of October 3, 2024, instead of the official date of September 18, 2024. Additionally, management incorrectly identified funds as undisbursed. By using a later withdrawal date and overreporting undisbursed aid, the university reduced the calculated institutional return amount; however, the university returned both the institution's and the student's share. These errors resulted in an over-return of \$3,269.
- For 2 students, the university used incorrect withdrawal dates. For the first student, management recorded the withdrawal date as October 1, 2024, instead of the correct date of September 27, 2024. For the other student, management treated the withdrawal as unofficial with a date of October 10, 2024, although the student had submitted an official withdrawal form dated September 10, 2024. These errors resulted in questioned costs of \$2,530.
- For 4 students, the university used incorrect dates for the beginning and ending of the term in the return calculation. For the fall term, the university used August 26 to December 6 instead of August 19 to December 5. For the spring term, the university used January 3 to May 5 instead of January 14 to May 2. Additionally, for 2 of these students, the university returned funds that only affected Direct Loans and were not the institution's responsibility. These errors resulted in questioned costs of \$667 and an over-return of \$3,568.
- For 4 students, the university miscalculated the return of funds, but we could not identify why the errors occurred. These cases resulted in questioned costs of \$3,833 and an over-return of \$770.

## Testwork on Students Who Completed More Than 60% of the Semester

We also reviewed all 14 student withdrawals where students had completed more than 60% of the semester in which they withdrew. We tested these withdrawn students to ensure that the university recorded the withdrawal date correctly, had adequate attendance records to support the withdrawal date, and did not remove Title IV funds from the account.

Of the 14 student withdrawals, we identified 6 errors (43%). For 1 student withdrawal (7%), management was unable to support an official withdrawal. For 5 student withdrawals (36%), the university recorded inaccurate withdrawal dates, with discrepancies ranging from 1 to 40 days. Due to the withdrawal date errors, management misclassified 1 student, marking them as withdrawn after the 60% point when they actually withdrew before completing 60% of the term. In this case, the university should have calculated and returned Title IV aid, resulting in questioned costs of \$2,458.

## CRITERIA

The 2024–2025 *Federal Student Aid Handbook*, Volume 5, Chapter 1, states,

A pro rata schedule is used to determine the amount of *Title IV* funds the student has earned at the time of withdrawal up **through the 60% point** in each payment period or period of enrollment. After the 60% point in the payment period or period of enrollment, a student has earned 100% of the *Title IV* funds the student received and was scheduled to receive during the period [emphasis in original].

The 2024–2025 *Federal Student Aid Handbook*, Volume 5, Chapter 2, Part 2, states,

- [Student's Withdrawal Date] Official Notification – The date the student begins the school's withdrawal process, or the date that the student otherwise provides notification (If both circumstances occur, use the **earlier** withdrawal date) [emphasis in original].
- Official Notification Not Provided – The date that the school determines is related to the circumstance beyond the student's control, or the midpoint of the payment period or period of enrollment, as applicable. . .
- [Alternative approach] In place of the dates listed, a school may always use, as a student's withdrawal date, the student's last date of attendance at an academically related activity if the school documents that the activity is academically related and that the student attended the activity.

The 2024–2025 *Federal Student Aid Handbook*, Volume 4, Chapter 3, states,

Schools must return funds disbursed to a student who failed to begin attendance as soon as possible but **no later than 30 days** after the date they become aware that the student has not begun and will not begin attendance [emphasis in original].

The 2024–2025 *Federal Student Aid Handbook*, Volume 5, Chapter 2, Part 1, states,

An institution is not required to return the inadvertent overpayment immediately but **must return it within 45 days of the date of the institution’s determination** that the student withdrew (the time frame for an institution’s return of *Title IV* funds under 34 CFR [*Code of Federal Regulations*] 668.22(j)(1)). An institution must return an inadvertent overpayment in accordance with the applicable regulations for returning overpayments. Please see *Volume 4, Chapter 3* for more information on overpayment procedures [emphasis in original].

## CAUSE

Based on our review, it appears that management did not have proper oversight and review procedures over the return of Title IV funds, as we noted multiple issues regarding both the calculation itself as well as the timing. Specifically, the university performed the Title IV return calculation using cost of attendance instead of institutional charges and entered the withdrawal date as the date the withdrawal was processed instead of the last date the student attended or the date on the signed withdrawal forms. In addition, management did not have a system in place to ensure all withdrawals and returns were processed timely.

The Director of Financial Aid also stated that the Financial Aid Office temporarily lost access to federal systems due to significant staff turnover. Additional delays occurred during the implementation of policy changes under the new federal administration.

## EFFECT

For the 52 students tested, the university over-returned \$13,872 and under-returned \$11,500 to students. The \$11,500 was identified as questioned costs.

Violations of the federal requirement to timely return Title IV funds to ED could result in ED imposing a fine on the university and/or limiting, suspending, or terminating the university’s participation in a Title IV program. These actions could hurt the university and the students impacted by the loss of Title IV aid.

In addition, incorrect return calculations and/or withdrawal dates can negatively impact students. If the university incorrectly calculates and returns the amount of unearned aid to ED, the errors could impact the amount of aid the student is eligible to receive in future terms or could result in a student having an incorrect account balance.



## RECOMMENDATION

The Registrar's Office and the Financial Aid Office should follow federal regulations. Management should ensure that the Financial Aid Office reperforms all return of Title IV funds calculations and makes necessary corrections to student and federal fund accounts for the 2024–2025 academic year. Finally, management should ensure that the Registrar's Office communicates any withdrawals to the Financial Aid Office in a timely manner.

## MANAGEMENT'S COMMENT

We concur. The management of and the compliance with Title IV program accountability is jointly owned by the Registrar's Office and the Financial Aid Office, and as such requires commingled remediation. We have made significant improvements by automating the potential return calculation for students with less than 60% of the semester complete and documenting the procedures for these instances.

However, these findings reflect there is more to do related to the validation of the input data (i.e., dates) to ensure output accuracy (i.e., the calculation) as well as the coordination between the two offices to initiate action when a student withdrawal occurs. We have identified this step as particularly critical and pervasive to our compliance.

As stated in the response to Finding 2025-002, the Financial Aid Office now receives an automated file of the students who have withdrawn that day. This report serves as a notice to review and update students' enrollment statuses. The additional procedure helps to ensure accurate dates are being captured timely. Additionally, our comprehensive corrective action, referred to in Finding 2025-001, to rebuild our application of payment sequencing will allow the automation of the returns once calculated.

In addition to the process improvements, we continue to create a higher standard of operating effectiveness to ensure all critical policies and procedures are being executed properly without exception.

# FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

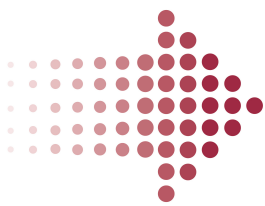
## DEPARTMENT OF EDUCATION

---

Finding 2025-004: As noted in the prior audit, the Department of Education did not establish internal controls related to federal reporting requirements for the Child Nutrition Cluster and did not comply with the requirements

Finding 2025-005: As noted in the two prior audits, Department of Education management did not establish internal controls related to Maintenance of Effort (MOE) and matching requirements, and did not comply with state administrative MOE requirements

<b>Finding Number</b>	2025-004
<b>Assistance Listing Number</b>	10.553, 10.555, 10.556, and 10.582
<b>Program Name</b>	Child Nutrition Cluster
<b>Federal Agency</b>	Department of Agriculture
<b>State Agency</b>	Department of Education
<b>Federal Award Identification Number</b>	N/A
<b>Federal Award Year</b>	2022 through 2025
<b>Finding Type</b>	Material Weakness and Noncompliance
<b>Compliance Requirement</b>	Reporting
<b>Repeat Finding</b>	2024-005
<b>Pass-Through Entity</b>	N/A
<b>Questioned Costs</b>	N/A



## FINDING

As noted in the prior audit, the Department of Education did not establish internal controls related to federal reporting requirements for the Child Nutrition Cluster and did not comply with the requirements

## BACKGROUND

The Department of Education (the department) is the pass-through entity for the Child Nutrition Cluster,<sup>1</sup> which is administered by the Food and Nutrition Service of the U.S. Department of Agriculture. The Child Nutrition Cluster is a cluster of federal programs to provide healthful, nutritious meals and snacks to eligible children in public schools and nonprofit private schools, residential childcare institutions, and summer recreation programs.

For the School Breakfast Program, the National School Lunch Program, and the Special Milk Program for Children, the department enters into agreements with subrecipient organizations, known as school food authorities (SFAs), which operate the programs at the local level and deliver program services to eligible children. The department reimburses SFAs for each meal or snack served based on the rates established by the U.S. Department of Agriculture. Each month, the SFAs claim the number of meals or

---

1. The Child Nutrition Cluster consists of the School Breakfast Program, the National School Lunch Program, the Special Milk Program for Children, and the Fresh Fruit and Vegetable Program, all of which the Tennessee Department of Education administers, as well as the Summer Food Service Program (Assistance Listing Number 10.559), which the Department of Human Services administers.

snacks served using the department's Tennessee: Meals, Accounting, and Claiming (TMAC) system.

For the Fresh Fruit and Vegetable Program,<sup>2</sup> the department enters into additional agreements with approved SFAs for eligible elementary schools within those SFAs to operate the program at the local level and deliver program services to eligible children. The department awards a grant amount for each elementary school based on a per-child rate set by the department. Each month, the SFAs claim procurement, operations, and administration costs using the department's TMAC system.

The Federal Funding and Accountability Transparency Act (FFATA) requires the department to report subrecipient subaward financial information for all subawards over \$30,000. Before March 2025, FFATA information was reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). The last month the department reported in FSRS was February 2025. In March 2025, FSRS was retired and fully transitioned to the System for Award Management (SAM).<sup>3</sup> According to federal regulations, reports are due "no later than the end of the month following the month in which the subaward was issued."<sup>4</sup> The subaward information in SAM is then available to the public on the USA Spending website for transparency.

## **CONDITIONS AND CAUSES**

### **Fresh Fruit and Vegetable Program**

Based on our discussion with management, staff did not complete any FFATA reporting for the Fresh Fruit and Vegetable Program for the entire fiscal year. Based on our review of the claim information, staff did not report 29 program subawards, totaling \$4,740,455, as required.

We discussed the noncompliance with management and determined that the department has not designed and implemented a supervisory review process to ensure the Data Processing and Reporting Specialist identifies and reports all required subawards.

### **School Breakfast Program, National School Lunch Program, and Special Milk Program for Children**

#### **Reporting in FSRS (Before March 2025)**

Based on our walkthrough and discussion with the department's School Nutrition staff, each month, the Data Processing and Reporting Specialist downloaded the current month's reports from the TMAC system (which contained totals from the prior month) and manually combined and formatted the data for each individual SFA. This process included

---

2. While the Fresh Fruit and Vegetable Program is identified as part of the Child Nutrition Cluster, this program has a separate Federal Award Identification Number and is reported separately.

3. SAM is available at [www.sam.gov](http://www.sam.gov).

4. Appendix A, Title 2, *Code of Federal Regulations*, Part 170.

identifying and reporting the applicable amounts for the breakfast, lunch, snack, and milk programs. Once the information was compiled, the Data Processing and Reporting Specialist transferred the SFA data into the reporting template and uploaded the file to FSRS.

For the period of July 2024 through February 2025, we obtained a population of 1,386 subawards, totaling \$366,066,740. We selected a nonstatistical, random sample of 60 subawards, totaling \$18,321,655, to determine if the department followed FFATA reporting guidance. Based on our review of the subaward documentation, we found that for 46 out of 60 (77%) items tested, the department either did not report the subaward amount or reported the subaward amount incorrectly. See **Figure 1**.

**Figure 1: FFATA Noncompliance Details**

Number of Transactions Tested	Subawards Not Reported	Subawards Not Reported Timely	Subaward Amount Incorrect	Subawards Missing Key Elements
60	27	0	19	0
Dollar Amount of Tested Transactions	Subawards Not Reported	Subawards Not Reported Timely	Subaward Amount Incorrect	Subawards Missing Key Elements
\$18,321,655	\$6,208,935	\$0	\$147,696*	0

Source: Auditor testwork results.

\*This number represents the total amount that was underreported for the 19 incorrectly reported subawards.

Based on our discussions with management and the results of our testwork, we determined that the incorrect or unreported amounts occurred because management has not designed and implemented a supervisory review process to ensure the Data Processing and Reporting Specialist identifies and accurately reports all required subawards.

#### Reporting in SAM (After March 2025)

Based on our discussion with management, after FFATA reporting transitioned from FSRS to SAM, staff did not complete any required FFATA reporting for the School Breakfast Program, the National School Lunch Program, and the Special Milk Program for Children.<sup>5</sup> Based on our review of the claim information for March through June 2025, staff did not report 190 SFA’s Child Nutrition subawards totaling \$161,571,716.

5. As noted above, staff did not report any subawards for the Fresh Fruit and Vegetable Program for the entire year.

Management stated they did not report FFATA information after the transition from FSRS to SAM because the department did not have an Application Programming Interface<sup>6</sup> connection to automate the submission process, and entering each SFA individually into SAM would have required a significant amount of staff time.

Our review of the department's 2025 Financial Integrity Act Risk Assessment revealed that management identified a risk that federally required reports may not be accurate or completed on time. Management identified a second-level review of reports as a control activity to mitigate these risks; however, management noted in the risk assessment that the control was not effective and has yet to establish an effective control and update the risk assessment. Based on our review, the control was not effective for FFATA reporting because it was not placed in operation during our audit period.

## CRITERIA

### FFATA Reporting

Appendix A to "Reporting Subaward and Executive Compensation Information," Title 2, *Code of Federal Regulations* (CFR), Part 170, states:

- a. *Reporting of first-tier subawards.*
  1. **Applicability.** Unless the recipient is exempt as provided in paragraph (d) of this award term, the recipient must report each subaward that equals or exceeds \$30,000 in Federal funds for a subaward to an entity or Federal agency. The recipient must also report a subaward if a modification increases the Federal funding to an amount that equals or exceeds \$30,000. All reported subawards should reflect the total amount of the subaward.
  2. **Reporting Requirements.**
    - i. The recipient must report each subaward described in paragraph (a)(1) of this award term to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) at <http://www.fsr.gov> [SAM.gov]
    - ii. For subaward information, report no later than the end of the month following the month in which the subaward was issued.

### Risk Assessment

The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book) provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies. According to Green Book Principle 7.02, "Identification of Risks,"

---

6. An Application Programming Interface connection for SAM allows an organization's internal system, such as TMAC, to communicate directly with SAM.

Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

Additionally, Green Book Principle 10.02, “Response to Objectives and Risks,”

Management designs control activities in response to . . . risks to achieve an effective internal control system. Control activities are the policies, procedures, techniques, and mechanisms that enforce management’s directives to achieve the entity’s objectives and address related risks.

## **EFFECT**

Not meeting the FFATA requirements increases the likelihood that the public will not have access to transparent and accurate information regarding expenditures of federal awards. Additionally, federal regulations address actions that federal agencies may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award.

According to 2 CFR 200.208(c), “Specific conditions,”

Specific conditions may include the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance;
- (3) Requiring additional or more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the recipient or subrecipient to obtain technical or management assistance; or
- (6) Establishing additional prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 2 CFR 200.339, “Remedies for noncompliance,” outlines additional actions the federal agency may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- suspending or debaring the agency,

- declining to award additional federal funds, or
- pursuing other available legal remedies.



## RECOMMENDATION

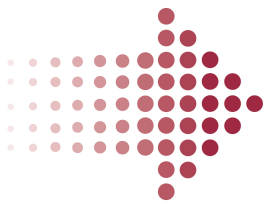
The Commissioner should implement the supervisory review process documented in the risk assessment to ensure all subawards are reported completely and accurately in SAM as required.

## MANAGEMENT'S COMMENT

The department concurs with this finding. The department's State Director of School Nutrition, Senior Compliance and Data Manager, and Data Processing and Reporting Specialist have been working with the Federal Funding and Accountability Transparency Act (FFATA) System for Award Management (SAM) administrators to submit the required reports. The department is pursuing both internal practice adjustments and external collaboration with the United States Department of Agriculture (USDA) to ensure proper reporting. Internally, the department is working to develop an application programming interface (API) between the department's nutrition data system and the recently updated federal reporting system to promote seamless report submissions. Externally, the department is collaborating with the Office of the CFO for the United States Department of Agriculture (USDA), noting the lack of more robust bulk upload options in the federal reporting system compared to the prior system. The department, alongside other states, continues to work with USDA to determine more efficient bulk upload options to streamline federal data reporting. The department will continue to leverage both these efforts to ensure reporting requirements are met.

The department has created and deployed a standard operating procedure (SOP) to inform staff of the responsibilities our office has in uploading the required reports. The department will also include a certification process in its standard operating procedures so that reports are reviewed prior to submission in the SAM platform.

<b>Finding Number</b>	2025-005
<b>Assistance Listing Number</b>	84.048
<b>Program Name</b>	Career and Technical Education – Basic Grants to States
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	Department of Education
<b>Federal Award Identification Number</b>	N/A
<b>Federal Award Year</b>	2022 and 2025
<b>Finding Type</b>	Material Weakness and Noncompliance
<b>Compliance Requirement</b>	Matching, Level of Effort, Earmarking
<b>Repeat Finding</b>	2024-006
<b>Pass-Through Entity</b>	N/A
<b>Questioned Costs</b>	N/A



## FINDING

As noted in the two prior audits, Department of Education management did not establish internal controls related to Maintenance of Effort (MOE) and matching requirements, and did not comply with state administrative MOE requirements

## BACKGROUND AND COMPLIANCE CRITERIA

The U.S. Department of Education provides federal grant funds through the Carl D. Perkins Career and Technical Education (CTE) Act of 2006 (Perkins Act). The Perkins Act was reauthorized and amended by the Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act, which provides grants to states to develop the academic knowledge and technical and employability skills of secondary and post-secondary students.

As a recipient of federal funding, the department is subject to federal Matching and Level of Effort – Maintenance of Effort (MOE) requirements. Section 112(b) of the Perkins Act requires the department to match federal funds reserved for State Administration with non-federal funds, such as state appropriations, on a dollar-for-dollar basis.

Sections 211(b) and 223(a) of the Perkins Act specify the following MOE requirements:

- Section 211(b) requires the department to maintain its fiscal effort from state appropriations for CTE at a level not less than that of the preceding fiscal year. For example, state resources allocated for fiscal year 2025 must be equal to or greater than the amount allocated for fiscal year 2024.

- Section 223(a)<sup>7</sup> additionally requires the department to contribute, from non-federal sources, an amount for State Administration that is at least equal to the amount contributed in the previous fiscal year.

Each year, the U.S. Department of Education requires Perkins recipients to submit financial and performance information through the Consolidated Annual Report (CAR). The CAR includes data used to verify compliance with MOE requirements, including both Section 211(b) and 223(a) of the Perkins Act. Department staff prepare the CAR in January using data from the most recently completed fiscal year. For example, the CAR submitted in January 2025 included fiscal data for fiscal year 2024, and the CAR submitted in January 2024 included fiscal data for fiscal year 2023.

## PRIOR AUDIT RESULTS

In the two prior single audits, we reported a finding related to the Matching, Level of Effort – Maintenance of Effort, and Earmarking compliance requirement. Specifically, we noted that department management had not developed or implemented adequate policies and procedures to ensure compliance with the matching<sup>8</sup> or MOE<sup>9</sup> requirements. The absence of controls limited management’s ability to provide sufficient documentation demonstrating compliance.

As a result of these internal control deficiencies, we reported the following compliance-related conditions:

- department management was unable to provide documentary evidence supporting compliance with matching requirements; and
- department management was unable to provide documentation supporting adjustments or final amounts reported in the CAR for compliance with MOE.

Department management concurred with the prior audit finding and stated that they would take corrective action, including assigning clear responsibility for control activities and compliance related to these requirements, developing policies and procedures, and maintaining documentation of review activities.

## CONDITION AND CAUSE

### Repeated Conditions

Based on our review of controls and testwork to determine compliance, we found that although the department met both matching and overall MOE requirements for the

---

7. Title 20, *United States Code*, Chapter 44, Section 2413.

8. Perkins Act Section 112(b).

9. Perkins Act Section 211(b).

program, management had still not established controls for the matching and MOE process. Specifically, management has yet to develop policies and procedures and maintain documentation of management's review activities. The following repeated conditions are described as follows.

### Matching

Based on our discussions with department management, CTE program staff attend monthly budget meetings to review and discuss program expenditures, which include both federal and state expenditures, and determine if any adjustments are needed. Department management thought that matching requirements were a part of this review; however, based on discussion with CTE program staff, the monthly budget meetings consist of a review for program allowability and not matching requirements specifically.

### Maintenance of Effort

According to the Fiscal Director, the department's Budget Director provides the financial data for the CAR each year from Edison, the state's accounting system. The Fiscal Director stated that she reviews the financial data and discusses any concerns or questions with CTE Program Managers. However, the Fiscal Director was unable to provide any documentation of her review or discussion with the program managers.

### New Condition

Additionally, we noted one new condition in the current audit. According to the CARs for fiscal years 2023 and 2024, the department reported non-federal contributions of \$1,784,950 in 2023 and \$1,262,644 in 2024 for State Administration. As a result, the department's non-federal contributions decreased by \$522,306 from fiscal year 2023 to fiscal year 2024, and department management was unable to provide any additional documentation to demonstrate compliance with Section 223(a) of the Perkins Act. Department management stated that their normal process is to review administrative expenditures and make necessary adjustments each year to meet state administrative MOE requirements; however, this process did not occur during fiscal year 2024.

### Current Risk Assessment and Internal Control Criteria

In the department's December 2024 Financial Integrity Act Risk Assessment, management identified risks associated with determining and meeting matching requirements for external grants, as well as risks related to maintaining compliance with overall MOE requirements. Management identified scheduled reviews as a control activity intended to mitigate these risks. However, based on the results of our review, we determined that management's review procedures were not effective in reducing the risks of noncompliance with matching and MOE requirements.

## CRITERIA

According to Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 303, a non-federal entity must

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. . . .

(c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations, and the terms and conditions of Federal awards.

The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book), Principle 10.03, "Design of Appropriate Types of Control Activities," states,

Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination.

Also, Green Book Principle 12.03, "Documentation of Responsibilities Through Policies," states,

Management documents in policies for each unit its responsibility for an operational process's objectives and related risks, and control activity design, implementation, and operating effectiveness.

Green Book Principle 12.04, "Documentation of Responsibilities Through Policies," states,

Management communicates to personnel the policies and procedures so that personnel can implement the control activities for their assigned responsibilities.

## EFFECT

Without appropriate internal controls over matching and MOE requirements, there is an increased risk that the department will not comply with applicable federal requirements and may miscalculate the state's required matching and MOE amounts. Such miscalculations could result in noncompliance, placing the department at risk of a reduction in federal funding for CTE activities in subsequent award years. A reduction in federal funding could, in turn, adversely affect the department's ability to provide essential services to students in Tennessee schools.

Federal regulations outline the actions that federal agencies may take if a state entity fails to comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to 2 CFR 200.208(c), "Specific conditions,"

Additional federal award conditions may include items such as the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period;
- (3) Requiring additional, more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the non-Federal entity to obtain technical or management assistance; or
- (6) Establishing additional prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 2 CFR 200.339, "Remedies for noncompliance," outlines additional actions the federal agency may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- suspending or debaring the agency,
- declining to award additional federal funds, or
- pursuing other available legal remedies.



## RECOMMENDATION

Department management should design and implement effective internal controls to ensure compliance with federal matching and MOE requirements. These controls should include developing and documenting key processes and procedures to promote consistent and ongoing compliance. Management should also ensure they maintain documentation of review activities to demonstrate compliance and support ongoing monitoring of matching and MOE requirements. In addition, management should periodically evaluate the effectiveness of these control activities in mitigating identified risks and update the department's annual risk assessment to reflect any new or revised controls implemented as a result of this finding.

## MANAGEMENT'S COMMENT

The department concurs with this finding.

### Matching

On July 10, 2025, cross-divisional staff members from the Tennessee Department of Education (TDOE) participated in a virtual training with Andrew Johnson from the U.S. Department of Education (ED), Office of Career, Technical, and Adult Education (OCTAE). The training agenda included an overview of matching requirements for the Perkins grant.

Additionally, TDOE has procured training scheduled for April 1, 2026. Cross-divisional staff members will engage in a full day of training focused on both programmatic and fiscal topics, including matching requirements, to further build team capacity.

To support internal collaboration, CTE program staff currently attend monthly budget meetings to review and discuss program expenditures—including both federal and state funds—and determine whether adjustments are needed. Historically, these meetings focused primarily on program allowability; however, they were expanded to include a review of matching requirements specifically.

### Maintenance of Effort (MOE)

On July 10, 2025, cross-divisional staff members from the Tennessee Department of Education (TDOE) participated in a virtual training with Andrew Johnson from the U.S. Department of Education (ED), Office of Career, Technical, and Adult Education (OCTAE). The training agenda included an overview of Maintenance of Effort (MOE) requirements for the Perkins grant.

Additionally, TDOE has procured training scheduled for April 1, 2026. Cross-divisional staff members will engage in a full day of training focused on both programmatic and fiscal topics, including MOE requirements, to further build team capacity.

The Fiscal Director reviews financial data and discusses any concerns or questions with CTE Program Managers. Processes have been updated to include documentation of these discussions. The team is implementing internal controls to ensure compliance with federal matching and MOE requirements. These controls include developing and documenting key processes and procedures to promote consistent and ongoing compliance. Documentation of review activities will be collected to demonstrate compliance and support ongoing monitoring of fiscal practices. In addition, leadership will evaluate the effectiveness of these control activities in mitigating identified risks and update the department's annual risk assessment to reflect any new or revised controls implemented as a result of this finding.

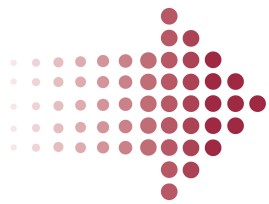
# FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

## DEPARTMENT OF AGRICULTURE

---

Finding 2025-006: The Tennessee Department of Agriculture did not perform annual inventories at food storage locations resulting in noncompliance with federal inventory requirements for the Child Nutrition Cluster programs

<b>Finding Number</b>	2025-006
<b>Assistance Listing Number</b>	10.555
<b>Program Name</b>	Child Nutrition Cluster
<b>Federal Agency</b>	Department of Agriculture
<b>State Agency</b>	Department of Agriculture
<b>Federal Award Identification Number</b>	N/A
<b>Federal Award Year</b>	2024 and 2025
<b>Finding Type</b>	Material Weakness and Noncompliance
<b>Compliance Requirement</b>	Special Tests and Provisions
<b>Repeat Finding</b>	N/A
<b>Pass-Through Entity</b>	N/A
<b>Questioned Costs</b>	N/A



## FINDING

The Tennessee Department of Agriculture did not perform annual inventories at food storage locations resulting in noncompliance with federal inventory requirements for the Child Nutrition Cluster programs

## BACKGROUND

The Department of Agriculture (the department) is a pass-through entity for the Child Nutrition Cluster,<sup>10</sup> which is administered by the Food and Nutrition Service of the U.S. Department of Agriculture (USDA). The Child Nutrition Cluster is a cluster of federal programs that provide nutritious meals and snacks to eligible children in public schools and nonprofit private schools, residential childcare institutions, and summer recreation programs.

The department serves as a food distribution agency for one of the cluster’s five programs, the National School Lunch Program. Based on the food selections made by school food authorities (SFAs), who function as subrecipients, the department places orders with the USDA for donated foods.<sup>11</sup> USDA then ships the food directly to department-contracted warehouses for storage or sends it to processors for additional

10. The Child Nutrition Cluster consists of the School Breakfast Program, the National School Lunch Program, the Special Milk Program for Children, and the Fresh Fruit and Vegetable Program, all of which the Department of Education administers, as well as the Summer Food Service Program, which the Department of Human Services administers.

11. According to Title 7, *Code of Federal Regulations* (CFR), Part 250, Section 2, donated foods are “foods purchased by USDA for donation in food assistance programs, or for donation to entities assisting eligible persons, in accordance with legislation authorizing such purchase and donation.”

preparation.<sup>12</sup> As SFAs have the need and capacity, they coordinate the distribution of food from the warehouses to their participating schools. In fiscal year 2025, the department ordered \$33,125,180 of USDA-donated foods on behalf of SFAs. Federal regulations<sup>13</sup> require the department to manage its food inventory in the warehouses by tracking receipts and distributions, performing at least one physical inventory count each year, and documenting adjustments to inventory records, such as losses due to spoilage.

## CONDITION AND CAUSE

Based on our discussions with department management, we found that management did not conduct the required annual inventories at the food storage warehouses. Instead of performing physical inventories, management relied on reports from warehouses, processors, or SFAs of food inventory changes. When discussing inventory requirements with management, the Commodity Distribution Administrator stated that, since assuming the role in February 2024, he continued the processes established by prior program leadership and was not aware of the inventory and recordkeeping requirements applicable to the Child Nutrition Cluster. Although the department's warehouse contracts require the contractor to provide inventory reports and specify "the State will require an annual physical inventory of USDA commodity foods and will reconcile physical and book inventories," management acknowledged that they had not reconciled records with the actual inventory on hand. Management also stated that they do not have the staffing capacity to perform the annual physical inventories required for the food storage warehouses.

Because the department did not perform and document physical inventories to reconcile to other records, the department could not determine the amount of USDA food losses for which USDA requires reporting and restitution.

Management further noted that USDA conducted a federal program review of the department's administration of the Child Nutrition Cluster in August 2025 and identified the lack of annual inventories for USDA foods stored in warehouse facilities as a compliance issue. Management explained they intended to wait for the final results of USDA's review before initiating annual inventory procedures.

In addition, our review of the department's 2025 Financial Integrity Act Risk Assessment showed that, although the department identified certain controls related to USDA foods administered through other programs, management did not perform a similar risk assessment for food inventory associated with the Child Nutrition Cluster.

---

12. Certain USDA donated foods, such as beef and chicken, are processed to convert to products ready for SFA use.

13. 7 CFR 250.12.

## CRITERIA

### Maintenance of Records and Inventory Management

According to Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 303(a), a non-federal agency must:

Establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Additionally, according to 7 CFR 250.12(b),

The distributing agency must ensure that donated foods at all storage facilities used by the distributing agency (or by a subdistributing agency) are stored in a manner that permits them to be distinguished from other foods, and must ensure that a separate inventory record of donated foods is maintained. The distributing agency's system of inventory management must ensure that donated foods are distributed in a timely manner and in optimal condition. On an annual basis, the distributing agency must conduct a physical review of donated food inventories at all storage facilities used by the distributing agency (or by a subdistributing agency), and must reconcile physical and book inventories of donated foods. The distributing agency must report donated food losses to [the Food and Nutrition Service], and ensure that restitution is made for such losses.

### Risk Assessment

The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book) provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies. According to Green Book Principle 7.02, "Identification of Risks,"

Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

Additionally, according to Green Book Principle 10.02, "Response to Objectives and Risks,"

Management designs control activities in response to the entity's objectives and risks to achieve an effective internal control system. Control activities are the policies, procedures, techniques, and mechanisms that enforce management's directives to achieve the entity's objectives and address related risks.

## EFFECT

By failing to perform a sufficient inventory, management increases the risk of noncompliance with federal requirements and heightens the potential for fraud, waste, and abuse within this federal program. Without adequate internal controls over the receipt, distribution, and inventory of USDA-donated foods, management cannot reasonably ensure that subrecipients meet federal program requirements or achieve the intended program outcomes.

Additionally, federal regulations outline actions that federal agencies may take if a state entity fails to comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to 2 CFR 200.208(c), "Specific conditions," additional federal award conditions may include items such as the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance;
- (3) Requiring additional or more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the recipient or subrecipient to obtain technical or management assistance; or
- (6) Establishing additional prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 2 CFR 200.339, "Remedies for noncompliance," outlines additional actions the federal agency may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- suspending or debaring the agency,
- declining to award additional funds, or
- pursuing other available legal remedies.



## RECOMMENDATION

The Commissioner of the Department of Agriculture should ensure that management strengthens its oversight and internal controls over USDA-donated food inventory by establishing written procedures that comply with federal Child Nutrition Cluster requirements and clearly outline responsibilities for maintaining complete inventory records and performing required reconciliations.

Management should ensure that staff perform and document annual physical inventories for each warehouse and reconcile the results to book inventories. To support these responsibilities, management should evaluate staffing levels and allocate sufficient resources or explore operational alternatives to ensure the department can meet federal requirements. In addition, management should provide training to program staff on federal inventory requirements and the department's updated procedures.

Finally, management should review and update the risk assessment for the deficiencies noted in the finding, design and implement controls to address these risks, continue to monitor these risks, and take appropriate action to address other deficiencies as they occur.

## MANAGEMENT'S COMMENT

We concur. To ensure effective internal controls over inventory at storage locations for school food distribution, the department added the risk of not complying with inventory requirements for school food to our Financial Integrity Act risk assessment along with the following mitigating controls:

- Monthly inventory reports are required to be sent by each of the three school food warehouses to the Commodities team.
- Developed monitoring guides and have begun using those guides to assist with warehouse visits.

The department has a plan to begin observing inventory annually. We completed our first warehouse visit in February 2026 and anticipate completing visits to the other two warehouses by September 30, 2026.

In addition to the annual on-site inventory observation, internal monthly inventory monitoring has been added to the duties of the Commodities team. Warehouses are now required to submit monthly inventory reports by the 10th of each month which are then analyzed by the team.

We have been looking at ways to add a permanent position to the Commodities team. We have tried getting an additional position approved in the budget and we are exploring the possibility of repurposing vacant positions within the department.

Finally, the department's special projects team has been looking at SOPs in place as well as the need for SOPs in areas without them. The Commodities team is next on the list for special projects to help with drafting and revising SOPs. We plan to use this opportunity to establish written procedures that outline responsibilities for the school food program to help us ensure compliance with federal requirements.

The Commodity Distribution Administrator will be responsible for ensuring corrective actions are implemented by the anticipated completion date of December 31, 2026.

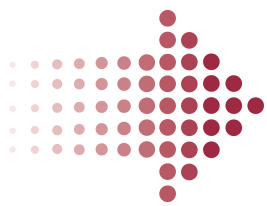
# FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

## DEPARTMENT OF HEALTH

---

Finding 2025-007: The Department of Health did not comply with subrecipient monitoring requirements for the Public Health Emergency Preparedness program

<b>Finding Number</b>	2025-007
<b>Assistance Listing Number</b>	93.069
<b>Program Name</b>	Public Health Emergency Preparedness
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	Department of Health
<b>Federal Award Identification Number</b>	N/A
<b>Federal Award Year</b>	2025
<b>Finding Type</b>	Significant Deficiency and Noncompliance
<b>Compliance Requirement</b>	Subrecipient Monitoring
<b>Repeat Finding</b>	N/A
<b>Pass-Through Entity</b>	N/A
<b>Questioned Costs</b>	N/A



## FINDING

The Department of Health did not comply with subrecipient monitoring requirements for the Public Health Emergency Preparedness program

## BACKGROUND

The Department of Health, as a pass-through entity, administers the Public Health Emergency Preparedness (PHEP) program. The department provides subawards to subrecipients with the aim of strengthening the capacity and capability of state and local public health systems to prepare for, respond to, and recover from public health threats and emergencies. The department uses eight subrecipients for this program. According to the schedule of expenditures of federal awards, subrecipient spending accounts for approximately 30% of the total program.

Federal regulations require pass-through entities to establish and implement effective internal controls to monitor subrecipients' activities to ensure they use federal funds in compliance with statutes, regulations, and grant terms and conditions.

As a part of these responsibilities, management must evaluate each subrecipient's risk of fraud and noncompliance, which includes reviewing the results of subrecipients' Single Audits when applicable.

Based on this risk assessment, management must perform appropriate monitoring to ensure subrecipients meet programmatic and financial requirements. This monitoring could include providing technical assistance, reviewing Single Audit reports, issuing

management decisions related to PHEP funding, conducting site visits, or performing other monitoring procedures.

## CONDITION AND CAUSE

Our audit identified deficiencies in the department's monitoring of PHEP subrecipients, specifically related to tracking Single Audit Reports and performing monitoring reviews.

### Single Audit Report Tracking

First, as of October 27, 2025, management had not ensured that any of the eight PHEP subrecipients obtained required Single Audits in accordance with Title 2, *Code of Federal Regulations* (CFR), Part 200, Subpart F, nor had management followed up when subrecipients did not submit Single Audit reports on time. No staff member was responsible for tracking which subrecipients were required to obtain a Single Audit, confirming whether subrecipients submitted audits, or following up when the department did not receive the required reports. After we brought it to their attention, management assigned a staff member to verify subrecipient Single Audit submissions on October 27, 2025.

### Monitoring Reviews

Additionally, although the department's documented risk assessment identified plans to conduct monitoring reviews of two subrecipients for the PHEP program during the audit period, the department did not perform these reviews. The staff member assigned to perform the reviews left the team on May 28, 2025, and management did not reassign the monitoring duties.

## CRITERIA

Although revisions to 2 CFR 200 became effective during the audit period, the subrecipient monitoring requirements relevant to this finding—including evaluating subrecipient risk, performing appropriate monitoring activities, and verifying whether subrecipients were audited under Subpart F—remain substantively unchanged under both the prior and current versions of the Uniform Guidance.

Federal regulations require pass-through entities to establish and maintain effective internal controls over federal awards and to monitor the activities of subrecipients to ensure compliance with applicable requirements.

Under 2 CFR 200.332, the department, as a pass-through entity, must

- evaluate each subrecipient's risk of fraud and noncompliance to determine the appropriate level and type of monitoring;

- consider factors such as the subrecipient’s
  - prior experience with similar awards;
  - results of previous audits, including whether the subrecipient undergoes a Single Audit;
  - changes in personnel or financial/management systems; and
  - results of other federal monitoring;
- monitor subrecipient activities as necessary to ensure federal statutes, regulations, and award terms are met and that the goals and objectives of the subaward are achieved;
- use appropriate monitoring tools based on assessed risk, including providing technical assistance, conducting site visits, or arranging for agreed-upon procedures engagements; and
- verify that each subrecipient is audited as required under Subpart F of the Uniform Guidance.

In addition, 2 CFR 200.501(a) requires any non-federal entity that meets the expenditure threshold established under Subpart F to obtain a Single Audit or program-specific audit for that fiscal year.

Additionally, the U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government* (Green Book), Principle 3, states that management should assign and communicate responsibility for internal control activities.

Collectively, these requirements obligate the department to ensure subrecipients obtain required audits, review and act on audit results, and perform the monitoring procedures identified through its risk assessments.

## **EFFECT**

When management does not perform required subrecipient monitoring activities, it increases the risk of not timely detecting, documenting, or correcting subrecipient noncompliance, misuse of federal funds, or potential fraud.

By failing to verify whether subrecipients obtained required Single Audits, management limits its ability to identify financial reporting deficiencies, internal control weaknesses, or questioned costs that could affect the PHEP program.



## RECOMMENDATION

Management should ensure that responsibilities for subrecipient monitoring are clearly assigned, communicated, and carried out in accordance with federal requirements. These responsibilities include verifying required Single Audits, reviewing audit reports, issuing management decisions, and conducting risk-based monitoring activities.

Management should also establish a process to ensure monitoring activities continue uninterrupted during staffing changes, including timely reassigning monitoring duties and documenting any modifications to the risk-based monitoring plan.

Furthermore, management should periodically evaluate the effectiveness of its subrecipient monitoring system to confirm that staff are performing monitoring activities as planned and to promptly address any delays or impediments.

## MANAGEMENT'S COMMENT

We concur. With regard to the monitoring of single audit findings within subrecipients, Emergency Preparedness will work with their column's Business and Grant Management (BGM) Team to ensure grantees that require an annual single audit are identified and that single audits are reviewed within 60 days of the audit date. If relevant findings and corresponding corrective actions are identified, the BGM Team will confer with program management, and communicate with the subrecipient as to whether the corrective actions taken are believed to sufficiently mitigate the deficiencies noted in the finding. This communication will be filed for reference by program management and shared with the Compliance & Ethics Office, where a log will be kept to track this activity. This process will be put in place by January 31, 2026, and be the responsibility of the BGM Team Compliance Manager.

With regard to staffing issues, the Compliance & Ethics Office was challenged with the untimely death of their monitoring manager, while at the same time losing an additional staff member due to attrition. The Compliance & Ethics Office will ensure that in the event of staffing shortages, a hierarchical management structure is in place to make needed changes in the subrecipient monitoring plan if needed. The Assistant Commissioner that

leads the Compliance & Ethics Office will be responsible for this effort and has put this structure in place effective January 1, 2026.

Finally, the evaluation of the effectiveness of the subrecipient monitoring system will be conducted as part of the annual Financial Integrity Act Risk Assessment, conducted by December 31 of each year, beginning December 31, 2026. Additionally, the Compliance & Ethics Office will conduct an enterprise-wide refresher course on single audit review and other subrecipient compliance responsibilities on or before June 30 each year, beginning June 30, 2026.

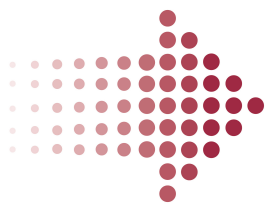
# FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

## TENNESSEE HOUSING DEVELOPMENT AGENCY

---

Finding 2025-008: As noted in the two prior audits, Tennessee Housing Development Agency (THDA) management did not have effective internal controls over reporting for the Low-Income Home Energy Assistance Program

<b>Finding Number</b>	2025-008
<b>Assistance Listing Number</b>	93.568
<b>Program Name</b>	Low-Income Home Energy Assistance
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	Tennessee Housing Development Agency
<b>Federal Award Identification Number</b>	N/A
<b>Federal Award Year</b>	2024 and 2025
<b>Finding Type</b>	Significant Deficiency and Noncompliance
<b>Compliance Requirement</b>	Reporting
<b>Repeat Finding</b>	2024-012
<b>Pass-Through Entity</b>	N/A
<b>Questioned Costs</b>	N/A



## FINDING

As noted in the two prior audits, Tennessee Housing Development Agency (THDA) management did not have effective internal controls over reporting for the Low-Income Home Energy Assistance Program

## BACKGROUND

The U.S. Department of Health and Human Services (HHS) provides grant funding through the Low-Income Home Energy Assistance Program (LIHEAP) to the Tennessee Housing Development Agency (the agency). The objective of LIHEAP is to help low-income households meet the costs of home energy, increase their energy self-sufficiency, and reduce their vulnerability resulting from energy needs. As a condition of the grant, HHS requires the agency to report on the use of federal funds through financial, performance, and special reports. In addition to federal requirements in the *Code of Federal Regulations*, the HHS Office of Administration for Children and Families, Office of Community Services (OCS), provides guidance to LIHEAP recipients by issuing Action Transmittals.

In response to the prior-year finding noting ineffective controls over reporting, management stated that positions were filled, including the Community Services Division Director and LIHEAP Manager, who were working to strengthen internal processes to ensure reports are completed timely and accurately.

## CONDITION, CRITERIA, AND CAUSE

As noted in the two prior years, the agency did not have adequate internal controls to ensure it provided the federal grantor (HHS) with timely or accurate reports. The primary cause for the special and performance reporting deficiencies was inadequate training of the new staff. Management assigned a secondary reviewer, but this reviewer did not always review the report data before submission, which led to inaccurate reported information.

### Special Reporting

#### Annual Report on Households Assisted by LIHEAP

According to Title 45, *Code of Federal Regulations* (CFR), Part 96, Section 82(a), the agency is required to submit to HHS an annual report on households assisted by LIHEAP “for the 12-month period corresponding to the Federal fiscal year (October 1-September 30) preceding the fiscal year for which funds are requested. The data shall be reported separately for LIHEAP heating, cooling, crisis, and weatherization assistance.”

We reviewed the 2024 annual report on households assisted by LIHEAP to determine that management submitted the report timely and reported line items accurately. Management originally submitted a timely estimated report on September 18, 2024. However, we noted that the agency did not submit the final corrected report until January 14, 2025, 14 days after the due date of December 31, 2024.

The Director of Community Services stated the late submission was due to new staff onboarding and miscommunication, as the director was new to program administration and did not realize a subsequent report needed to be submitted after the estimated version.

After the January 14, 2025, submission, APPRISE Inc., whose data consultants work with HHS, made THDA aware of two errors on the report:

- The “Sum of Assistance Types” (reported as 117,537 households) did not reconcile with the figures reported in Line 14 (Any Type of LIHEAP Assistance) and Line 18 (Bill Payment Assistance), both listed as 109,045.
- The weatherization program total of 264 households assisted was omitted from the report.

After management submitted an updated report including the missing weatherization data, APPRISE Inc. followed up again, noting that the total households assisted (Line 14) still did not reflect the correct total of households served by the bill payment assistance and weatherization program, 117,801.

## Quarterly Performance and Management Reports

LIHEAP Action Transmittal 2025-01 Quarterly Report Instructions Attachment 1 requires grant recipients to submit data and information about LIHEAP through quarterly performance and management reports. The quarterly report “collects valuable statistics on the number of assisted households, the impact of LIHEAP in ensuring access to home energy service, the amount of awarded funds that have been obligated, and successes and challenges that grant recipients are experiencing.”

We reviewed the quarterly performance and management report for the first and second quarters of federal fiscal year 2025. During this review, we noted that management did not adequately review the second-quarter report prior to submission, causing inaccurate information to be reported until an amendment was made after the deadline.

Management submitted the report timely; however, management reported the incorrect obligated amounts on the original report. The amount of funds obligated was reported at \$24,303,853 instead of the correct amount of \$58,379,528, an understatement of \$34,075,675.

The Director of Community Services stated that immediately after submission of the report, management discovered that the reported obligated amounts were not calculated in accordance with the LIHEAP model plan. The Director of Community Services stated that a new program staff member had been assigned to complete the reports but used the incorrect methodology. Management subsequently submitted an amended report on May 27, 2025.

## EFFECT

When staff do not proactively perform procedures to ensure the reports are generated timely and without errors, management increases the risk of providing incorrect or untimely data to HHS, which could affect program oversight and funding decisions. Inaccurate reporting also increases the likelihood of noncompliance with federal grant requirements, including the risk of obligating more funds than are available.

Additionally, federal regulations address actions that federal agencies may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award.

According to 2 CFR 200.208(c), “Specific conditions,”

Specific conditions may include the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance;

- (3) Requiring additional or more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the recipient or subrecipient to obtain technical or management assistance; or
- (6) Establishing additional prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 2 CFR 200.339, “Remedies for noncompliance,” outlines additional actions the federal agency may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- suspending or debaring the agency,
- withholding further awards for the project or program, or
- pursuing other available legal remedies.



## RECOMMENDATION

THDA management should continue to strengthen the reporting process by ensuring new employees are adequately trained, reports are reviewed for accuracy prior to submission, and that management and staff have an adequate tracking system to ensure timeliness. Management should also continue to monitor reporting procedures and revise internal controls as necessary to ensure full compliance with federal reporting requirements.

## MANAGEMENT’S COMMENT

We partially concur. THDA has continued to refine its process to ensure timely and accurate reporting. In 2025, steps were taken to review reports prior to submission. The manager additionally consulted with APPRISE, Inc., the data management firm contracted to support HHS and LIHEAP grantees, prior to report submission. APPRISE acknowledges that the report templates do not properly identify errors and encourages THDA to submit reports even when errors are noted. Any instances where errors were

substantiated following report submission have been corrected in consultation with APPRISE. HHS has accepted all reports submitted by THDA, and we have received no communication from HHS that THDA is in jeopardy of their consideration because of any of the effects noted in your finding.

We do acknowledge that there was an instance where numbers were not reported correctly or timely due to lags in getting LIHEAP weatherization data, as well as improper grantee reporting. We are working to resolve this issue through implementation of new software that will join the LIHEAP utility assistance and LIHEAP weatherization data together, on a single platform. THDA launched the software for the utility assistance segment of LIHEAP on November 1, 2025, and we expect the LIHEAP weatherization data to be online by October 1, 2026.

THDA's work in 2025 to improve its reporting accuracy has been impacted considerably by inconsistent guidance at the federal level. Since January 2025, due to periods of non-communication by HHS and subsequent reductions and changes in staffing at HHS, we have received various interpretations of HHS guidance. For instance, HHS has provided differing definitions of "obligation", creating some confusion with reporting. To date, HHS has not provided a final definition. THDA will continue to report obligations as is stated in our Model Plan, when funds are awarded and a contract is fully executed with the sub-grantee.

We appreciate the comments of the State Comptroller's Office as we actively take steps to improve our reporting processes.

## **AUDITOR'S COMMENT**

We reviewed and considered management's comments. Although they provide additional context, the response does not alter the underlying condition or conclusion of the finding.

# FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

## DEPARTMENT OF TRANSPORTATION

---

Finding 2025-009: The Department of Transportation did not establish internal controls related to federal reporting requirements for the Airport Improvement Program and did not comply with the requirements

<b>Finding Number</b>	2025-009
<b>Assistance Listing Number</b>	20.106
<b>Program Name</b>	Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs
<b>Federal Agency</b>	Department of Transportation
<b>State Agency</b>	Department of Transportation
<b>Federal Award Identification Number</b>	N/A
<b>Federal Award Year</b>	2020 through 2024
<b>Finding Type</b>	Material Weakness and Noncompliance
<b>Compliance Requirement</b>	Reporting
<b>Repeat Finding</b>	N/A
<b>Pass-Through Entity</b>	N/A
<b>Questioned Costs</b>	N/A



## FINDING

The Department of Transportation did not establish internal controls related to federal reporting requirements for the Airport Improvement Program and did not comply with the requirements

## BACKGROUND

The Federal Aviation Administration’s (FAA) Airport Improvement Program supports the development of a nationwide system of airports by funding projects that increase airport capacity and safety. To be eligible for the program, an airport must be open to the public and be included in the National Plan of Integrated Airport Systems.<sup>14</sup> Applications for grants must be submitted to the appropriate FAA Airports Office.

The Federal Funding and Transparency Act (FFATA) requires the Department of Transportation (the department) to report financial information on all subawards of \$30,000 or more in federal funds<sup>15</sup> through the System for Award Management (SAM).<sup>16</sup> According to federal regulations, reports are due “no later than the end of the month

14. The National Plan of Integrated Airport Systems is a list of the public-use airports that are included in the FAA’s national airport system.

15. This includes subawards that were originally less than \$30,000 in federal funds and subsequently received additional federal funds through amendments, making the total subaward \$30,000 or more.

16. For awards prior to October 1, 2024, the department was required to report this subaward information in the Federal Funding Accountability and Transparency Act Subaward Reporting System. This system was retired and fully transitioned to SAM.gov on March 8, 2025.

following the month in which the subaward was issued.”<sup>17</sup> The subaward information in SAM is then available to the public through the USA Spending website for transparency.

Based on our walkthrough and discussion with the department’s Aeronautics Division management, the division holds bi-monthly meetings to discuss funding, which comes from federal, state, and local funding streams, for potential Airport Improvement Program projects. In collaboration, the department’s division management and the state’s Tennessee Aeronautics Commission<sup>18</sup> document their decisions to approve or deny subawards in a Project Status Report (PSR) spreadsheet. Following the bi-monthly meeting, the Aeronautics Division Grants and Compliance Team Lead uses the PSR to update a shared spreadsheet known as the “All AERO” to maintain all approved Airport Improvement Program subaward projects.

Each month, the department’s Transportation Program Supervisor, who is responsible for reporting Airport Improvement Program subawards that meet the \$30,000 threshold, uses the All AERO spreadsheet to filter subawards issued in the prior month and identify the subawards by Federal Award Identification Number.<sup>19</sup> The Transportation Program Supervisor then enters the information from the spreadsheet into SAM.gov.

## CONDITION AND CAUSE

We obtained a population of 82 subawards, totaling \$7,479,559 in federal dollars obligated during the fiscal year ending June 30, 2025. After filtering out subawards below the \$30,000 reporting threshold, this left 74 subawards, totaling \$7,384,452, to be sampled from. We then selected a nonstatistical, random sample and a haphazard sample and reviewed 18 subawards totaling \$1,725,163.

Based on our review of the subaward documentation, we found that 4 of the 18 subawards did not meet the \$30,000 federal funding threshold for FFATA reporting. For the remaining 14 subawards, we found the following:

- **Unreported and Late Subawards:** We found that the department did not report 2 subawards, totaling \$177,300, as required. Additionally, the department reported 10 subawards, totaling \$1,471,679, after the required reporting deadline. Management stated that the transition from the Federal Funding Accountability and Transparency Act Subaward Reporting System to SAM.gov contributed to the late reporting for 6 of these 10 subawards.

---

17. Title 2, *Code of Federal Regulations*, Part 170, Appendix A.

18. The Tennessee Aeronautics Commission is a five-member advisory board created by Section 42-2-301, *Tennessee Code Annotated*. The commission helps formulate relevant policy plans and approves or rejects all proposed changes in the state airport system plan.

19. FAA assigns the Federal Award Identification Number when awarding the money to the department.

- **Subaward Amendments Unreported:** We found that for 1 subaward, management did not report a \$13,904 amendment to the subaward. The department reported the original \$150,000 subaward in the prior scope period; however, management did not report the \$13,904 increase, as required by FFATA reporting requirements.
- **Subaward Amendments Reported Late:** We found that for 1 subaward, management reported a \$9,090 amendment after the required deadline. The department reported the original \$43,200 subaward in the prior scope period but did not report the \$9,090 amendment within the FFATA reporting timeframe.

Based on our discussions with management regarding the noncompliance, we determined that the department has not designed and implemented a supervisory review process to ensure the Transportation Program Supervisor timely enters all required subaward reports in SAM. See **Figure 1**.

**Figure 1: FFATA Noncompliance Details**

Number of Transactions Tested	Subawards Not Reported	Subawards Not Reported Timely	Subaward Amount Incorrect	Subawards Missing Key Elements
14	3	11	0	0
Dollar Amount of Tested Transactions	Subawards Not Reported	Subawards Not Reported Timely	Subaward Amount Incorrect	Subawards Missing Key Elements
\$1,725,163	\$191,204	\$1,480,769	\$0	\$0

Source: Auditor testwork results.

We also reviewed the department’s 2024 Financial Integrity Act Risk Assessment, which confirmed that the Aeronautics Division’s management did not assess the FFATA reporting process related to the Airport Improvement Program for the potential risk of errors and noncompliance with federal laws and regulations and did not establish controls to mitigate risks.

## CRITERIA

### FFATA Reporting

Appendix A to “Reporting Subaward and Executive Compensation Information,” Title 2, *Code of Federal Regulations* (CFR), Part 170, states:

*a. Reporting of first-tier subawards.*

1. **Applicability.** Unless the recipient is exempt as provided in paragraph (d) of this award term, the recipient must report each subaward that equals or exceeds \$30,000 in Federal funds for a subaward to an entity or Federal agency. The

recipient must also report a subaward if a modification increases the Federal funding to an amount that equals or exceeds \$30,000. All reported subawards should reflect the total amount of the subaward.

## 2. **Reporting Requirements.**

- i. The recipient must report each subaward described in paragraph (a)(1) of this award term to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) at <http://www.fsrs.gov>.
- ii. For subaward information, report no later than the end of the month following the month in which the subaward was issued.

## **Risk Assessment**

The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book) provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies. According to Green Book Principle 7.02, "Identification of Risks,"

Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

Additionally, Green Book Principle 10.02, "Response to Objectives and Risks,"

Management designs control activities in response to risks to achieve an effective internal control system. Control activities are the policies, procedures, techniques, and mechanisms that enforce management's directives to achieve the entity's objectives and address related risks.

## **EFFECT**

Not meeting the FFATA requirements increases the likelihood that the public will not have access to transparent and accurate information regarding the department's expenditures of federal awards. Additionally, federal regulations address actions that federal agencies may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award.

According to 2 CFR 200.208(c), "Specific conditions," additional federal award conditions may include items such as the following:

- Requiring payments as reimbursements rather than advance payments;
- Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance;
- Requiring additional, more detailed financial reports;

- Requiring additional project monitoring;
- Requiring the recipient or subrecipient to obtain technical or management assistance; or
- Establishing additional prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 2 CFR 200.339, “Remedies for noncompliance,” outlines additional actions the federal agency may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- suspending or debaring the agency,
- declining to award additional federal funds, or
- pursuing other available legal remedies.



## RECOMMENDATION

The Commissioner of the Department of Transportation should design and implement a supervisory review process to ensure all subawards and related amendments are reported as required. Management should include the risks associated with FFATA reporting in the annual risk assessment and develop compensating controls to address the risks.

## MANAGEMENT’S COMMENT

We concur.

The following processes have been created to correct the issues with FFATA reporting:

- An internal submittal deadline has been created to ensure the timely submission of the FFATA report each month. This timeframe is 15 days from project approval. In the event something happens and the 15 days is missed, there is still time to correct the issue before becoming noncompliant with the FAA.

- All the information is kept on a separate excel spreadsheet strictly for FFATA reporting and contains checks in the file stating if it has been entered into SAM.gov and to ensure it is also on the ALL Aero spreadsheet.
- Ensure that the information that is entered, is transferred into the folder for that month. Via pdf or screenshot.
- Created a folder dedicated to FY26 for all things FFATA. This will be the norm going forward per fiscal year.
- Trained two senior staff members within the Grants and Compliance section on entering the information if the Statewide Technical Specialist is out or unable to get it in within the allotted timeframe.
- Emailing the Team Lead after the FFATA report has been entered as well as storing it on the shared drive in the FY26 FFATA Reporting Folder (or future corresponding folder).
- Created a section on our section's OneNote (SOP) of how to enter the information and also put the information for the paths to the share drive FFATA files as well for anyone else in case something happened to any of the people who are trained to use it, continuity will be maintained.
- A line item has been created on the weekly one-on-one agenda between the Team Lead and Statewide Technical Specialist following up on FFATA reporting status and cross-referenced with project approval list.

# FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

## DEPARTMENT OF HUMAN SERVICES

---

Finding 2025-010: The department and STS did not jointly establish effective oversight and monitoring of IT systems managed by STS and third-party vendors, or provide adequate internal controls in three other areas related to the department's information systems, increasing the risk of errors and disruptions in the Temporary Assistance for Needy Families financial assistance program

<b>Finding Number</b>	2025-010
<b>Assistance Listing Number</b>	93.558
<b>Program Name</b>	Temporary Assistance for Needy Families
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	Department of Human Services
<b>Federal Award Identification Number</b>	N/A
<b>Federal Award Year</b>	2025
<b>Finding Type</b>	Material Weakness and Noncompliance
<b>Compliance Requirement</b>	Eligibility Reporting Special Tests and Provisions
<b>Repeat Finding</b>	N/A
<b>Pass-Through Entity</b>	N/A
<b>Questioned Costs</b>	N/A



## FINDING

The department and STS did not jointly establish effective oversight and monitoring of IT systems managed by STS and third-party vendors, or provide adequate internal controls in three other areas related to the department’s information systems, increasing the risk of errors and disruptions in the Temporary Assistance for Needy Families financial assistance program

## BACKGROUND

The Department of Human Services (the department) modernized its information systems by replacing legacy applications with cloud-based platforms designed to improve reliability, reduce maintenance needs, and expand access to services. The department now relies on both custom-developed and Software-as-a-Service systems, many of which are operated by third-party vendors. The department uses these systems to support the Temporary Assistance for Needy Families (TANF) program by providing a single, digital system that simplifies families’ experiences with applying for benefits, submitting necessary documents, and viewing case updates.

Because these systems support key business processes, the department and the Department of Finance and Administration’s Strategic Technology Solutions (STS) share oversight responsibilities to ensure systems are secure, compliant, and functioning as intended. Under a 2017 memorandum of understanding, STS is responsible for certain

operational and vendor-management functions. At the time of the audit, statewide guidance specific to monitoring third-party vendor risk had not yet been fully developed. Since then, statewide guidance has been developed and is currently under review for approval and implementation. As of 2024, the U.S. Department of Health and Human Services awarded the Tennessee Department of Human Services \$190,885,719 for the TANF program.

## **CONDITION AND CAUSE**

Department management and STS management did not effectively design and monitor internal controls over the department's information systems, including controls related to vendor-managed systems.

We identified deficiencies in overseeing and monitoring the department's third-party information technology vendors. Because STS and the department did not implement effective monitoring, they did not identify three other internal control weaknesses in the department's systems, which are confidential and omitted from this report.

### **The third-party information technology vendor lacked oversight and monitoring**

While the department relies on STS and external vendors, such as Deloitte, to manage and operate its systems, the department did not establish sufficient oversight and monitoring controls over its third-party information technology vendor, which manages one of its custom-developed systems. Specifically, the department and STS did not effectively monitor daily operations, verify that the vendor implemented appropriate technical safeguards, or ensure that the vendor complied with statewide security requirements and department policies. As a result, neither the department nor STS consistently monitored the vendor's performance or the effectiveness of controls over department systems.

One reason for this oversight gap is that the department did not clearly define its own responsibilities, or those of STS, in the memorandum of understanding. In addition, during the audit, the Information Systems Council had not developed statewide policies for monitoring third-party vendor risk. After we completed the audit, STS prepared draft statewide guidance on third-party management, which the council approved during its December 17, 2025, meeting.

## **The department's and STS's annual risk assessment does not sufficiently mitigate risks**

The department and STS did not identify the risks noted in this audit finding during their annual risk assessment and, therefore, did not establish internal controls to mitigate those risks.<sup>20</sup>

STS management did identify the risk that STS and the consolidated agencies<sup>21</sup> are responsible for ongoing monitoring of third-party IT vendors to safeguard an agency's mission-critical information systems. However, STS management's identified controls focused only on Software-as-a-Service providers and independent audit reports. They did not address internal controls pertaining to vendors maintaining and managing the department's IT environment, such as those supporting custom-developed systems.<sup>22</sup> Even when STS or external vendors perform IT functions, the department remains responsible for ensuring risks are managed and controls are effective.

## **The department's systems contained confidential internal control weaknesses**

Due to the lack of monitoring, the department and STS were not aware of internal control weaknesses in three other areas related to the department's information systems. Department and STS management acknowledged these confidential internal control weaknesses and have taken steps to correct them.

These identified weaknesses increased the risk of unauthorized access or modification to critical systems and processes because the department and STS did not adhere to state policies and federal internal control standards.

Under Standard 9.61 of the U.S. Government Accountability Office's *Government Auditing Standards*, we omitted details from this finding because they are confidential under the provisions of Section 10-7-504(i), *Tennessee Code Annotated*. We provided department and STS management with detailed information regarding the specific conditions we identified, as well as the related criteria, causes, and our specific recommendations for improvement.

## **CRITERIA**

According to Title 2, *Code of Federal Regulations*, Part 200, Section 303(a), the department must

---

20. See the U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book), Principle 7.02.

21. Consolidated agencies are those agencies, such as the Department of Human Services, that rely on STS for most of their IT staff and infrastructure.

22. See Green Book Principle 7.14.

Establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government* (Green Book) provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies. According to Green Book Section OV4.03, “External Parties,”

Management may engage external parties to perform certain business processes for the entity . . . [but] management retains responsibility for the effectiveness of controls over business processes assigned to service organizations. . . . [M]anagement needs to understand the controls that service organizations design, implement, and operate.

Additionally, Green Book Principle 7.02, “Identify Risks,” states,

Management identifies risks throughout the entity . . . to provide a basis for analyzing risks.

Furthermore, Green Book Principle 7.14, “Respond to Risks,” states,

When risk response actions do not enable the entity to operate within the defined risk tolerances, management may need to revise risk responses or reconsider defined risk tolerances. Management may need to conduct periodic risk assessments to evaluate the effectiveness of the risk response actions.

## **EFFECT**

TANF eligibility determinations, benefit calculations, and case management activities rely on accurate, complete, and timely information in the department’s information systems. Ineffective implementation and operation of internal IT controls increase the likelihood of errors, data loss, and unauthorized access to departmental systems that support the TANF program.

As a result of these control deficiencies, management lacks reasonable assurance that it can effectively identify, monitor, and respond to risks affecting the protection and dependability of its systems and data. Weak controls increase the risk of data breaches, service disruptions, and system failures that could affect the delivery of services to

Tennesseans. Limited monitoring also reduces management's ability to detect control breakdowns promptly and respond quickly when problems occur.

Collectively, these control deficiencies elevate the risk of someone altering, exposing, or disrupting TANF data without detection. These deficiencies not only threaten service delivery to Tennesseans but may also lead to noncompliance with federal requirements, which could impact the department's continued access to federal support or participation in programs.



## RECOMMENDATION

The department and STS should strengthen oversight and monitoring of vendor maintenance and system management for the department's programs, including the TANF program. This should include updating their memorandum of understanding to clearly define each party's responsibilities for monitoring vendors and system controls.

At the statewide level, STS should work with the Information Systems Council to continue developing and refining guidance for overseeing third-party vendor risk related to vendor-maintained and managed systems, including those supporting TANF. The department and STS should update their vendor-management practices as statewide guidance is finalized. The department and STS should continue to correct the confidential control weaknesses identified during our audit and assign staff to monitor these areas moving forward. Finally, department management and STS management should evaluate the risks noted in this finding and implement effective controls to address the risks noted in this finding, update the risk assessment as necessary, and take action if deficiencies occur.

## MANAGEMENT'S COMMENT

### *Department Management and STS*

We concur. STS has taken steps to address the issues identified, implemented new processes to enhance oversight and risk management, and will continue to refine these efforts in alignment with evolving state policies and guidance.

STS is working with DHS to establish a new Interagency Agreement that explicitly outlines each party's responsibilities in monitoring vendor performance, validating security controls, and responding to risks associated with vendor-managed systems.

In an effort to establish consistent standards for monitoring vendors, assessing technical safeguards, and ensuring alignment with applicable state and federal control frameworks, including the GAO Green Book and NIST 800-53, STS has also developed and presented a new Information Systems Council (ISC) policy regarding statewide guidance on third-party vendor oversight. Additionally, STS reviewed and updated departmental risk assessment documents to reflect third-party IT vendor oversight controls.

# FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

## TENNESSEE STATE VETERANS' HOMES BOARD

---

Finding 2025-011: Tennessee State Veterans' Homes Board management improperly claimed reimbursement from the federal nurse retention grant

<b>Finding Number</b>	2025-011
<b>Assistance Listing Number</b>	64.053
<b>Program Name</b>	Payments to States for Programs to Promote the Hiring and Retention of Nurses at State Veterans' Homes
<b>Federal Agency</b>	Department of Veterans Affairs
<b>State Agency</b>	State Veterans' Homes Board
<b>Federal Award Identification Number</b>	N/A
<b>Federal Award Year</b>	2025
<b>Finding Type</b>	Noncompliance
<b>Compliance Requirement</b>	Activities Allowed or Unallowed Allowable Costs/Cost Principles
<b>Repeat Finding</b>	N/A
<b>Pass-Through Entity</b>	N/A
<b>Questioned Costs</b>	\$94,375



## FINDING

Tennessee State Veterans' Homes Board management improperly claimed reimbursement from the federal nurse retention grant

## BACKGROUND

In 2022, the U.S. Department of Veterans Affairs (VA) established a nurse retention grant program to help state veterans' homes hire or retain nurses who provide direct clinical care to residents. For federal fiscal year 2025, the VA approved the Tennessee State Veterans' Homes Board's (the board's) application for grants for the Clarksville, Humboldt, Knoxville, and Murfreesboro veterans' homes, as these homes had struggled with nursing turnover. The board used the grant funds to implement financial incentives to encourage nurses to join their staff, including bonuses for new-hire retention, referrals, and mentoring.<sup>23</sup> **Figure 1** summarizes each financial incentive program.

---

23. The VA also approved the board to administer a student loan/tuition reimbursement program, but executive management did not offer this incentive program during the audit period.

**Figure 1: Summary of Veterans’ Homes Financial Incentive Programs**

<b>Program</b>	<b>Eligibility</b>	<b>Bonus Amount</b>
<p><b>Retention Bonus</b> Began in April 2023</p>	Newly hired certified nursing assistants (CNAs), certified nursing technicians (CNTs), and licensed practical nurses (LPNs) at the Clarksville, Knoxville, and Murfreesboro homes who remain employed for 1 year.	<p><b>\$10,000</b> (CNA/CNT) <b>\$15,000</b> (LPN)</p>
<p><b>Referral Bonus</b> Began in October 2024</p>	Current nurses at the Murfreesboro and Knoxville homes are eligible if they refer a new full-time nurse who remains employed for at least 180 days.	<b>\$1,000</b>
<p><b>Mentor Program</b> Began in March 2022</p>	Nurses at the Humboldt, Knoxville, and Clarksville homes are eligible to serve as mentors if they have completed probation, are in good standing with no service disciplinary actions or excessive absenteeism, and demonstrate the core values of the veterans’ homes. The mentors support and train new nursing staff over a 3-year period.	<p><b>\$10,000</b> (payable to both the mentor and the new employee)</p>

Source: Auditor created based on program descriptions in the board’s nurse retention grant application and discussion with management.

Based on our discussions with management and a review of the incentive programs management described to us, management pays employees quarterly for the **retention** bonus and **mentor** incentive programs if the employee remains employed for that time. The **referral** bonus is paid after 90 and 180 days of successful employment.

Each quarter, the executive office staff submits a reimbursement invoice to VA to recover 50% of the incentives/bonuses paid to the employees.

## CONDITION AND CRITERIA

As part of the veterans’ homes’ grant application process, the VA approved the veterans’ homes’ **referral** and **mentor** bonuses, as well as the **tuition/student loan reimbursement**, as these programs aligned with the federal grant’s purpose to improve the nursing shortage each home faced.

Based on our review of the grant application and agreement, however, we found that VA had **not** specifically approved the **new-hire retention bonus** as an allowable program for federal reimbursement. Furthermore, the VA approval letter for each nursing home states,

The funds are to be used solely for the purpose of the specific employee incentive programs.

In the original VA grant application, management did not include a description of new-hire retention bonuses in its description of the planned incentive programs. As such, the VA was not aware of the new-hire retention bonus program when it approved the other incentive programs. Based on our review of grant reimbursement records, we found that, even though the program was not specifically approved, management invoiced \$94,375 in new-hire retention bonus payments under the approved mentor program category.

In addition, we noted instances of employees participating simultaneously in both the mentor program and the new-hire retention bonus program, and management sought reimbursement for both programs through the mentor program category.

## CAUSE

Based on our discussion with management, the new-hire retention bonus program was not explicitly described in the grant application, but management asserts that the program was included as part of the mentor program.

## EFFECT

When management improperly invoices the federal grantor for unapproved programs, there may be fewer funds available for the approved incentive programs. For example, as of March 2025, management had exhausted all its federal nurse retention grant funds for its Clarksville home because they included the new-hire retention bonuses.

Furthermore, management has submitted false claims to the federal grantor and may be required to pay back the improperly used funds. Federal regulations address actions that federal agencies may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 208(c), "Specific conditions," these conditions may include

- (1) Requiring payments as reimbursement rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance;
- (3) Requiring additional or more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the recipient or subrecipient to obtain technical or management assistance; or
- (6) Establishing additional prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 2 CFR 200.339, "Remedies for noncompliance," outlines

additional actions the federal agency may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- suspending or debaring the agency,
- declining to award additional federal funds, or
- pursuing other available legal remedies.



## RECOMMENDATION

Management should seek specific approval from VA to use the nurse retention grant funds to assist with the new-hire employee retention bonus program or use veterans' homes funds to pay for the new-hire bonuses. Management should contact the federal grantor for guidance on how to remedy the improper billings.

## MANAGEMENT'S COMMENT

We concur in part:

While our grant application did not explicitly itemize retention bonuses, their use is consistent with the framework and intent of the grant, as defined in 38 CFR Part 53.11(b), which states the purpose is for an "employee incentive program to reduce the shortage of nurses at the TSVH." We are also actively consulting with the VA to clarify the status of prior billings and determine the appropriate path forward if any are deemed improper. As of the date of this update, we have not received a response.

## AUDITOR'S COMMENT

As of the date of this report, the Veterans' Homes Board's management has not received explicit approval from the VA to use the nurse retention grant funds to support the new-hire employee retention bonus program.



# AUDITEE'S SECTION

*Great Smoky Mountains  
National Park*

# AUDITEE'S SECTION

---

Schedule of Expenditures of Federal Awards

Notes to the Schedule of Expenditures of Federal Awards

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Unclustered Programs</b>					
<b>Department of Agriculture</b>					
10.001	Agricultural Research Basic and Applied Research			\$ 43,630	\$ -
10.025	Plant and Animal Disease, Pest Control, and Animal Care			\$ 1,137,747	
		Colorado State University	G-50346-34	381,156	1,518,903
10.028	Wildlife Services			51,072	6,647
10.069	Conservation Reserve Program			291,592	-
10.147	Outreach Education and Technical Assistance			80,993	-
10.156	Federal-State Marketing Improvement Program			986,087	796,810
10.163	Market Protection and Promotion			64,585	-
10.170	Specialty Crop Block Grant Program - Farm Bill			457,767	264,366
10.176	Dairy Business Innovation Initiatives			8,343,466	6,191,945
10.182	Food Bank Network			855,949	855,949
10.185	Local Food for Schools Cooperative Agreement Program			1,036,781	1,036,781
10.187	The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds			1,413,000	1,413,000
10.200	Grants for Agricultural Research, Special Research Grants	University of Florida	PO 2401159714	1,739	-
10.202	Cooperative Forestry Research			773,591	-
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act			7,227,265	-
10.215	Sustainable Agriculture Research and Education			\$ 91,546	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Commonwealth of Kentucky	3200005557-24-032	25,640	
		University of Georgia	SUB00002943	9,566	
		University of Georgia	SUB00003256	20,599	
		University of Georgia	SUB00003232	12,885	
		University of Georgia	SUB00003623	10,111	
		University of Georgia	SUB00003646	275	
		Virginia Polytechnic Institute and State University	2019-USA-4RS03	1,514	
				172,136	-
10.216	1890 Institution Capacity Building Grants			71,690	10,000
10.217	Higher Education - Institution Challenge Grants Program			333,731	81,851
10.226	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants			8,726	-
10.229	Extension Collaborative on Immunization Teaching & Engagement			\$ 131,732	
		Extension Foundation	EXC-2024-2472	19,093	
		Extension Foundation	EXCB-2024-2539	42,125	
		Extension Foundation	EXCNP-2024-2567	42,010	
				234,960	-
10.237	From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals			2,874,562	1,357,703
10.310	Agriculture and Food Research Initiative (AFRI)			\$ 412,705	
		James Madison University	S24-164-01	736	
		University of Maryland	Z5245202	18,136	
		University of Notre Dame du Lac	204064UTK	7,356	
		University of Hawai'i	MA1708	25,693	
		Texas Tech University System	21A552-01	5,296	
		University of Vermont and State Agricultural College	AWD00001975SUB000000652	12,671	
				482,593	-
10.311	Beginning Farmer and Rancher Development Program			128,259	-
10.318	Women and Minorities in Science, Technology, Engineering, and Mathematics Fields			87,373	26,594

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)			53,001	27,085
10.328	National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program			\$ 157,839	
		University of Florida	SUB00004397	660	
		University of Georgia	SUB00002978	<u>4,131</u>	
				162,630	-
10.329	Crop Protection and Pest Management Competitive Grants Program			\$ 164,451	
		North Carolina State University	SUB2022-2759-02	<u>9,636</u>	
				174,087	-
10.334	Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program	Appalachian Resource Conservation & Development Council (ARCD)	USDA AgVets	43,667	-
10.351	Rural Business Development Grant			268,952	-
10.443	Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers			151,915	-
10.446	Rural Community Development Initiative			32,670	-
10.500	Cooperative Extension Service			\$ 747,706	
		Extension Foundation	NTAE-2024-2478	18,000	
		Gap Connections	GR0158558	948	
		University of Arkansas	GR019189	4,698	
		University of Arkansas	GR022138	<u>23,376</u>	
				794,728	121,829
10.511	Smith-Lever Funding (Various Programs)			15,150,208	-
10.512	Agriculture Extension at 1890 Land-grant Institutions			3,657,441	-
10.514	Expanded Food and Nutrition Education Program			1,849,859	-
10.515	Renewable Resources Extension Act and National Focus Fund Projects			6,353	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
10.522	Food and Agriculture Service Learning Program			85,218	-
10.524	Scholarships for Students at 1890 Institutions			671,456	-
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program			1,914,994	1,331,233
10.535	SNAP Fraud Framework Implementation Grant			(16,824)	-
10.541	Child Nutrition-Technology Innovation Grant			432,989	-
10.542	COVID-19 - Pandemic EBT Food Benefits			129,871	-
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children			\$ 169,299,524	
	COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children			29,711	
				<hr/>	
				169,329,235	137,657,077
10.558	Child and Adult Care Food Program			76,124,909	74,617,382
10.560	State Administrative Expenses for Child Nutrition			9,375,656	2,098,946
10.572	WIC Farmers' Market Nutrition Program (FMNP)			67,804	57,470
10.576	Senior Farmers Market Nutrition Program			352,712	283,690
10.579	Child Nutrition Discretionary Grants Limited Availability			1,289,008	1,289,008
10.613	Faculty Exchange Program			416,832	-
10.645	Farm to School State Formula Grant			119,938	100,000
10.646	Summer Electronic Benefit Transfer Program for Children			40,475,730	-
10.649	COVID-19 - Pandemic EBT Administrative Costs			628	628
10.652	Forestry Research			487,481	-
10.664	Cooperative Forestry Assistance			1,812,299	732,315

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
10.675	Urban and Community Forestry Program			254,228	36,313
10.676	Forest Legacy Program			2,197,178	-
10.678	Forest Stewardship Program			72,534	-
10.680	Forest Health Protection	Slow the Spread Foundation, Incorporated	24-01-14	\$ 352,817 20,211	
				<hr style="width: 100%; border: 0.5px solid black;"/>	
				373,028	19,898
10.691	Good Neighbor Authority			65,441	-
10.697	State & Private Forestry Hazardous Fuel Reduction Program			95,338	85,476
10.698	State & Private Forestry Cooperative Fire Assistance			236,152	-
10.699	Partnership Agreements			94,859	-
10.707	Research Joint Venture and Cost Reimbursable Agreements			130,581	-
10.717	Infrastructure Investment and Jobs Act Restoration/Revegetation			63,067	-
10.720	Infrastructure Investment and Jobs Act Community Wildfire Defense Grants			58,931	34,243
10.727	Inflation Reduction Act Urban & Community Forestry Program			778,159	499,942
10.734	Inflation Reduction Act - Forest Legacy Program			16,950,000	-
10.761	Technical Assistance and Training Grants	West Virginia University Research Corporation	18-444-UTK	61,822	-
10.766	Community Facilities Loans and Grants			148,039	148,039
10.855	Distance Learning and Telemedicine Loans and Grants			411,730	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
10.874	Delta Health Care Services Grant Program			118,318	-
10.902	Soil and Water Conservation			3,072,363	1,522,515
10.912	Environmental Quality Incentives Program	Louisiana State University (LSU) AgCenter	SUB PO-0000261588	23,989	-
10.962	Cochran Fellowship Program			6,602	-
10.U01	Farm/Food Safety Sm,Women Farmers	Kentucky State University	Unknown	4,041	-
10.U02	Our Daily Bread of Tennessee - Newton	Our Daily Bread of Tennessee	03-47--6437004	7,166	-
10.U03	Public Television Station Digital Transition Grant Program		CPB 2023-2025	122,054	-
10.U04	Public Television Station Digital Transition Grant Program		1607 2024-2026	54,886	-
10.U05	Public Television Station Digital Transition Grant Program		1610 FY2025	163,712	-
<b>Subtotal Department of Agriculture</b>				<b>\$ 378,520,115</b>	<b>\$ 232,704,735</b>
<b>Department of Commerce</b>					
11.032	State Digital Equity Planning Grants			\$ 6,207	\$ (10,943)
11.035	Broadband Equity, Access, and Deployment Program			4,370,764	-
11.303	Economic Development Technical Assistance			119,364	-
11.611	Manufacturing Extension Partnership	New York Manufacturing Extension Partnership	70NANB24H107	\$ 3,894,343 128,434	-
				4,022,777	-
11.617	Congressionally-Identified Projects			168,977	-
<b>Subtotal Department of Commerce</b>				<b>\$ 8,688,089</b>	<b>\$ (10,943)</b>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Department of Defense</b>					
12.002	Procurement Technical Assistance For Business Firms			\$ 846,190	\$ -
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services			188,970	-
12.330	Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program			287,892	43,371
12.400	Military Construction, National Guard			23,148	-
12.401	National Guard Military Operations and Maintenance (O&M) Projects			55,787,360	-
12.431	Basic Scientific Research			38,400	25,036
12.600	Community Investment			840,709	49,787
12.617	Economic Adjustment Assistance for State Governments			270,287	-
12.630	Basic, Applied, and Advanced Research in Science and Engineering	Battelle Memorial Institute	PO US024-0000100793 CO 5 MOD 05	\$ 36,466	
		National Science Teachers Association	25-871-037	<u>30,000</u>	
				66,466	-
12.900	Language Grant Program			31,819	-
12.902	Information Security Grants			38,022	-
12.905	CyberSecurity Core Curriculum	The University of South Florida Board of Trustees	SUBAWARD 1776-1084-00-B AMEND 3	\$ 6,127	
		The Trustees of Purdue University	13001351-053	205,349	
		The Trustees of Purdue University	13000952-035	52,509	
		University of Louisville Research Foundation, Inc.	SUBAWARD ULRF_21-0776-01 AMEND 2	1,071	
				<u>265,056</u>	-
12.U01	Law Enforcement Support Office (Noncash)		Unknown	2,285,710	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
12.U02	Collaborative CS Corp METAL-003 Vaidya	Collaborative Composite Solutions Corporation	METAL-003	750,433	-
12.U03	Payments to States in Lieu of Real Estate Taxes		12.112	1,902,197	1,902,197
12.U04	Indiana Univ EDGE 10103 Reeves	Indiana University Bloomington	Unknown	131,033	-
12.U05	Purdue 13000844-037 SCALE Reising 21-24	The Trustees of Purdue University	13000844-037	29,261	-
<b>Subtotal Department of Defense</b>				<u>\$ 63,782,953</u>	<u>\$ 2,020,391</u>

<b>Department of Housing and Urban Development</b>
--

14.169	Housing Counseling Assistance Program			\$ 67,147	\$ 66,975
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii			\$ 24,142,558 12,870,230	
				<u>37,012,788</u>	35,393,385
14.231	Emergency Solutions Grant Program COVID-19 - Emergency Solutions Grant Program	City of Knoxville	Unknown	\$ 3,444,768 14,965 19,056	
				<u>3,478,789</u>	3,269,417
14.239	Home Investment Partnerships Program COVID-19 - Home Investment Partnerships Program			\$ 10,552,194 5,458,521	
				<u>16,010,715</u>	14,982,737
14.241	Housing Opportunities for Persons with AIDS			2,450,579	2,384,847
14.267	Continuum of Care Program			125,391	-
14.275	Housing Trust Fund			6,023,771	5,884,176
14.278	Veterans Housing Rehabilitation and Modification Program	Coalition for Home Repair	CHR-001	2,584	-
14.401	Fair Housing Assistance Program State and Local			549,855	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
14.506	General Research and Technology Activity			78,482	-
14.536	Research and Evaluations, Demonstrations, and Data Analysis and Utilization			148,469	-
14.896	Family Self-Sufficiency Program			309,252	-
14.U01	Office of Manufactured Housing		DU100K900016709	413,596	-
14.U02	HUD Knox HMIS 25-0947 First		Unknown	4,072	-
<b>Subtotal Department of Housing and Urban Development</b>				<u>\$ 66,675,490</u>	<u>\$ 61,981,537</u>
<b>Department of the Interior</b>					
15.225	Recreation and Visitor Services	Virginia Polytechnic Institute and State University	SUB 548179-19D43	\$ 102,581	\$ -
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining			158,296	-
15.252	Abandoned Mine Land Reclamation (AMLR)			3,509,107	255,116
15.608	Fish and Wildlife Management Assistance			1,899,658	-
15.615	Cooperative Endangered Species Conservation Fund			447,707	126,196
15.616	Clean Vessel Act			203,708	-
15.634	State Wildlife Grants			1,532,663	89,734
15.657	Endangered Species Recovery Implementation			4,360	-
15.660	Candidate Species Conservation			100,000	-
15.676	Youth Engagement, Education, and Employment			19,624	-
15.684	White-nose Syndrome National Response Implementation			36,884	-
15.808	U.S. Geological Survey Research and Data Collection			91,954	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
15.810	National Cooperative Geologic Mapping			186,563	-
15.904	Historic Preservation Fund Grants-In-Aid			562,819	528,517
15.916	Outdoor Recreation Acquisition, Development and Planning			4,883,290	2,750,000
15.929	Save America's Treasures			26,295	-
15.939	Heritage Partnership			416,702	70,189
15.954	National Park Service Conservation, Protection, Outreach, and Education			22,163	-
<b>Subtotal Department of the Interior</b>				<b>\$ 14,204,374</b>	<b>\$ 3,819,752</b>
<b>Department of Justice</b>					
16.015	Missing Alzheimer's Disease Patient Assistance Program			\$ 74,044	\$ -
16.017	Sexual Assault Services Formula Program			649,729	648,206
16.036	Prosecuting Cold Cases Using DNA			313,872	-
16.060	Local Law Enforcement Grants for Enforcement of Cybercrimes			9,674	-
16.320	Services for Trafficking Victims			248,683	225,314
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus			78,669	-
16.540	Juvenile Justice and Delinquency Prevention			760,694	681,213
16.550	State Justice Statistics Program for Statistical Analysis Centers			42,250	-
16.554	National Criminal History Improvement Program (NCHIP)			1,669,274	290,639

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants			84,440	-
16.575	Crime Victim Assistance			22,124,299	18,852,775
16.576	Crime Victim Compensation			5,331,000	-
16.582	Crime Victim Assistance/Discretionary Grants	City of Memphis Police Department	37373	\$ 28,226 <u>2,700</u>	-
				30,926	-
16.588	Violence Against Women Formula Grants			2,698,081	1,103,791
16.593	Residential Substance Abuse Treatment for State Prisoners			513,909	-
16.606	State Criminal Alien Assistance Program			391,690	-
16.607	Bulletproof Vest Partnership Program			2,570	2,709
16.609	Project Safe Neighborhoods			274,705	250,798
16.710	Public Safety Partnership and Community Policing Grants	University of North Texas Health Science Center at Fort Worth	RF70050-2021-0151	\$ 3,151,718 <u>6,676</u>	-
				3,158,394	33,600
16.735	PREA Program: Strategic Support for PREA Implementation			39,803	-
16.738	Edward Byrne Memorial Justice Assistance Grant Program			4,106,723	3,157,722
16.741	DNA Backlog Reduction Program			2,586,092	-
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program			986,054	230,932
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program			163,304	163,304

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
16.750	Support for Adam Walsh Act Implementation Grant Program			108,926	-
16.753	Congressionally Recommended Awards			33,196	-
16.754	Harold Rogers Prescription Drug Monitoring Program			393,330	-
16.812	Second Chance Act Reentry Initiative	Rutherford County	SCAX-MTSU	28,044	-
16.813	NICS Act Record Improvement Program			70,995	-
16.818	Children Exposed to Violence	Methodist Le Bonheur Community Outreach	2022OJJD	33,572	-
16.833	National Sexual Assault Kit Initiative			434,187	-
16.838	Comprehensive Opioid, Stimulant, and Substance Abuse Program			6,936,519	6,144,865
16.922	Equitable Sharing Program			674,362	-
16.U01	Body Worn Cameras for Law Enf.		FAW-171732	124,544	-
16.U02	Court Technical Assistance		SJI-20-T062, SJI-21-T-02	9,336	-
16.U03	U.S. Marshals Service Joint Law Enforcement Operation Taskforce		Unknown	13,969	-
16.U04	Middle Tennessee Drug Enforcement Task Force		Unknown	7,676	-
16.U05	Fed Task Force OT (FBI Knoxville SMECTF)		25-3500-0000001	17,080	-
16.U06	Fed Task Force OT (FBI NVCOTF)		25-3500-0000084	8,573	-
16.U07	Governor's Task Force Marijuana Eradication		2024-100	441,982	-
16.U08	Governor's Task Force Marijuana Eradication		2025-96	90,119	-
16.U09	Task Force OT - DEA		DEA	30,775	-
16.U10	Task Force OT - FBI Cyber Crimes		FBI Cyber Crimes	27,787	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
16.U11	Task Force OT - FBI JTTF		FBI JTTF	38,189	-
16.U12	Task Force OT - FBI Safe Streets		FBI Safe Streets	18,810	-
16.U13	Task Force OT - US Homeland Security		US Homeland Security	4,892	-
16.U14	Task Force OT - US Marshalls		US Marshalls	32,158	-
16.U15	Task Force OT - US Secret Service		US Secret Service	22,955	-
<b>Subtotal Department of Justice</b>				<u>\$ 55,940,855</u>	<u>\$ 31,785,868</u>
<b>Department of Labor</b>					
17.002	Labor Force Statistics			\$ 1,473,974	\$ -
17.005	Compensation and Working Conditions			158,112	-
17.225	Unemployment Insurance			247,883,728	262,199
17.235	Senior Community Service Employment Program			1,259,106	1,096,454
17.245	Trade Adjustment Assistance			290,502	-
17.268	H-1B Job Training Grants	Pennsylvania College of Technology	20MIDTBR	\$ 351,078 <u>24,778</u>	375,856 24,778
17.270	Reentry Employment Opportunities			223,012	16,503
17.271	Work Opportunity Tax Credit Program (WOTC)			761,537	-
17.273	Temporary Labor Certification for Foreign Workers			350,051	-
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants			2,117,900	2,098,249
17.280	WIOA Dislocated Worker National Reserve Demonstration Grants			410,329	-
17.285	Apprenticeship USA Grants			641,346	610,222

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
17.503	Occupational Safety and Health State Program			3,911,897	-
17.504	Consultation Agreements			961,661	-
17.600	Mine Health and Safety Grants			55,052	-
<b>Subtotal Department of Labor</b>				<u>\$ 260,874,063</u>	<u>\$ 4,108,405</u>

**Department of State**

19.009	Academic Exchange Programs - Undergraduate Programs	World Learning	IDEAS22-PSCC01	\$ 28,750	
		World Learning	IDEAS23-TENNESSEE01	12,304	
		International Research and Exchanges	FY25-YALI-CL-UTK-01	<u>28,717</u>	
					69,771
19.033	Global Threat Reduction			4,061	-
19.040	Public Diplomacy Programs			108,119	-
19.415	Professional and Cultural Exchange Programs - Citizen Exchanges			975,413	819,510
19.600	Bureau of Near Eastern Affairs	The American University of Kurdistan	SNEAAC22GR0031-SA004	13,008	-
19.U01	2008-09 Global UGRAD Cultural Ambassadors Passport to America and UGRAD Fellow support fee	International Research & Exchange Board	PO UGRAD-TENNESSEE TECH	41	-
<b>Subtotal Department of State</b>				<u>\$ 1,170,413</u>	<u>\$ 819,510</u>

**Department of Transportation**

20.106	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs			\$ 29,337,833	
	COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs			313,791	
				<u>\$ 29,651,624</u>	<u>\$ 29,652,378</u>
20.205	Highway Planning and Construction			\$ 1,482,106,801	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
	COVID-19 - Highway Planning and Construction			<u>7,991,904</u>	1,490,098,705
					78,277,201
20.215	Highway Training and Education				74,126
20.219	Recreational Trails Program				1,736,420
20.232	Commercial Driver's License Program Implementation Grant				158,925
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort				10,554
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research				286,729
20.509	Formula Grants for Rural Areas and Tribal Transit Program			\$ 27,355,125	
	COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program			<u>4,413,459</u>	
					31,768,584
					31,023,905
20.528	Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program				547,865
					(27,118)
20.607	Alcohol Open Container Requirements	Tennessee Independent Colleges and Universities Association	69A37523300001540TNA	\$ 18,284,567 190	
				<u>18,284,757</u>	4,975,804
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements			\$ 234,768	
		National Safety Council	PO NSCPO4195	<u>98,037</u>	
					332,805
					-
20.700	Pipeline Safety Program State Base Grant				1,168,009
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants				72,662
					(214,598)
20.720	State Damage Prevention Program Grants				77,833
					-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
20.721	PHMSA Pipeline Safety Program One Call Grant			99,901	-
20.933	National Infrastructure Investments			8,655,866	8,655,866
<b>Subtotal Department of Transportation</b>				<b>\$ 1,583,025,365</b>	<b>\$ 152,343,438</b>
<b>Department of the Treasury</b>					
21.009	Volunteer Income Tax Assistance (VITA) Matching Grant Program	Urban League of Greater Chattanooga	Unknown	\$ 19,935	\$ -
21.016	Equitable Sharing			45,310	-
21.023	COVID-19 - Emergency Rental Assistance Program			58,994,191	66,838,408
21.026	COVID-19 - Homeowner Assistance Fund			4,654,467	-
21.027	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS			\$ 980,775,254	
		Metropolitan Government of Nashville Chattanooga 2.0	11-22-4397 UW ARPA	944,930 20,206	
				981,740,390	399,289,876
21.029	COVID-19 - Coronavirus Capital Projects Fund			34,125,272	30,827,238
<b>Subtotal Department of the Treasury</b>				<b>\$ 1,079,579,565</b>	<b>\$ 496,955,522</b>
<b>Appalachian Regional Commission</b>					
23.002	Appalachian Area Development	Community College of Appalachia	PW-19330-TA	\$ 9,713,726 148	\$ 8,072,792
23.009	Appalachian Local Development District Assistance	West Virginia University Research Corporation	SUB00002681	33,750	-
23.011	Appalachian Research, Technical Assistance, and Demonstration Projects			668,426	114,718

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Subtotal Appalachian Regional Commission</b>				\$ 10,416,050	\$ 8,187,510
<b>Equal Employment Opportunity Commission</b>					
30.U01	Employment Discrimination State and Local Fair Employment Practices Agency Contracts		45310024C0111	\$ 195,690	\$ -
<b>Subtotal Equal Employment Opportunity Commission</b>				\$ 195,690	\$ -
<b>Federal Communications Commission</b>					
32.U01	Earth Station Lump Sum Reimbursement		Unknown	\$ 33,594	\$ -
32.U02	National Deaf-Blind Equipment Distribution Program		Unknown	142,851	-
<b>Subtotal Federal Communications Commission</b>				\$ 176,445	\$ -
<b>General Services Administration</b>					
39.003	Donation of Federal Surplus Personal Property (Noncash)			\$ 838,995	\$ -
<b>Subtotal General Services Administration</b>				\$ 838,995	\$ -
<b>Library of Congress</b>					
42.010	Teaching with Primary Sources			\$ 87,718	\$ 2,671
<b>Subtotal Library of Congress</b>				\$ 87,718	\$ 2,671
<b>National Aeronautics and Space Administration</b>					
43.001	Science	Universities Space Research Association	02338-02	\$ 212,808 17,215	\$ 10,000
43.008	Office of Stem Engagement (OSTEM)			\$ 12,000	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Vanderbilt University	61868	15,000	
		Vanderbilt University	UNIV61846	39,450	
		Vanderbilt University	UNIV61860	15,953	
		Vanderbilt University	SUBAWARD 61856 AMEND 09	38,661	
		Vanderbilt University	UNIV61848	42,839	
		Vanderbilt University	UNIV61855	20,206	
				184,109	-
<b>Subtotal National Aeronautics and Space Administration</b>				<b>\$ 414,132</b>	<b>\$ 10,000</b>
<b>National Endowment for the Arts</b>					
45.024	Promotion of the Arts Grants to Organizations and Individuals	Arts & Cultural Alliance of Greater Knoxville	22-057	\$ 20,000	
		Arts & Cultural Alliance of Greater Knoxville	22-057 ARP	20,000	
				\$ 40,000	\$ -
45.025	Promotion of the Arts Partnership Agreements	South Arts	PG25-4390	\$ 992,250 7,500	
				999,750	932,250
<b>Subtotal National Endowment for the Arts</b>				<b>\$ 1,039,750</b>	<b>\$ 932,250</b>
<b>National Endowment for the Humanities</b>					
45.161	Promotion of the Humanities Research			\$ 85,992	\$ -
45.162	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development			47,724	-
<b>Subtotal National Endowment for the Humanities</b>				<b>\$ 133,716</b>	<b>\$ -</b>
<b>The Institute of Museum and Library Services</b>					
45.310	Grants to States			\$ 3,741,260	\$ 399,291
45.312	National Leadership Grants	Children's Museum Corporation of Rutherford County	MG-249465-OMS-21	51,551	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
45.313	Laura Bush 21st Century Librarian Program			633	-
<b>Subtotal The Institute of Museum and Library Services</b>				<u>\$ 3,793,444</u>	<u>\$ 399,291</u>
<b>National Science Foundation</b>					
47.076	STEM Education (formerly Education and Human Resources)			\$ 1,004,490	\$ 114,201
47.084	NSF Technology, Innovation, and Partnerships			<u>33,539</u>	<u>-</u>
<b>Subtotal National Science Foundation</b>				<u>\$ 1,038,029</u>	<u>\$ 114,201</u>
<b>Small Business Administration</b>					
59.037	Small Business Development Centers			\$ 2,671,453	\$ 214,835
59.065	Growth Accelerator Fund Competition			<u>12,286</u>	<u>-</u>
<b>Subtotal Small Business Administration</b>				<u>\$ 2,683,739</u>	<u>\$ 214,835</u>
<b>Tennessee Valley Authority</b>					
62.U01	TVA Gibbs Ruitan Park Trees - Ludwig		PO 7503199	\$ 1,041	\$ -
62.U02	TVA Pollinator Party 2024-Tsuruda		PO 7624757	1,770	-
62.U03	TVA Tall Fescue Eradication-Harper		PO 3500197	16	-
62.U04	5Year TVA 2020-2024 - MITVADM100F2020		MITVADM100F2020	(288,703)	(175,094)
62.U05	5Year TVA 2020-2024 - MITVADM100F2021		MITVADM100F2021	246,203	139,974
62.U06	5Year TVA 2020-2024 - MITVADM100F2022		MITVADM100F2022	3,412	-
62.U07	5Year TVA 2020-2024 - MITVADM100F2023		MITVADM100F2023	2,083	-
62.U08	5Year TVA 2020-2024 - MITVADM100F2024		MITVADM100F2024	947,288	86,290

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
62.U09	5Year TVA 2025-2029 - MITVACC100F2025		MITVACC100F2025	336,563	336,563
62.U10	5Year TVA 2025-2029 - MITVADM100F2025		MITVADM100F2025	1,865,995	-
62.U11	TVA - Solar Farm 8500021516 - Savarese		8500021516	319,922	-
62.U12	TVA P.O. 7382028-Collett		PO 782028	13,370	-
62.U13	TVA FY24 Riverline Collett		#1300004138	194,599	-
62.U14	TVA FY 2025		Unknown	22,787	-
62.U15	TVA Smart Yard Initiative - Ludwig		PO 7658981	4,382	-
62.U16	TVA NAGPRA Final Inv. Lofaro		7703015	117,210	-
62.U17	TVA-FY25 Riverline-Collett		Unknown	358,548	-
<b>Subtotal Tennessee Valley Authority</b>				<u>\$ 4,146,486</u>	<u>\$ 387,733</u>

<b>Department of Veterans Affairs</b>
---------------------------------------

64.005	Grants to States for Construction of State Home Facilities			\$ 11,146,383	\$ -
64.015	Veterans State Nursing Home Care			61,728,448	-
64.053	Payments to States for Programs to Promote the Hiring and Retention of Nurses at State Veterans Homes			121,875	-
64.054	Research and Development			172,367	-
64.101	Burial Expenses Allowance for Veterans			1,762,676	-
64.124	All-Volunteer Force Educational Assistance			642,637	-
64.203	Veterans Cemetery Grants Program			6,036,683	-
64.206	VA Outer Burial Receptacle Allowance Program			312,500	-
64.U01	Veterans Affairs Annual Report Fee		Veterans Affairs Annual Report	16,929	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
64.U02	Educational Assistance Annual Reporting		Unknown	7,662	-
64.U03	VA Medical Center IPA		Unknown	155,590	-
<b>Subtotal Department of Veterans Affairs</b>				<b>\$ 82,103,750</b>	<b>\$ -</b>
<b>Environmental Protection Agency</b>					
66.032	State Indoor Radon Grants			\$ 232,157	\$ -
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			1,083,873	-
66.040	Diesel Emissions Reduction Act (DERA) State Grants			103,012	103,012
66.046	Climate Pollution Reduction Grants			524,557	-
66.204	Multipurpose Grants to States and Tribes			9,943	-
66.419	Water Pollution Control State, Interstate, and Tribal Program Support			132,095	-
66.424	Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	The Regents of the University of New Mexico	281196-87H2	57,708	-
66.433	State Underground Water Source Protection			79,897	-
66.442	Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program			12,484	-
66.444	Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))			1,691	-
66.446	Technical Assistance for Treatment Works (Clean Water Act [CWA] Section 104(b)(8))			257,620	1,362
66.447	Sewer Overflow and Stormwater Reuse Municipal Grant Program			342,378	342,378

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
66.454	Water Quality Management Planning			572,179	131,772
66.458	Clean Water State Revolving Fund			43,422,209	-
66.460	Nonpoint Source Implementation Grants			2,683,783	1,049,781
66.461	Regional Wetland Program Development Grants			742	-
66.468	Drinking Water State Revolving Fund			22,490,014	938,252
66.475	Gulf of Mexico Program	National Association of State Departments of Agriculture Foundation	02D24822	7,215	-
66.485	Support for the Gulf Hypoxia Action Plan			333,953	54,101
66.605	Performance Partnership Grants			6,258,535	-
66.701	Toxic Substances Compliance Monitoring Cooperative Agreements			18,832	-
66.708	Pollution Prevention Grants Program			25,031	-
66.714	Pesticide Environmental Stewardship Program (PESP) Grants			1,101	-
66.716	Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	Extension Foundation	PSEFMP-2024-2428	17,767	-
66.801	Hazardous Waste Management State Program Support			1,624,442	-
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements			551,705	-
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program			882,799	-
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program			1,008,729	-
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements			108,007	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
66.817	State and Tribal Response Program Grants			1,566,618	-
66.820	State Programs for Control of Coal Combustion Residuals			22,954	-
66.920	Solid Waste Infrastructure for Recycling Infrastructure Grants			196,445	-
66.959	Greenhouse Gas Reduction Fund: Section 134(a)(1) - Zero Emission Technologies Grant Program			187,299	-
<b>Subtotal Environmental Protection Agency</b>				<b>\$ 84,817,774</b>	<b>\$ 2,620,658</b>

<b>Department of Energy</b>
-----------------------------

81.041	State Energy Program			\$ 2,286,026	\$ 3,388
81.042	Weatherization Assistance for Low-Income Persons			3,694,709	3,103,659
81.049	Office of Science Financial Assistance Program			586,727	-
81.086	Conservation Research and Development			26,167	5,280
81.087	Renewable Energy Research and Development	Iowa State University of Science and Technology	028996E	30,855	-
81.089	Fossil Energy Research and Development			137,271	-
81.092	Remedial Action and Waste Management			5,149,309	-
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance			326,926	-
81.119	State Energy Program Special Projects			1,571	-
81.123	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program			7,379	-
81.136	Long-Term Surveillance and Maintenance			285,771	168,995

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
81.214	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis			1,914,247	75,937
81.253	Manufacturing and Energy Supply Chain Demonstrations and Commercial Applications			1,174	-
81.U01	DOE IPA Luke PO#MI23PO10748		IPA LUKE ENERGY WORK	10,550	-
81.U02	Jefferson Science Assoc - Sharda - Fomin	Jefferson Science Associates, LLC	2023-2024	2,000	-
81.U03	Oak Ridge WMA	Oak Ridge National Laboratory	REORDOER-3-97-0702	357,262	424
81.U04	TVA PO 7560251 Lafaro		7560251	29,672	-
81.U05	Oak Ridge Easement		REORDOER-2-05-0603	20,422	-
81.U06	Clean Energy Academy at TSU		Unknown	137,763	-
81.U07	MSI Contract Readiness: TN Tigers		Unknown	20,849	-
81.U08	Solar Workforce Dev. for Minorities		W911SR24F0062 (OR 0071)	50,299	-
81.U09	Jefferson Scien Assoc Sharda AY25 Fomin	Jefferson Science Associates, LLC	AY25	10,000	-
81.U10	Jefferson Scien Assoc Hessler AY25 Fomin	Jefferson Science Associates, LLC	AY25	4,017	-
81.U11	DOE IPA Luke PO#MI24PO10767		IPALUKEPOMI24PO10767	10,611	-
81.U12	CNS Pantex Reed FY25		PO 4300189016	28,010	-
81.U13	CNS PanTeXas 2025 Reed		PO 103117	18,170	-
81.U14	DOE-ORISE Hasenjager Fellow- Fefferman	Oak Ridge Institute for Science and Education	HASENJAGER FELLOWSHIP	27,482	-
<b>Subtotal Department of Energy</b>				<b>\$ 15,175,239</b>	<b>\$ 3,357,683</b>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Department of Education</b>					
84.002	Adult Education - Basic Grants to States			\$ 21,334,465	\$ 14,859,598
84.010	Title I Grants to Local Educational Agencies			332,123,372	328,016,790
84.011	Migrant Education State Grant Program			1,682,941	1,675,881
84.013A	Neglected, Delinquent, or At-Risk - Title I, Part D			<u>\$ 641,876</u>	
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth			641,876	174,889
84.031A	Title III Part A Programs - Strengthening Institutions			<u>\$ 16,162,804</u>	
84.031	Higher Education Institutional Aid			16,162,804	-
84.048	Career and Technical Education -- Basic Grants to States			27,095,856	21,682,364
84.116A	Fund for the Improvement of Postsecondary Education			\$ 588,488	
84.116W	Rural Postsecondary & Economic Development (RPED) Program			<u>358,646</u>	
84.116	Fund for the Improvement of Postsecondary Education			947,134	-
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States			70,210,542	10,841,578
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind			1,685,341	-
84.181	Special Education-Grants for Infants and Families			15,034,220	10,616,891
84.184	School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)			1,715,645	869,517
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities			790,591	-
84.196	Education for Homeless Children and Youth			2,689,147	2,673,070
84.206	Javits Gifted and Talented Students Education			431,383	187,769

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
84.215	Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects			6,040	-
84.282	Charter Schools			5,576,637	5,215,309
84.287	Twenty-First Century Community Learning Centers			23,522,531	22,282,130
84.305A	Education Research, Development and Dissemination			280,836	-
84.323	Special Education - State Personnel Development			695,992	692,706
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			\$ 2,054,968	
		University of Florida	136897/48431 CEEDAR	<u>4,416</u>	
				2,059,384	203,170
84.334A	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) Partnership Grants			\$ 3,997,103	
		Metropolitan Government of Nashville and Davidson County	Unknown	<u>92,707</u>	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs			4,089,810	983,374
84.335A	Child Care Access Means Parents in School (CCAMPIS) Program			\$ 1,042,197	
84.335	Child Care Access Means Parents in School			<u>1,042,197</u>	-
84.358	Rural Education			3,986,340	3,806,503
84.365	English Language Acquisition State Grants			10,094,749	9,751,757
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			39,733,168	39,165,997
84.369	Grants for State Assessments and Related Activities			7,345,639	-
84.371	Comprehensive Literacy Development			4,710,251	4,691,856
84.372	Statewide Longitudinal Data Systems			730,775	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
84.382	Strengthening Minority-Serving Institutions			412,715	-
84.407	Transition Programs for Students with Intellectual Disabilities into Higher Education			453,727	-
84.423	Supporting Effective Educator Development Program			2,013,546	590,266
84.424	Student Support and Academic Enrichment Program			32,877,279	32,641,113
84.425B	COVID-19 - Discretionary Grants: Rethink K-12 Education Models Grants			\$ 8,512,568	
84.425C	COVID-19 - Governor's Emergency Education Relief (GEER) Fund			12,851	
84.425F	COVID-19 - HEERF Institutional Portion			6,063	
84.425M	COVID-19 - HEERF Strengthening Institutions Program (SIP)			118,309	
84.425U	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)			296,071,757	
84.425V	COVID-19 - ARP Emergency Assistance to Non-public Schools Program			8,409,108	
84.425W	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth			3,379,504	
84.425	COVID-19 - Education Stabilization Fund			<u>316,510,160</u>	306,331,651
84.U01	NAEP State Coordinator/Basic Participation Contract		NAEP03	62,674	-
84.U02	Hubert H. Humphrey Fellow Prog 2025		3000359339	<u>20,182</u>	-
<b>Subtotal Department of Education</b>				<u>\$ 948,769,949</u>	<u>\$ 817,954,179</u>
<b>Consumer Product Safety Commission</b>					
87.003	Nicholas and Zachary Burt Memorial Carbon Monoxide Poisoning Prevention Grants			\$ 149,969	\$ -
<b>Subtotal Consumer Product Safety Commission</b>				<u>\$ 149,969</u>	<u>\$ -</u>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>National Archives and Records Administration</b>					
89.003	National Historical Publications and Records Grants			\$ 244,228	\$ 15,815
<b>Subtotal National Archives and Records Administration</b>				<b>\$ 244,228</b>	<b>\$ 15,815</b>
<b>Delta Regional Authority</b>					
90.200	Delta Regional Authority			\$ 22,387	\$ -
<b>Subtotal Delta Regional Authority</b>				<b>\$ 22,387</b>	<b>\$ -</b>
<b>Election Assistance Commission</b>					
90.401	Help America Vote Act Requirements Payments			\$ 704,029	\$ 19,379
90.404	HAVA Election Security Grants			287,422	46,124
<b>Subtotal Election Assistance Commission</b>				<b>\$ 991,451</b>	<b>\$ 65,503</b>
<b>Department of Health and Human Services</b>					
93.011	National Organizations of State and Local Officials	Vanderbilt University	VUMC59412	\$ 161,169	\$ -
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation			118,138	118,138
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals			509,872	509,872
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services			\$ 324,845	
	COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services			283,666	
				<hr/>	
				608,511	608,511

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects			\$ 12,903	
	COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects			25,896	
				<hr/>	38,799
					-
93.052	National Family Caregiver Support, Title III, Part E			\$ 4,202,176	
	COVID-19 - National Family Caregiver Support, Title III, Part E			1,367,380	
				<hr/>	5,569,556
					5,569,556
93.069	Public Health Emergency Preparedness				14,723,868
93.070	Environmental Public Health and Emergency Response				1,050,734
93.071	Medicare Enrollment Assistance Program				723,903
93.072	Lifespan Respite Care Program				511,621
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance				695,119
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School- Based Surveillance				5,024
93.087	Enhance Safety of Children Affected by Substance Abuse				750,969
93.088	Advancing System Improvements for Key Issues in Women's Health				281,172
93.090	Guardianship Assistance				11,854,639
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program				1,177,818
93.103	Food and Drug Administration Research				2,734,666
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)				1,410,376
					1,158,903

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.110	Maternal and Child Health Federal Consolidated Programs			\$ 2,792,736	
	COVID-19 Maternal and Child Health Federal Consolidated Programs	Vanderbilt University	VUMC59412 AMD 7 & 8	2,725 688,141	
				<hr/>	3,483,602
					1,041,276
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs				727,967
					319,149
93.124	Nurse Anesthetist Traineeship				18,615
					-
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices				267,331
					-
93.136	Injury Prevention and Control Research and State and Community Based Programs				8,092,635
					2,525,746
93.142	NIEHS Hazardous Waste Worker Health and Safety Training	National Partnership for Environmental Technology Education	10996 DOE Y15	\$ 40,685	
		Regents of the University of Minnesota	SU45ES006184-31	256,425	
		Regents of the University of Minnesota	SU45ES006184-33	11,536	
				<hr/>	308,646
					-
93.150	Projects for Assistance in Transition from Homelessness (PATH)				948,355
					835,813
93.155	Rural Health Research Centers				34,652
					-
93.165	Grants to States for Loan Repayment				585,500
					585,500
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children				507,656
					-
93.217	Family Planning Services				10,914
					-
93.234	Traumatic Brain Injury State Demonstration Grant Program			\$ 235,599	
	COVID19 - Traumatic Brain Injury State Demonstration Grant Program			12,513	
				<hr/>	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
				248,112	235,599
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program			546,916	158,571
93.240	State Capacity Building			564,519	-
93.241	State Rural Hospital Flexibility Program			547,094	374,951
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance			\$ 9,881,111	
		Memphis Shelby County Schools	HS79SM087478-01	171,244	
		Ridgeview Behavioral Health Services	FY23 ADULT REENTRY	30,586	
	COVID-19 - Substance Abuse and Mental Health Services Projects of Regional and National Significance			2,066,505	
				<hr/>	
				12,149,446	8,211,528
93.247	Advanced Nursing Education Workforce Grant Program			3,046,297	-
93.251	Early Hearing Detection and Intervention			223,135	163,369
93.262	Occupational Safety and Health Program			141,342	-
93.268	Immunization Cooperative Agreements			\$ 10,203,751	
	Immunization Cooperative Agreements (Noncash)			128,675,707	
	COVID-19 - Immunization Cooperative Agreements			21,609,209	
				<hr/>	
				160,488,667	16,878,245
93.270	Viral Hepatitis Prevention and Control			342,515	-
93.279	Drug Abuse and Addiction Research Programs	Partnership to End Addiction	R24DA051946	3,355	-
93.301	Small Rural Hospital Improvement Grant Program			32,432	31,216
93.304	Racial and Ethnic Approaches to Community Health			432,466	185,623
93.307	Minority Health and Health Disparities Research	The Regents of the University of Michigan	SUBK00013083	18,336	-
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program			163,220	14,821

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.317	Emerging Infections Programs COVID-19 - Emerging Infections Programs			\$ 4,617,930 <u>1,792,912</u>	6,410,842 3,202,789
93.319	Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas				418,336 -
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			\$ 5,253,232 <u>64,737,009</u>	69,990,241 18,844,633
93.324	State Health Insurance Assistance Program COVID-19 - State Health Insurance Assistance Program			\$ 1,136,917 <u>57,939</u>	1,194,856 724,367
93.334	The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels				422,421 193,178
93.336	Behavioral Risk Factor Surveillance System				378,304 -
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response			\$ 1,209,985 <u>10,160,831</u>	11,370,816 1,353,139
93.359	Nurse Education, Practice Quality and Retention Grants				3,017,422 52,509
93.369	ACL Independent Living State Grants COVID-19 - ACL Independent Living State Grants			\$ 411,715 <u>27,133</u>	438,848 402,944
93.387	National and State Tobacco Control Program				1,532,624 413,345

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.391	COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises			4,077,905	2,096,187
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	National Association of County and City Health Officials	2022-120801	\$ 146,129	
		University of Minnesota	P010242253	<u>5</u>	30,000
				146,134	
93.426	The National Cardiovascular Health Program			2,015,294	301,443
93.434	Every Student Succeeds Act/Preschool Development Grants			1,573,792	546,490
93.436	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)			227,701	-
93.464	ACL Assistive Technology COVID-19 - ACL Assistive Technology			\$ 445,339 <u>45,164</u>	277,286
				490,503	
93.470	Alzheimer's Disease Program Initiative (ADPI)			193,706	52,781
93.472	Title IV-E Prevention Program			7,027,125	-
93.478	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees			449,423	171,481
93.493	Congressional Directives			149,980	-
93.516	Public Health Training Centers Program	Emory University	A176162	\$ 1,000,825	
		Emory University	T278676	25,000	
				<u>100</u>	-
				1,025,925	
93.526	Grants for Capital Development in Health Centers COVID-19 - Grants for Capital Development in Health Centers			\$ 357,384 <u>338,961</u>	338,961
				696,345	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.556	MaryLee Allen Promoting Safe and Stable Families Program			9,857,095	5,189,978
93.558	Temporary Assistance for Needy Families			265,839,549	125,064,698
93.563	Child Support Enforcement			94,486,459	-
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Catholic Charities of Tennessee, Incorporated	Unknown	279,240	-
93.568	Low-Income Home Energy Assistance			88,814,663	87,434,566
93.569	Community Services Block Grant			14,531,247	13,943,651
93.586	State Court Improvement Program			631,183	-
93.590	Community-Based Child Abuse Prevention Grants COVID-19 - Community-Based Child Abuse Prevention Grants			\$ 750,798 1,692,421	2,443,218
93.597	Grants to States for Access and Visitation Programs			130,531	-
93.599	Chafee Education and Training Vouchers Program (ETV)			549,961	-
93.603	Adoption and Legal Guardianship Incentive Payments			373,353	373,353
93.630	Developmental Disabilities Basic Support and Advocacy Grants			1,329,532	127,254
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service			598,800	-
93.643	Children's Justice Grants to States			342,436	328,720
93.645	Stephanie Tubbs Jones Child Welfare Services Program			6,664,122	-
93.648	Child Welfare Research Training or Demonstration			646,033	-
93.658	Foster Care Title IV-E			52,122,623	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.659	Adoption Assistance			78,503,803	-
93.667	Social Services Block Grant			37,555,746	4,359,473
93.669	Child Abuse and Neglect State Grants			1,167,583	730,644
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			7,506,543	7,115,179
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood			4,164,122	133,807
93.687	Maternal Opioid Misuse Model			650,122	668,149
93.698	Elder Justice Act – Adult Protective Services			275,156	275,156
93.732	Mental and Behavioral Health Education and Training Grants			430,810	-
93.747	COVID-19 - Elder Abuse Prevention Interventions Program			2,574,617	1,525,602
93.761	Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)			45,302	-
93.767	Children's Health Insurance Program			472,324,490	-
93.788	Opioid STR			32,666,811	30,098,040
93.791	Money Follows the Person Rebalancing Demonstration			4,825,097	81,678
93.822	Health Careers Opportunity Program (HCOP)			566,943	23,215
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	The Curators of the University of Missouri	C00084697-1	24,067	-
93.870	Maternal, Infant and Early Childhood Home Visiting Grant			\$ 10,184,177	
	COVID-19 - Maternal, Infant and Early Childhood Home Visiting Grant			172,051	
				10,356,228	8,227,454

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.876	Antimicrobial Resistance Surveillance in Retail Food Specimens			189,633	-
93.877	Autism Collaboration, Accountability, Research, Education, and Support	The Regents of the University of California, Los Angeles	1557 G ZB835	\$ 3,206	
		The Regents of the University of California, Los Angeles	159867636	20,513	
				<hr/> 23,719	-
93.884	Primary Care Training and Enhancement			486,460	-
93.889	National Bioterrorism Hospital Preparedness Program			3,588,002	1,654,215
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations			4,985,044	772,401
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement			\$ 1,526,730	
		Methodist Le Bonheur Healthcare	DELTA FY23-24	1,850	
		Methodist Le Bonheur Healthcare	DELTA FY24-25	3,839	
				<hr/> 1,532,419	463,214
93.913	Grants to States for Operation of State Offices of Rural Health			178,845	25,000
93.917	HIV Care Formula Grants			27,303,905	11,049,021
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease			253,409	-
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs			720,253	-
93.958	Block Grants for Community Mental Health Services COVID-19 - Block Grants for Community Mental Health Services			\$ 21,542,430 10,538,693	
				<hr/> 32,081,123	31,776,285

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.959	Block Grants for Prevention and Treatment of Substance Abuse			\$ 35,447,361	
	COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse			16,550,433	
				<hr/>	51,997,794
					48,629,983
93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health			\$ 3,179,476	
		University of Minnesota	P010310502	146,927	
	COVID-19 Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health			5,660,675	
				<hr/>	8,987,078
					764,754
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants			\$ 2,037,644	
	COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants			3,857,215	
				<hr/>	5,894,859
					2,122,208
93.981	Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools				358,817
					149,822
93.982	Mental Health Disaster Assistance and Emergency Mental Health				1,020,097
					954,961
93.988	Cooperative Agreements for Diabetes Control Programs			\$ 1,086,411	
		Clemson University	2608-209-2016391	129,972	
				<hr/>	1,216,383
					195,438
93.991	Preventive Health and Health Services Block Grant				2,613,318
					1,622,026
93.994	Maternal and Child Health Services Block Grant to the States				12,580,920
					3,470,744
93.U01	Nat'l Partnership (PETE) 10951 Webster	National Partnership for Environmental Technology Education	10951 DOE Y14		7,584
					-
93.U02	Ending the HIV Epidemic Pillars		6NU65PS923764-01-01		6,895
				<hr/>	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Subtotal Department of Health and Human Services</b>				\$ 1,699,412,265	\$ 467,818,082
<b>Corporation for National and Community Service</b>					
94.003	AmeriCorps State Commissions Support Grant			\$ 417,383	\$ 141,353
94.006	AmeriCorps State and National 94.006	Knoxville-Knox County Community	19ESHTN00200001	\$ 6,056,416 <u>363</u>	6,019,273
				6,056,779	6,019,273
94.008	AmeriCorps Commission Investment Fund 94.008			393,657	-
94.021	AmeriCorps Volunteer Generation Fund 94.021			<u>153,931</u>	<u>153,381</u>
<b>Subtotal Corporation for National and Community Service</b>				\$ 7,021,750	\$ 6,314,007
<b>Executive Office of the President</b>					
95.001	High Intensity Drug Trafficking Areas Program			\$ 489,882	\$ -
<b>Subtotal Executive Office of the President</b>				\$ 489,882	\$ -
<b>Department of Homeland Security</b>					
97.005	State and Local Homeland Security National Training Program			\$ 451,401	\$ -
97.008	Non-Profit Security Program			1,913,087	1,755,089
97.012	Boating Safety Financial Assistance			2,427,544	-
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)			243,693	-
97.029	Flood Mitigation Assistance			176,583	176,583
97.034	Disaster Unemployment Assistance			(417)	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)			\$ 216,137,075	
	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Noncash)			11,939,166	
	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)			93,601,448	
				<hr/>	
				321,677,689	165,503,455
97.039	Hazard Mitigation Grant			1,669,946	1,604,649
97.041	National Dam Safety Program			212,364	-
97.042	Emergency Management Performance Grants COVID-19 - Emergency Management Performance Grants			\$ 7,303,555 8,098	
				<hr/>	
				7,311,653	3,090,399
97.043	State Fire Training Systems Grants			101	-
97.044	Assistance to Firefighters Grant			168,810	-
97.045	Cooperating Technical Partners			55,494	-
97.047	BRIC: Building Resilient Infrastructure and Communities			11,604	-
97.067	Homeland Security Grant Program			5,402,039	4,931,138
97.137	State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program			4,451,803	466,811
97.U01	2023 DHS - Non-Profit		MIDHNSNP100F2023	(3,142,995)	(3,142,995)
97.U02	2023 DHS - Non-Profit		MIDHSUA100F2023	624,515	624,515
97.U03	2023 DHS - Non-Profit		MINSRAD100F2023	34,146	-
97.U04	CYBERSECURITY 2022		MIDHSCS090F2022	107,887	-
97.U05	FASST in Engineering		Unknown	<hr/> 10,000	<hr/> -

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Subtotal Department of Homeland Security</b>				\$ 343,806,947	\$ 175,009,644
<b>Agency for International Development</b>					
98.001	USAID Foreign Assistance for Programs Overseas			\$ 346,455	\$ -
98.012	USAID Development Partnerships for University Cooperation and Development			62,924	-
<b>Subtotal Agency for International Development</b>				\$ 409,379	\$ -
<b>Total Unclustered Programs</b>				<b>\$ 6,720,840,446</b>	<b>\$ 2,469,932,277</b>
<b>Research and Development Cluster</b>					
<b>Department of Agriculture</b>					
<b>Agricultural Research Service</b>					
10.001	Agricultural Research Basic and Applied Research			\$ 1,471,512	
		Clemson University	2472-207-2015718	42,600	
		Oregon State University	R0910A-A	66,324	
				\$ 1,580,436	\$ -
<b>Subtotal Agricultural Research Service</b>				\$ 1,580,436	\$ -
<b>Animal and Plant Health Inspection Service</b>					
10.025	Plant and Animal Disease, Pest Control, and Animal Care			\$ 398,245	
		Colorado State University	G-70301-01	55,011	
				\$ 453,256	\$ -
10.028	Wildlife Services			586,169	-
<b>Subtotal Animal and Plant Health Inspection Service</b>				\$ 1,039,425	\$ -
<b>Farm Service Agency</b>					

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
10.069	Conservation Reserve Program			\$ 413,965	\$ -
<b>Subtotal Farm Service Agency</b>				<u>\$ 413,965</u>	<u>\$ -</u>
<b>Agricultural Marketing Service</b>					
10.156	Federal-State Marketing Improvement Program			\$ 222,359	\$ -
10.170	Specialty Crop Block Grant Program - Farm Bill	The Center For Produce Safety	2023CPS12	\$ 87,454	
		The Center For Produce Safety	2025CPS08	16,611	
		The Center For Produce Safety	2025CPS01	<u>8,687</u>	
				112,752	-
<b>Subtotal Agricultural Marketing Service</b>				<u>\$ 335,111</u>	<u>\$ -</u>
<b>National Institute of Food and Agriculture</b>					
10.200	Grants for Agricultural Research, Special Research Grants			\$ 14,613	
		University of Florida	PO 2401270513	<u>10,052</u>	
				\$ 24,665	\$ -
10.202	Cooperative Forestry Research			158,775	13,899
10.205	Payments to 1890 Land-Grant Colleges and Tuskegee University			6,114,900	-
10.207	Animal Health and Disease Research			8,853	-
10.210	Higher Education – Graduate Fellowships Grant Program			124,485	-
10.215	Sustainable Agriculture Research and Education			\$ 26,871	
		University of Georgia	SUB00002842	1,975	
		University of Georgia	SUB00003075	2,667	
		University of Georgia	SUB00003123	81,608	
		University of Georgia	SUB00003323	246	
		University of Georgia	SUB00003317	9,541	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		University of Georgia Research Foundation, Inc.	SUB00003499	136,313	
				<hr/>	259,221
10.216	1890 Institution Capacity Building Grants	Kentucky State University	210190-206101-3100	\$ 1,747,679 8,784	
				<hr/>	1,756,463
10.217	Higher Education - Institution Challenge Grants Program	Oklahoma State University	P1426410	\$ 8,518 3,385	
				<hr/>	11,903
10.219	Biotechnology Risk Assessment Research				210,444
10.220	Higher Education - Multicultural Scholars Grant Program				47,243
10.303	Integrated Programs	Texas A&M University AgriLife Extension Service	M2301989	\$ 913,049 52,381	
				<hr/>	965,430
10.304	Homeland Security Agricultural	University of Florida	SUB00003519		18,295
10.307	Organic Agriculture Research and Extension Initiative	Oregon State University	C04640B-A	\$ 179,151 135,436	
				<hr/>	314,587
10.309	Specialty Crop Research Initiative	Michigan State University	RC114514UTN	\$ 1,571,410	
		North Carolina State University	2021-2582-03	126,624	
		North Carolina State University	2024-51181-43291	11,655	
		Washington State University	136736 SPC004764	52,580	
		Texas A&M University AgriLife Extension Service	M2300284	67,383	
		North Carolina Department of Agriculture & Consumer Services	PAM-P24-003591-SA01	157,206	
		The Regents of the University of California, at Riverside	S-001705	153	
				<hr/>	23,697
				<hr/>	2,010,708
					969,798

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
10.310	Agriculture and Food Research Initiative (AFRI)			\$ 7,076,678	
		Auburn University	21-MREC-245851-UTENN	1,089	
		Auburn University	23-ANSC-205264-UTN	117,475	
		The Ohio State University	SPC-1000012363	101,701	
		The Pennsylvania State University	S004638 USDA	17,801	
		University of Florida	SUB00003793	31,901	
		University of Maryland	96040-Z5247202	430	
		University of Maryland	137862-Z5384201	19,119	
		University of Nevada, Reno	UNR-25-31	65,581	
		University of Puerto Rico	2021-000021	61,807	
		Virginia Polytechnic Institute and State University	423851-19121	12,589	
		The University of Maine System	UMS2194	84,203	
		Mississippi State University for Agriculture and Applied Sciences	010300.341142.02	8,421	
		Mississippi State University for Agriculture and Applied Sciences	191000.320633.02	35,259	
		University of Wisconsin System-Madison	0000001741	31,500	
		University of Wisconsin System	2020-68014-31413; PO 1170	<u>21,117</u>	
				7,686,671	638,571
10.319	Farm Business Management and Benchmarking Competitive Grants Program	Kansas State University	A22-0062-S001	9,818	-
10.320	Sun Grant Program	South Dakota State University	3TF386	927,907	444,341
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)			540,850	173,281
10.329	Crop Protection and Pest Management Competitive Grants Program			249,363	50,092
10.333	Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative			72,142	1,239
10.334	Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program			11,525	-
10.519	Equipment Grants Program (EGP)			367,154	-
10.523	Centers of Excellence at 1890 Institutions			\$ 647,036	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		1890 Universities Foundation	23-126-HEH	34,435	
				681,471	185,937
<b>Subtotal National Institute of Food and Agriculture</b>				<b>\$ 22,572,873</b>	<b>\$ 2,747,084</b>
<b>Rural Business Cooperative Service</b>					
10.868	Rural Energy for America Program			\$ 15,423	\$ -
10.874	Delta Health Care Services Grant Program			139,079	-
<b>Subtotal Rural Business Cooperative Service</b>				<b>\$ 154,502</b>	<b>\$ -</b>
<b>Foreign Agricultural Service</b>					
10.613	Faculty Exchange Program			\$ 37,449	\$ -
10.960	Technical Agricultural Assistance			352,996	-
10.961	Scientific Cooperation and Research			22,315	-
<b>Subtotal Foreign Agricultural Service</b>				<b>\$ 412,760</b>	<b>\$ -</b>
<b>Forest Service</b>					
10.652	Forestry Research			\$ 10,000	\$ -
10.680	Forest Health Protection	Clemson University	2462-207-2025682	\$ 126,377 6,202	132,579
10.684	International Forestry Programs			10,669	-
10.699	Partnership Agreements			558,530	-
10.707	Research Joint Venture and Cost Reimbursable Agreements			310,742	-
10.727	Inflation Reduction Act Urban & Community Forestry Program	City of Chattanooga	PUR1348469	51,515	-

**State of Tennessee  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 2025**

<b>AL#</b>	<b>Program Name</b>	<b>Passed Through From</b>	<b>Other Identifying Number</b>	<b>Total Expenditures/Issues</b>	<b>Expenditures/Issues Passed Through to Subrecipients</b>
<b>Subtotal Forest Service</b>				\$ 1,074,035	\$ -

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Rural Utilities Service</b>					
10.862	Rural Decentralized Water Systems Grant Program			\$ 179,225	\$ -
<b>Subtotal Rural Utilities Service</b>				<b>\$ 179,225</b>	<b>\$ -</b>
<b>Natural Resources Conservation Service</b>					
10.902	Soil and Water Conservation			\$ 384,387	
		Clemson University	2473-207-2015718	21,128	
		Clemson University	2485-207-2025733	7,981	
		Clemson University	2486-207-2025733	<u>34,288</u>	
				\$ 447,784	\$ -
10.912	Environmental Quality Incentives Program			844,153	-
10.920	Grassland Reserve Program	The University of Texas at Arlington	2023GC0688	23,311	-
10.931	Agricultural Conservation Easement Program			42,122	-
10.937	Partnerships for Climate-Smart Commodities			<u>370,534</u>	<u>168,537</u>
<b>Subtotal Natural Resources Conservation Service</b>				<b>\$ 1,727,904</b>	<b>\$ 168,537</b>
<b>Department of Agriculture - Other Programs</b>					
10.RD	Urban Forestry and Climate Change		22-CS-11330180-103	\$ 80,545	\$ -
10.RD	USDA FS 22-CR-11330145-047 Papes		22-CR-11330145-047	129,050	-
10.RD	USDA FS 23-CR-11330145-072 Papes		23-CR-11330145-072	107,676	-
10.RD	USDA FS 24-CR-11330145-095 Price		24-CR-11330145-095	<u>6,719</u>	<u>-</u>
<b>Subtotal Department of Agriculture - Other Programs</b>				<b>\$ 323,990</b>	<b>\$ -</b>
<b>Subtotal Department of Agriculture</b>				<b>\$ 29,814,226</b>	<b>\$ 2,915,621</b>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Department of Commerce</b>					
<b>Economic Development Administration</b>					
11.024	BUILD TO SCALE			\$ 267,294	\$ 115,600
11.303	Economic Development Technical Assistance			101,969	-
11.307	Economic Adjustment Assistance	Workforce Midsouth, Inc.	ED22HDQ3070111A	(2,623)	-
<b>Subtotal Economic Development Administration</b>				<u>\$ 366,640</u>	<u>\$ 115,600</u>
<b>National Oceanic and Atmospheric Administration</b>					
11.459	Weather and Air Quality Research			\$ 284,232	\$ 126,241
<b>Subtotal National Oceanic and Atmospheric Administration</b>				<u>\$ 284,232</u>	<u>\$ 126,241</u>
<b>National Institute of Standards and Technology</b>					
11.609	Measurement and Engineering Research and Standards			\$ 18,671	-
11.617	Congressionally-Identified Projects			72,015	-
<b>Subtotal National Institute of Standards and Technology</b>				<u>\$ 90,686</u>	<u>\$ -</u>
<b>Subtotal Department of Commerce</b>				<u>\$ 741,558</u>	<u>\$ 241,841</u>
<b>Department of Defense</b>					
<b>Department of the Army</b>					
12.005	Conservation and Rehabilitation of Natural Resources on Military Installations			\$ 226,817	
		Kansas State University	A24-0214-S002	<u>41,327</u>	
				\$ 268,144	\$ -

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
12.116	Department of Defense Appropriation Act of 2003	Applied Science and Technology Research Organization of America (ASTRO America)	UTK-2024-PO2-01	49,627	-
12.420	Military Medical Research and Development	New York University	22-A0-00-1008054	\$ 1,285,103	
		The Ohio State University	SPC- 1000012248 GR131395	117,473	
		The Ohio State University	SPC-1000007404 GR127268	63,145	
		University of Arkansas	253283-20UTK	587,895	
		University of Pittsburgh	AWD0002988-4	165,442	
		Rector & Visitors of the University of Virginia	HT94252310563	372,973	
		Rector & Visitors of the University of Virginia	GR102540.SUB00000862	12,204	
		Administrators of the Tulane Educational Fund	TUL-HSC-562972-24/25	51,604	
				1,785	
				<u>2,657,624</u>	<u>186,579</u>
12.431	Basic Scientific Research	Ecohealth Alliance	THREAT OF RIFT VALLE	\$ 15,954,713	
		The Pennsylvania State University	S004413-USACC	3,301	
		University of Arizona	732223	12,070	
		University of Oklahoma	2024-09	168,968	
		Civil-Military Innovation Institute, Inc.	W911QX23C0011	115,430	
		The Trustees of Purdue University	13001035-003	310,155	
		The Trustees of Purdue University	13001218-112	21,784	
		University of Massachusetts Chan Medical School	S51310000059074	24,052	
				39,053	
				<u>16,649,526</u>	<u>639,932</u>
<b>Subtotal Department of the Army</b>				<u>\$ 19,624,921</u>	<u>\$ 826,511</u>
<b>Department of the Navy</b>					
12.300	Basic and Applied Scientific Research	Georgia Institute of Technology	AWD-005234-G1	\$ 4,942,557	
		The Ohio State University	SPC-1000012668	196,925	
		The University of Texas at Arlington	2022GC0143	11,090	
				28,785	
				<u>\$ 5,179,357</u>	<u>\$ 1,163,343</u>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
12.330	Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program			\$ 39,669	
		Universities Space Research Association	SUBK-25-0007	2,530	
				<u>42,199</u>	<u>-</u>
<b>Subtotal Department of the Navy</b>				<u>\$ 5,221,556</u>	<u>\$ 1,163,343</u>
<b>Office of the Secretary of Defense</b>					
12.630	Basic, Applied, and Advanced Research in Science and Engineering			\$ 893,710	
		Battelle Memorial Institute	PO US001-0000504972 CO 48 MOD 45	493,705	
		The Pennsylvania State University	S002593-ACC	79,287	
		Texas State University	22004-83835-1	22,279	
		Texas State University	21009-83485-2	38,253	
		The University of Texas at Arlington	2023GC0880	64,843	
		University of Massachusetts	S51310000053343	19,987	
				<u>\$ 1,612,064</u>	<u>\$ 188,383</u>
<b>Subtotal Office of the Secretary of Defense</b>				<u>\$ 1,612,064</u>	<u>\$ 188,383</u>
<b>Uniformed Services University of the Health Sciences (USUHS)</b>					
12.750	Uniformed Services University Medical Research Projects	The Geneva Foundation	11207-N23-D01	\$ 187,768	
		The Geneva Foundation	11207-N24-D01	10,547	
				<u>\$ 198,315</u>	<u>\$ -</u>
<b>Subtotal Uniformed Services University of the Health Sciences (USUHS)</b>				<u>\$ 198,315</u>	<u>\$ -</u>
<b>Department of the Air Force</b>					
12.800	Air Force Defense Research Sciences Program			\$ 2,031,009	
		The Ohio State University	1000007277/GRT129788	7,661	
		The University of Texas at Austin	UTAUS-SUB00001668	125,384	
		The Regents of the University of California, Los Angeles	0205 G XA214	19,503	
		The University of Southern California	136796711	82,220	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
				\$ 2,265,777	\$ 911,297
<b>Subtotal Department of the Air Force</b>				<u>\$ 2,265,777</u>	<u>\$ 911,297</u>
<b>National Security Agency (NSA)</b>					
12.902	Information Security Grants			\$ 248,274	\$ -
12.903	GenCyber Grants Program			106,005	-
12.905	CyberSecurity Core Curriculum			\$ 168,325	
		Towson University	TOW0001981	23,420	
		University of South Carolina	23-5078	18,912	
		University of New Haven	SUBAWARD FD71-S002	<u>56,349</u>	
				267,006	28,032
<b>Subtotal National Security Agency (NSA)</b>				<u>\$ 621,285</u>	<u>\$ 28,032</u>
<b>Defense Advanced Research Projects Agency (DARPA)</b>					
12.910	Research and Technology Development			\$ 4,676,192	\$ 1,649,071
<b>Subtotal Defense Advanced Research Projects Agency (DARPA)</b>				<u>\$ 4,676,192</u>	<u>\$ 1,649,071</u>
<b>Washington Headquarters Services (WHS)</b>					
12.024	Defense Security Cooperation University - Research Grants			\$ 22,528	\$ -
<b>Subtotal Washington Headquarters Services (WHS)</b>				<u>\$ 22,528</u>	<u>\$ -</u>
<b>Department of Defense - Other Programs</b>					
12.RD	Academic Review and Rewrite of NAVFAC DM 7.03	National Institute of Building Sciences	PROJECT 66, TO N6247023F4196 MOD 0001	\$ 131,686	\$ -
12.RD	AF AFRL FA8650-23-C-1044 Abedi		FA8650-23-C-1044	9,599	-
12.RD	DARPA HR0011-23-3-0008 Herrman		HR0011-23-3-0008	18,568	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
12.RD	Green Remediation of PFAS		2103453-02	8,906	-
12.RD	High Energy Laser Targeting	University of Central Florida	055688857	94,116	-
12.RD	McGill University 94743/UTK Loeffler	McGill University	94743/UTK	73,531	-
12.RD	MXD USA 2023-19 Schmitz	MxD (Manufacturing x Digital)	203-19	8,096	-
12.RD	Stevens Institute PFAS in Soil-Essington	Stevens Institute of Technology	2103453-03	71,467	-
12.RD	Univ of Dayton Res RSC20029 (53%)Zhang	University of Dayton Research Institute	RCS20029	831	-
12.RD	Univ of Dayton RSC22064 Zhang	University of Dayton Research Institute	RSC22064	1,212,286	-
12.RD	USACE W912HQ24C0046 Loeffler		W912HQ24C0046	305,685	-
12.RD	Fort Campbell IGSA Bat Survey		IGSA-A60RC-23-ENV-001	193,886	-
12.RD	Fort Campbell IGSA Economic Impact Survey		IGSA-A60RC-25-PAI-009	17,462	-
12.RD	Civil-Military Innovation Institute		S911NF2120078	11,543	-
12.RD	AFRS - Aim High Flight Academy		FA300224H0003	173,682	-
12.RD	Advanced HVAC Load Management	University Of Miami	OS00001516 / PO# SPC-003712	6,747	-
12.RD	AeroJet Rocketdyne Inc 200168601 Imel	Aerojet Rocketdyne Foundation	200168601	119,441	-
12.RD	USACE W912HQ24P0010 Ragauskas-Wang-Li		W912HQ24P0010	182,766	-
12.RD	Air Force FA910124DB001 Acharya		FA910124DB001 Acharya	66,341	-
12.RD	AF AEDC FA910124DB001 Bond		FA910124DB001 Bond	787,370	-
12.RD	Eonix 22112 Zawodzinski		22112	77,984	-
12.RD	DOD 1017487 Kolwyck		1017487	4,948	-
12.RD	Univ of Dayton Res RSC21046 Acharya	University of Dayton	RSC21046	200,175	-
12.RD	UDRI SUB-25-000013 Plank	University of Dayton	SUB-25-000013	21,939	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Subtotal Department of Defense - Other Programs</b>				\$ 3,799,055	\$ -
<b>Subtotal Department of Defense</b>				\$ 38,041,693	\$ 4,766,637
<b>Department of Housing and Urban Development</b>					
<b>Assistant Secretary for Community Planning and Development</b>					
14.241	Housing Opportunities for Persons with AIDS	Hope House Day Care, Inc	A22-0127-001	\$ 52,681	\$ -
<b>Subtotal Assistant Secretary for Community Planning and Development</b>				\$ 52,681	\$ -
<b>Assistant Secretary for Public and Indian Housing</b>					
14.889	Choice Neighborhoods Implementation Grants	Knoxville-Knox County Community Action Committee	ED PARTNERS COLLABOR	\$ 34,157	\$ -
<b>Subtotal Assistant Secretary for Public and Indian Housing</b>				\$ 34,157	\$ -
<b>Office of Lead Hazard Control and Healthy Homes</b>					
14.900	Lead-Based Paint Hazard Control in Privately-Owned Housing	City of Greenwood, Mississippi	MSHHP0121-23	\$ 14,195	\$ -
<b>Subtotal Office of Lead Hazard Control and Healthy Homes</b>				\$ 14,195	\$ -
<b>Subtotal Department of Housing and Urban Development</b>				\$ 101,033	\$ -
<b>Department of the Interior</b>					
<b>Bureau of Land Management</b>					
15.245	Plant Conservation and Restoration Management	Mississippi State University for Agriculture and Applied Sciences	000011	\$ 104,002 33,439	\$ 33,439
				\$ 137,441	\$ 33,439

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Subtotal Bureau of Land Management</b>				\$ 137,441	\$ 33,439
<b>Bureau of Ocean Energy Management</b>					
15.423	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	Florida State University	R000003379	\$ 4,498	\$ -
<b>Subtotal Bureau of Ocean Energy Management</b>				\$ 4,498	\$ -
<b>U.S. Fish and Wildlife Service</b>					
15.611	Wildlife Restoration and Basic Hunter Education and Safety			\$ 20,596	
		Kentucky Department of Fish & Wildlife Resources	PON2 660 2300003428 VERSION 1	94	
		Kentucky Department of Fish & Wildlife Resources	PON2 660 2400003812 VERSION 1	236,291	
		Kentucky Department of Fish & Wildlife Resources	PON2 660 2400003801 VERSION 1	41,082	
		Louisiana Department of Wildlife and Fisheries	Unknown	10,122	
		Louisiana Department of Wildlife and Fisheries	PO 2000550300	13,228	
				\$ 321,413	\$ -
15.615	Cooperative Endangered Species Conservation Fund	Virginia Department of Wildlife Resources	F22AP03613-1	\$ 7,194	
		Virginia Department of Wildlife Resources	DWR-403-2025-0077	1,770	
		Virginia Department of Wildlife Resources	DWR-403-2025-0072	2,833	
				11,797	1,770
15.631	Partners for Fish and Wildlife			205,739	-
15.634	State Wildlife Grants	Arkansas Game and Fish Commission	SUBGRANT AGREEMENT	\$ 43,067	
		Virginia Department of Wildlife Resources	DWR-403-2025-0056	3,241	
		Arkansas State Game and Fish Commission	SUBGRANT 2024-712	11,262	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Louisiana Department of Wildlife and Fisheries	PO 2000827083	33,903	
				91,473	-
15.654	National Wildlife Refuge System Enhancements			15,710	-
15.657	Endangered Species Recovery Implementation			35,495	-
15.663	NFWF-USFWS Conservation Partnership			\$ 51,375	
		National Fish and Wildlife Foundation	1907.22.074258	71,175	
		National Fish and Wildlife Foundation	0901.23.076838	60,819	
				183,369	51,375
15.678	Cooperative Ecosystem Studies Units			\$ 5,598	
		Marshall University Research Corporation	SUBAWARD P2301335 AMEND 2	197,575	
				203,173	-
<b>Subtotal U.S. Fish and Wildlife Service</b>				<b>\$ 1,068,169</b>	<b>\$ 53,145</b>
<b>U.S. Geological Survey</b>					
15.805	Assistance to State Water Resources Research Institutes			\$ 263,817	\$ 17,111
15.807	Earthquake Hazards Program Assistance			426,160	-
15.808	U.S. Geological Survey Research and Data Collection			\$ 1,002,198	
		AmericaView	AV23-TN-01	5,016	
				1,007,214	256,084
15.810	National Cooperative Geologic Mapping			66,063	-
15.812	Cooperative Research Units			50,268	-
15.820	National and Regional Climate Adaptation Science Centers			\$ 124,568	
		North Carolina State University	2022-1413-01		
		North Carolina State University	PAM-P24-000637-SA05	170,997	
				295,565	-
<b>Subtotal U.S. Geological Survey</b>				<b>\$ 2,109,087</b>	<b>\$ 273,195</b>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>National Park Service</b>					
15.945	Cooperative Research and Training Programs – Resources of the National Park System			\$ 1,192,644	
		Mississippi State University for Agriculture and Applied Sciences	0000136	69,369	
		Mississippi State University for Agriculture and Applied Sciences	0000134	637	
		North Carolina Botanical Garden	00009	<u>64,999</u>	
				1,327,649	147,918
15.946	Cultural Resources Management			<u>73,248</u>	<u>-</u>
<b>Subtotal National Park Service</b>				<b>\$ 1,400,897</b>	<b>\$ 147,918</b>
<b>Department of the Interior - Other Programs</b>					
15.RD	NPS GSMNP Appalach Highlands - Kivlin		APPALACH HIGHLANDS Kivlin	\$ 1,931	\$ -
15.RD	NPS GSMNP Appalach Highlands - Russo		APPALACH HIGHLANDS Russo	1,236	-
<b>Subtotal Department of the Interior - Other Programs</b>				<b>\$ 3,167</b>	<b>\$ -</b>
<b>Subtotal Department of the Interior</b>				<b>\$ 4,723,259</b>	<b>\$ 507,697</b>
<b>Department of Justice</b>					
<b>OJP Bureau of Justice Assistance</b>					
16.044	Forensics Training and Technical Assistance Program			\$ 197,938	\$ -
16.045	Community-Based Violence Intervention and Prevention Initiative	City of Chattanooga	FY25-B BJA CVIPI-521101	13,244	-
<b>Subtotal OJP Bureau of Justice Assistance</b>				<b>\$ 211,182</b>	<b>\$ -</b>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Office of Justice Programs</b>					
16.123	Community-Based Violence Prevention Program			\$ 1,624	\$ -
16.543	Missing Children's Assistance			144,806	-
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants			\$ 365,625	
		Colorado State University	G-40348-06	<u>28,769</u>	394,394
					-
16.738	Edward Byrne Memorial Justice Assistance Grant Program	City of Memphis Police Department	40964	\$ 97,546	
		Rutherford County	VRDE-MTSU	<u>86,190</u>	183,736
					-
16.812	Second Chance Act Reentry Initiative	Shelby County Office of Reentry Hamilton County	PO41576 Unknown	\$ 10,196 <u>25,687</u>	35,883
					-
16.833	National Sexual Assault Kit Initiative	City of Memphis Police Department	40964	<u>77,102</u>	-
<b>Subtotal Office of Justice Programs</b>				<u>\$ 837,545</u>	<u>\$ -</u>
<b>Department of Justice - Other Programs</b>					
16.RD	West Virginia Univ 09-097GGG-UT Steadman	West Virginia University Research Corporation	09-097GGG-UT	\$ 261,059	\$ -
<b>Subtotal Department of Justice - Other Programs</b>				<u>\$ 261,059</u>	<u>\$ -</u>
<b>Subtotal Department of Justice</b>				<u>\$ 1,309,786</u>	<u>\$ -</u>
<b>Department of Labor</b>					
<b>Employment and Training Administration</b>					
17.261	WIOA Pilots, Demonstrations, and Research Projects			\$ 319,686	\$ -

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
17.280	WIOA Dislocated Worker National Reserve Demonstration Grants			\$ 68,998	
		West Virginia University Research Corporation	23-997-UT	71,533	
				<u>140,531</u>	<u>-</u>
<b>Subtotal Employment and Training Administration</b>				<u>\$ 460,217</u>	<u>\$ -</u>
<b>Subtotal Department of Labor</b>				<u>\$ 460,217</u>	<u>\$ -</u>
<b>Department of State</b>					
<b>Bureau of Educational and Cultural Affairs</b>					
19.009	Academic Exchange Programs - Undergraduate Programs	World Learning	SECAGD21CA3052	\$ 2,363	\$ -
<b>Subtotal Bureau of Educational and Cultural Affairs</b>				<u>\$ 2,363</u>	<u>\$ -</u>
<b>Bureau of International Security and Nonproliferation</b>					
19.033	Global Threat Reduction			\$ 34,136	\$ -
<b>Subtotal Bureau of International Security and Nonproliferation</b>				<u>\$ 34,136</u>	<u>\$ -</u>
<b>Subtotal Department of State</b>				<u>\$ 36,499</u>	<u>\$ -</u>
<b>Department of Transportation</b>					
<b>Federal Aviation Administration</b>					
20.109	Air Transportation Centers of Excellence			\$ 224,184	\$ -
20.112	Aviation Maintenance Technical Workforce Grant Program			280,565	-
<b>Subtotal Federal Aviation Administration</b>				<u>\$ 504,749</u>	<u>\$ -</u>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Federal Highway Administration</b>					
20.200	Highway Research and Development Program			\$ 328,964	\$ 152,021
20.215	Highway Training and Education			6,289	-
<b>Subtotal Federal Highway Administration</b>				<b>\$ 335,253</b>	<b>\$ 152,021</b>
<b>Federal Transit Administration</b>					
20.530	Public Transportation Innovation	Memphis Area Transit Authority (MATA)	MATA2023	\$ 15,134	\$ -
<b>Subtotal Federal Transit Administration</b>				<b>\$ 15,134</b>	<b>\$ -</b>
<b>Office of the Secretary</b>					
20.701	University Transportation Centers Program			\$ 1,797,929	
		The Regents of the University of New Mexico	456802-87H2	211,457	
		University of Florida	SUBAWARD	350	
		North Carolina Agricultural and Technical State University	UFDSP00011677 AMEND 22 270204F	523,705	
		University of North Carolina	5106576	61,107	
				\$ 2,594,548	\$ 947,226
20.941	Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program			\$ 107,387	
		Metropolitan Government of Nashville and Davidson County	6554416	348,872	
				456,259	-
<b>Subtotal Office of the Secretary</b>				<b>\$ 3,050,807</b>	<b>\$ 947,226</b>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Pipeline and Hazardous Materials Safety Administration</b>					
20.710	Technical Assistance Grants			\$ 109,080	\$ -
<b>Subtotal Pipeline and Hazardous Materials Safety Administration</b>				<b>\$ 109,080</b>	<b>\$ -</b>
<b>Department of Transportation - Other Programs</b>					
20.RD	Fed Railroad Admin 693JJ622C000046 Haywa		693JJ622C000046	\$ 12,604	\$ -
20.RD	FRA Women in Rail		693JJ622C000034	130,373	50,494
20.RD	Minority Scholars RR/HWY Safety		693JJ622C000035	17,890	-
20.RD	UNC-Chapel 5106576 Yr 2 Rsch 1 Khattak	University of North Carolina	5106576	27,052	-
<b>Subtotal Department of Transportation - Other Programs</b>				<b>\$ 187,919</b>	<b>\$ 50,494</b>
<b>Subtotal Department of Transportation</b>				<b>\$ 4,202,942</b>	<b>\$ 1,149,741</b>
<b>Appalachian Regional Commission</b>					
<b>Appalachian Regional Commission - Other Programs</b>					
23.001	Appalachian Regional Development (See individual Appalachian Programs)	Marshall University Research Corporation	SUBAWARD R2402593 AMEND 1	\$ 9,795	\$ -
23.002	Appalachian Area Development			2,094,601	719,932
<b>Subtotal Appalachian Regional Commission - Other Programs</b>				<b>\$ 2,104,396</b>	<b>\$ 719,932</b>
<b>Subtotal Appalachian Regional Commission</b>				<b>\$ 2,104,396</b>	<b>\$ 719,932</b>
<b>Library of Congress</b>					
<b>Library of Congress - Other Programs</b>					
42.010	Teaching with Primary Sources	Illinois State University	A08-0002-S064	\$ 59,825	
				<u>3,850</u>	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
				\$ 63,675	\$ -
<b>Subtotal Library of Congress - Other Programs</b>				<b>\$ 63,675</b>	<b>\$ -</b>
<b>Subtotal Library of Congress</b>				<b>\$ 63,675</b>	<b>\$ -</b>
<b>National Aeronautics and Space Administration</b>					
<b>National Aeronautics and Space Administration - Other Programs</b>					
43.001	Science			\$ 1,471,214	
		Arizona State University	10-254	21,948	
		Georgia Institute of Technology	AWD-002535-G1	9,313	
		Planetary Science Institute	1948-UTK	67,823	
		Planetary Science Institute	1665-UTK	1,013	
		The University of North Carolina at Chapel Hill	SUBAWARD 5127072 AMEND 2	80,961	
		University of Nevada, Las Vegas	GR17603	62,706	
		The Johns Hopkins University	186823	20,309	
		University of Arizona Foundation	588222	38,977	
				\$ 1,774,264	\$ 443,786
43.002	Aeronautics			\$ 1,595,530	
		New Mexico State University	Q02514	47,065	
		University of Nevada, Reno	SUBAWARD UNR-24-130 AMEND 1	3,612	
		Florida State University	R000003443	59,383	
				1,705,590	771,715
43.003	Exploration				31,357
43.008	Office of Stem Engagement (OSTEM)			\$ 166,196	
		Georgia Institute of Technology	AWD-004520-G3	29,119	
		Vanderbilt University	61847	80,679	
		Vanderbilt University	8ONSSC20M0126	74,444	
		Vanderbilt University	UNIV61857	120,694	
		J. F. Drake State Community and Technical College	20210901-MTSU-3	20,486	
		J. F. Drake State Community and Technical College	20210901-MTSU-4	11,289	
				502,907	74,444

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
43.009	Mission Support			61,900	-
43.012	Space Technology	Auburn University Oklahoma State University	22-AMSTC-209400-UTNK 1-513463-UTK	\$ 51,095 <u>96,935</u>	148,030 -
43.RD	Johns Hopkins (JHUAPL)164325 Thomson	The Johns Hopkins University	164325	7,593	-
43.RD	Univ of New Hampshire 11-107 Townsend	University of New Hampshire	11-107	<u>72,372</u>	<u>-</u>
<b>Subtotal National Aeronautics and Space Administration - Other Programs</b>				<u>\$ 4,304,013</u>	<u>\$ 1,289,945</u>
<b>Subtotal National Aeronautics and Space Administration</b>				<u>\$ 4,304,013</u>	<u>\$ 1,289,945</u>
<b>National Endowment for the Arts</b>					
<b>National Endowment for the Arts - Other Programs</b>					
45.024	Promotion of the Arts Grants to Organizations and Individuals			\$ 13,734	\$ -
<b>Subtotal National Endowment for the Arts - Other Programs</b>				<u>\$ 13,734</u>	<u>\$ -</u>
<b>Subtotal National Endowment for the Arts</b>				<u>\$ 13,734</u>	<u>\$ -</u>
<b>National Endowment for the Humanities</b>					
<b>National Endowment for the Humanities - Other Programs</b>					
45.161	Promotion of the Humanities Research	Vanderbilt University	OSA00000241	\$ 80,011 <u>29,241</u>	\$ 109,252 -
<b>Subtotal National Endowment for the Humanities - Other Programs</b>				<u>\$ 109,252</u>	<u>\$ -</u>
<b>Subtotal National Endowment for the Humanities</b>				<u>\$ 109,252</u>	<u>\$ -</u>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>The Institute of Museum and Library Services</b>					
<b>The Institute of Museum and Library Services - Other Programs</b>					
45.312	National Leadership Grants			\$ 232,449	\$ 35,996
45.313	Laura Bush 21st Century Librarian Program			115,936	4,005
<b>Subtotal The Institute of Museum and Library Services - Other Programs</b>				<b>\$ 348,385</b>	<b>\$ 40,001</b>
<b>Subtotal The Institute of Museum and Library Services</b>				<b>\$ 348,385</b>	<b>\$ 40,001</b>
<b>National Science Foundation</b>					
<b>National Science Foundation - Other Programs</b>					
47.041	Engineering			\$ 6,691,777	
		The Ohio State University	GR125414	42,532	
		The Ohio State University	SPC-1000006998	806,594	
		The Regents of the University of Michigan	SUBK00014872	2,153	
		University of Arkansas	CHECCSMRAITO#23-P013	5,613	
		University of Arkansas	CHECCS MRA23-P014	17,683	
		University of Texas at San Antonio	1000005828	55,401	
		University of Texas at San Antonio	1000005809	176,013	
		Vanderbilt University	UNIV61170	83,308	
		The Trustees of Purdue University	10002370-002	33,101	
		The Curators of the University of Missouri	C00081987-1	32,864	
		Mississippi State University for Agriculture and Applied Sciences	060700.364052.01	36,385	
				<u>\$ 7,983,424</u>	<u>\$ 156,193</u>
47.049	Mathematical and Physical Sciences			\$ 12,168,675	
		Cornell University	79433-20690	17,286	
		Michigan State University	RC115427UTK	37,034	
		Space Telescope Science Institute	HST-AR-15794.004-A	20,021	
		The Pennsylvania State University	S003416-NSF	41,757	
		University of Arizona	675677	60,161	
		University of Cincinnati	013086-002	24,359	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		University of Nevada, Reno	UNR-24-30	74,756	
		University of North Carolina at Chapel Hill	5132706 REVISED	20,440	
		University of Notre Dame du Lac	204512UTK	61,983	
		University of Vermont and State Agricultural College	AWD00001906SUB000006	21,722	
				12,548,194	1,016,773
47.050	Geosciences			\$ 1,956,308	
		Bowling Green State University	10010192-UNT07	48,953	
		Columbia University	63E (GG009393-04)	7,060	
		Harvard University	133897-5131471	10,500	
		Iowa State University of Science and Technology	026278A	2,250	
		The Regents of the University of Michigan	SUB00018450	60,379	
		Appalachian State University	A20-0031-S0001-A02	(122)	
				2,085,328	-
47.070	Computer and Information Science and Engineering			\$ 7,662,056	
		Arizona State University	ASUB00001072	40,400	
		Colorado State University	SUBAWARD G-63101-01 AMEND 3	21,930	
		Columbia University	8 GG019813-01	54,710	
		Northeastern University	SUBAWARD 502864-78052 AMEND 4	1,255	
		Three3, Inc.	CNS-2424486	33,260	
		University of North Carolina at Chapel Hill	5127275	21,513	
		University of Pittsburgh	AWD00004485 012686-4	76,155	
		University of Utah	10061946-TENN-04	111,079	
		University of Utah	10067780-01-UTN	4,969	
		Vanderbilt University	UNIV61697	15,415	
		Wayne State University	SUBAWARD WSU20075	94,335	
		University of Illinois Urbana-Champaign	106262-18706	35,102	
		Texas Tech University System	21P656-01	1,599	
		Texas A&M Research Foundation	M2402775	10,572	
		Texas A&M Research Foundation	M2405008	1,413	
				8,185,763	403,548
47.074	Biological Sciences			\$ 7,349,838	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Colorado State University	G-02695-02	23,037	
		Iowa State University of Science and Technology	027830A	1,330	
		Bishop Museum of Science and Nature Regents of the University of Minnesota	AGREEMENT 9/20/23 PO10693201	8,710 <u>6,658</u>	
					7,389,573
47.075	Social, Behavioral, and Economic Sciences			\$ 1,938,585	
		Arizona State University	ASUB00001400	70,660	
		Iowa State University of Science and Technology	023608A	2,153	
		The University of Texas at Dallas	1907919	16,560	
		University of North Carolina at Wilmington (UNCW)	583420-22-01 Memphis-SUB-INT	12,217	
					<u>2,040,175</u>
47.076	STEM Education (formerly Education and Human Resources)			\$ 12,186,209	
		Auburn University	21-COSAM-200840-MTSU	18,114	
		Auburn University	21-COSAM-200840-UTNK	27,386	
		Carnegie Mellon University	1123056-474657	39,553	
		Georgia Tech Foundation	AWD-003005-G2	65,086	
		Indian River State College	SUB-2202050-3	12,776	
		Lorain County Community College	2000539	4,329	
		Rutgers, The State University of New Jersey	2997	73,923	
		Somerset Community College	SUBAWARD UNDER PRIME DUE-1902437	2,707	
		Somerset Community College	SUBAWARD UNDER PRIME DUE-2055722	58,231	
		The Board of Regents of the University of Nebraska	23-0536-0062-003	51,778	
		The Board of Regents of the University of Nebraska	25-0536-0066-002	80	
		University of Illinois	SUB 097040-17608	2,093	
		University of Maryland	115552-Z3953202	5,412	
		University of Notre Dame du Lac	204287UTK	26,855	
		Family Health International (FHI 360)	PO25001211	<u>36,966</u>	
					12,611,498
47.078	Polar Programs				135,739
					21,637

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
47.079	Office of International Science and Engineering	University of Georgia University of South Dakota	SUB00002310 UP1700296-TTU1 AMEND 08	\$ 495,765 10,030 <u>8,347</u>	514,142 96,753
47.083	Integrative Activities	Vanderbilt University Alabama Agricultural and Mechanical University	OSA00000167 AAMU 2024-004	\$ 1,949,751 186,357 36,017 <u>                    </u>	2,172,125 48,391
47.084	NSF Technology, Innovation, and Partnerships	University of Kentucky Research Foundation University of Kentucky Research Foundation University of Kentucky Research Foundation Vanderbilt University Vanderbilt University The University of Alabama in Huntsville	3200005526-23-297 3200005526-23-288 PO# 7800006967 OSA00000292 OSA00000483 A24-0438-S001	\$ 738,832 2,871 21,423 4,261 8,413 42,104 4,047 <u>                    </u>	821,951 32,062
47.RD	UARK 22-P009 Fathy	University of Arkansas	22-P009	415	-
47.RD	Univ of Arkansas CHECCS #23-P009 Fathy	University of Arkansas	23-P009	17,526	-
47.RD	EA:Acquis Micro X-Ray-PS		2318490	2,104	-
47.RD	NSF 2515202 IPA Allard		OIA-2515202	96,159	-
47.RD	NSF 2521565 IPA Peterson		2521565	113,432	-
47.RD	Univ of Arkansas CHECCS 24-P023 Fathy	University of Arkansas	CHECCS 24-P023	12,538	-
47.RD	Univ of Arkansas CHECCS 24-P017 Fathy	University of Arkansas	CHECCS 24-P017	<u>12,114</u>	<u>-</u>
<b>Subtotal National Science Foundation - Other Programs</b>				<u>\$ 56,742,200</u>	<u>\$ 2,979,966</u>
<b>Subtotal National Science Foundation</b>				<u>\$ 56,742,200</u>	<u>\$ 2,979,966</u>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Smithsonian Institution</b>					
<b>Smithsonian Institution - Other Programs</b>					
60.RD	Smithsonian Science for the Classroom: Improving Student Achievement Across State Borders and State Standards		20-PO-620-0000436090	\$ 35,158	\$ -
<b>Subtotal Smithsonian Institution - Other Programs</b>				<u>\$ 35,158</u>	<u>\$ -</u>
<b>Subtotal Smithsonian Institution</b>				<u>\$ 35,158</u>	<u>\$ -</u>
<b>Tennessee Valley Authority</b>					
<b>Tennessee Valley Authority - Other Programs</b>					
62.RD	TVA Native Plant Comm FY22-Harper		PO 7282531	\$ 28	\$ -
62.RD	TVA PO 7584988 Horn		99998950 PO 7584988	9,701	-
62.RD	Wildlife Research-Reptile/Amph18-23		13775	4,565	-
62.RD	University Middle: Computer Science/TVA	Battelle Memorial Institute	TVA-Battelle-UMiddle2025	5,000	-
62.RD	University High: Building Robots, L/TVA	Battelle Memorial Institute	TVA-Battelle-UHigh2025	4,796	-
62.RD	Detecting locations and potential causes of low oxygen zones in Calfkiller River, Tn		PO 7559009	45,789	-
62.RD	TVA FY24 Tree Improvement-Schlarbaum		PO 7577419	11,588	-
62.RD	TVA Plant Comm Research FY24-Harper		PO 7612107	23,936	-
62.RD	TVA FY25 Tree Improvement-Schlarbaum		PO 7680238	245	-
62.RD	TVA PO 7695320 Horn		99998950 PO 7695320	4,664	-
62.RD	TVA Plant Comm Res FY25-Harper		Unknown	<u>21,009</u>	<u>-</u>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients	
<b>Subtotal Tennessee Valley Authority - Other Programs</b>				\$ 131,321	\$ -	
<b>Subtotal Tennessee Valley Authority</b>				\$ 131,321	\$ -	
<b>Department of Veterans Affairs</b>						
<b>VA Health Administration Center</b>						
64.054	Research and Development			\$ 1,193,768	\$ -	
<b>Subtotal VA Health Administration Center</b>				\$ 1,193,768	\$ -	
<b>Department of Veterans Affairs - Other Programs</b>						
64.RD	Support of Veterans Service Office		11908142	\$ 12,912	\$ -	
<b>Subtotal Department of Veterans Affairs - Other Programs</b>				\$ 12,912	\$ -	
<b>Subtotal Department of Veterans Affairs</b>				\$ 1,206,680	\$ -	
<b>Environmental Protection Agency</b>						
<b>Environmental Protection Agency - Other Programs</b>						
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	Shelby County Health Department	CA2220060	\$ 24,894		
		Enterprise Center	02D46523-S1	<u>1,521</u>	\$ 26,415	\$ -
66.309	Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice	Research Triangle Institute (RTI International)	2-340-0219134-67597L		78,609	-
66.509	Science To Achieve Results (STAR) Research Program	The Ohio State University	SPC-10000389	<u>58,656</u>	58,656	-
66.511	Office of Research and Development Consolidated Research/Training/Fellowships	Virginia Polytechnic Institute and State University	464139-19490		53,560	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
66.516	P3 Award: National Student Design Competition for Sustainability			67,582	-
66.814	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	Kansas State University	A22-0207-S039	101,928	-
66.RD	Active San Gabriel Valley GSGVASGV01 Cherry	Active San Gabriel Valley (ActiveSGV)	GSGVASGV01	12,634	-
<b>Subtotal Environmental Protection Agency - Other Programs</b>				<u>\$ 399,384</u>	<u>\$ -</u>
<b>Subtotal Environmental Protection Agency</b>				<u>\$ 399,384</u>	<u>\$ -</u>
<b>Nuclear Regulatory Commission</b>					
<b>Nuclear Regulatory Commission - Other Programs</b>					
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program			\$ 433,464	\$ 120,319
<b>Subtotal Nuclear Regulatory Commission - Other Programs</b>				<u>\$ 433,464</u>	<u>\$ 120,319</u>
<b>Subtotal Nuclear Regulatory Commission</b>				<u>\$ 433,464</u>	<u>\$ 120,319</u>
<b>Department of Energy</b>					
<b>Department of Energy - Other Programs</b>					
81.008	Cybersecurity, Energy Security & Emergency Response (CESER)	The Florida International University Board of Trustees	SUBAWARD NO. 000951	\$ 7,029	\$ -
81.049	Office of Science Financial Assistance Program	Duke University	323-0298	\$ 11,973,457	
		Georgia Institute of Technology	AWD-102138-G1	150,733	
		Indiana University Bloomington	9842	139,491	
		Meharry Medical College	240920RA066	111,872	
		Michigan State University	RC111555 - MTSU	284	
		Michigan State University	RC113931-UTK	88,606	
		Northwestern University	60063420 UTN	4,331	
		The Pennsylvania State University	S003601-USDOE	223,591	
				53,828	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		The Regents of the University of New Mexico	327163-87H2	149,116	
		University of Washington	UWSC14344	134,715	
		University of Washington	UWSC1524 PO010008938	38,860	
		Virginia Polytechnic Institute and State University	429447-19121	9,101	
		The Regents of the University of California, San Diego	705730	83,125	
		The Regents of the University of California, Los Angeles	0000039624	27,355	
		Case Western Reserve University	RES513718	288,615	
		University of Central Florida Board of Trustees	GR110450	39,150	
				13,516,230	579,458
81.086	Conservation Research and Development			\$ 4,274,131	
		Collaborative Composite Solutions Corporation	CS-0200-03	95,519	
		The University of Texas at Austin	SUBAWARD UTA20-001055 AMEND 4	27,531	
		Chattanooga Area Regional Transportation Authority (CARTA)	DE-EE0009212 SUB	29,092	
		The University of Alabama in Huntsville	A19-0455-S001	7,830	
		Western Michigan University	Unknown	21,902	
				4,456,005	1,608,844
81.087	Renewable Energy Research and Development			\$ 8,965,751	
		REMADE Institute	20-01-MM-4044	250,727	
		The University of North Dakota Energy & Environmental Research Center	AGREEMENT DE-EE0011334	59,429	
		Leland Stanford Junior University	63603949-285652	284,086	
		The Regents of the University of California, Riverside	S1719	97,664	
				9,657,657	2,921,062
81.089	Fossil Energy Research and Development			\$ 1,186,379	
		Collaborative Composite Solutions Corporation	CORE-CM-001	25,073	
		The University of Alabama in Huntsville	A23-0463-S001	185,312	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
				1,396,764	143,021
81.112	Stewardship Science Grant Program	University of Illinois Chicago Texas A&M Research Foundation	20247 M2400613	\$ 269,006 128,227 <u>109,923</u>	507,156 -
81.113	Defense Nuclear Nonproliferation Research	University of Florida The Regents of the University of California	SUB00003935 00010838	\$ 259,925 15,683 <u>694,007</u>	969,615 -
81.121	Nuclear Energy Research, Development and Demonstration	North Carolina State University The Regents of the University of Michigan The Regents of the University of Michigan The Regents of the University of New Mexico The Research Foundation for the State University of New York	2022-2822-01 SUBK00018630 SUBK00019032 327166-87H2 98639/1185282/2	\$ 2,096,526  20,973 406,100 190,230 161,114 97,005 <u></u>	2,971,948 533,856
81.123	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program				241,822 -
81.124	Predictive Science Academic Alliance Program	The Regents of the University of New Mexico Regents of the University of Colorado	SUBAWARD 663041-87HK AMEND 2 1559909	\$ 316,862  <u>93,583</u>	410,445 -
81.135	Advanced Research Projects Agency - Energy	The Research Foundation for the State University of New York University of Illinois Urbana- Champaign Mississippi State University for Agriculture and Applied Sciences	1176279-2-94863 114881-19777 080100.331947.02	\$ 2,972,918 304,070 8,317 34,448 <u></u>	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
				3,319,753	1,193,450
81.137	Minority Economic Impact			1,254,286	518,155
81.RD	Academic Support of Post Quantum Cryptography for Nonproliferation and Arms Control	Oak Ridge National Laboratory	PO 4000218998	20,464	-
81.RD	Alliance for Sustainable Energy - Ginder	Alliance for Sustainable Energy, LLC	WIND TURBINE PRIZE	29,707	-
81.RD	Alliance Sustain Energy 2021-10753 Liu	Alliance for Sustainable Energy, LLC	SUB-2021-10753	32,043	-
81.RD	Argonne Natl Lab 4F-60063 Taufer		4F-60063	65,220	-
81.RD	Battelle Enrgy Alliance 265480 Maldonado		265480	12,682	-
81.RD	Battelle Savannah River 0000657977 Dadmu		0000657977	115,908	-
81.RD	Brookhaven National Lab 420542 Dai		420542	111,063	-
81.RD	CNS 4300175264 Medal		4300175264	184,917	-
81.RD	CNS 4300176247 Allard		4300176247	113,180	-
81.RD	CNS LLC 4300175493 Allard		4300175493	158	-
81.RD	CNS LLC 4300176397 Yu		4300176397	148,413	-
81.RD	CNS LLC 4300178381 Cathey		4300178381	40,389	-
81.RD	CNS LLC 4300178680 Allard		4300178680	126,827	-
81.RD	CNS LLC 4300179234 Schmitz		4300179234	11,394	-
81.RD	CNS LLC 4300179269 Kallstrom		4300179269	41,907	-
81.RD	CNS LLC 4300180988 Coble		4300180988	193,623	-
81.RD	CNS LLC 4300181489 Rack		4300181489	66,878	-
81.RD	CNS LLC 4300182007 Allard		4300182007	11,054	-
81.RD	CNS LLC 4300184636 Allard		4300184636	94,075	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
81.RD	CNS LLC 4300185324 Hayward		4300185324	213,151	-
81.RD	CNS LLC 4300186945 NPFIE TAP Hall		4300186945	248,976	-
81.RD	CNS, LLC 4300176243 Schmitz		4300176243	39,974	-
81.RD	CNS, LLC 4300176809 Hayward		4300176809	18,247	-
81.RD	CNS, LLC 4300177202 Jared		4300177202	81,400	-
81.RD	CNS, LLC 4300180851 Jared		4300180851	35,330	-
81.RD	CNS, LLC 4300182282 Rack		4300182282	222,084	-
81.RD	CNS, LLC 4300182411 Rack		4300182411	103,514	-
81.RD	FERMI Research Alliance 656578 Spanier		656578	25,509	-
81.RD	FERMI Research Alliance 688496 Lee		688496	19,829	-
81.RD	Honeywell FM&T LLC N000046035 Hall		PO# N000046035	292,565	-
81.RD	Honeywell FM&T LLC N000514043 Kilbey		N000514043	29,858	-
81.RD	Honeywell FM&T LLC N000514044 Dadmun		N000514044	19,117	-
81.RD	Honeywell FM&T LLC N000519838 Dadmun		N000519838	44,925	-
81.RD	Honeywell FM&T LLC N000524574 Compton		N000524574	129,731	-
81.RD	Honeywell FM&T N000051126 Chapel Gore		PO#N000051126	214,062	-
81.RD	Jefferson Science Assoc 22-D0339 Fomin	Jefferson Science Associates, LLC	22-D0339	769	-
81.RD	LANL 631186 Dadmun		631186 EP105688	290	-
81.RD	LANL C3649 Sobes		C3649 EP158449	87,979	-
81.RD	LANL C4269 Blondel		C4269 CW45967	58,586	-
81.RD	Lawrence Berkeley Nat Lab 7596140 Hazen		7596140	494,303	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
81.RD	LLNL B656372 Sobes		B656372	119,560	-
81.RD	LLNL B657633 Taufer		B657633	15,928	-
81.RD	LLNL B657773 Taufer		B657773	29,991	-
81.RD	LLNL B661728 Casali		B661728	87,420	-
81.RD	LLNL B663302 Taufer		B663302	221,406	-
81.RD	Los Alamos Natl Lab 578453 C3792 Taufer		C3792 C5085	67,614	-
81.RD	Los Alamos Natl Lab CW33483 Batista		CW33483 EP207153	105,700	-
81.RD	Network Attack Detection in Controller Area Networks of Heavy Vehicles	Oak Ridge National Laboratory	SUBCONTRACT CW39426 MOD 2 PO 4000216619 VERSION 1	4,103	-
81.RD	NREL SUB-2023-10236 Singh		SUB-2023-10236	11,373	-
81.RD	PNNL Battelle 719638 Kalinin		719638	62,619	-
81.RD	Sandia Nat Lab PO 2464531 Hattar		2464531	53,452	-
81.RD	Sandia Nat Lab PO 2508709 Wirth		PO 2508709	98,010	-
81.RD	Sandia Nat Lab PO 2558138 Bradley		2558138	141,483	-
81.RD	Sandia National Lab 2434466 Bouteiller		2434466	20,111	-
81.RD	Sandia National Lab PO 2335792 Dai		PO 2335792	10,983	-
81.RD	Sandia National Lab PO 2421545 Schuman		PO 2421545	36,567	-
81.RD	Sandia Natl Lab PO 2590757 Chen		PO NO. 2590757	28,515	-
81.RD	UT-Battelle		B0199BTL	17,614,584	-
81.RD	PFAS-Contaminated Groundwater+Soil		230714RA091	19,679	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
81.RD	Collaborative CS 21199 Ginder	Collaborative Composite Solutions Corporation	21199	46,098	-
81.RD	Jefferson Science Assoc 24-C0387 Nguyen	Jefferson Science Associates, LLC	24-C0387 #425432	110,959	-
81.RD	CURRENT Membership Admin - Federal		MEMBERSHIP AGREEMENT	108,887	31,708
81.RD	CNS LLC 4300178747 Zawodzinski		4300178747	85,223	-
81.RD	CNS LLC 4300183762 Li-Coble-Berg		4300183762	125,071	-
81.RD	Argonne National Lab 4F-60044 Gates		4F-60044	234,443	-
81.RD	CNS LLC 4300184778 Berg		4300184778	662,438	-
81.RD	Lawrence Berk Nat Lab 7746000 Loeffler		7746000	20,728	-
81.RD	Sandia National Lab 2617483 Gates		2617483	40,000	-
81.RD	CNS, LLC 4300187590 Hayward		4300187590	51,781	-
81.RD	LLNL B666898 Penumadu		B666898	10,156	-
81.RD	Battelle Enrgy Alliance 309864 Maldonado		309864	61,414	-
81.RD	FERMI Research Alliance 720455 Lee		720455	24,077	-
81.RD	Honeywell FM&T LLC N000545131 Compton		N000545131	103,126	-
81.RD	Honeywell FM&T LLC N000545518 Dadmun		N000545518	17,333	-
81.RD	Honeywell FM&T LLC N000545029 Dadmun		N000545029	58,803	-
81.RD	CNS 4300189680 Coble		4300189680	121,656	-
81.RD	CNS 4300190994 Coble		4300190994	260,592	-
81.RD	LANL C5455 Wirth		C5455 CW84331	18,445	-
81.RD	Battelle Energy Alliance 316118 Blondel		316118	26,079	-
81.RD	LLNL B668460 Bogetic		B668460	56,853	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
81.RD	BAE 314449 Brown		314449	16,253	-
81.RD	Sandia Nat Lab PO 2681085 Blondel		2681085	3,477	-
81.RD	CNS 4300190723 Schmitz		4300190723	21,201	-
81.RD	Sandia Nat Lab PO 2693183 Kalinin		2693183	13,550	-
81.RD	CNS 4300192240 Rawn		4300192240	45,908	-
81.RD	Sandia Nat Lab PO 2698949 Aziz		2698949	19,813	-
81.RD	Alliance for Sustainable Energy SUB-2025-10117 Sun	Alliance for Sustainable Energy, LLC	SUB-2025-10117	49,999	-
81.RD	Alliance for Sustainable Energy SUB-2025-10044 Li	Alliance for Sustainable Energy, LLC	SUB-2025-10044	46,646	-
81.RD	CNS 4300191436 Schmitz		4300191436	13,549	-
81.RD	Honeywell FM&T LLC N000056528 Hall		PO#N000056528	201,383	-
81.RD	UCOR Senior Design FY24 Stanfill		SENIOR DESIGN FY24	2,709	-
81.RD	Univ of Michigan SUBK00008627(53%)wirth	The Regents of the University of Michigan	SUBK00008627	2,606	-
<b>Subtotal Department of Energy - Other Programs</b>				<u>\$ 63,939,165</u>	<u>\$ 7,529,554</u>
<b>Subtotal Department of Energy</b>				<u>\$ 63,939,165</u>	<u>\$ 7,529,554</u>
<b>Department of Education</b>					
<b>Office of Postsecondary Education</b>					
84.031A	Title III Part A Programs - Strengthening Institutions			<u>\$ 901,634</u>	
84.031	Higher Education Institutional Aid			\$ 901,634	\$ -
84.116A	Fund for the Improvement of Postsecondary Education (FIPSE)			\$ 738,217	
84.116Z	Congressionally Funded Community Projects			<u>94,332</u>	
84.116	Fund for the Improvement of Postsecondary Education			832,549	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
84.120	Minority Science and Engineering Improvement			260,523	-
<b>Subtotal Office of Postsecondary Education</b>				<u>\$ 1,994,706</u>	<u>\$ -</u>
<b>Office of Special Education and Rehabilitative Services</b>					
84.129	Rehabilitation Long-Term Training			\$ 54,037	\$ -
84.263	Innovative Rehabilitation Training			346,120	-
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			149,990	-
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	University of North Carolina at Charlotte	20210128-03-ETN	82,478	-
<b>Subtotal Office of Special Education and Rehabilitative Services</b>				<u>\$ 632,625</u>	<u>\$ -</u>
<b>Office of Elementary and Secondary Education</b>					
84.184	School Safely National Activities			\$ 370,006	\$ -
84.215	Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	Seeding Success	Seeding2022	289,703	-
84.287	Twenty-First Century Community Learning Centers	Virginia Department of Education Virginia Department of Education	ZOB092023 201-SAR-25-005	\$ 29,571 <u>71,400</u>	-
				100,971	-
84.351A	Assistance for Arts Education (AAE) program			<u>\$ 326,243</u>	-
84.351	Arts in Education			326,243	-
84.365	English Language Acquisition State Grants			177,743	-
84.411	Education Innovation and Research (formerly Investing in Innovation (i3) Fund)			31,591	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Subtotal Office of Elementary and Secondary Education</b>				\$ 1,296,257	\$ -
<b>Institute of Education Sciences</b>					
84.305A	Education Research Grants Program	Educational Testing Services Georgia State University WestEd	UoM-ED-305A SOW 01 SP00015519-02 S-00019791	\$ 2,453,357 4,089 58,821 89,849	
84.305D	Statistical and Research Methodology in Education	Michigan State University	RC113591-UTK	32,965	
84.305N	Research Networks Focused on Critical Problems of Education Policy and Practice	Georgia State University	SP00015050-01	42,487	
84.305	Education Research, Development and Dissemination			<u>2,681,568</u>	\$ 668,085
84.324	Research in Special Education	Georgia State University University of Kansas	SP00013866-04 FY2024-046	\$ 348,413 56,112 <u>145,276</u>	
				<u>549,801</u>	<u>36,958</u>
<b>Subtotal Institute of Education Sciences</b>				\$ 3,231,369	\$ 705,043
<b>Subtotal Department of Education</b>				\$ 7,154,957	\$ 705,043
<b>Delta Regional Authority</b>					
<b>Delta Regional Authority - Other Programs</b>					
90.200	Delta Regional Authority			\$ 782,475	\$ -
<b>Subtotal Delta Regional Authority - Other Programs</b>				\$ 782,475	\$ -
<b>Subtotal Delta Regional Authority</b>				\$ 782,475	\$ -
<b>Department of Health and Human Services</b>					
<b>Administration for Community Living (ACL)</b>					
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	Southeast Tennessee Development District	SE TN AAAD 811	\$ 27,871	\$ -

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services			83,538	11,531
<b>Subtotal Administration for Community Living (ACL)</b>				<u>\$ 111,409</u>	<u>\$ 11,531</u>
<b>Centers for Disease Control and Prevention</b>					
93.080	Blood Disorder Program: Prevention, Surveillance, and Research			\$ 771,642	\$ 259,866
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases	North Carolina State University	2020-2294-01	62,767	-
93.318	Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security			41,329	-
93.322	CSELS Partnership: Strengthening Public Health Laboratories			16,261	-
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	North Dakota Department of Health & Human Services	G21 1288	4,041	-
93.941	HIV Demonstration, Research, Public and Professional Education Projects	Meharry Medical College	210119RC005	\$ 79,212	
		Vanderbilt University Medical Center	VUMC94736	<u>103,769</u>	-
				182,981	
93.943	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups			289,784	11,234
93.967	CDC's Collaboration with Academia to Strengthen Public Health			\$ 349,027	
		Shelby County Health Department	5NE11OE000078-02-00	2,161,513	
		Shelby County Health Department	CA2404032	<u>489,315</u>	
				<u>2,999,855</u>	<u>349,027</u>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Subtotal Centers for Disease Control and Prevention</b>				\$ 4,368,660	\$ 620,127
<b>Health Resources and Services Administration</b>					
93.110	Maternal and Child Health Federal Consolidated Programs			\$ 502,378	\$ 41,347
93.145	HIV-Related Training and Technical Assistance	University of Illinois	20086	3,956	-
93.155	Rural Health Research Centers			635,548	243,288
93.191	Graduate Psychology Education			330,950	42,698
93.300	National Center for Health Workforce Analysis	University of Minnesota	P010074155	137,526	-
93.365	Sickle Cell Treatment Demonstration Program	St. Jude Children's Research Hospital St. Jude Children's Research Hospital St. Jude Children's Research Hospital	GR-003183-PO8127642 GR-0003548-003764 EMC42461	\$ 1,301 82,505 <u>6,196</u>	90,002 -
93.732	Mental and Behavioral Health Education and Training Grants			1,193,128	102,124
93.822	Health Careers Opportunity Program (HCOP)			143,941	-
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds			1,535,980	-
93.926	Healthy Start Initiative	Shelby County Health Department	CA25004976	256,299	-
93.969	PPHF Geriatric Education Centers	Vanderbilt University Vanderbilt University	VUMC84068 OSA00000426	\$ 9,570 <u>175,456</u>	185,026 -
<b>Subtotal Health Resources and Services Administration</b>				\$ 5,014,734	\$ 429,457
<b>National Institutes of Health</b>					
93.077	Family Smoking Prevention and Tobacco Control Act Regulatory Research	Research Triangle Institute (RTI International)	1-340-0216446-65333L	\$ 148	\$ -

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.113	Environmental Health			\$ 1,317,914	
		Emory University	A461071	49,731	
		Emory University	A741446	234,267	
		Seattle Children's Hospital	ES-033758-01	7,070	
		University of Utah	10069275-02-ETSU	4,006	
		University of Oklahoma Health Sciences Center	RS20200318-01	(33)	
		The Regents of the University of California, Davis	ES-031701-05	120,201	
			1,733,156	-	
93.121	Oral Diseases and Disorders Research			\$ 509,947	
		Fred Hutchinson Cancer Research Center	0001128755	14,299	
		Texas A&M Research Foundation	M2402269	63,921	
			588,167	149,686	
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education	University of Utah	10058542-04-ETSU	\$ 22,352	
		The University of Alabama at Birmingham	000523056-SC001	25,984	
			48,336	-	
93.172	Human Genome Research			\$ 411,147	
		University of Florida	SUB003146	35,952	
		The Regents of the University of California	HG-013017-02	30,194	
		Morehouse School of Medicine	HG-013595	64,498	
			541,791	-	
93.173	Research Related to Deafness and Communication Disorders			\$ 2,007,377	
		The Regents of the University of Michigan	SUBK00022497	34,541	
			2,041,918	36,811	
93.213	Research and Training in Complementary and Integrative Health			\$ 453,012	
		The University of Texas at Austin	UTAUS-SUB00001197	27,364	
		University of Mississippi	23-08-04	196,342	
			676,718	-	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.242	Mental Health Research Grants	University of Puerto Rico University of Washington	Unknown UWSC10697	\$ 1,372,082 39,359 <u>3,535</u>	1,414,976  102,399
93.273	Alcohol Research Programs	University of Florida University of Virginia Leland Stanford Junior University University of Wisconsin System- Milwaukee University of Wisconsin System- Milwaukee University of Wisconsin System- Milwaukee	AA-028200-04 AWD-004212.GR101204 63618528-277236 203405426 SUBAWARD 243405610 223405556	\$ 2,833,092 155,633 86,670 45,933 254,443 13,316 2,288 <u>          </u>	3,391,375  161,937
93.279	Drug Abuse and Addiction Research Programs	Duke University George Mason University The Research Institute at Nationwide Children's Hospital University of Connecticut Medical University of South Carolina Trustees of Boston University	303001368 E2052483/1U2CDA050097 700264-0425-SA2 UCHC7-165926980 A24-0070-S001 X1M1PN3KGE7	\$ 4,626,477 15,990 6,616 30,477 29,457 24,093 <u>2,442</u>	4,735,552  289,046
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health				3,148,891  1,057,840
93.307	Minority Health and Health Disparities Research	Vanderbilt University Medical Center Wayne State University Wayne State University Wayne State University	VUMC130220 WSU23106-A4 WSU 23105-A1 WSU23105-A-3	\$ 1,663,986 121,097 109,091 2,495 <u>890</u>	1,897,559  341,124
93.310	Trans-NIH Research Support	Delta Health Alliance Duke University Medical Center Meharry Medical College	DHASub2024 A032483 211014AS096-05	\$ 2,172,404 57,752 8,903 78,268	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Meharry Medical College	211014AS096-09	68,609	
		The Ohio State University	SPC-1000012821	269,135	
		Louisiana State University Agricultural Center	000026186	100,991	
				2,756,062	442,820
93.351	Research Infrastructure Programs				481,800
93.361	Nursing Research	The George Washington University	24-M36	\$ 565,480 8,381	
					573,861
93.393	Cancer Cause and Prevention Research			\$ 1,355,945	
		Baptist Cancer Center	2R01CA172253-06	10,089	
		Emory University	4R37CA2341 19-06	184,105	
		Emory University	A359292	15,465	
		St. Jude Children's Research Hospital	GR-0010672-PO144407	87,261	
		University of Utah	X1MPN3KGE7	86,462	
		University of Utah	10059766-03	163,613	
		University of Utah	AA-029447-03	73,542	
		University of Utah	10052246-03-UTHSC	49,289	
		Vanderbilt University	61671	51,318	
		Wake Forest University	13323241-11000000752	19,817	
		Wake Forest University	CA-261834-03	21,576	
		Medical University of South Carolina	A00-3206-S003	249	
		Medical University of South Carolina	A21-0023-S001	17,829	
		Medical University of South Carolina	A22-0235-S001	4,970	
		Medical University of South Carolina	A23-0073-S001	5,272	
		Medical University of South Carolina	A24-0027-S001	12,070	
		H. Lee Moffitt Cancer Center and Research Institute Hospital, Inc.	10-22813-99-01-G4	28,872	
		Washington University in St. Louis	AI-181316-01	84,987	
					2,272,731
93.394	Cancer Detection and Diagnosis Research			\$ 151,176	
		Rutgers, The State University of New Jersey	SUBAWARD 0370	62,635	
		University of Florida	SUB00003670	39,368	
		University of Florida	CA-132946	38,448	
		University of North Carolina at Charlotte	5129735	156,471	
					448,098

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.395	Cancer Treatment Research			\$ 3,075,832	
		NRG Oncology Foundation, Inc	NRG-HAYES_GY10	1,956	
		The Board of Regents of the University of Nebraska	34-2005-2111-001	303	
		University of North Carolina at Charlotte	CA-233333-06	165,360	
				3,243,451	1,064,130
93.396	Cancer Biology Research				1,435,946
93.397	Cancer Centers Support Grants				833,773
93.398	Cancer Research Manpower				64,259
93.837	Cardiovascular Diseases Research			\$ 4,750,676	
		Augusta University	38126-1	193,713	
		Temple University	268595-UTK	33,929	
		The Board of Regents of the University of Nebraska	Unknown	2,855	
		The Medical College of Wisconsin, Inc.	HL-154254-03	46,127	
		The Medical College of Wisconsin, Inc.	HL-154254-04	34,434	
		The Regents of the University of Michigan	SUB00016675	6,621	
		The Research Institute at Nationwide Children's Hospital	700313-0225-00	10,558	
		Wake Forest University	23693204111000001867	5,892	
		Ann & Robert H. Lurie Children's Hospital of Chicago	A24-0057-S002	44,906	
		Ann & Robert H. Lurie Children's Hospital of Chicago	A24-0076-S001	8,836	
				5,138,547	135,358
93.838	Lung Diseases Research			\$ 7,502	
		Colorado State University	FY22.1126.025	1,741	
		Duke University Medical Center	HL-147833-03	1,624	
		Meharry Medical College	200827PJ145	(5,592)	
				5,275	-
93.839	Blood Diseases and Resources Research			\$ 724,928	
		The University of Alabama at Birmingham	HL-153386-04	25,625	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		The University of Alabama at Birmingham	000532950-SC010	23,825	
				774,378	325,736
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	Vanderbilt University Medical Center Vanderbilt University Medical Center University of Pennsylvania	X1M1PN3KG3E7 AR-078666-03 A23-0091-003	\$ 188,156 2,005 32,152 <u>297,029</u>	519,342
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research			\$ 4,849,307	
		Augusta University	40346-1	113,179	
		Cedar-Sinai Medical Center	PO # 2010054	18,148	
		Clemson University	2537-209-2016078	33,225	
		Colorado State University	FY24.1294.003	14,035	
		Emory University	A748334	3,105	
		Georgia State University	SP00015560-02	44,088	
		Georgia State University	SP00013852-03	29,881	
		Midwestern University	11-1153-7116-5785	18,124	
		New York University	24-A0-00-1011911	14,304	
		Northwestern University	60059865	11,856	
		Rutgers, The State University of New Jersey	2662	10,363	
		Rutgers, The State University of New Jersey	DK-062431-23	109,239	
		Temple University	272119-UTK	32,436	
		The Ohio State University	SPC1000006722	75,897	
		The Ohio State University	X1M1PN3KG3E7	173,729	
		The Regents of the University of Michigan	SUBK00019812	921	
		University of Chicago	AWD100319SUB00001056	524	
		University of Kentucky Research Foundation	3200003449-25-021	19,749	
		The University of Alabama at Birmingham	000528180-SC001	150,817	
		The Regents of the University of California, Irvine	159280954	35,313	
		Case Western Reserve University	DK-094157-13	2,665	
		Case Western Reserve University	RES601756	129,862	
		The Johns Hopkins University	2005479514	4,457	
		The Miriam Hospital	7147384	33,492	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		The University of Chicago	AWD105054SUB00001153	68,776	
		The University of Alabama in Huntsville	CA-229997-06	72,713	
		University of Arizona Foundation	713032	<u>16,445</u>	
					6,086,650
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders			\$ 9,388,759	
		Emory University	A805094	3,601	
		Emory University	A952476	35,044	
		The Pennsylvania State University	UMEMNS128986	83,814	
		University of Cincinnati	011337-139058	79,722	
		University of Cincinnati	012343-139058	4,916	
		University of Cincinnati	013888-139058	7,592	
		University of Cincinnati	010785-139058	27,339	
		The Johns Hopkins University	NS-123456-04	36,630	
		The General Hospital Corporation (Massachusetts General Hospital)	235400	18,275	
		Washington University in St. Louis	WU-24-0470	<u>6,158</u>	
					9,691,850
93.855	Allergy and Infectious Diseases Research			\$ 15,065,803	
		The Children's Hospital Corporation (Boston Children's Hospital)	GENFD0002242201	85,193	
		Colorado State University	Unknown	158,531	
		Colorado State University	G-10998-01	139,743	
		Emory University	AI-161570-03	802	
		Emory University	AI-161570-04	41,198	
		Seattle Children's Hospital	WS-033785-03	6,541	
		Texas Biomedical Research Institute	1511703101/PO204556	54,740	
		University of Maryland	19179	288,055	
		Vanderbilt University Medical Center	VUMC85046	63,556	
		City University of New York (CUNY)	AI-17417-01	55,547	
		Hunter College			
		City University of New York (CUNY)	AI-17417-02	203,801	
		Hunter College			
		The Regents of the University of California, San Diego	AI-069536-181	20,561	
		University of North Carolina at Charlotte	5125074	207,011	
		West Virginia University Research Corporation	20-071-ETSU	13,747	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		The Regents of the University of California, San Francisco	14735SC	2,072	
		The Regents of the University of California, Irvine	10494SC	58	
		Louisiana State University Agricultural Center	PO-0000261846	32,478	
		Regents of the University of Minnesota	AI-171954-02	281,247	
		University of Wisconsin System	MSNMED-2024-3180	11,399	
				16,732,083	1,683,608
93.859	Biomedical Research and Research Training			\$ 8,746,198	
		California Institute of Technology	S528740	175,844	
		The Board of Regents of the University of Nebraska	34-2005-2111-001	2,554	
		The Board of Regents of the University of Nebraska	34-2005-2121-101	1,803	
		The Board of Regents of the University of Nebraska	34-2005-2116-001	31,305	
		University of Notre Dame du Lac	205122UTK	37,305	
		University of Toledo	N-2024-02	15,141	
		Vanderbilt University	OSA00000535	12,447	
		Virginia Polytechnic Institute and State University	412698-19A62	153,816	
		St Jude Children's Research Hospital	GR-0010107-022217	59,429	
		Memorial Sloan Kettering Cancer Center	C2262890	28,602	
				9,264,444	210,944
93.865	Child Health and Human Development Extramural Research			\$ 632,462	
		Florida International University	00591	153	
		Northeastern University	Unknown	60,369	
		The University of South Florida Board of Trustees	6119-1516-00-A	10,406	
		University of Maryland	136954-Z0698202	9,335	
		University of Notre Dame du Lac	203700UM	119,559	
		University of Pittsburgh	AWD00002906(135261-5)	35,319	
		The Children's Hospital Corporation (Boston Children's Hospital)	GENFD0001754397	500	
		The Children's Hospital Corporation (Boston Children's Hospital)	GENFD0002579148	45,747	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		The Children's Hospital Corporation (Boston Children's Hospital)	HL-170151-01	13,822	
		Virginia Commonwealth University	FP00008924 SA001	643	
		Virginia Commonwealth University	FP00015753	613	
	COVID-19 - Child Health and Human Development Extramural Research	University of Notre Dame du Lac	204252UM	21,476	
				<hr/>	
					950,404
					37,675
93.866	Aging Research			\$ 6,567,920	
		Drexel University	900292 PO# U0283484	104,599	
		Emory University	A579742	71,180	
		Northwestern University	60057241	23,459	
		St. Jude Children's Research Hospital	GR-0010846-PO1081051	1,822	
		The George Washington University	AG-078558-02	59,089	
		The George Washington University	AG-078558-03	283,237	
		University of Nevada, Las Vegas	GR17955	52,900	
		University of Texas Southwestern Medical Center	GMO231009 PO2801	6,675	
		University of Utah	1R01AG083580-01A1	24,330	
		Virginia Polytechnic Institute and State University	412788-19F55	464,625	
		Wake Forest University	1826-32841-11000002141	6,298	
		Wake Forest University	23693204111000001867	39,061	
		University of Massachusetts Chan Medical School	S5111000004943	24,114	
		University of Pennsylvania	10080558	29,334	
		Administrators of the Tulane Educational Fund	TUL-HSC-561564-23/24	50,622	
		Administrators of the Tulane Educational Fund	TUL-HSC-562541-24/25	68,707	
		Case Western Reserve University	RES603750	15,452	
		Washington University in St. Louis	WU-25-0255	40,806	
				<hr/>	
					7,934,230
					1,805,296
93.867	Vision Research			\$ 2,249,038	
		Oklahoma State University	1-506672-UTK	78,787	
		University of Illinois	19271	162,674	
				<hr/>	
					2,490,499
					264,098
93.879	Medical Library Assistance			<hr/>	
					111,349
					7,632
				<hr/>	
	<b>Subtotal National Institutes of Health</b>			<b>\$ 92,027,619</b>	<b>\$ 9,993,868</b>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Administration for Children and Families</b>					
93.556	MaryLee Allen Promoting Safe and Stable Families Program	Arizona State University	ASUB00001937	\$ 7,188	\$ -
93.558	Temporary Assistance for Needy Families	State University of Iowa	S04652-01	25,032	-
93.575	Child Care and Development Block Grant			12,690	-
93.592	Family Violence Prevention and Services/Discretionary	TN Coalition to End Domestic & Sexual Violence	SPECIALIZED SERV	19,326	-
<b>Subtotal Administration for Children and Families</b>				<u>\$ 64,236</u>	<u>\$ -</u>
<b>Agency for Healthcare Research and Quality</b>					
93.226	Research on Healthcare Costs, Quality and Outcomes	University of Arizona Foundation	NEONATAL PROJ ECHO	\$ 300,264 22,459	-
				<u>\$ 322,723</u>	<u>\$ -</u>
<b>Subtotal Agency for Healthcare Research and Quality</b>				<u>\$ 322,723</u>	<u>\$ -</u>
<b>Substance Abuse and Mental Health Services Administration</b>					
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Memphis Shelby County Schools Power of Putnam, Incorporated	MSCSSEED SUB UNDER FOA NO. SP-20-002	\$ 310,352 79,963 46,930	-
				<u>\$ 437,245</u>	<u>\$ -</u>
<b>Subtotal Substance Abuse and Mental Health Services Administration</b>				<u>\$ 437,245</u>	<u>\$ -</u>
<b>Centers for Medicare and Medicaid Services</b>					
93.778	Medical Assistance Program	University Health System, Incorporated	Unknown	\$ 112,505	\$ -

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Subtotal Centers for Medicare and Medicaid Services</b>				\$ 112,505	\$ -
<b>Department of Health and Human Services - Other Programs</b>					
93.RD	FDA 75F40121C00154		75F40121C00154	\$ 145,950	\$ -
93.RD	Univ of South AlabamaA20-0193-S003 Colem	University of South Alabama	A20-0193-S003	18,765	-
93.RD	Vanderbilt Univ OSA00000494	Vanderbilt University	OSA00000494	148,780	-
<b>Subtotal Department of Health and Human Services - Other Programs</b>				\$ 313,495	\$ -
<b>Subtotal Department of Health and Human Services</b>				\$ 102,772,626	\$ 11,054,983
<b>Social Security Administration</b>					
<b>Social Security Administration - Other Programs</b>					
96.007	Social Security Research and Demonstration	Boston College	5107175-BC23-S2	\$ 31,945 1,019	\$ -
<b>Subtotal Social Security Administration - Other Programs</b>				\$ 32,964	\$ -
<b>Subtotal Social Security Administration</b>				\$ 32,964	\$ -
<b>Department of Homeland Security</b>					
<b>Federal Emergency Management Agency</b>					
97.005	State and Local Homeland Security National Training Program	The Center for Rural Development	EMW-2018-CA-0075-S01	\$ 143,173	
		The Center for Rural Development	EMW-2021-CA-00097	153,543	
		The Center for Rural Development	EMW-2022-CA-00033-S0	55,511	
		The Center for Rural Development	EMW-2023-CA-05361-S01	10,883	
		University of Arkansas	2021-3	(38,645)	
		University of Arkansas	2022-4	192,619	
		University of Arkansas	EMW-2023-CA-05082	336,393	
		University of Arkansas at Pine Bluff	2024-4	86,731	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
				\$ 940,208	\$ -
97.044	Assistance to Firefighters Grant	Rutgers, The State University of New Jersey	SUB00002547 AMEND 3	\$ (1,480) 66,929	
				<u>65,449</u>	<u>-</u>
<b>Subtotal Federal Emergency Management Agency</b>				<u>\$ 1,005,657</u>	<u>\$ -</u>
<b>Science and Technology</b>					
97.061	Centers for Homeland Security	Northeastern University	505362-78050	\$ 103,786	\$ -
97.062	Scientific Leadership Awards			<u>15,123</u>	<u>-</u>
<b>Subtotal Science and Technology</b>				<u>\$ 118,909</u>	<u>\$ -</u>
<b>Countering Weapons of Mass Destruction</b>					
97.077	Homeland Security Research, Development, Testing, Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction			\$ 1,561,272	\$ 434,802
<b>Subtotal Countering Weapons of Mass Destruction</b>				<u>\$ 1,561,272</u>	<u>\$ 434,802</u>
<b>Department of Homeland Security - Other Programs</b>					
97.RD	DHS Summer Research Team Prgm MSI		Unknown	\$ 51,754	\$ -
97.RD	NCAE Cybersecurity Education for Cr		H98230-21-1-0319	<u>902,034</u>	<u>319,849</u>
<b>Subtotal Department of Homeland Security - Other Programs</b>				<u>\$ 953,788</u>	<u>\$ 319,849</u>
<b>Subtotal Department of Homeland Security</b>				<u>\$ 3,639,626</u>	<u>\$ 754,651</u>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Agency for International Development</b>					
<b>Agency for International Development - Other Programs</b>					
98.001	USAID Foreign Assistance for Programs Overseas	Rector & Visitors of the University of Virginia	GR103199.SUB00001033 AMEND 01	\$ 13,584	\$ -
<b>Subtotal Agency for International Development - Other Programs</b>				<b>\$ 13,584</b>	<b>\$ -</b>
<b>Subtotal Agency for International Development</b>				<b>\$ 13,584</b>	<b>\$ -</b>
<b>Total Research and Development Cluster</b>				<b>\$ 323,658,272</b>	<b>\$ 34,775,931</b>
<b>Student Financial Assistance Cluster</b>					
<b>Department of Education</b>					
84.007	Federal Supplemental Educational Opportunity Grants			\$ 9,112,230	\$ -
84.033	Federal Work-Study Program			8,106,052	-
84.038	Federal Perkins Loan Program_Federal Capital Contributions			1,587,802	-
84.063	Federal Pell Grant Program			474,744,787	-
84.268	Federal Direct Student Loans			640,954,807	-
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)			525,176	-
<b>Subtotal Department of Education</b>				<b>\$ 1,135,030,854</b>	<b>\$ -</b>
<b>Department of Department of Health and Human Services</b>					
93.364	Nursing Student Loans			\$ 161,139	\$ -
93.342	Health Professions Student Loans, Including Primary Care Loan/Loans for Disadvantaged Students			296,425	-

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.264	Nurse Faculty Loan Program (NFLP)			648,011	-
<b>Subtotal Department of Health and Human Services</b>				<b>\$ 1,105,575</b>	<b>\$ -</b>
<b>Total Student Financial Assistance Cluster</b>				<b>\$ 1,136,136,429</b>	<b>\$ -</b>
<b>SNAP Cluster</b>					
<b>Department of Agriculture</b>					
10.551	Supplemental Nutrition Assistance Program			\$ 1,725,858,471	\$ -
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			148,255,129	3,424,626
<b>Subtotal Department of Agriculture</b>				<b>\$ 1,874,113,600</b>	<b>\$ 3,424,626</b>
<b>Total SNAP Cluster</b>				<b>\$ 1,874,113,600</b>	<b>\$ 3,424,626</b>
<b>Child Nutrition Cluster</b>					
<b>Department of Agriculture</b>					
10.553	School Breakfast Program			\$ 162,692,768	\$ 162,692,768
10.555	National School Lunch Program National School Lunch Program (Noncash)			\$ 380,224,984 33,125,180	413,350,164
				413,350,164	413,350,164
10.556	Special Milk Program for Children			2,248	2,248
10.559	Summer Food Service Program for Children			37,593,097	36,879,343
10.582	Fresh Fruit and Vegetable Program			4,731,589	4,731,590
<b>Subtotal Department of Agriculture</b>				<b>\$ 618,369,866</b>	<b>\$ 617,656,113</b>
<b>Total Child Nutrition Cluster</b>				<b>\$ 618,369,866</b>	<b>\$ 617,656,113</b>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Food Distribution Cluster</b>					
<b>Department of Agriculture</b>					
10.565	Commodity Supplemental Food Program Commodity Supplemental Food Program (Noncash)			\$ 765,115 <u>3,234,348</u>	\$ 3,999,463 \$ 695,040
10.568	Emergency Food Assistance Program (Administrative Costs)				5,206,383 5,055,287
10.569	Emergency Food Assistance Program (Food Commodities) (Noncash) COVID-19 - Emergency Food Assistance Program (Food Commodities) (Noncash)			\$ 22,189,995 <u>12,560,084</u>	\$ 34,750,079 34,750,079
<b>Subtotal Department of Agriculture</b>				<u>\$ 43,955,925</u>	<u>\$ 40,500,406</u>
<b>Total Food Distribution Cluster</b>				<u>\$ 43,955,925</u>	<u>\$ 40,500,406</u>
<b>Forest Service Schools and Roads Cluster</b>					
<b>Department of Agriculture</b>					
10.665	Schools and Roads - Grants to States			\$ 154,451	\$ 154,451
<b>Subtotal Department of Agriculture</b>				<u>\$ 154,451</u>	<u>\$ 154,451</u>
<b>Total Forest Service Schools and Roads Cluster</b>				<u>\$ 154,451</u>	<u>\$ 154,451</u>
<b>Economic Development Cluster</b>					
<b>Department of Commerce</b>					
11.307	Economic Adjustment Assistance			\$ 2,158,628	\$ 100,890
<b>Subtotal Department of Commerce</b>				<u>\$ 2,158,628</u>	<u>\$ 100,890</u>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Total Economic Development Cluster</b>				<b>\$ 2,158,628</b>	<b>\$ 100,890</b>
<b>Section 8 Project-Based Cluster</b>					
<b>Department of Housing and Urban Development</b>					
14.195	Project-Based Rental Assistance (PBRA)			\$ 322,329,327	\$ -
<b>Subtotal Department of Housing and Urban Development</b>				<b>\$ 322,329,327</b>	<b>\$ -</b>
<b>Total Section 8 Project-Based Cluster</b>				<b>\$ 322,329,327</b>	<b>\$ -</b>
<b>CDBG - Entitlement Grants Cluster</b>					
<b>Department of Housing and Urban Development</b>					
14.218	Community Development Block Grants/Entitlement Grants	Knox County Community Development Office	CDBG FY25	\$ 14,255	\$ -
<b>Subtotal Department of Housing and Urban Development</b>				<b>\$ 14,255</b>	<b>\$ -</b>
<b>Total CDBG - Entitlement Grants Cluster</b>				<b>\$ 14,255</b>	<b>\$ -</b>
<b>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster</b>					
<b>Department of Housing and Urban Development</b>					
14.272	National Disaster Resilience Competition			\$ 29,834	\$ -
<b>Subtotal Department of Housing and Urban Development</b>				<b>\$ 29,834</b>	<b>\$ -</b>
<b>Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster</b>				<b>\$ 29,834</b>	<b>\$ -</b>
<b>Housing Voucher Cluster</b>					
<b>Department of Housing and Urban Development</b>					

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
14.871	Section 8 Housing Choice Vouchers COVID-19 - Section 8 Housing Choice Vouchers			\$ 59,057,332 <u>2,422,400</u>	\$ -
14.879	Mainstream Vouchers			<u>1,101,021</u>	<u>-</u>
<b>Subtotal Department of Housing and Urban Development</b>				<u>\$ 62,580,753</u>	<u>\$ -</u>
<b>Total Housing Voucher Cluster</b>				<u>\$ 62,580,753</u>	<u>\$ -</u>
<b>Fish and Wildlife Cluster</b>					
<b>Department of the Interior</b>					
15.605	Sport Fish Restoration			\$ 7,784,343	\$ -
15.611	Wildlife Restoration and Basic Hunter Education			<u>33,682,251</u>	<u>3,149,921</u>
<b>Subtotal Department of the Interior</b>				<u>\$ 41,466,594</u>	<u>\$ 3,149,921</u>
<b>Total Fish and Wildlife Cluster</b>				<u>\$ 41,466,594</u>	<u>\$ 3,149,921</u>
<b>Employment Service Cluster</b>					
<b>Department of Labor</b>					
17.207	Employment Service/Wagner-Peyser Funded Activities			\$ 14,663,549	\$ 108
17.801	Jobs for Veterans State Grants			<u>3,352,831</u>	<u>-</u>
<b>Subtotal Department of Labor</b>				<u>\$ 18,016,380</u>	<u>\$ 108</u>
<b>Total Employment Service Cluster</b>				<u>\$ 18,016,380</u>	<u>\$ 108</u>
<b>WIOA Cluster</b>					
<b>Department of Labor</b>					
17.258	WIOA Adult Program			\$ 14,757,929	\$ 13,270,917

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
17.259	WIOA Youth Activities			13,210,176	11,724,841
17.278	WIOA Dislocated Worker Formula Grants	Upper Cumberland Human Resource Agency	Workforce Investment Act - Local	\$ 13,136,546 22,937	
				<u>13,159,483</u>	<u>10,146,690</u>
<b>Subtotal Department of Labor</b>				<u>\$ 41,127,588</u>	<u>\$ 35,142,448</u>
<b>Total WIOA Cluster</b>				<u>\$ 41,127,588</u>	<u>\$ 35,142,448</u>
<b>FMCSA Cluster</b>					
<b>Department of Transportation</b>					
20.218	Motor Carrier Safety Assistance			\$ 9,688,119	\$ -
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements			166,750	-
<b>Subtotal Department of Transportation</b>				<u>\$ 9,854,869</u>	<u>\$ -</u>
<b>Total FMCSA Cluster</b>				<u>\$ 9,854,869</u>	<u>\$ -</u>
<b>Federal Transit Cluster</b>					
<b>Department of Transportation</b>					
20.500	Federal Transit Capital Investment Grants			\$ (6,030)	\$ (6,030)
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs			7,771,266	7,771,266
<b>Subtotal Department of Transportation</b>				<u>\$ 7,765,236</u>	<u>\$ 7,765,236</u>
<b>Total Federal Transit Cluster</b>				<u>\$ 7,765,236</u>	<u>\$ 7,765,236</u>

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Transit Services Programs Cluster</b>					
<b>Department of Transportation</b>					
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities			\$ 9,370,058	
	COVID-19 - Enhanced Mobility of Seniors and Individuals with Disabilities			445,157	
				<u>\$ 9,815,215</u>	<u>\$ 9,575,367</u>
20.521	New Freedom Program			<u>259,778</u>	<u>241,353</u>
<b>Subtotal Department of Transportation</b>				<u>\$ 10,074,993</u>	<u>\$ 9,816,720</u>
<b>Total Transit Services Programs Cluster</b>				<u>\$ 10,074,993</u>	<u>\$ 9,816,720</u>
<b>Highway Safety Cluster</b>					
<b>Department of Transportation</b>					
20.600	State and Community Highway Safety			\$ 10,397,647	\$ 5,300,822
20.616	National Priority Safety Programs			<u>6,292,670</u>	<u>1,110,856</u>
<b>Subtotal Department of Transportation</b>				<u>\$ 16,690,317</u>	<u>\$ 6,411,678</u>
<b>Total Highway Safety Cluster</b>				<u>\$ 16,690,317</u>	<u>\$ 6,411,678</u>
<b>Special Education Cluster (IDEA)</b>					
<b>Department of Education</b>					
84.027	Special Education Grants to States			\$ 318,971,954	
	Vanderbilt University		OSA00000048	260,164	
	County of Decatur		Osprey 22161	12,814	
	Jackson County		22164-25-200000 Preschool Impr	10,902	
	McNairy County Board of Education		Osprey 22165	11,838	
	Tipton County Board of Education		Osprey 22167	10,619	

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Washington County	Osprey 22539	11,020	
				\$ 319,289,311	\$ 303,526,207
84.173	Special Education Preschool Grants	Tullahoma City Schools	Osprey 22168	\$ 7,890,933	
				10,924	
				7,901,857	7,890,856
<b>Subtotal Department of Education</b>				<b>\$ 327,191,168</b>	<b>\$ 311,417,063</b>
<b>Total Special Education Cluster (IDEA)</b>				<b>\$ 327,191,168</b>	<b>\$ 311,417,063</b>
<b>TRIO Cluster</b>					
<b>Department of Education</b>					
84.042A	TRIO Student Support Services Program			\$ 4,024,685	
84.042	TRIO Student Support Services			\$ 4,024,685	-
84.044A	TRIO Talent Search Program			\$ 861,718	
84.044	TRIO Talent Search			861,718	-
84.047A	TRIO Upward Bound Program			\$ 4,138,417	
84.047M	TRIO Upward Bound Math-Science			958,939	
84.047V	TRIO Veterans Upward Bound			998,104	
84.047	TRIO Upward Bound			6,095,460	-
84.066A	TRIO Educational Opportunity Centers			\$ 1,899,034	
84.066	TRIO Educational Opportunity Centers			1,899,034	-
84.217A	TRIO Ronald E. McNair Postbaccalaureate Achievement Program			\$ 500,785	
84.217	TRIO McNair Post-Baccalaureate Achievement			500,785	-
<b>Subtotal Department of Education</b>				<b>\$ 13,381,682</b>	<b>\$ -</b>
<b>Total TRIO Cluster</b>				<b>\$ 13,381,682</b>	<b>\$ -</b>



**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Total Health Center Program Cluster</b>				<b>\$ 9,991,977</b>	<b>\$ 513,959</b>
<b>CCDF Cluster</b>					
<b>Department of Health and Human Services</b>					
93.575	Child Care and Development Block Grant	Community Foundation of Middle Tennessee	Unknown	\$ 310,418,605 10,704	
	COVID-19 - Child Care and Development Block Grant			<u>15,956,121</u>	
				\$ 326,385,430	\$ 97,436,841
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund			<u>84,740,860</u>	<u>-</u>
<b>Subtotal Department of Health and Human Services</b>				<b>\$ 411,126,290</b>	<b>\$ 97,436,841</b>
<b>Total CCDF Cluster</b>				<b>\$ 411,126,290</b>	<b>\$ 97,436,841</b>
<b>Head Start Cluster</b>					
<b>Department of Health and Human Services</b>					
93.600	Head Start	Porter-Leath Children's Center	Porter-Leath	\$ 4,456,252 <u>499,440</u>	
				\$ 4,955,692	\$ 805,722
<b>Subtotal Department of Health and Human Services</b>				<b>\$ 4,955,692</b>	<b>\$ 805,722</b>
<b>Total Head Start Cluster</b>				<b>\$ 4,955,692</b>	<b>\$ 805,722</b>
<b>Medicaid Cluster</b>					
<b>Department of Health and Human Services</b>					
93.775	State Medicaid Fraud Control Units			\$ 9,167,034	\$ -

**State of Tennessee  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			10,318,895	-
93.778	Medical Assistance Program	Bluecare Tennessee University Health System, Incorporated	23-142 GMEP	\$ 11,534,368,764 662,414 <u>52,821,536</u>	<u>18,197,371</u>
<b>Subtotal Department of Health and Human Services</b>				<u>\$ 11,607,338,643</u>	<u>\$ 18,197,371</u>
<b>Total Medicaid Cluster</b>				<u>\$ 11,607,338,643</u>	<u>\$ 18,197,371</u>
<b>Disability Insurance/SSI Cluster</b>					
<b>Social Security Administration</b>					
96.001	Social Security Disability Insurance			\$ 62,161,083	\$ -
<b>Subtotal Social Security Administration</b>				<u>\$ 62,161,083</u>	<u>\$ -</u>
<b>Total Disability Insurance/SSI Cluster</b>				<u>\$ 62,161,083</u>	<u>\$ -</u>
<b>Grand Total Federal Assistance</b>				<u>\$ 23,718,734,512</u>	<u>\$ 3,688,429,023</u>

The accompanying notes are an integral part of this schedule.

**State of Tennessee**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

---

**NOTE 1. PURPOSE OF THE SCHEDULE**

The Single Audit of the State of Tennessee for the year ended June 30, 2025, was conducted in accordance with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (contained in Title 2 of the *Code of Federal Regulations*, Part 200) (Uniform Guidance), which requires a disclosure of the financial activities of all federally funded programs. To comply with the Uniform Guidance, the Department of Finance and Administration required each department, agency, and institution that expended direct or pass-through federal funding during the year to prepare a schedule of expenditures of federal awards and reconciliations with both the state's accounting system and grantor financial reports. The schedules for the departments, agencies, and institutions were combined to form the Schedule of Expenditures of Federal Awards (Schedule) for the State of Tennessee.

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES**

A summary of the state's significant accounting policies and related information is provided below to assist the reader in interpreting the information presented in the Schedule.

**A. Basis of Accounting**

The state's *Annual Comprehensive Financial Report* and this Schedule are presented in accordance with generally accepted accounting principles, following the accrual or modified accrual basis of accounting, as appropriate for the fund structure. Negative amounts shown in the Schedule result from adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**B. Basis of Presentation**

The information in the Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the state, it does not and is not intended to present the financial position, changes in net position, or cash flows of the state.

- **Federal Financial Assistance** – Pursuant to the Single Audit Act Amendments of 1996 and the Uniform Guidance, federal financial assistance is defined as assistance that non-federal organizations receive from or administer on behalf of the federal government in the form of grants, loans, loan guarantees, noncash contributions, or donations of property (including donated surplus property), and other financial assistance.

**State of Tennessee**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**  
**(continued)**

---

- **Assistance Listing** – The Schedule presents total expenditures for each federal assistance listing as identified on June 30, 2025. Assistance Listings are a government-wide compilation of federal programs, projects, services, and activities administered by departments and establishments of the federal government. Each program included in the Assistance Listing is assigned a five-digit program identification number, Assistance Listing number (AL number). The first two digits of the AL number designate the federal agency, and the last three digits designate the federal program within the federal agency. For programs that have not been assigned an AL number, the number shown in the Schedule is the federal agency’s two-digit prefix followed either by “U” and a two-digit number identifying one or more federal award lines which make up the program or by “RD” if the program is part of the Research and Development (R&D) cluster. Also shown on the Schedule for each of these programs is an Other Identifying Number, which is required to identify the program or award.
- **Clusters of Programs** – A cluster of programs is a grouping of closely related programs with different AL numbers that share common compliance requirements. The clusters presented in the Schedule are R&D, Student Financial Assistance (SFA), and other clusters as mandated by the Office of Management and Budget (OMB) in its most recent Compliance Supplement. The R&D and SFA clusters include expenditures from multiple federal grantors.
- **Direct and Pass-through Federal Financial Assistance** – The state received federal financial assistance either directly from federal awarding agencies or indirectly from pass-through entities. A pass-through entity is defined as a non-federal entity that provides federal assistance to a subrecipient. For federal assistance that the state received as a subrecipient, the name of the pass-through entity and the Other Identifying Number assigned by the pass-through entity are identified in the Schedule.
- **Expenditures/Issues Passed Through to Subrecipients** – A subrecipient is defined as a non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program. The amount of federal assistance that the state provided to subrecipients under each federal program (where the state is the pass-through entity, as defined above) is presented in a separate column in the Schedule. All expenditures are rounded to the nearest dollar.

**NOTE 3. INDIRECT COST RATE**

Under the Uniform Guidance, the following state departments, agencies, and institutions elected to charge a de minimis cost rate of 10% (for grants before October 1, 2024) or up to 15% (for grants on or after October 1, 2024) of modified total direct costs:

**State of Tennessee**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**  
**(continued)**

---

- Tennessee Administrative Office of the Courts
- Tennessee District Attorneys General Conference
- Tennessee Department of Finance and Administration
- Tennessee Department of General Services
- Tennessee Department of Economic and Community Development
- Tennessee Board of Regents
- Cleveland State Community College
- Columbia State Community College
- Motlow State Community College
- Nashville State Community College
- Roane State Community College
- Southwest Tennessee Community College
- University of Tennessee System
- Tennessee State Veterans' Homes Board

**NOTE 4. UNEMPLOYMENT INSURANCE**

State unemployment tax revenues, along with other payments and revenues, are combined with federal funds and used to pay benefits under the Unemployment Insurance program (AL 17.225). The state and federal portions of the total (rounded) expenditures reported in the Schedule for this program were \$203,075,819 and \$44,807,909, respectively.

**NOTE 5. LOAN AND LOAN GUARANTEE PROGRAMS**

**A. Loan Programs Administered by Institutions of Higher Education**

The following federal loan programs are administered by state institutions of higher education:

- Federal Perkins Loan Program\_Federal Capital Contributions (AL 84.038)
- Nurse Faculty Loan Program (NFLP) (AL 93.264)
- Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (AL 93.342)

**State of Tennessee**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**  
**(continued)**

- Nursing Student Loans (AL 93.364)

Expenditures in the Schedule for these programs include the value of new loans made during the year, the balance of loans from previous years for which the federal government imposes continuing compliance requirements, and administrative cost allowances.

Loan balances outstanding (rounded) at year-end:

<u>AL #</u>	<u>Program Name</u>	<u>Balance Outstanding</u>
84.038	Federal Perkins Loan Program_Federal Capital Contributions	\$1,587,802
93.264	Nurse Faculty Loan Program (NFLP)	648,011
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	296,425
93.364	Nursing Student Loans	<u>161,139</u>
Total Loan Balance:		<u>\$2,693,377</u>

**B. Other Loan Programs**

Loans under the following federal loan programs are made by outside lenders to students at state institutions of higher education:

- Federal Direct Student Loans (AL 84.268)

The institutions are responsible for certain administrative requirements for new loans; therefore, the value of loans made during the year and accompanying administrative cost allowances are recognized as expenditures in the Schedule. The balances of loans for previous years are not included in the Schedule because the outside lenders account for those prior balances.

**NOTE 6. NONCASH ASSISTANCE**

The Schedule contains values for several programs that include noncash assistance such as donated food commodities, surplus property, and supplies. The Food Stamp program

**State of Tennessee**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**  
**(continued)**

is presented at the dollar value of food stamp electronic benefit transfers authorized and used by recipients. The commodities and vaccines distributed by state programs are presented at their federally assigned value. The surplus property program is presented at the estimated fair value of the property distributed. The fair value was estimated to be 23.34% of the property's original federal acquisition value. All other donated supplies were valued at fair market value at the time of receipt.

The total (rounded) value of fiscal year 2025 noncash federal financial assistance is shown in the table below.

<u>AL #</u>	<u>Program Name</u>	<u>Assistance Description</u>	<u>Dollar Value</u>
10.555	National School Lunch Program	Food Commodities	\$ 33,125,180
10.565	Commodity Supplemental Food Program	Food Commodities	3,234,348
10.569	Emergency Food Assistance Program (Food Commodities)	Food Commodities	22,189,995
10.569	COVID-19 – Emergency Food Assistance Program (Food Commodities)	Food Commodities	12,560,084
12.U01	Law Enforcement Support Office	Surplus Property	2,285,710
39.003	Donation of Federal Surplus Personal Property	Surplus Property	838,995
93.268	Immunization Cooperative Agreements	Immunizations	128,675,707

**State of Tennessee**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**  
**(continued)**

---

97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	PPE inventory	<u>11,939,166</u>
Total Noncash Assistance			<u>\$214,849,185</u>

**NOTE 7. COVID-19 ASSISTANCE**

In response to the COVID-19 pandemic, several legislative acts were passed that provided additional funding to existing federal programs and created new federal programs to assist in the recovery from the pandemic. The acts listed below are considered the source of COVID-19 federal assistance for the purposes of this schedule:

- Coronavirus Preparedness and Response Supplemental Appropriations Act
- Families First Coronavirus Response Act
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
- American Rescue Plan Act (ARP)

All programs funded via one of these COVID-19 relief bills are reported in the Schedule with the prefix COVID-19 before the program name, and these amounts are reported on a separate line from amounts derived from other funding sources.

The total (rounded) expenditure of COVID-19 assistance for the year ended June 30, 2025, is \$1,708,898,508.