DIGITAL OPPORTUNITY GRANTS COMPLIANCE WEBINAR

August 2025

Welcome!

Agenda

1. Invoicing
2. Reporting
3. Monitoring – Environmental Checklist
4. Resources and Contacts

1. Invoicing

Reminders: Reimbursement Submission

- **Naming Convention**
- [Grantee Name] – [Program Name] [Rd#] – [Contract #] – [Subject]

- **Submission Delivery & Frequency**
- Reimbursement requests can be submitted no more than monthly and no less than quarterly to ECD.Invoices@tn.gov.

- **Questions**
- Send all questions regarding your reimbursement requests to ECDBroadband.Invoices@tn.gov**.**

- **NOTE**: It is best practice to CC your project manager and ECDBroadband.Invoices@tn.gov on all correspondence regarding reimbursement requests (including submission).

- **Required Software**
- Adobe & Excel

Reminders: Grant Contracts

- You can only be reimbursed for expenses that fit within the **line-items** funded in the contract **budget** and the **scope**.
  - Reference the Broadband Grant Administration program webpages for eligible and ineligible slide decks.

- **Budget revisions** can be done quickly and easily if you have funding in a line-item.

- If you need to move funding to a line-item that is $0, then it requires a **contract amendment**.

Reminders: Operational vs Programmatic

- Eligible costs are **programmatic**, meaning they directly support the project scope.
  - E.G.: devices solely for students attending DSEW training, participation stipends for DSEW class attendees, laminated folders for training completion certificates.

- **Operational** costs are ineligible as they support the organization as a whole or are unrelated to the grant project.
  - E.G.: pens and post it pads for an office supply closet, printer or printer paper, operational software such as scheduling assistant or payroll software.

Reminders: Operational vs Programmatic

amazon.com

Final Details for Order #112-0651766-2750603

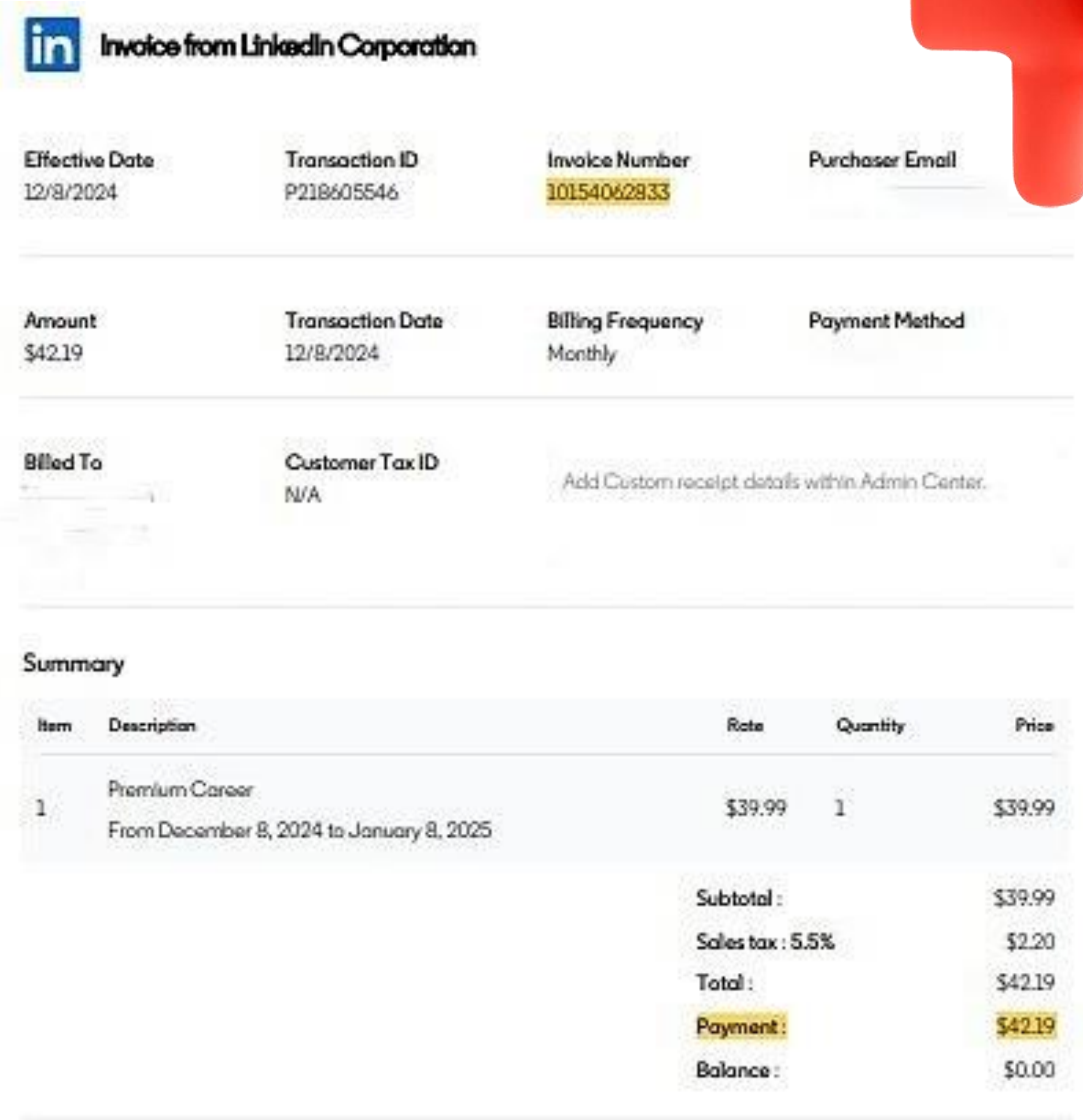
B1 Invoice
Confirmation number = invoice number

Order Placed: July 12, 2024
Amazon.com order number: 112-0651766-2750603
Order Total: **$145.26**

Shipped on July 15, 2024	
Items Ordered 2 of: *Multipurpose Laptop Satchel, Carry bags, Black* Sold by: Amazon (seller profile) Laptop bags provided to DSEW program students after class is completed. Condition: New	**Price** $47.49

Reminders: Operational vs Programmatic

- This invoice could be interpreted as operational because we cannot tell if this is for staff or a participant.
- If an explanation is not included (such as a text note) our review will be delayed with communication with the grantee.
- If the invoice contained a note such as: "A LinkedIn subscription is purchased for each Digital Skills participant to use during the training classes." It can expedite our review.



Invoice from LinkedIn Corporation

Effective Date	Transaction ID	Invoice Number	Purchaser Email
12/9/2024	P218605546	10154062833	

Amount	Transaction Date	Billing Frequency	Payment Method
$42.19	12/8/2024	Monthly	

Billed To	Customer Tax ID	
	N/A	Add Custom receipt details within Admin Center.

Summary

Item	Description	Rate	Quantity	Price
1	Premium Career From December 8, 2024 to January 8, 2025	$39.99	1	$39.99

Subtotal :	$39.99
Sales tax : 5.5%	$2.20
Total :	$42.19
Payment :	$42.19
Balance :	$0.00

Reminders: Submission

- All request submissions must go to ECD.Invoices@tn.gov

- Must be submitted in one pdf with the following components:
  1. **Completed Invoice Template**
     - Invoice Tab – signed & Dated
     - Backup Detail tab showing all categories
  2. **Supporting documentation in the order it appears on the backup detail tab and labeled**
     - Vendor Invoice/Proof of Expense
     - Proof of Payment

- If a request is pending for corrections for more than 30 days without a response from the grantee, it will be removed from the work queue and need to be resubmitted to ECD.Invoices@tn.gov once corrected

Reminders: Supporting Documentation

- Supporting documentation is required for all expenses claimed on the invoice template and must be:
  - Legible
  - Labeled to match the corresponding line-item # on the Back-up Detail tab
  - In order as it appears on the Backup Detail tab

- Must contain a vendor invoice that includes:
  - Vendor Name
  - Bill To
  - Invoice #
  - Date of Service / Service Period (use final date of service period for Invoice Period)
  - Description of items purchased/services performed
  - Amount

- Vendor invoice must be accompanied by a proof of payment that includes:
  - Payee and Payer Name
  - Date
  - Amount Paid
  - On Verifiable Financial Document

Reminders: Proof of Payments

- Acceptable forms of Proof of Payment includes:
  1. Copies of a Cancelled Check
  2. Bank Statement
  3. Credit Card Statement
  4. Detailed Check stub

- All proof of payment must be tied to the Grantee Organization listed on the contract

- Amount paid should be equal to or higher than the amount claimed on the Backup Detail tab

- Redact sensitive, non-related information, such as: Banking Account Information (Routing Number and Account Number) and Credit Card Statement (Account# and Other Purchases)

- Cash Payments and Sales Receipts are not accepted.

Reminders: Grant Administration

- Professional Grant Administrator costs must contain the standard invoice and proof of payment in the supporting documentation.

- Internal grant administration labor:
  - Grant Administration (Force Account) Checklist in every reimbursement request.
  - Staff must be able to perform the work with necessary technology, experience, and capacity. <u>Should the work be deemed insufficient or inadequate</u>, the current and future costs will be denied.
  - Reminder: grant administration costs cannot exceed 6% of the grant award amount, and grant administration costs are not identified in staff salaries listed in the contract scope.

Total Travel, Conferences, and Meetings			$0.00	$0.00	$0.00
Grantee and Project Administration				10.00%	90.00%
D1 Jane Doe, Grant Admin, October Payroll	Payroll	10/01/24	$248.50	$24.85	$223.65
D2 CPA Grant Accounting Inc.	1234	10/30/24	$2,000.00	$200.00	$1,800.00
D3				$0.00	$0.00

Reminders: Salaries

- Two options for submitting salary and benefit expenses- Employee vs. Payroll Quarter

- **Salaries** must be attributed to direct time spent on the grant project (e.g. digital skill curriculum design)
- **Benefits** must be exact percentage of applicable employee salary time.

Budget Line-Item	Payee/Vendor Name	Contractor Invoice Number	Contractor Invoice Date	Total Project Amount Invoiced	Amount of Grantee Participation	Amount Charged to Grant Contract
Salaries, Benefits & Taxes					50.00%	50.00%
A1	Freddy Mercury October Payroll	#	10/01/24	$125.00	$62.50	$62.50
A2	Joan Jett October Payroll	#	10/01/24	$95.00	$47.50	$47.50
A3	Pat Benetar October Payroll	#	10/01/24	$250.50	$125.25	$125.25
A4	Q3 2024 Payroll	#	10/01/24	$623.00	$311.50	$311.50
A5					$0.00	$0.00

Reminders: Salaries

- Show paystubs that include:
  - Employee Name
  - Title
  - Pay period
  - Gross Employee Pay
  - Taxes/Benefits- **employer** contribution
- **NOTE:** If paystubs do not include all details required, typically a payroll software report can be pulled to accompany paystubs that display necessary information.

- Salaries must be in line with awarded grant scopes, detailed in the grant contract Scope Detail.

Reminders: Salaries Documentation

Billing Voucher Detail

Voucher | Workers Comp | Deductions/Benefits | Admin Fees | Payroll Tax

Voucher 041786 **D14**

Voucher Status	POST	Hours Worked	72.00
Earn Type	R	Employee ID	
Batch Number	202426	Last Name	
Pay Date	12/06/2024	First Name	
Division		Middle Initial	
Department	UPSKILLING	Location	
Position	SRPROGRAM	Shift	
Bill Template	UNBUNDLED1	Comp	8810

Total Billed Earnings	2523.08	Admin Fees (+)	50.96
Benefit Bill (+)	375.96	Admin Fee Discount (+)	0.00
Benefit Ded (-)	-0.38	Admin To Min/Max (+)	0.00
Employee Tax Bill Amount (+)	191.22	Employee Invoice	3158.59
Deductions (-)	0.00		
Comp Bill (+)	17.75		
Misc Billings (+)	0.00		

Earning Detail

Miscellaneous Billing

Client Accounting

Summary Bil ling

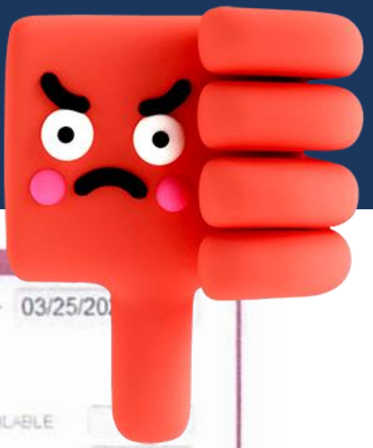
Bill ng Code	Description	Billed	Discount
000	GROSS WAGES	2,500.00	0.00
001	FICA-OASDI	154.98	0.00
002	FICA-MEDICARE	36.24	0.00
005	WORKERS COMPENSATION	17.75	0.00
006	ADMINISTRATIVE FEE	50.96	0.00
DEN	DENTAL BENEFITS	18.05	0.00
EXPS	EXPENSE REIMBURSEMENT	23.08	0.00
LIFE	LIFE INSURANCE	2.50	0.00
MED	HEALTH BENEFITS	350.65	0.00
VIS	VISION	4.38	0.00

Reminders: Salaries Documentation

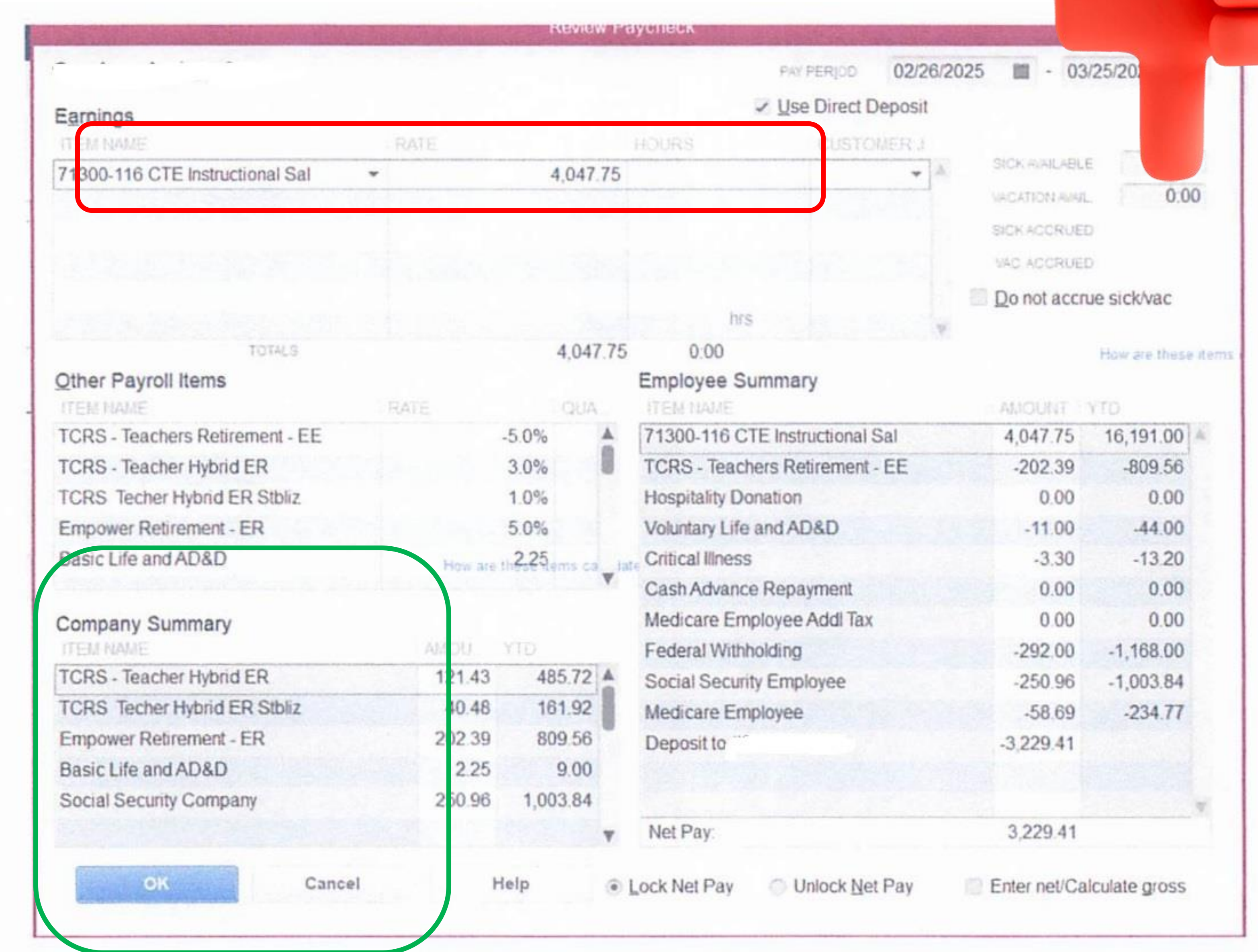
D14 - D31 Detail

Employee Name	Job Title	Job Responsibilities	Description of Tasks for December 2024 Payroll Periods	% Allocation	Total Hours Paid	Total Billable Hours	Total Monthly Salary	Total Payroll Taxes	Total Monthly Fringe	Total Admin Fees (Excluded from Reimbursement Request)	Total Out-of-State Taxes (Excluded from Reimbursement Request)	Total Amount	Total Billable Amount
	Career Coach	Coaching accepted applicants through programming based on the selected course we were running during the given cohort. These efforts include but not limited to, resume/cover letter development, hosting of mock interviews, general career development, job placement support, assisting with training modules.	Meets with partcipants one-to-one to review training progress, answer questions about new skills being learned, discuss career goals and exploration of gaps between where a participant is in their career and where they want to get to. Provide tailored job deliverable feedback on resume, cover letter, LinkedIn profiles, network opportunities and preparation. Hosted mock interviews and provided feedback on interview skills and answers. Replies to all inquires from each participant on demand and provides job search tools and support once they are ready to search and begin applying. Also. helps with interviews of applicants for the next cohort.	10%	160.00	16.00	5,046.16	382.43	888.58	(101.92)	-	621.53	559.38

Reminders: Salaries Documentation



- We cannot identify the % of employee time spent on the grant project.
- There is no description of tasks completed while working on the grant project.
- No Employer Taxes data provided.



Earnings

ITEM NAME	RATE	HOURS	CUSTOMER:J
71300-116 CTE Instructional Sal	4,047.75		
TOTALS	4,047.75	0.00	

Other Payroll Items

ITEM NAME	RATE	QUA
TCRS - Teachers Retirement - EE	-5.0%	
TCRS - Teacher Hybrid ER	3.0%	
TCRS Techer Hybrid ER Stbliz	1.0%	
Empower Retirement - ER	5.0%	
Basic Life and AD&D	2.25	

Company Summary

ITEM NAME	AMOU	YTD
TCRS - Teacher Hybrid ER	121.43	485.72
TCRS Techer Hybrid ER Stbliz	40.48	161.92
Empower Retirement - ER	202.39	809.56
Basic Life and AD&D	2.25	9.00
Social Security Company	250.96	1,003.84

Employee Summary

ITEM NAME	AMOUNT	YTD
71300-116 CTE Instructional Sal	4,047.75	16,191.00
TCRS - Teachers Retirement - EE	-202.39	-809.56
Hospitality Donation	0.00	0.00
Voluntary Life and AD&D	-11.00	-44.00
Critical Illness	-3.30	-13.20
Cash Advance Repayment	0.00	0.00
Medicare Employee Addl Tax	0.00	0.00
Federal Withholding	-292.00	-1,168.00
Social Security Employee	-250.96	-1,003.84
Medicare Employee	-58.69	-234.77
Deposit to	-3,229.41	
Net Pay	3,229.41	

Reminders: Salaries Data Summarized

- **Recommended:** Use the ECD designed table to accompany supporting documents and summarize payroll details. This drastically cuts down on our review time in order to process requests faster.

Corresponding Invoice Template Backup line	Salary or Internal Grant Admin	Staff Name & Title	Pay Period Description of Tasks	Monthly Gross Salary	Percentage of monthly salary applicable	Employer Payroll Taxes (if applicable)	Employer Benefit Contributions (if applicable)	Total Amount
D1	Salary Expense	John Adams, Technical Trainer	e.g. 65 hours of digital skills class training [list the classes and number of classes] & 21 hours of curriculum development including: powerpoint design; and physical material design, printing, and compilation of resource packages for students. **OR** Instructor developed digital skills curriculum for the DSEW courses [list the courses], completed # digital skills classes with # of students in attendance, and worked with students directly.					
D2	Grant Admin Expense	Rosa Parks Grant Adminstrator	e.g. 12 hours of invoicing preparation, submission and revisions, 4 hours of Q3 reporting preparation , and 5 hours of scheduled midpoint monitoring preparation.					

- The example template can be found on our webpage.

Update: Salary Tracking

- Applicable to all grantees with salary costs in their Contract Scope.
- Complete the delivered salary tracker and submit with your Compliance Submission by **August 29, 2025.**
- The purpose of the tracker is to ensure compliance with the scope as it is detailed in your grant contract.
- **It is the responsibility of the grantee to ensure that no individual exceeds the approved percentage allocation per fiscal year**. ECD may request updates at monitoring midpoint and closeout.

2. Reporting

Q3

Reporting Reminders

1 **All projects** must submit the reports.

2 Reports **must be** submitted by **September 15**.

3 A late submission may result in a **status of non-compliance.**

Type of Report and Reporting Period

Type of Report

- **Round 1 grantees** (App ID starts with 2023) should select **'Quarterly Report**' and **Round 2 grantees** (App ID starts with 2024) should select **'Annual Report**'.

Reporting Period

- All grantees should select **Q3 as their reporting period**.

Edison Contract ID

- Please update this field with your project's PO number.

GOVERNMENTAL GRANT CONTRACT
(cost reimbursement grant contract with a federal or Tennessee local governmental entity or their agents and instrumentalities)

Begin Date	End Date	Agency Tracking #	Edison ID
June 1, 2024	October 31, 2026	33023-55425	PO 16450

Your project received grant funds from which particular grant?*

- Digital Skills, Education, and Workforce (DSEW) Grant
- Connected Community Facilities (CCF) Grant
- Broadband Ready Communities (BRC) Grant
- Tennessee College of Applied Technology (TCAT) Grant

Grantee*

Carroll County Government

Project Name*

2023-1619-CarrollCountyGovernment-Carroll

Time Period for Questions

- If a question asks for data specific to the reporting period, provide data only for Q3 (June 1 –August 31).
  - Example: Individuals served and demographics
- If a question asks for cumulative data, provide totals from the start of your contract through the end of Q3. For example, cumulative square feet for CCF.

Demographic Data and Program Income

Demographics Data:

- Please make sure that all demographic data (age, gender, race, employment status, etc.) adds up to the total number of individuals served in the quarter.
- The number of beneficiaries under the 2024 TN Annual Poverty Limit must be **less than or equal to** the total individuals served that quarter.
- If exact figures aren't available, provide a reasonable estimate.

Program Income:

- Please answer the program income questions if your organization collected any fees (e.g., tuition or service charges) at any point during the program.
- Make sure to keep track close of track of what is spent versus what is earned and maintain detailed records.

Demographic Data and Program Income

Program Income:

- **Program Income Earned** – the amount of income earned through project related fees.
- **Program Income Obligated –** the amount of earned program income that is currently obligated to a program purpose.
- **Program Income Expended** – the amount of earned program income spent on additional or expanded eligible project activities.

- Example: County A is running a digital skills course that requires an enrollment fee. County A earns $5,000 in enrollment fees and plans to spend $5,000 on additional devices. However, at the time of reporting, only $4,000 of this income has been obligated for additional devices. Additionally, as of August 31, 2025, County A has only expended $3,000 of the obligated amount.
  - **Earned Program Income**: $5,000 earned through enrollment fees.
  - **Obligated Program Income**: $4,000 obligated/committed to a PO or contract to purchase new devices for the grant project.
  - **Expended Program Income**: $3,000 of the $5,000 has been expended as of the end of the reporting period.

CCF Projects

- **Date of Construction**: The date engineering design or construction of the project begins/is expected to begin.
- **Date of Operations**: Date when the facility **opens to the public.**
- **Multipurpose assets:** Includes co-working spaces, office spaces, conference rooms, libraries, courthouses, lounges, children's area, lecture hall, technology patio, commercial kitchen space etc.
- **Please do not count** elevators, restrooms while reporting planned or actual capital assets.

Planned versus Actual Numbers:

- Actual values must not exceed the planned values previously reported in Q2, unless changes were formally approved by ECD.
- At the time of closeout: if your actuals differ from your prior planned figures, either in square footage or in number of capital assets, you must provide a brief explanation within your report submission.

3. Monitoring – CCF Environmental Compliance

Overview

- **ECD has revamped the checklist provided by U.S. Treasury to add clarity for CCF environmental compliance requirements.**
  - Checklist now includes links to relevant state and federal resources.
- **ECD has reviewed all CCF projects and begun the checklist for each project + compiled possible compliance actions required for each project.**
- **ECD has also flagged all projects that have possible or known historic value for consultation with the Tennessee Historic Commission (THC).**
  - Project information for these grantees has been compiled and shared with THC.

Requirements

- **There are 14 environmental compliance standards we reviewed to understand what may or may not apply to your grants.**
  - NEPA, Endangered Species Act, Clean Water Act, Rivers & Harbors Act, Wild & Scenic Rivers Act, Safe Drinking Water Act, Clean Air Act, National Historic Preservation Act, Resource Conservation and Recover Act, Comprehensive Environmental Response, Compensation, and Liability Act, Farmland Protection Act, Floodplain Management, Protection of Wetlands, Invasive Species, & Protection of Migratory Birds.

Clearances + Actions

Mostly Clear If Project is:

- On previously developed land
- Not a historic structure
- Not in a flood zone
- Not in a wetland
- Not in or near a superfund site
- Interior renovations

Flags for Compliance Actions if your project:

- Involves a historic structure
  - THC consultation
- Involves tree clearing or ground disturbance in protected habitats for endangered species
  - USFWS consultation
- Involves major external construction
  - USFWS consultation – migratory birds
  - Possible environmental review – major ground disturbances.
- Involves another federal or state jurisdiction
  - Example: CDBG funds are used, TVA owns land of facility, is in a national or state forest.

What to Expect – Environmental Compliance

- ECD will be sending out environmental compliance packets that include specific information for your project including:
  - Possible next steps for your project's compliance
  - Draft version of the checklist (excel spreadsheet) **for your completion** and grant records.
  - Grant record files - maps, letters, other relevant documents.

- **Grantees will be required to review the environmental compliance packet information; identify all compliance steps needed and take any necessary steps.**
  - ECD will advise but grantees are responsible to take next steps and ensure compliance.

What to Expect – SHPO Compliance

- **If your project was flagged for historic consultation – you will receive:**
  - A packet of information submitted to THC.
  - Guidance from THC for how to maintain the historic value of your project

- **Grantees are required to work with THC to ensure the historic value of your project is not jeopardized by CCF project activities.**
  - Why this is important? ECD aims to keep our grantees competitive for other historic development grants or federal tax credits by not diminishing the historic value of CCF project sites.

- If your project was not flagged for historic consultation – no compliance actions necessary.

TN

Summary

- Grantees will be receiving a packet of information that includes:
  - A **DRAFT** of the environmental checklist (spreadsheet)
  - A **DRAFT** of the necessary compliance actions required for each project (pdf)
  - Copies of records for grant files.

- **Grantees will be required to:**
  1. Review and complete the drafted environmental checklist (spreadsheet)
  2. Review and finalize a list of all necessary compliance actions
  3. Save records and add any additional required records to grant files for review during monitoring.
  4. Take all required compliance actions and **document along the way.**

- **If you need support – please reach out to your assigned ECD program manager.**

Let us know how we did! (and log your attendance)

- Please mark your attendance on the form by scanning this code.
- Kindly let us know how we did and what you would like us to prioritize in upcoming webinars and office hours.
- You can also use this space to share with us your pointed questions that you would like us to get back to you on.

TN

Thank you!

Please email
ECD.Broadband@tn.gov
with any questions.