

AMENDMENT 2
BLOUNT COUNTY GOVERNMENT

This Grant Contract Amendment is made and entered by and between the State of Tennessee, Department of Health, hereinafter referred to as the "State" and Blount County Government, hereinafter referred to as the "Grantee." It is Mutually understood and agreed by and between said, undersigned contracting parties that the subject Grant Contract is hereby amended as follows:

1. Grant Contract section C.1. Maximum Liability is deleted in its entirety and replaced with the following:

C.1. Maximum Liability. In no event shall the maximum liability of the State under the Grant Contract exceed Four Million, Eight Hundred and Seventy Five Thousand Dollars (\$ 4,875,000.00) ("Maximum Liability"). The Grant Budget, attached and incorporated hereto as Attachment 3, shall constitute the maximum amount due the Grantee under the Grant Contract. The Grant Budget line-items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Grantee.

2. Grant Contract Attachment 1 is deleted in its entirety and replaced with the new attachment 1 attached hereto.

3. Grant Contract Attachment 2 is deleted in its entirety and replaced with the new attachment 2 attached hereto.

4. Grant Contract Attachment 3 is deleted in its entirety and replaced with the new attachment 3 attached hereto.

5. Grant Contract Attachment 5 is deleted in its entirety and replaced with the new attachment 5 attached hereto.

6. Grant Contract Attachment 10 is deleted in its entirety and replaced with the new attachment 10 attached hereto.

Required Approvals. The State is not bound by this Amendment until it is signed by the contract parties and approved by appropriate officials in accordance with applicable Tennessee laws and regulations (depending upon the specifics of this contract, said officials may include, but are not limited to, the Commissioner of Finance and Administration, the Commissioner of Human Resources, and the Comptroller of the Treasury).

Amendment Effective Date. The revisions set forth herein shall be effective once all required approvals are obtained. All other terms and conditions of this Grant Contract not expressly amended herein shall remain in full force and effect.

IN WITNESS WHEREOF,

Blount County Government:

GRANTEE SIGNATURE

DATE

ED MITCHELL, COUNTY MAYOR

PRINTED NAME AND TITLE OF GRANTEE SIGNATORY (above)

Department of Health:

RALPH ALVARADO, MD, FACP, COMMISSIONER

DATE



BLOUNT COUNTY MAYOR
ED MITCHELL

"LET'S BE BLOUNT...WORK HARD. WORK HONEST. WORK TOGETHER"

October 25, 2024

(VIA EMAIL: josh.gipson@tn.gov)
Josh Gipson
Regional Local Health Facilities Specialist
TN Department of Health
710 James Robertson Parkway
Nashville, TN 37243

Re: Blount County Health Department

Dear Mr. Gipson:

Per several recent meetings with your team, my staff and the architect, please let this letter confirm the County agrees to move forward in partnership with the State with the Blount County Health Department renovation.

The total renovation project is anticipated to be \$6.5M, with funding from Blount County in the amount of \$1.625M and from the State in the amount of \$4.875M.

Please forward any documentation to me for signature to reflect these project details.

If you need any further information, please feel free to call me.

Sincerely,

A handwritten signature in black ink, appearing to read "Ed Mitchell".

Ed Mitchell
Blount County Mayor

cc: Kristie Allen (via email: Kristie.Allen@tn.gov)

Federal Award Identification Worksheet

Subrecipient's name (must match name associated with its Unique Entity Identifier (SAM))	BLOUNT COUNTY FINANCE DEPARTMENT
Subrecipient's Unique Entity Identifier (SAM)	DK5SDEYN9C43
Federal Award Identification Number (FAIN)	SLFRP5534
Federal award date	March 3, 2021
Subaward Period of Performance Start and End Date	March 3, 2021 – December 31, 2026
Subaward Budget Period Start and End Date	March 3, 2021 – December 31, 2026
Assistance Listing number (formerly known as the CFDA number) and Assistance Listing program title.	21.027 - Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)
Grant contract's begin date	January 13, 2023
Grant contract's end date	June 30, 2026
Amount of federal funds obligated by this grant contract	\$4,875,000.00
Total amount of federal funds obligated to the subrecipient	\$4,875,000.00
Total amount of the federal award to the pass-through entity (Grantor State Agency)	\$ 711,897,713.00
Federal award project description (as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA))	Local Health Department Capital Investment Program – Facility renovations.
Name of federal awarding agency	US Treasury
Name and contact information for the federal awarding official	Katharine Richards, Director, Coronavirus State and Local Fiscal Recovery Funds, Office of Recovery Programs, Department of the Treasury, (844) 529–9527
Name of pass-through entity	Tennessee Department of Health
Name and contact information for the pass-through entity awarding official	Josh Gipson Josh.Gipson@tn.gov 615.864.4744
Is the federal award for research and development?	No
Indirect cost rate for the federal award (See 2 C.F.R. §200.331 for information on type of indirect cost rate)	5 percent (5%)

BLOUNT COUNTY GOVERNMENT				
APPLICABLE PERIOD: The grant budget line-item amounts below shall be applicable only to expense incurred during the period beginning January 13, 2023, and ending June 30, 2026.				
POLICY 03 Object Line-item Reference	EXPENSE OBJECT LINE-ITEM CATEGORY ¹ (detail schedule(s) attached as applicable)	GRANT CONTRACT	GRANTEE PARTICIPATION	TOTAL PROJECT
1	Salaries ²	\$0.00	\$0.00	\$0.00
2	Benefits & Taxes	\$0.00	\$0.00	\$0.00
4, 15	Professional Fee/ Grant & Award ²	\$0.00	\$0.00	\$0.00
5	Supplies	\$0.00	\$0.00	\$0.00
6	Telephone	\$0.00	\$0.00	\$0.00
7	Postage & Shipping	\$0.00	\$0.00	\$0.00
8	Occupancy	\$0.00	\$0.00	\$0.00
9	Equipment Rental & Maintenance	\$0.00	\$0.00	\$0.00
10	Printing & Publications	\$0.00	\$0.00	\$0.00
11, 12	Travel/ Conferences & Meetings ²	\$0.00	\$0.00	\$0.00
13	Interest ²	\$0.00	\$0.00	\$0.00
14	Insurance	\$0.00	\$0.00	\$0.00
16	Specific Assistance To Individuals ²	\$0.00	\$0.00	\$0.00
17	Depreciation ²	\$0.00	\$0.00	\$0.00
18	Other Non-Personnel ²	\$0.00	\$0.00	\$0.00
20	Capital Purchase ²	\$4,875,000.00	\$1,625,000.00	\$6,500,000.00
22	Indirect Cost (% and method)	\$0.00	\$0.00	\$0.00
24	In-Kind Expense	\$0.00	\$0.00	\$0.00
25	GRAND TOTAL	\$4,875,000.00	\$1,625,000.00	\$6,500,000.00

¹ Each expense object line-item shall be defined by the Department of Finance and Administration Policy 03, Uniform Reporting Requirements and Cost Allocation Plans for Subrecipients of Federal and State Grant Monies, Appendix A. (posted on the Internet at: https://www.tn.gov/content/dam/tn/finance/documents/fa_policies/policy3.pdf).

² Applicable detail follows this page if line-item is funded.

ATTACHMENT 3 (continued) GRANT

BUDGET LINE-ITEM DETAIL

(BUDGET PAGE 2)

SALARIES							AMOUNT	
SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY)		x		x		+	(Longevity, if applicable)	\$0.00
ROUNDED TOTAL							\$0.00	

PROFESSIONAL FEE/ GRANT & AWARD		AMOUNT
SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY)		\$0.00
ROUNDED TOTAL		\$0.00

TRAVEL/ CONFERENCES & MEETINGS		AMOUNT
SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY)		\$0.00
ROUNDED TOTAL		\$0.00

INTEREST		AMOUNT
SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY)		\$0.00
ROUNDED TOTAL		\$0.00

SPECIFIC ASSISTANCE TO INDIVIDUALS		AMOUNT
SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY)		\$0.00
ROUNDED TOTAL		\$0.00

DEPRECIATION		AMOUNT
SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY)		\$0.00
ROUNDED TOTAL		\$0.00

OTHER NON-PERSONNEL		AMOUNT
SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY)		\$0.00
ROUNDED TOTAL		\$0.00

CAPITAL PURCHASE		AMOUNT
FACILITY RENOVATIONS		\$6,500,000.00
ROUNDED TOTAL		\$6,500,000.00

REPORTING TEMPLATE

Introduction

Reporting Template has three parts:

- Schedule A,
 - Schedule B, and
 - Schedule C which are Program Expense Reports (PER), Program Revenue Reports (PRR) and Reconciliation Between Total and Reimbursable Expenses and Total Expense Summary Report.
- Program Expense Reports (PER), Program Revenue Reports (PRR) and Reconciliation Between Total and Reimbursable Expenses and Total Expense Summary Report including Schedule A-1 and Schedule B-1 must be submitted in the same format/the same column heading each quarter. The final Report (definition can be found in grant contract agreement) must be approved by the contracting state agency.

Schedule Headings

At the top of each schedule, the name of the reporting contractor/grantee and the period covered by the report need to be entered. The period of the report should always be the most recent quarter ended and report programs in the same sequence as the previous quarter.

Column Headings

For each program for Schedule A and B, Contracting State Agency, Program Name, Assistance Listing Number/Program Number, Edison Contract Number, and Grant/Contract Term should be entered. These can be found in the grant contract agreement.

- The Contracting State Agency is for the state agency who awards the grant and initiates the contract agreement.
- The Program Name is the title to describe the program or the title that corresponds to the Federal Assistance Listing number.
- The Assistance Listing Number/Program Name is a number assigned to identify the Federal Assistance Listings under which the subaward was made by the contracting State agency.
- The Edison contract number is the number assigned by the contracting state agency and should include the amendment number, if any. This can be found in the grant contract agreement.
- The grant/contract term is the beginning and ending dates of the grant/contract. This can be found in the grant contract agreement.

Program Columns

Program expense columns (Quarter-To-Date and Year-To-Date) are for reporting direct program expenses. Direct program expenses that benefit more than one program (i.e., allocable-direct costs) may be allocated to the benefitted programs within the expense categories. The cognizant state agency should approve the method used for cost allocations and the contacting state agency should abide by the cost allocation approved by the cognizant state agency.

The Quarter-To-Date column can be used to capture all expenses for the specific quarter. For example, the expenses for the 2nd quarter (from 10/1/22 to 12/31/2022) can be entered in this column.

All accumulated expenses for each program can be entered in Year-To-Date column. For example, if a grantee/organization has entered the expenses for the 2nd quarter in Quarter-To-Date column, all accumulated expenses for the 1st quarter and the 2nd quarter should be entered in Year-To-Date column.

Do not send a worksheet that is linked to another file

E-mail completed files to: policy2013_007.amo.health@tn.gov

or Mailing Address:

Rushdi Eskarous
Tennessee Department of Health
Fiscal Services
6th Floor Andrew Johnson Tower
710 James Robertson Parkway
Nashville, TN 37243

Telephone 615-741-2974

QUESTIONS:

Angela Sumner: angela.sumner@tn.gov
Rushdi Eskarous: rushdi.eskarous@tn.gov

PROGRAM EXPENSE REPORT (PER) SCHEDULE A

Purpose/Scope

The Program Expense Report (PER Schedule A) contains expenses by the detailed line items and then summarizes by subtotals or total. This schedule can be used for any grants received from a state agency or multiple state agencies.

These expenses include direct and allocated direct program expenses in each line item. Per 2 CFR Part 200.413, direct costs are those costs that can be identified specifically with a particular final cost objective, such as a grant, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Per 2 CFR Part 200.405, allocable direct costs are those that benefit more than one program, but do not fall under the criteria of indirect costs.

Except for depreciation, every expense reported in Lines 1 through 21 must represent an actual cash disbursement or accrual (as defined in the Basis for Reporting Expenses/Expenditures section on page 1 of this instructions). If more than two programs (e.g., four programs), complete multiple Schedule As to report all four program expenses.

Instruction for Expenses by Object Line-Items

Line 1 Salaries and Wages

Enter the amount of compensation, fees, salaries, bonuses, severance payments, and wages paid to program directors, program managers/staffs, and employees.

References:

[2 CFR Part 200.430](#)

Form 990 Part IX line 5, 7

Line 2 Employee Benefits & Payroll Taxes

Enter (a) the grantee's/organization's contributions to pension plans and to employee benefit programs such as health, life, and disability insurance; and (b) the grantee's/organization's portion of payroll taxes such as social security, Medicare taxes, and unemployment and workers' compensation insurance.

References:

[2 CFR Part 200.431](#)

Form 990 Part IX lines 8, 9, 10

Line 3 Total Personnel Expenses

Add lines 1 Salaries and Wages and 2 Employee Benefits & Payroll Taxes.

Line 4 Professional Fees

Enter the costs/fees of professionals, consultants, and personal-service contractors who are not officers or employees of the grantee/organization. These include legal, accounting, and auditing fees.

References:

[2 CFR Part 200.459](#)

Form 990 Part IX line 11

Line 5 Supplies

Enter the grantee's/organization's expenses for office supplies, housekeeping supplies, and other supplies.

References:

[2 CFR Part 200.453](#)

Form 990 Part IX line 13

Line 6 Telecommunication

Enter the grantee's/organization's expenses for telephone, cellular phones, beepers, telegram, FAX, telephone equipment maintenance, internet, cloud servers, and other related expenses.

References:

[2 CFR Part 200.471](#)

Form 990 Part IX line 13

Line 7 Postage and Shipping

Enter the grantee's/organization's expenses for postage, messenger services, overnight delivery, outside mailing service fees, freight and trucking, and maintenance of delivery and shipping vehicles. Include vehicle insurance here or on line 14.

References:

[2 CFR Part 200.474](#)

Form 990 Part IX line 13

Line 8 Occupancy

Enter the grantee's/organization's expenses for use of office space and other facilities including rent, heat, light, power, other utilities, outside janitorial services, mortgage interest, real estate taxes, and similar expenses. Include property insurance here or on line 14.

References:

[2 CFR Part 200.465](#)

Form 990 Part IX line 16

Line 9 Equipment Rental and Maintenance

Enter the grantee's/organization's expenses for renting and maintaining computers, copiers, postage meters, other office equipment, and other equipment, except for telecommunications, truck, and automobile expenses, reportable on lines 6, 7, and 11, respectively.

References:

[2 CFR Part 200.452](#)

Form 990 Part IX line 13

Line 10 Printing and Publications

Enter the grantee's/organization's expenses for producing printed materials, purchasing books and publications, buying subscriptions to publications, publication costs for electronic and print media, and page charges for professional journal publications.

References:

[2 CFR Part 200.461](#)

Form 990 Part IX line 13

Line 11 Travel

Enter the grantee's/organization's expenses for airfare, transportation, meals and lodging, subsistence, and related items incurred by employees on official business of the organization. These costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, consistent with those normally allowed in like circumstances in the organization's non-federal/state-funded activities and in accordance with organization's written travel reimbursement policies. Include gas and oil, repairs, licenses and permits, and leasing costs for company vehicles. Include travel expenses for meetings and conferences. Include vehicle insurance here or on line 14.

If an organization does not have the written travel reimbursement policies, they may use the State Travel policy which is:

[F&A Policy 08 Comprehensive State Travel Regulations.](#)

References:

[2 CFR Part 200.475](#)

Form 990 Part IX line 17

Line 12 Conference and Meetings

Enter the grantee's/organization's expenses for conducting or attending meetings, conferences, seminars, retreats, and conventions including registration fees. When host of conference, include rental of facilities, speakers' fees and expenses, costs of meals and refreshment (food and beverages), and printed materials for the conference.

References:

[2 CFR Part 200.432](#)

Form 990 Part IX line 19

Line 13 Interest

Enter the interest expense for the business related loans and interest costs that are related to capital leases on equipment, trucks and automobiles, and other notes and loans. Do not include mortgage interest reportable on line 8.

References:

[2 CFR Part 200.449](#)

Form 990 Part IX line 20

Line 14 Insurance

Enter the grantee's/organization's expenses for liability insurance, fidelity bonds, and other insurance. Do not include employee-related insurance reportable on line 2. Do not include shipping vehicle, property, and organization vehicles for travel if reported on lines 7, 8, or 11 respectively.

References:

[2 CFR Part 200.447](#)

Form 990 Part IX line 23

Line 15 Grants and Awards

Enter the grantee's/organization's awards, grants, subsidies, and other pass-through expenditures to other organizations. Include allocations to affiliated organizations. Include in-kind grants to other organizations. Include scholarships, tuition payments, travel allowances, and equipment allowances to clients. These expenses will not include when calculating Administrative Expense in line 22.

References:

[2 CFR Part 200.1](#)

Form 990 Part IX line 1

Line 16 Specific Assistance to Individuals

Enter the grantee's/organization's direct payment for expenses of clients, patients, and individual beneficiaries. Include such expenses as medicines, medical and dental fees, children's board, food and homemaker services, clothing, transportation, insurance coverage, scholarships, fellowships, stipends, research grants, wage supplements, and similar payments.

References:

[2 CFR Part 200.456](#)

Form 990 Part IX line 2

Line 17 Depreciation

Enter the expenses the grantee's/organization's records for depreciation (the method for allocating the cost of fixed assets to periods benefitting from asset use) of equipment, buildings, leasehold improvements, and other depreciable fixed assets.

References:

[2 CFR Part 200.436](#)

Form 990 Part IX line 22

Line 18 Other Nonpersonnel Expenses

Enter the grantee's/organization's allowable expenses for Advertising, Information Technology, Bad Debts, Contingency Provisions, Fines and Penalties, Independent Research and Development, Organization Costs, Rearrangement and Alteration, Recruiting, and Taxes. Include the Organization's and Employees' Membership Dues in Associations and Professional Societies. Include other fees for the Organization's Licenses, Permits, and Registrations, etc.

NOTE: Expenses reportable on lines 1 through 17 should not be reported as an additional expense category on line 18. A description should be attached for each additional category entered on line 18. The contracting state agency may determine these requirements in the grant contract agreement.

a) Advertising:

Enter expenses paid for advertising. Include amounts for print and electronic media advertising. Also include internet site link costs, signage costs, and advertising costs for the organization's in-house fundraising campaigns.

References:

[2 CFR Part 200.421](#)

Form 990 Part IX line 12

b) Information Technology:

Enter expenses for information technology, including hardware, software, and support services such as maintenance, help desk, and other technical support services. Also include expenses for infrastructure support, such as website design and operations, virus protection and other information security programs and services to keep the organization's website operational and secured against unauthorized and unwarranted intrusions, and other information technology contractor services.

References:

[2 CFR Part 200.1](#)

Form 990 Part IX line 14

c) Bad Debts:

Enter expense amounts for losses (whether actual or estimated) arising from uncollectable accounts and other claims, related collection costs, and related legal costs.

References:

[2 CFR Part 200.426](#)

Form 990 Part IX line 24

d) Contingency Provisions:

Enter expense amounts for contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening.

References:

[2 CFR Part 200.433](#)

Form 990 Part IX line 24

e) Fines and Penalties:

Enter costs of fines and penalties resulting from violations of, or failure of the organization to comply with Federal, State, and local laws and regulations except when incurred as a result of compliance with specific provisions of an award or instructions in writing from the awarding agency.

References:

[2 CFR Part 200.441](#)

Form 990 Part IX line 24

f) Independent Research and Development:

Enter the expenses of all research activities, including the training of individuals in research techniques.

References:

[2 CFR Part 200.1](#)

Form 990 Part IX line 24

g) Organization Costs:

Enter expenses such as incorporation fees, brokers' fees, fees to promoters, and organizers.

References:

[2 CFR Part 200.455](#)

Form 990 Part IX line 24

h) Rearrangement and Alteration:

Enter expenses incurred for ordinary or normal rearrangement and alteration of facilities. Include the expenses incurred in the restoration or rehabilitation of the organization's facilities.

References:

[2 CFR Part 200.462](#)

Form 990 Part IX line 24

i) Recruiting:

Enter expenses for recruiting staff and maintaining workload requirements, costs of "help wanted" advertising, operating costs of an employment office necessary to secure and maintain an adequate staff, costs of operating an aptitude and educational testing program and relocation costs incurred incident to recruitment of new employees.

References:

[2 CFR Part 200.463](#)

Form 990 Part IX line 24

j) Taxes:

Enter expenses for payment of taxes to the local government or state.

References:

[2 CFR Part 200.470](#)

Form 990 Part IX line 24

k) Organization's and Employee's Membership Dues in Associations and Professional Societies:

Enter expenses of the organization's membership or subscriptions in business, technical, and professional organizations.

References:

[2 CFR Part 200.454](#)

Form 990 Part IX line 24

Line 19

Total Nonpersonnel Expenses

Add lines 4 Professional Fees through 18 Other Non-personnel Expenses.

Line 20

Reimbursable Capital Purchases

Enter the organization's purchases of fixed assets. Include land, equipment, buildings, leasehold improvements, and other fixed assets.

References:

[2 CFR Part 200.439](#)

Form 990 Part X line 10a or Schedule D Part VI

Line 21 Total Direct Program Expenses

Add Line 3 Total Personnel Expenses, and Line 19 Total Non-personnel Expenses, and Line 20 Reimbursable Capital Purchases. These expenses are the summary of the direct and allocated direct program expenses that entered in Line 1 Salaries and Wages through Line 20 Reimbursable Capital Purchases.

Reference:

[2 CFR Part 200.405](#)

[2 CFR Part 200.413](#)

Form 990 Part IX, column B

Line 22 Administrative Expenses

The distribution will be made in accordance with an allocation plan approved by your cognizant state agency. Pass-through funds (Line 15 Grants and Awards) are not included when computing administrative expenses.

References:

[2 CFR Part 200.414](#)

Form 990 Part IX, Column C

Line 23 Total Direct Program and Administrative Expenses

Line 23 is the total of Line 21 Total Direct Program Expenses and Line 22 Administrative Expenses. Total Direct Program and Administrative Expenses (Line 23) Year To Date (if quarter end 3/31/2023) should agree with Total of YTD (Year To Date) Actual Expenditures Through 3/31/2023 (Column E) of the Invoice for Reimbursement.

Line 24 In-Kind Expenses

In-kind Expenses is for reporting the value of contributed resources (non-cash) applied to the program. Approval and reporting guidelines for in-kind contributions will be specified by those contracting state agencies who allow their use toward earning grant funds.

References:

[2 CFR Part 200.434](#)

Form 990 Part XI line 6

Line 25 Total Program Expenses

The sum of Line 23 Total Direct Program and Administrative Expenses and Line 24 In-kind Expenses goes on this line.

PROGRAM EXPENSE REPORT (PER) SCHEDULE A-Q1-Q4

Purpose/Scope

This template tracks expenses for all the quarters and summarizes in the Year-To-Date column. The Year-To-Date column can be linked to Year-To-Date column of the Schedule A.

Additionally, this schedule provides the Grant Budget Amount (from grant contract agreement) column and the Over/(Under) Budget Amount column which compares cumulative Year-To-Date expenses to Grant Budget Amount.

Instruction for Expenses by Object Line-Items

The instructions for expense line items are the same as Schedule A.

PROGRAM REVENUE REPORT AND RECONCILIATION BETWEEN TOTAL PROGRAM AND REIMBURSABLE EXPENSES SCHEDULE B

Purpose/Scope

Program Revenue Report (PRR) and Reconciliation Between Total and Reimbursable Expenses, Schedule B, are intended to capture all revenue by the detailed source and reconcile total program expenses and reimbursable expenses. Each revenue column should match up with the Edison Contract Number and the Program Name from Schedule A and align with its corresponding expense column from the Schedule A. The Reconciliation of Total Program Expenses And Reimbursable Expenses, at the bottom of Schedule B, should be completed to show how Total Program Expenses (Line 51 of Schedule B or Line 25 of Schedule A) reconciles to the amount to be reimbursed.

If multiple programs exist, additional copies of the Schedule B can be used to enter all Program Revenue and Reconciliation Between Total and Reimbursable Expenses.

Additional supplemental schedules showing the Sources of Revenue in the aggregations may be attached, if needed. The contracting state agency may provide more guidance in the grant contract agreement.

Instruction for Sources of Revenue

• Reimbursable Program Funds

Line 31

Reimbursable Federal Program Funds

Enter the portion of Total Direct Program & Administrative Expenses reported on Line 23 of the Schedule A that are reimbursable from the Federal program funds.

Reference:
Form 990 Part VIII 1e

Line 32 Reimbursable State Program Funds

Enter the portion of Total Direct Program & Administrative Expenses reported on Line 23 of the Schedule A that are reimbursable from the state program funds.

Reference:
Form 990 Part VIII 1e

Line 33 Total Reimbursable Program Funds

Add Line 31 Reimbursable Federal Program Funds and Line 32 Reimbursable State Program Funds.

• Matching Revenue Funds

Note: matching requirements can be found in the grants contact agreement for the grants received from the contracting state agency.

Line 34 Other Federal Funds

Enter the matching portion (the grantee portion) of the program costs that will be covered by other Federal fund sources.

Reference:
Form 990 Part VIII 1e

Line 35 Other State Funds

Enter the matching portion (the grantee portion) of the program costs that will be covered by other State fund source.

Reference:
Form 990 Part VIII 1e

Line 36 Other Government Funds

Enter the matching portion (the grantee portion) of the program costs that will be covered by other government fund source.

Reference:
Form 990 Part VIII 1e

Line 37 Cash Contributions (Nongovernment)

Enter the matching portion (the grantee portion) of the cash contributions that were received from corporations, foundations, trusts, and individuals, United Ways, other not-for-profit organizations, and affiliated organizations. This is only applicable when the grantee has received contributions from above donors for this program and this is included as expense line-items of the Schedule A.

References:
Form 990 Part VIII 1f

Line 38 In-Kind Contributions (Equals Schedule A. Line 24)

Enter the matching portion (the grantee portion) of the direct and administrative in-kind contributions.

Approval and guidelines for valuation and reporting of in-kind contributions will be specified by those grantor agencies who allow their use toward program purposes.

References:

Form 990 Part VIII line 1f and Part XI line 6

Line 39 Program Income

Enter the matching portion (the grantee portion) of program income. For example, income from fees for services performed.

Reference:

Form 990 Part VIII line 2a to 2f

Line 40 Other Matching Revenue

Enter the matching portion of other revenues that are not included in lines 34 through 39.

References:

Form 990 Part VIII 3 through 11e

Line 41 Total Matching Revenue Funds

Add lines 34 through 40.

Line 42 Other Program Funds

Enter any other program revenues that are funded by the contracting state agency but are not reported as matching revenue funds on Line 41 Total Matching Revenue Funds. Example of this can be in-kind expenses (Line 24 of Schedule A), if any.

References:

Form 990 Part VIII 1a through 11e

Line 43 Total Revenue

Add lines 33, 41, and 42.

References:

Form 990 Part VIII 12

Instruction for Reconciliation Between Total and Reimbursable Expenses

Line 51 Total Program Expenses

This line is brought forward from Line 25 Total Program Expenses on Schedule A.

Line 52 Other Unallowable Expenses

Enter amount for Other Unallowable Expenses here. Some program expenses may not be reimbursable under certain grants. Example of this can be the in-kind expenses which is non-cash item. This will vary according to the contracting state agency and the type of grant or contract. Consult with the contracting state agency that funds the program for additional guidelines.

Line 53 Excess Administration

This line may be used to deduct allocated Administration and General expenses (indirect costs) in excess of the allowable percentage specified in the grant contract agreement or the indirect cost rate that is approved by the cognizant State agency. This line may also be used to deduct an adjustment resulting from limitations on certain components of Administration and General expenses. Consult with the contracting state agency that funds the program for additional guidelines.

Line 54 Matching Expenses

Total program expenses should be deducted from matching (cost sharing) expenses required by the program compliance. This portion can be specified as an amount or percentage to match the federal award. Program income (e.g., user fees or rental of real property) can be deducted from matching portion.

Line 55 Reimbursable Expense (Line 51 Less Lines 52, 53, And 54)

This should equal the amount the contracting state agency has already paid for the quarter's operations of the program. The cumulative Year-To-Date column is what the grantor has actually paid to date if the organization has submitted the invoice and reimbursed monthly.

Line 56 Total Reimbursement To Date

The Quarter-to-Date column is the total amounts received for this quarter from filing of Invoices for Reimbursement (usually monthly). The cumulative Year-to-Date column amount is the total amount received for the grant program.

Line 57 Difference (Line 55 minus Line 56)

This is the portion of Reimbursable Expenses that are not paid yet. If a grantee submits a monthly invoice for reimbursement and reimbursement has been received, this will be zero.

Line 58 Advances

Any advance payments from the contracting state agency should appear on this line. Most of time, the contracting state agency will not pay the expenses in advance.

Line 59 This Reimbursement (Line 57 minus 58)

The remainder should be the amount due under the grant contract. Request for reimbursement is made through the invoicing process and not through filing of the quarterly or annual report. Any amounts showing here needed to be included in the invoice for reimbursement.

**NONGRANT EXPENSE REPORT (NER)
NONGRANT REVENUE REPORT (NRR) AND
RECONCILIATION BETWEEN TOTAL NONGRANT AND
REIMBURSABLE EXPENSES
SCHEDULE A-1, SCHEDULE A-1-Q1-Q4, and SCHEDULE B-1**

Purpose/Scope

These schedules may be used for the nongrants/unallowable expenses that are not reimbursed/will not be reimbursed by the contracting state agencies.

These schedules should be completed to reconcile expenses per the Total Expense Summary Report (Schedule C) to the trial balance/general ledger when the nongrants/unallowable expenses exist in the grantee's books.

Instruction for Schedules A-1, A-1-Q1-Q4, and B-1

The instruction for these schedules A-1, A-1-Q1-Q4, and B-1 are the same as the instructions for Schedule A and B except these expenses will not be reimbursed by the contracting state agency.

Heading sections may be entered as N/A if this heading is not applicable for Nongrant/Unallowable Expense or Revenue.

**TOTAL EXPENSE SUMMARY REPORT
Schedule C**

Purpose/Scope

The Total Expense Summary Report is intended to recap all the direct program expenses in one column, separately identify nongrant/unallowable expenses, and total administrative expenses in other columns, as well as a grand total of all the expenses of the grantee. The amounts in Grand Total Year-to-Date column should tie to the general ledger/trial balance of the grantee/organization.

Schedule C should be only one schedule regardless if there are multiple Schedule As and Bs. The grantee will complete all the schedules at one time and will submit the same schedule to the multiple contracting state agencies if the grantee has received awards from the multiple state agencies.

Instruction for Expenses by Object Line-Items

The object line-items are the same as Schedule A. See each line-item instruction in Schedule A.

Instruction for Columns

Total Direct Program Expenses Column

This column is the summary of all the individual programs' cumulative year to date expenses as identified separately under the respective program names in Schedule A.

Total Nongrant/Unallowable Expenses Column

The nongrant/unallowable expense column includes the following expenses:

- I. The cumulative year-to-date expenses for all other programs that are not funded by the contracting state agency/agencies.

- II. The cumulative year-to-date expenses for fund-raising activities, if any.

- III. Other cumulative year-to-date expenses that are not allowable for reimbursement according to the terms of the grants or the Federal guidance.

Total Administrative Expenses Column

The administrative expenses column is for categorizing the cumulative year-to-date administrative expenses into the Expense by Object. Total Direct Program Expenses (line 21) of this column is the sum of all the line 21s. Line 22 of this column will make line 21 amount to be a credit amount so that Total Direct and Administrative Expenses is showing zero since these expenses are already claimed in columns Total Direct Program Expenses Year-To-Date and Total Nongrant/Unallowable Expenses Year-To-Date.

Grand Total Column

The Grand Total column contains all the cumulative year-to-date expenses for the entire reporting organization. The Grant Total Year-to-Date expenses must be traceable to the reporting organization's general ledger or trial balance.

STATE OF TENNESSEE
PROGRAM EXPENSE REPORT

Schedule A

Page # of # Pages: 1 of 7

Contractor/Grantee Name: _____

Report Period: _____

Contracting State Agency: _____
 Program Name: _____
 Assistance Listing Number/Program Number: _____
 Edison Contract Number: _____
 Grant/Contract Term: _____

Line Item #	Expense By Object	Quarter To Date	Year To Date	Quarter To Date	Year To Date
1	Salaries and Wages	0.00	0.00		0.00
2	Employee Benefits & Payroll Taxes	0.00	0.00		0.00
3	Total Personnel Expenses	0.00	0.00	0.00	0.00
4	Professional Fees	0.00	0.00		0.00
5	Supplies	0.00	0.00		0.00
6	Telecommunication	0.00	0.00		0.00
7	Postage and Shipping	0.00	0.00		0.00
8	Occupancy	0.00	0.00		0.00
9	Equipment Rental and Maintenance	0.00	0.00		0.00
10	Printing and Publications	0.00	0.00		0.00
11	Travel	0.00	0.00		0.00
12	Conferences and Meetings	0.00	0.00		0.00
13	Interest	0.00	0.00		0.00
14	Insurance	0.00	0.00		0.00
15	Grants and Awards	0.00	0.00		0.00
16	Specific Assistance to Individuals	0.00	0.00		0.00
17	Depreciation	0.00	0.00		0.00
18	Other Non-personnel Expenses: (list details in a-d)	0.00	0.00		0.00
a	Fixed Equipment	0.00	0.00		0.00
b	Construction	0.00	0.00		0.00
c		0.00	0.00		0.00
d		0.00	0.00		0.00
19	Total Non-personnel Expenses	0.00	0.00	0.00	0.00
20	Reimbursable Capital Purchases	0.00	0.00		0.00
21	Total Direct Program Expenses	0.00	0.00	0.00	0.00
22	Administrative Expenses	0.00	0.00		0.00
23	Total Direct and Administrative Expenses	0.00	0.00	0.00	0.00
24	In-Kind Expenses	0.00	0.00		0.00
25	Total Program Expenses	0.00	0.00	0.00	0.00

STATE OF TENNESSEE
PROGRAM EXPENSE REPORT

Schedule A-Q1-Q4

Page # of # Pages: 2 of 7

Contractor/Grantee Name:	
Contracting State Agency:	
Program Name:	
Assistance Listing Number/Program Number:	
Edison Contract Number:	
Grant/Contract Term:	

Line Item #	Expense By Object	1 Quarter	2 Quarter	3 Quarter	4 Quarter	Year To Date	Grant Budget Amount (From Contract Agreement)	Over/(Under) Budget Amount
1	Salaries and Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Employee Benefits & Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Total Personnel Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Telecommunication	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Postage and Shipping	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Occupancy	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Equipment Rental and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Printing and Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Conferences and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Grants and Awards	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Specific Assistance to Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	Other Non-personnel Expenses: (list details in a-d)			0.00				0
a	Fixed Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b	Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c		0.00	0.00	0.00	0.00	0.00	0.00	0.00
d		0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	Total Non-personnel Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Reimbursable Capital Purchases	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Total Direct Program Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	Administrative Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Total Direct and Administrative Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	In-Kind Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Total Program Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STATE OF TENNESSEE
NONGRANT/UNALLOWABLE EXPENSE REPORT

Schedule A-1

Page # of # Pages:

Contractor/Grantee Name:

Report Period:

Contracting State Agency:
 Program Name:
 Assistance Listing Number/Program Number:
 Edison Contract Number:
 Grant/Contract Term:

Line Item #	Expense By Object	Quarter To Date	Year To Date	Quarter To Date	Year To Date
1	Salaries and Wages		0.00		0.00
2	Employee Benefits & Payroll Taxes		0.00		0.00
3	Total Personnel Expenses	0.00	0.00	0.00	0.00
4	Professional Fees		0.00		0.00
5	Supplies		0.00		0.00
6	Telecommunication		0.00		0.00
7	Postage and Shipping		0.00		0.00
8	Occupancy		0.00		0.00
9	Equipment Rental and Maintenance		0.00		0.00
10	Printing and Publications		0.00		0.00
11	Travel		0.00		0.00
12	Conferences and Meetings		0.00		0.00
13	Interest		0.00		0.00
14	Insurance		0.00		0.00
15	Grants and Awards		0.00		0.00
16	Specific Assistance to Individuals		0.00		0.00
17	Depreciation		0.00		0.00
18	Other Non-personnel Expenses: (list details in a-d)				
a			0.00		0.00
b			0.00		0.00
c			0.00		0.00
d			0.00		0.00
19	Total Non-personnel Expenses	0.00	0.00	0.00	0.00
20	Reimbursable Capital Purchases		0.00		0.00
21	Total Direct Nongrant Expenses	0.00	0.00	0.00	0.00
22	Administrative Expenses		0.00		0.00
23	Total Direct Nongrant and Administrative Expenses	0.00	0.00	0.00	0.00
24	In-Kind Expenses		0.00		0.00
25	Total Nongrant Expenses	0.00	0.00	0.00	0.00

STATE OF TENNESSEE
 NONGRANT/UNALLOWABLE EXPENSE REPORT

Schedule A-1-Q1-Q4

Page # of # Pages:

Contractor/Grantee Name:

Report Period:

Contracting State Agency:

Program Name:

Assistance Listing Number/Program Number:

Edison Contract Number:

Grant/Contract Term:

Line Item #	Expense By Object						Grant Budget Amount	Over/(Under) Budget
		1 Quarter	2 Quarter	3 Quarter	4 Quarter	Year To Date	(From Contract Agreement)	Amount
1	Salaries and Wages					0.00		0.00
2	Employee Benefits & Payroll Taxes					0.00		0.00
3	Total Personnel Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Professional Fees					0.00		0.00
5	Supplies					0.00		0.00
6	Telecommunication					0.00		0.00
7	Postage and Shipping					0.00		0.00
8	Occupancy					0.00		0.00
9	Equipment Rental and Maintenance					0.00		0.00
10	Printing and Publications					0.00		0.00
11	Travel					0.00		0.00
12	Conferences and Meetings					0.00		0.00
13	Interest					0.00		0.00
14	Insurance					0.00		0.00
15	Grants and Awards					0.00		0.00
16	Specific Assistance to Individuals					0.00		0.00
17	Depreciation					0.00		0.00
18	Other Non-personnel Expenses: (list details in a-d)							0.00
a						0.00		0.00
b						0.00		0.00
c						0.00		0.00
d						0.00		0.00
19	Total Non-personnel Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Reimbursable Capital Purchases					0.00		0.00
21	Total Direct Nongrant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	Administrative Expenses					0.00		0.00
23	Total Direct Nongrant and Administrative Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	In-Kind Expenses					0.00		0.00
25	Total Nongrant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STATE OF TENNESSEE
PROGRAM REVENUE REPORT AND
RECONCILIATION BETWEEN TOTAL PROGRAM AND REIMBURSABLE EXPENSES

Schedule B

Page # of # Pages: 5 of 7

Contractor/Grantee Name: _____

Report Period: _____

Contracting State Agency: _____
 Program Name: _____
 Assistance Listing Number/Program Number: _____
 Edison Contract Number: _____
 Grant/Contract Term: _____

Line Item #	Sources Of Revenue	Quarter To Date	Year To Date	Quarter To Date	Year To Date
Reimbursable Program Funds:					
31	Reimbursable Federal Program Funds (Line 23)	0.00	0.00		
32	Reimbursable State Program Funds (Line 23)	0.00	0.00		
33	Total Reimbursable Program Funds (equals line 55)	0.00	0.00	0.00	0.00
Matching Revenue Funds:					
34	Other Federal Funds	0.00	0.00		
35	Other State Funds	0.00	0.00		
36	Other Government Funds	0.00	0.00		
37	Cash Contributions (non-government)	0.00	0.00		
38	In-Kind Contributions (equals line 24)	0.00	0.00	0.00	0.00
39	Program Income	0.00	0.00		
40	Other Matching Revenue	0.00	0.00		
41	Total Matching Revenue Funds (lines 34 - 40)	0.00	0.00	0.00	0.00
42	Other Program Funds	0.00	0.00		
43	Total Revenue (lines 33, 41, & 42)	0.00	0.00	0.00	0.00
Reconciliation Between Total and Reimbursable Expenses					
51	Total Program Expenses (line 25)	0.00	0.00	0.00	0.00
52	Subtract Other Unallowable Expenses (contractual)	0.00	0.00		
53	Subtract Excess Administration Expenses (contractual)	0.00	0.00		
54	Subtract Matching Expenses (equals line 41)	0.00	0.00	0.00	0.00
55	Reimbursable Expenses (line 51 minus lines 52,53,54)	0.00	0.00	0.00	0.00
56	Total Reimbursement To Date	0.00	0.00		
57	Difference (line 55 minus line 56)	0.00	0.00	0.00	0.00
58	Advances	0.00	0.00		
59	This reimbursement (line 57 minus line 58)	0.00	0.00	0.00	0.00

STATE OF TENNESSEE
**NONGRANT/UNALLOWABLE REVENUE REPORT AND
 RECONCILIATION BETWEEN TOTAL AND REIMBURSABLE EXPENSES**

Schedule B-1

Page # of # Pages: 6 of 7

Contractor/Grantee Name: _____

Report Period: 0

Contracting State Agency:		
Program Name:		
Assistance Listing Number/Program Number:		
Edison Contract Number:		
Grant/Contract Term:		

Line Item #	Sources Of Revenue	Quarter To Date	Year To Date	Quarter To Date	Year To Date
Reimbursable Nongrant Funds:					
31	Reimbursable Federal Program Funds (Line 23)				
32	Reimbursable State Program Funds (Line 23)				
33	Total Reimbursable Nongrant Funds (equals line 55)	0.00	0.00	0.00	0.00
34	Other Federal Funds				
35	Other State Funds				
36	Other Government Funds				
37	Cash Contributions (non-government)				
38	In-Kind Contributions (equals line 24)	0.00	0.00	0.00	0.00
39	Program Income				
40	Other Matching Revenue				
41	Total Matching Revenue Funds (lines 34 - 40)	0.00	0.00	0.00	0.00
42	Other Program Funds				
43	Total Revenue (lines 33, 41, & 42)	0.00	0.00	0.00	0.00
Reconciliation Between Total and Reimbursable Expenses					
51	Total Nongrant Expenses (line 25)	0.00	0.00	0.00	0.00
52	Subtract Other Unallowable Expenses (contractual)				
53	Subtract Excess Administration Expenses (contractual)				
54	Subtract Matching Expenses (equals line 41)	0.00	0.00	0.00	0.00
55	Reimbursable Expenses (line 51 minus lines 52,53,54)	0.00	0.00	0.00	0.00
56	Total Reimbursement To Date	0.00	0.00		
57	Difference (line 55 minus line 56)	0.00	0.00	0.00	0.00
58	Advances				
59	This reimbursement (line 57 minus line 58)	0.00	0.00	0.00	0.00

STATE OF TENNESSEE
TOTAL EXPENSE SUMMARY REPORT

Schedule C

Page # of # Pages: 7 of 7

Contractor/Grantee Name: _____

Report Period: _____

Line Item #	Expense By Object	Total Direct Program Expenses Year To Date	Total Nongrant/Unallowable Expenses Year To Date	Total Administrative Expenses Year To Date	Grand Total Year To Date
1	Salaries and Wages	0.00	0.00	0.00	0.00
2	Employee Benefits & Payroll Taxes	0.00	0.00	0.00	0.00
3	Total Personnel Expenses	0.00	0.00	0.00	0.00
4	Professional Fees	0.00	0.00	0.00	0.00
5	Supplies	0.00	0.00	0.00	0.00
6	Telecommunication	0.00	0.00	0.00	0.00
7	Postage and Shipping	0.00	0.00	0.00	0.00
8	Occupancy	0.00	0.00	0.00	0.00
9	Equipment Rental and Maintenance	0.00	0.00	0.00	0.00
10	Printing and Publications	0.00	0.00	0.00	0.00
11	Travel	0.00	0.00	0.00	0.00
12	Conferences and Meetings	0.00	0.00	0.00	0.00
13	Interest	0.00	0.00	0.00	0.00
14	Insurance	0.00	0.00	0.00	0.00
15	Grants and Awards	0.00	0.00	0.00	0.00
16	Specific Assistance to Individuals	0.00	0.00	0.00	0.00
17	Depreciation	0.00	0.00	0.00	0.00
18	Other Non-personnel Expenses: (list details in a-d)	0.00			
	a Fixed Equipment	0.00	0.00	0.00	0.00
	b Construction	0.00	0.00	0.00	0.00
	c	0.00	0.00	0.00	0.00
	d	0.00	0.00	0.00	0.00
19	Total Non-personnel Expenses	0.00	0.00	0.00	0.00
20	Reimbursable Capital Purchases	0.00	0.00	0.00	0.00
21	Total Direct Program Expenses	0.00	0.00	0.00	0.00
22	Administrative Expenses	0.00	0.00	0.00	0.00
23	Total Direct and Administrative Expenses	0.00	0.00	0.00	0.00
24	In-Kind Expenses	0.00	0.00	0.00	0.00
25	Total Expenses	0.00	0.00	0.00	0.00

OMB Approved No. 1505-0271
Expiration Date: April 30, 2025

U.S. DEPARTMENT OF THE TREASURY
CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS

Recipient name and address: [Recipient to provide]	DUNS Number: [Recipient to provide] Taxpayer Identification Number: [Recipient to provide] Assistance Listing Number: 21.027
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Sections 602(b) and 603(b) of the Social Security Act (the Act) as added by section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2 (March 11, 2021) authorize the Department of the Treasury (Treasury) to make payments to certain recipients from the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund.

Recipient hereby agrees, as a condition to receiving such payment from Treasury, to the terms attached hereto.

Recipient:

Authorized Representative:

Title:

Date signed:

U.S. Department of the Treasury:

Authorized Representative:

Title:

Date:

PAPERWORK REDUCTION ACT NOTICE

The information collected will be used for the U.S. Government to process requests for support. The estimated burden associated with this collection of information is 15 minutes per response. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Office of Privacy, Transparency and Records, Department of the Treasury, 1500 Pennsylvania Ave., N.W., Washington, D.C. 20220. DO NOT send the form to this address. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB.

U.S. DEPARTMENT OF THE TREASURY
CORONAVIRUS LOCAL FISCAL RECOVERY FUND
AWARD TERMS AND CONDITIONS

1. Use of Funds.
 - a. Recipient understands and agrees that the funds disbursed under this award may only be used in compliance with section 603(c) of the Social Security Act (the Act), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
 - b. Recipient will determine prior to engaging in any project using this assistance that it has the institutional, managerial, and financial capability to ensure proper planning, management, and completion of such project.
2. Period of Performance. The period of performance for this award begins on the date hereof and ends on December 31, 2026. As set forth in Treasury's implementing regulations, Recipient may use award funds to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2026.
3. Reporting. Recipient agrees to comply with any reporting obligations established by Treasury as they relate to this award.
4. Maintenance of and Access to Records
 - a. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 603(c) of the Act, Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
 - b. The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Recipient in order to conduct audits or other investigations.
 - c. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.
5. Pre-award Costs. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this award.
6. Administrative Costs. Recipient may use funds provided under this award to cover both direct and indirect costs.
7. Cost Sharing. Cost sharing or matching funds are not required to be provided by Recipient.
8. Conflicts of Interest. Recipient understands and agrees it must maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict of interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

9. Compliance with Applicable Law and Regulations.

- a. Recipient agrees to comply with the requirements of section 603 of the Act, regulations adopted by Treasury pursuant to section 603(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this award.
- b. Federal regulations applicable to this award include, without limitation, the following:
 - i. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award.
 - ii. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference.
 - iii. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference.
 - iv. OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 C.F.R. Part 180, including the requirement to include a term or condition in all lower tier covered transactions (contracts and subcontracts described in 2 C.F.R. Part 180, subpart B) that the award is subject to 2 C.F.R. Part 180 and Treasury’s implementing regulation at 31 C.F.R. Part 19.
 - v. Recipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference.
 - vi. Governmentwide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20.
 - vii. New Restrictions on Lobbying, 31 C.F.R. Part 21.
 - viii. Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655) and implementing regulations.
 - ix. Generally applicable federal environmental laws and regulations.
- c. Statutes and regulations prohibiting discrimination applicable to this award include, without limitation, the following:
 - i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury’s implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;

- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
 - iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
 - iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
 - v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.
10. Remedial Actions. In the event of Recipient's noncompliance with section 603 of the Act, other applicable laws, Treasury's implementing regulations, guidance, or any reporting or other program requirements, Treasury may impose additional conditions on the receipt of a subsequent tranche of future award funds, if any, or take other available remedies as set forth in 2 C.F.R. § 200.339. In the case of a violation of section 603(c) of the Act regarding the use of funds, previous payments shall be subject to recoupment as provided in section 603(e) of the Act.
11. Hatch Act. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.
12. False Statements. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or contracts, and/or any other remedy available by law.
13. Publications. Any publications produced with funds from this award must display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number [enter project FAIN] awarded to [name of Recipient] by the U.S. Department of the Treasury."
14. Debts Owed the Federal Government.
- a. Any funds paid to Recipient (1) in excess of the amount to which Recipient is finally determined to be authorized to retain under the terms of this award; (2) that are determined by the Treasury Office of Inspector General to have been misused; or (3) that are determined by Treasury to be subject to a repayment obligation pursuant to section 603(e) of the Act and have not been repaid by Recipient shall constitute a debt to the federal government.
 - b. Any debts determined to be owed the federal government must be paid promptly by

Recipient. A debt is delinquent if it has not been paid by the date specified in Treasury's initial written demand for payment, unless other satisfactory arrangements have been made or if the Recipient knowingly or improperly retains funds that are a debt as defined in paragraph 14(a). Treasury will take any actions available to it to collect such a debt.

15. Disclaimer.

- a. The United States expressly disclaims any and all responsibility or liability to Recipient or third persons for the actions of Recipient or third persons resulting in death, bodily injury, property damages, or any other losses resulting in any way from the performance of this award or any other losses resulting in any way from the performance of this award or any contract, or subcontract under this award.
- b. The acceptance of this award by Recipient does not in any way establish an agency relationship between the United States and Recipient.

16. Protections for Whistleblowers.

- a. In accordance with 41 U.S.C. § 4712, Recipient may not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant.
- b. The list of persons and entities referenced in the paragraph above includes the following:
 - i. A member of Congress or a representative of a committee of Congress;
 - ii. An Inspector General;
 - iii. The Government Accountability Office;
 - iv. A Treasury employee responsible for contract or grant oversight or management;
 - v. An authorized official of the Department of Justice or other law enforcement agency;
 - vi. A court or grand jury; or
 - vii. A management official or other employee of Recipient, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.
- c. Recipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

17. Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Recipient should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

18. Reducing Text Messaging While Driving. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Recipient should encourage its employees, subrecipients, and contractors to adopt and enforce policies that ban text messaging while driving, and Recipient should establish workplace safety policies to decrease accidents caused by distracted drivers.