

APPENDIX D-4
Beneficiary Eligible Mitigation Action Certification

BENEFICIARY ELIGIBLE MITIGATION ACTION CERTIFICATION

Beneficiary Tennessee

Lead Agency Authorized to Act on Behalf of the Beneficiary Tennessee Department of Environment and Conservation
(Any authorized person with delegation of such authority to direct the Trustee delivered to the Trustee pursuant to a Delegation of Authority and Certificate of Incumbency)

Action Title:	STATE OF TENNESSEE SCHOOL BUS REPLACEMENT GRANT
Beneficiary's Project ID:	ENVWSCHOOLBUS
Funding Request No.	(sequential) 21
Request Type: (select one or more)	☒ Reimbursement ☐ Advance ☐ Other (specify): _____
Payment to be made to: (select one or more)	☒ Beneficiary ☐ Other (specify): _____
Funding Request & Direction (Attachment A)	☒ Attached to this Certification ☐ To be Provided Separately

SUMMARY

Eligible Mitigation Action	☒ Appendix D-2 item (specify): <u>Eligible Mitigation Action Category #2, Class 4-8 School Buses</u>
Action Type	☐ Item 10 - DERA Option (5.2.12) (specify and attach DERA Proposal): _____
Explanation of how funding request fits into Beneficiary's Mitigation Plan (5.2.1): See attached.	
Detailed Description of Mitigation Action Item Including Community and Air Quality Benefits (5.2.2): See attached.	
Estimate of Anticipated NOx Reductions (5.2.3): See attached.	
Identification of Governmental Entity Responsible for Reviewing and Auditing Expenditures of Eligible Mitigation Action Funds to Ensure Compliance with Applicable Law (5.2.7.1): Tennessee Department of Environment and Conservation	
Describe how the Beneficiary will make documentation publicly available (5.2.7.2). See attached.	
Describe any cost share requirement to be placed on each NOx source proposed to be mitigated (5.2.8). See attached.	
Describe how the Beneficiary complied with subparagraph 4.2.8, related to notice to U.S. Government Agencies (5.2.9). See attached.	

If applicable, describe how the mitigation action will mitigate the impacts of NOx emissions on communities that have historically borne a disproportionate share of the adverse impacts of such emissions (5.2.10).
See attached.

ATTACHMENTS
(CHECK BOX IF ATTACHED)

- | | | |
|-------------------------------------|---------------------|---|
| ☒ | Attachment A | Funding Request and Direction. |
| ☒ | Attachment B | Eligible Mitigation Action Management Plan Including Detailed Budget and Implementation and Expenditures Timeline (5.2.4). |
| ☒ | Attachment C | Detailed Plan for Reporting on Eligible Mitigation Action Implementation (5.2.11). |
| ☒ | Attachment D | Detailed cost estimates from selected or potential vendors for each proposed expenditure exceeding \$25,000 (5.2.6). [Attach only if project involves vendor expenditures exceeding \$25,000.] |
| ☐ | Attachment E | DERA Option (5.2.12). [Attach only if using DERA option.] |
| ☐ | Attachment F | Attachment specifying amount of requested funding to be debited against each beneficiary's allocation (5.2.13). [Attach only if this is a joint application involving multiple beneficiaries.] |

CERTIFICATIONS

By submitting this application, the Lead Agency makes the following certifications:

1. This application is submitted on behalf of Beneficiary Tennessee, and the person executing this certification has authority to make this certification on behalf of the Lead Agency and Beneficiary, pursuant to the Certification for Beneficiary Status filed with the Court.
2. Beneficiary requests and directs that the Trustee make the payments described in this application and Attachment A to this Form.
3. This application contains all information and certifications required by Paragraph 5.2 of the Trust Agreement, and the Trustee may rely on this application, Attachment A, and related certifications in making disbursements of trust funds for the aforementioned Project ID.
4. Any vendors were or will be selected in accordance with a jurisdiction's public contracting law as applicable. (5.2.5)
5. Beneficiary will maintain and make publicly available all documentation submitted in

support of this funding request and all records supporting all expenditures of eligible mitigation action funds subject to applicable laws governing the publication of confidential business information and personally identifiable information. (5.2.7.2)

DATED: 8/22/2023

Molly R. Cripps, Director, Bureau of Environment Operations / Office of Energy Programs / Emergency Res

[NAME]

[TITLE]

Tennessee Department of Environment and Conservation

[LEAD AGENCY]

for

Tennessee

[BENEFICIARY]

ATTACHMENT A

FUNDING REQUEST AND DIRECTION

(Attachment to Appendix D-4, Beneficiary Eligible Mitigation Action Certification, pursuant to Paragraph 5.2 of the Environmental Mitigation Trust Agreement)

Pursuant to the authority granted to the Tennessee Department of Environment and Conservation [insert Lead Agency] to act on behalf of Beneficiary Tennessee under the Mitigation Trust, [Lead Agency] directs the Trustee to make the following payments from its subaccount no. 122969-031 to the following payees, for the amounts specified on the dates specified below.

LEAD AGENCY INFORMATION

Beneficiary Name:	<u>Tennessee</u>	Lead Agency Contact Person:	<u>Molly R. Cripps</u>
Lead Agency Name:	<u>Tennessee Department of Environment and Conservation</u>	Lead Agency Email Address:	<u>molly.cripps@tn.gov</u>
Lead Agency Address:	<u>312 Rosa L. Parks Ave., 2nd Floor, Nashville, TN 37243</u>	Lead Agency Fax:	<u>615-741-5070</u>
Lead Agency Phone:	<u>615-741-2994</u>	Lead Agency TIN:	<u>626001445</u>

Contact information entered above may correspond to Lead Agency or any authorized person with delegation of such authority to direct the Trustee delivered to the Trustee pursuant to a Delegation of Authority and Certificate of Incumbency

MITIGATION ACTION INFORMATION

Action Title:	<u>STATE OF TENNESSEE SCHOOL BUS REPLACEMENT</u>	Funding Request No:	<u>21</u>
Beneficiary's Project ID:	<u>ENVWSCHOOLBUS</u>		

PAYMENTS REQUESTED

(attach additional pages if needed)

Amount	Requested Date	Payee	Request Type
\$4,142.15	8/22/2023	STATE OF TENNESSEE TREASURY	Reimbursement

PAYEE CONTACT AND WIRE INFORMATION

(fill out both tables below for each payee and payment identified in "Payments Requested" table on p. 1; attach additional pages if needed)

PAYEE CONTACT INFORMATION

Action Title:	STATE OF TENNESSEE SCHOOL BUS REPLACEMENT	Beneficiary Project ID:	ENVWSCHOOLBUS
Payee Name:	STATE OF TENNESSEE TREASURY	Payee Contact Person:	REBECCA WALLACE
Payee Address:	312 Rosa L. Parks Ave., 10th Floor, Nashville, TN 3724	Payee Email Address:	rebecca.wallace@tn.gov
Payee Phone:	615-532-0296	Payee Fax:	615-259-4862
Payee TIN:	626001445		

Payment Amount	Requested Date	Request Type
\$4,142.15	8/22/2023	Reimbursement

WIRE INFORMATION

Receiving Bank Name:	FIRST HORIZON BANK		
Receiving Bank Branch:	NASHVILLE MAIN		
Receiving Bank Address:	511 UNION ST. NASHVILLE, TN 32719		
Bank Swift ID:	184503761	National Routing No. / Bank ABA Number (Sort Code, BLZ)	084000026
Amount of Wire:	\$4,142.15		
Message to Payee:	Tennessee Department of Environment and Conservation / VW Reimbursement		
Instructions to Receiving Bank:	Tennessee Department of Environment and Conservation / VW Reimbursement		
For Credit to:	Tennessee Department of Environment and Conservation / VW Reimbursement		
Other Special Instructions:	Contact Rebecca Wallace (615-532-0296) with any questions.		

[Signature Block] Angela McGee (Authorized Instructor)
angela.mcgee@tn.gov
615-852-0131

Angela McGee

Molly Cripps (Agency Lead)
molly.cripps@tn.gov

Molly Cripps
08.22.2023

BENEFICIARY ELIGIBLE MITIGATION ACTION CERTIFICATION SUMMARY ATTACHMENT

(All terms that are both bolded and italicized in this document are defined in Appendix D-2 of the State Trust Agreement.)

Explanation of how funding request fits into Beneficiary's Mitigation Plan (5.2.1):

Section V.B.ii.b. of the State of Tennessee's Beneficiary Mitigation Plan states:¹

The State will allocate \$8,854,685.42 within the Bus category to ***Class 4-8 School Bus*** projects.

Eligible ***School Buses*** may be replaced with any new diesel, ***Alternate Fueled***, or ***All-Electric*** vehicle. Due to expected NOx emissions reductions from ***Alternate Fueled*** and ***All-Electric*** projects being higher than expected NOx emissions reductions from new diesel projects, the State will prioritize funding for ***Alternate Fueled*** and ***All-Electric*** vehicle replacements under this Environmental Mitigation Action subcategory. For purposes of the State's Beneficiary Mitigation Plan, ***Repowers*** for ***Class 4-8 School Buses*** shall not be considered eligible, as these types of vehicle modifications were found to not be commercially viable. Furthermore, useful life restrictions on ***School Buses***, as outlined in Tenn. Code Ann. § 49-6-2109 (b), further limit the viability of School Bus Repowers in Tennessee.²

As of June 30, 2023, the State has paid \$7,710,801.94 for a total of 35 project reimbursements.

Additionally, Section V.D. of the State of Tennessee's Beneficiary Mitigation Plan speaks to the intended use of allowable administrative expenditures for each Eligible Mitigation Action category.³

Detailed Description of Mitigation Action Item Including Community and Air Quality Benefits (5.2.2):

After conducting a comprehensive review of all grant applications, TDEC selected 35 grantees that will replace a total of 133 engine model year 2009 or older ***School Buses*** with 65 new diesel, one ***All-Electric***, 64 propane, and three compressed natural gas ***School Buses***.

The new ***School Buses*** will reduce NOx emissions associated with the older (pre-2009) diesel ***School Buses*** to be ***Scrapped***. Of the School Buses to be funded, 27 will operate 70% or more of the time in former nonattainment areas for ozone and/or fine particulates (PM2.5) National Ambient Air Quality Standards;⁴ 42 will operate in economically Distressed Counties, defined by the Appalachian Regional Commission as those counties that rank among the 10 percent most economically distressed counties in

¹ State of Tennessee's Beneficiary Mitigation Plan. https://www.tn.gov/content/dam/tn/environment/energy/documents/vw-resources/TDEC_VW_EMT_BMP_Updated_7.19.22.pdf.

² Tenn. Code Ann. § 49-6-2109 (b) (1) states that conventional and Class D school buses "may be used until the buses reach the eighteenth year from the in-service date of the buses." Tenn. Code Ann. § 49-6-2109 (b) (2) states that "the Commissioner of Safety, through the inspection process, may approve additional years of service beyond the eighteenth year from the inservice date for conventional and Class D buses on a year-to-year basis," only if the school bus being operated has less than two hundred thousand (200,000) miles of recorded travel.

³ State of Tennessee's Beneficiary Mitigation Plan. https://www.tn.gov/content/dam/tn/environment/energy/documents/vw-resources/TDEC_VW_EMT_BMP_Updated_7.19.22.pdf.

⁴ Tennessee Nonattainment/Maintenance Status for Each County by Year for All Criteria Pollutants, https://www3.epa.gov/airquality/greenbook/anayo_tn.html.

the nation based on a three-year average unemployment rate, per capita market income, and poverty rate.⁵ The diversity of fuel and project types will also help to strengthen emergency preparedness and the resiliency of the transportation sector in Tennessee.

Estimate of Anticipated NOx Reductions (5.2.3):

These projects are expected to yield NOx emissions reductions of an estimated 110,186.77 pounds, or 55.09 tons, over the lifetime of the new vehicles. This estimate was calculated using the Argonne Heavy Duty Vehicle Emissions Calculator.

Describe how the Beneficiary will make documentation publicly available (5.2.7.2):

Please see the Attachment to the State of Tennessee's Certification for Beneficiary Status under the Environmental Mitigation Trust,⁶ which details how the State of Tennessee will make documentation publicly available.

Describe any cost share requirement to be placed on each NOx source proposed to be mitigated (5.2.8):

Section V.B.ii.b. of the State of Tennessee's Beneficiary Mitigation Plan states:⁷

For eligible **School Buses**, the State will fund:

- Up to 25% of the cost of a replacement for Non-Government Owned projects;
- Up to 50% of the cost of a replacement for **Government** Owned projects;
- Up to 75% of the cost of a replacement for **Government** Owned projects in current or former nonattainment areas for Ozone and/or PM2.5 NAAQS; and
- Up to 75% of the cost of a replacement for **Government** Owned projects in Distressed Counties.

For **All-Electric** replacement projects, the State will fund up to 25% of the acquisition and installation costs for associated charging infrastructure (**All-Electric** infrastructure costs) for Non-Government Owned projects and up to 50% of the **All-Electric** infrastructure costs for **Government** Owned projects.

Describe how the Beneficiary complied with subparagraph 4.2.8, related to notice to U.S. Government Agencies (5.2.9):

Please see Appendix 3 (Notice of Availability of Mitigation Action Funds to Certain Federal Agencies) of the State of Tennessee's Beneficiary Mitigation Plan, which details how the Beneficiary complied with subparagraph 4.2.8 of the State Trust Agreement.⁸

If applicable, describe how the mitigation action will mitigate the impacts of NOx emissions on communities that have historically borne a disproportionate share of the adverse impacts of such emissions (5.2.10):

⁵ Distressed County designations are updated each State Fiscal Year. For purposes of this Program, a county must have been designated as Distressed in Fiscal Year 2019 in order to be treated as a Distressed County during the application evaluation process. As of Fiscal Year 2019, Tennessee had 15 Distressed Counties. A comprehensive list of Distressed Counties for Fiscal Year 2019 may be accessed here: <https://www.tn.gov/transparenttn/jobs-economicdevelopment/openecd/tnecd-performance-metrics/openecd-long-term-objectives-quick-stats/distressedcounties.html>.

⁶ Certification for Beneficiary Status Under Environmental Mitigation Trust Agreement.

[https://www.tn.gov/content/dam/tn/environment/energy/documents/vw-resources/Tennessee%20Appendix%20D-3%20form%20\(executed%20and%20filed\).pdf](https://www.tn.gov/content/dam/tn/environment/energy/documents/vw-resources/Tennessee%20Appendix%20D-3%20form%20(executed%20and%20filed).pdf).

⁷ State of Tennessee's Beneficiary Mitigation Plan. https://www.tn.gov/content/dam/tn/environment/energy/documents/vw-resources/TDEC_VW_EMT_BMP_Updated_7.19.22.pdf

⁸ State of Tennessee's Beneficiary Mitigation Plan. https://www.tn.gov/content/dam/tn/environment/energy/documents/vw-resources/TDEC_VW_EMT_BMP_Updated_7.19.22.pdf.

Please see Section VI. of the State of Tennessee’s Beneficiary Mitigation Plan. This section sets forth the method by which the Tennessee Department of Environment and Conservation will consider the potential beneficial impact of selected Eligible Mitigation Actions on air quality in areas that bear a disproportionate share of the air pollution burden.⁹

⁹ Ibid.

ATTACHMENT B**PROJECT MANAGEMENT PLAN – PROJECT SCHEDULE AND MILESTONES**

School Bus Replacement Grant Program Milestone	Date
Lead Agency Secures Delegated Grant Authority	February 2018
Solicitation Release	October 6, 2018
Application Deadline	December 14, 2018
Selected Grantees Announced	May 22, 2019
Updated Beneficiary Mitigation Plan Published	July 19, 2022
Draft Grant Contracts Sent to Grantees for Signature	September 2019
Grant Contracts Finalized	September 2019
Grant Contract Begin Date	October 15, 2019
Trustee Acknowledges Receipt of Project Certification and Funding Direction	January 14, 2020 (Trustee acknowledged receipt of December 16, 2019 submission of D-4)
Grantees complete quarterly, annual, and final reports, as required by the Grant Contract	January 2020-October 2026
Lead Agency conducts on-site and desktop monitoring of all Grantees	January 2020-January 2022
Grantees certify project completion and provide detailed invoices for all claimed project costs, documentation for emissions reduction estimates, required certification documents to Lead Agency to support direction to Trustee for Payment	January 2020-January 2022
Lead Agency completes review of project reimbursement supporting documentation and certifies payment direction to Trustee	August 2020-April 2022
Trustee Acknowledges Receipt of Direction for Payment(s)	September 2020-May 2022
Trustee Allocates Share of State Funds for Approved Project and/or Eligible Administrative Expenses (to coincide with vehicle purchase/delivery/deployment and corresponding scrappage)	February 2020 (first payment from Trustee)-November 2022
Grant Contract End Date	April 2022
Grant Closeout / Lead Agency Reports Project Completion	July- November 2022

PROJECT BUDGET

Period of Performance: November 2018-May 2022

Budget Category	Total Approved Budget	Share of Total Budget to be Funded by the Trust	Cost-Share, if applicable
Subrecipient Awards (See Attachment D for List of Approved Grantees and Corresponding Funding Ceilings)	\$12,687,507.31	\$7,710,801.94 (Note: this reflects the amount paid to Grantee projects to date)	\$4,976,705.37
Administrative	\$771,080.94	\$771,080.19 (Estimated: 10% of project funds)	N/A
Project Totals	\$13,458,588.25	\$8,481,882.13	\$4,976,705.37
Percentage	100%	63%	37%

PROJECTED TRUST ALLOCATIONS

	2022
Anticipated Annual Project Funding Request to be paid through the Trust	\$1,330,588.68
Anticipated Annual Cost Share	\$1,080,882.57
Anticipated Total Project Funding by Year (line 1 plus line 2)	\$2,411,471.25
Cumulative Trustee Payments Made to Date Against Cumulative Approved Beneficiary Allocation	\$28,077.19 (Amount from first EMA funding request payment) + \$3,437,175.26 (Amount from second EMA funding request payment) + +\$3,001,441.78 (third EMA funding request payment) = \$6,466,694.23
Current Beneficiary Project Funding to be paid through the Trust (line 1)	\$1,330,588.68
Total Funding Allocated to Beneficiary, inclusive of Current Action by Year (line 4 plus line 5)	\$7,797,282.91

Beneficiary Share of Estimated Funds Remaining in Trust	\$39,840,000 (Based on principal assets + total income assets from September 2022 statement, rounded down to the nearest 10 thousand)
Net Beneficiary Funds Remaining in Trust, net of cumulative Beneficiary Funding Actions (line 7 minus line 6)	\$32,042,717.09

ATTACHMENT C

DETAILED PLAN FOR REPORTING ON ELIGIBLE MITIGATION ACTION IMPLEMENTATION

The Tennessee Department of Environment and Conservation (TDEC) will provide detailed reporting on this Environmental Mitigation Trust project in two ways:

1. Timely updates to TDEC's *Tennessee and the Volkswagen Diesel Settlement* public-facing webpage (also referred to as the "TDEC Webpage," which can be accessed at www.tn.gov/environment/VWSettlement);
2. Tennessee's semiannual Beneficiary Reporting Obligations to Wilmington Trust (the "Trustee").

After being identified by the Governor as Lead Agency, TDEC launched the TDEC Webpage to provide information regarding the Environmental Mitigation Trust and eligible mitigation actions. The State of Tennessee's Beneficiary Mitigation Plan and all documentation and records submitted by the Beneficiary in support of each funding request to the Trustee will be available to the public on the TDEC Webpage. Timely updates to the TDEC Webpage will inform the general public on the projects' status as well as when these projects have been completed.

Tennessee will comply with Subparagraph 5.3 of the Environmental Mitigation Trust Agreement for State Beneficiaries, which details the following Beneficiary Reporting Obligations:

For each Eligible Mitigation Action, no later than six months after receiving its first disbursement of Trust Assets, and thereafter no later than January 30 (for the preceding six-month period of July 1 to December 31) and July 30 (for the preceding six-month period of January 1 to June 30) of each year, each Beneficiary shall submit to the Trustee a semiannual report describing the progress implementing each Eligible Mitigation Action during the six-month period leading up to the reporting date (including a summary of all costs expended on the Eligible Mitigation Action through the reporting date). Such reports shall include a complete description of the status (including actual or projected termination date), development, implementation, and any modification of each approved Eligible Mitigation Action. Beneficiaries may group multiple Eligible Mitigation Actions and multiple sub-beneficiaries into a single report. These reports shall be signed by an official with the authority to submit the report for the Beneficiary and must contain an attestation that the information is true and correct and that the submission is made under penalty of perjury. To the extent a Beneficiary avails itself of the DERA Option described in Appendix D-2, that Beneficiary may submit its DERA Quarterly Programmatic Reports in satisfaction of its obligations under this Paragraph as to those Eligible Mitigation Actions funded through the DERA Option. The Trustee shall post each semiannual report on the State Trust's public-facing website upon receipt.

To assist Tennessee in fulfilling its Beneficiary Reporting Obligations, Grantees under TDEC's School Bus Replacement Grant Program must submit quarterly, annual, and final reports on their funded vehicle replacement projects. Details on each Grantee's required reporting are outlined in a School Bus Replacement Grant Program Manual¹⁰ and are provided below:

¹⁰ State of Tennessee Volkswagen Diesel Settlement Environmental Mitigation Trust School Bus Replacement Grant Program Manual, <https://www.tn.gov/content/dam/tn/environment/energy/documents/vw-resources/VW%20EMT%20School%20Bus%20Replacement%20Grant%20Program%20Manual%20with%20Appendices.pdf>.

A. Quarterly Reporting

Section A.2.c. of the Grant Contract states that the Grantee must submit quarterly reports to include updates on procurement, vehicle operator training, and refueling infrastructure until the grant-funded **School Bus(es)** is purchased, delivered, and put into service, and the **School Bus(es)** to be replaced is **Scrapped**. Such reports shall include a complete description of the status of the project (including actual or projected termination date), development, implementation, and any modification. A quarterly report template is provided in **Appendix A** of the Grant Contract. Quarterly reports shall be due no later than January 10, April 10, July 10, and October 10 of each year of the Grant Contract term.

B. Annual Reporting

Section A.2.d. of the Grant Contract states that the Grantee will be required to submit annual reports for a period of five years following vehicle procurement, delivery, and the placement of vehicles into service. These reports shall be due no later than 30 days after the close of the Grantee's fiscal year. Such reporting shall include those items listed in Section D.18 (Annual and Final Reports) of the Grant Contract, as well as the demonstrated usage of fuel in purchased vehicles, the number of diesel gallon equivalents (DGEs) or gallons purchased, purchase price, refueling locations, miles driven, driving or route habits, metrics regarding emissions reductions, and savings or cost avoidance. An annual report template is provided in **Appendix B** of the Grant Contract.

The obligations set forth in Section A.2.d. shall survive the expiration of the Grant Contract.

C. Final Report

Sections A.2.e. and D.18. of the Grant Contract require the Grantee to submit a final project report (**Appendix C** of the Grant Contract) within three months of the completion of the Grant Contract Term. (Please note that this report may be combined with the annual report for the final year of the grant period.) In addition to the information requested for the annual report, the final project report must also include cumulative financial information to match the final reimbursement request as well as inventory documentation for all equipment or vehicles purchased with funding through the Grant Contract. The inventory documentation must include, at a minimum, the following:

- a. Description of the equipment or vehicles;
- b. Manufacturer's serial number or other identification number, when applicable;
- c. Consecutive inventory equipment or vehicles tag identification;
- d. Acquisition date, cost, and check number;
- e. Fund source, State Grant number, or other applicable fund source identification;
- f. Percentage of state funds applied to the purchase;
- g. Location within the Grantee's operations where the equipment or vehicles are used;
- h. Condition of the property or disposition date if Grantee no longer has possession;
- i. Depreciation method, if applicable; and
- j. Monthly depreciation amount, if applicable.

NOTE: Failure to submit quarterly, annual, or final reports may result in the required refund of any and all payments made to the Grantee by the State.

D. Scrappage

Section A.2.a. of the Grant Contract states that all eligible **School Buses** to be replaced under this program must be **Scrapped** within sixty (60) days of new vehicle delivery. **“Scrapped”** shall mean to render inoperable and available for recycle, and, at a minimum, to specifically cut a 3-inch hole in the engine block and to disable the chassis by cutting the vehicle’s frame rails completely in half. Grant funding shall not cover costs associated with scrappage of eligible **School Buses** to be replaced.

Scrappage may be completed by the Grantee or by a salvage yard, or similar service, provided all scrappage requirements are met and all necessary documentation is provided. Proof of scrappage must be provided with the corresponding new vehicle reimbursement request. Scrappage documentation must include JPEG images of the following with corresponding file names. Please append the last four digits of the **School Bus’s** VIN number to the file name (e.g., SideProfile1234.jpg):

	Photo	File Name (insert last four digits of VIN for “####”)
1	Side profile of the School Bus	SideProfile####.jpg
2	Vehicle Identification Number (VIN) label	VIN####.jpg
3	Engine plate showing the EPA engine family name	EngineTag####.jpg
4	Chassis rail cut in half	Chassis####.jpg
5	Engine block, prior to the hole being drilled	EngineBlockPrior####.jpg
6	Engine block, after the hole has been drilled	EngineBlockAfter####.jpg

Please see **Appendix D** to the Grant Contract for example scrappage photos.

The Grantee must also provide a letter on their letterhead or on the letterhead of the salvage yard that performed the service confirming that the scrappage requirements have been met. The letter must be signed by the salvage yard that performed the service, or, if the Grantee performs the scrappage service themselves, by the Grantee signatory listed in the Grant Contract. A template of the letter may be found in **Appendix E** of the Grant Contract. The letter must include:

- The date the **School Bus(es)** was **Scrapped**.
- A listing of the **School Bus(es)** with engine model year and VIN; and
- The name and contact information for the entity that **Scrapped** the **School Bus(es)**.

E. Vehicle Disposition

Section D.27. of the Grant Contract addresses rules for disposition of grant-funded vehicles. Upon termination of the Grant Contract, where a further contractual relationship is not entered into, or at another time during the term of the Grant Contract, the Grantee shall request written approval from the State for any proposed disposition of equipment or

motor vehicles purchased with Grant funds. All equipment or motor vehicles shall be disposed of in such a manner as the parties may agree from among alternatives approved by the Tennessee Department of Environment and Conservation as appropriate and in accordance with any applicable federal laws or regulations.

TDEC shall, in the next semiannual report following the Trustee's approval of this project, describe the progress implementing this Eligible Mitigation Action that will include a summary of all costs expended on the Eligible Mitigation Action through the reporting date. The report will also include a complete description of the status, development, implementation (include project schedule and milestone updates), and any modification to this Eligible Mitigation Action.

ATTACHMENT D

DETAILED COST ESTIMATES FROM SELECTED OR POTENTIAL VENDORS FOR EACH PROPOSED EXPENDITURE EXCEEDING \$25,000

After conducting a comprehensive review of all grant applications under the School Bus Replacement Grant Program, the Tennessee Department of Environment and Conservation (TDEC) selected 35 Grantees that will replace a total of 133 engine model year 2009 or older **School Buses** with 65 new diesel, one **All-Electric**, 64 propane, and three compressed natural gas vehicles. Details on these Grantees and their associated vehicle projects can be found in the table below.

Grantee	Fuel Type	# of Buses	Grant Amount Requested	Applicant's Cost Share	Total Purchase Cost
Bledsoe County Board of Education	Diesel	5	\$324,825.00	\$108,275.00	\$433,100.00
Bradford Special School District	Propane	4	\$189,000.00	\$189,000.00	\$378,000.00
Campbell County Board of Education	Diesel	1	\$42,000.00	\$42,000.00	\$84,000.00
Carroll County Department of Education	Diesel	6	\$275,700.00	\$275,700.00	\$551,400.00
City of Johnson City	Diesel	5	\$234,375.00	\$240,625.00	\$475,000.00
Clarksville Montgomery County School System	Propane	10	\$625,000.00	\$255,000.00	\$880,000.00
Clay County Schools	Diesel	3	\$220,500.00	\$73,500.00	\$294,000.00
Fentress County Board of Education	Diesel	2	\$146,916.00	\$48,972.00	\$195,888.00
Greene County Schools	Propane	6	\$273,195.72	\$273,195.72	\$546,391.44
Grundy County Department of Education	Propane	7	\$539,600.25	\$179,866.75	\$719,467.00
Hancock County School System	Propane	3	\$238,440.50	\$79,480.19	\$317,920.69
Hardeman County Board of Education	Diesel	5	\$318,720.75	\$106,240.25	\$424,961.00
Henderson County Board of Education	Diesel	1	\$42,000.00	\$42,000.00	\$84,000.00
Hickman County School System	Propane	12	\$558,000.00	\$558,000.00	\$1,116,000.00
Humphreys County Board of Education	Diesel	1	\$45,000.00	\$45,000.00	\$90,000.00
Jackson County Board of Education	Diesel	1	\$63,000.00	\$21,000.00	\$84,000.00
JLL Transport, LLC	Diesel	1	\$96,166.17	\$32,055.40	\$128,221.57
KIPP East Nashville Preparatory (DBA KIPP Nashville)	Diesel	3	\$188,325.00	\$62,775.00	\$251,100.00
Lynch Bus Lines, LLC	Propane	4	\$272,100.00	\$90,700.00	\$362,800.00
Metropolitan Nashville Public Schools	Diesel	5	\$332,092.50	\$110,697.50	\$442,790.00
Morgan County Board of Education	Diesel	2	\$139,350.00	\$46,450.00	\$185,800.00
Obion County Board of Education	Diesel	2	\$87,740.00	\$87,740.00	\$175,480.00
Oneida Special School District	Propane	3	\$371,250.00	\$123,750.00	\$495,000.00
Overton County Schools	Diesel	4	\$159,588.00	\$159,588.00	\$319,176.00
Perry County Schools	Propane	8	\$582,375.00	\$194,125.00	\$776,500.00
Putnam County Board of Education	Diesel	5	\$260,565.00	\$260,565.00	\$521,130.00
Roane County Board of Education	Diesel	1	\$55,246.50	\$55,246.50	\$110,493.00
Robertson County Board of Education	Diesel	5	\$249,438.80	\$249,438.80	\$498,877.60
Sequatchie County Board of Education	Diesel	2	\$94,420.50	\$94,420.50	\$188,841.00
Sevier County Board of Education	Natural Gas	3	\$313,125.00	\$104,375.00	\$417,500.00
Stewart County Schools	Diesel	2	\$94,500.00	\$94,500.00	\$189,000.00
Van Buren County Schools	Diesel	1	\$80,696.25	\$26,898.75	\$107,595.00
Warren County Schools	Diesel	2	\$95,525.00	\$95,525.00	\$191,050.00
Washington County Department of Education*	All-Electric	1	\$219,250.00	\$219,250.01	\$438,500.01
Weakley County Board of Education	Propane	7	\$330,750.00	\$330,750.00	\$661,500.00

*The Washington County Department of Education has been selected to receive funds for both an **All-Electric School Bus** replacement as well as the acquisition and installation of associated **All-Electric** charging infrastructure. The Grantee's Grant Amount Requested, Applicant's Cost Share, and Total Purchase Cost are inclusive of both the **School Bus** replacement and infrastructure components of the **All-Electric** project. All other Grantees' Grant Amount Requested, Applicant's Cost Share, and Total Purchase Cost are inclusive only of eligible **School Bus** replacement costs.

At the time of reimbursement request, all Grantees under the **School Bus** Replacement Grant Program have submitted to TDEC cost invoices along with all required supporting documentation. Eligible costs under this Program are limited to (1) the purchase costs of eligible **School Buses** and (2) the acquisition

and installation costs for **All-Electric** infrastructure, if applicable. The total purchase cost of eligible **School Buses** may include required costs to acquire the vehicle(s), such as taxes and delivery fees. Costs not integral to **School Bus** function (e.g., idle reduction technologies, optional diesel after-treatment devices, etc.) cannot be considered eligible for reimbursement. Invoices provided as supporting documentation along with reimbursement requests must detail any such costs in an itemized fashion.

Grantee instructions for completing and submitting an invoice are outlined in a **School Bus** Replacement Grant Program Manual¹¹ and are provided below:

Section C.5 of the Grant Contract states that the Grantee shall invoice the State no more often than monthly, with all necessary supporting documentation... Each invoice shall clearly and accurately detail all of the following required information:

- a. Invoice/Reference Number (assigned by the Grantee);
- b. Invoice Date;
- c. Invoice Period (to which the reimbursement request is applicable);
- d. Grant Contract Number (assigned by the State);
- e. Grantor: Department of Environment and Conservation, Office of Energy Programs
- f. Grantor Number (assigned by the Grantee to the above-referenced Grantor);
- g. Grantee Name;
- h. Grantee Tennessee Edison Registration ID Number Referenced in Preamble of the Grant Contract;
- i. Grantee Remittance Address;
- j. Grantee Contact for Invoice Questions (name, phone, or fax); and
- k. Itemization of Reimbursable Requested for the Invoice Period – it must detail, at minimum, all of the following:
 - l. The amount requested by Grant Budget line-item;
 - m. The amount reimbursed by Grant Budget line-item to date;
 - n. The total amount reimbursed under the Grant Contract to date; and
 - o. The total amount requested (all line-items) for the Invoice Period.

...Invoices shall be submitted along with supporting documentation in the form of cancelled checks, confirmation of payment, and signed donation letters, in order to verify all expenditures and cost share contributions. Invoices must also be accompanied by scrappage documentation in the form of images... and a scrappage certification letter...

Grant payments will be made electronically to the account specified on the Automated Clearing House (ACH) form, to be completed by the Grantee.

Detailed supporting documentation (grantee invoices to TDEC, vendor invoices to grantees, and proof of payment) for eligible **Class 4-8 School Bus** replacements have been provided to the Trustee along with each corresponding Attachment A – Funding Request and Direction for this Eligible Mitigation Action category.

¹¹ State of Tennessee Volkswagen Diesel Settlement Environmental Mitigation Trust School Bus Replacement Grant Program Manual, <https://www.tn.gov/content/dam/tn/environment/energy/documents/vw-resources/VW%20EMT%20School%20Bus%20Replacement%20Grant%20Program%20Manual%20with%20Appendices.pdf>.

**VOLKSWAGEN DIESEL SETTLEMENT
ENVIRONMENTAL MITIGATION TRUST
STATE OF TENNESSEE ADMINISTRATIVE EXPENDITURES**

VW Class 4-8 School Buses – Project Code ENVWSCHOOLBUS

Dates: July 1, 2022 through June 30, 2023

Employee ID 00359905 – \$57.40

Employee ID 00598185 – \$735.67

Employee ID 00448314 – \$318.11

Employee ID 00614553 - \$9.11

Employee ID 00539908 – \$1,422.64

Employee ID 00458710 - \$447.38

Total Salaries & Benefits - \$2,990.31

Total Indirect - \$741.29

Total Travel - \$410.55

Total Administrative Expenditures - \$4,142.15

Total Grantee Reimbursements - \$0

Grand Total - \$4,142.15

A total of six OEP employees charged time to Class 4-8 School Buses.

Alt Type	Alt Item	Alt Desc	Alt Unit	Alt Price	Alt Qty	Alt Amt	Alt Tax	Alt Total	Alt Net	Alt Gross	Alt Tax	Alt Total	Alt Net	Alt Gross	Alt Tax	Alt Total	Alt Net	Alt Gross	Alt Tax	Alt Total			
PAY	Payroll	32701	32752000070100001	701	Rgr Housr V11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/31/2022	7/31/2022	2023	1 Payroll	Class 4-8 SP/P0441126	7/31/2022	9720	00359905	00359905	0.00	7/31/2022	0	0	7.020
PAY	Payroll	32701	32752000070100001	701	Retirement11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/31/2022	7/31/2022	2023	1 Payroll	Class 4-8 SP/P0441126	7/31/2022	9987	00359905	00359905	0.00	7/31/2022	0	0	1.540
PAY	Payroll	32701	32752000070100001	701	FICA 11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/31/2022	7/31/2022	2023	1 Payroll	Class 4-8 SP/P0441126	7/31/2022	9833	00359905	00359905	0.00	7/31/2022	0	0	4.444
PAY	Payroll	32701	32752000070100001	701	Medicare F11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/31/2022	7/31/2022	2023	1 Payroll	Class 4-8 SP/P0441126	7/31/2022	9841	00359905	00359905	0.00	7/31/2022	0	0	0.100
PAY	Payroll	32701	32752000070100001	701	401K Matc 11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/31/2022	7/31/2022	2023	1 Payroll	Class 4-8 SP/P0441126	7/31/2022	9853	00359905	00359905	0.00	7/31/2022	0	0	0.060
PAY	Payroll	32701	32752000070100001	701	Rgr Housr V11000	152314	1940	32701	NNNSCHVW School NonDEPT	9/30/2022	9/30/2022	2023	3 Payroll	Class 4-8 SP/P0419667	9/30/2022	17828	00359905	00359905	0.00	9/30/2022	0	0	4.600
PAY	Payroll	32701	32752000070100001	701	Retirement11000	152314	1940	32701	NNNSCHVW School NonDEPT	9/30/2022	9/30/2022	2023	3 Payroll	Class 4-8 SP/P0419667	9/30/2022	17828	00359905	00359905	0.00	9/30/2022	0	0	1.460
PAY	Payroll	32701	32752000070100001	701	FICA 11000	152314	1940	32701	NNNSCHVW School NonDEPT	9/30/2022	9/30/2022	2023	3 Payroll	Class 4-8 SP/P0419667	9/30/2022	17837	00359905	00359905	0.00	9/30/2022	0	0	2.290
PAY	Payroll	32701	32752000070100001	701	Medicare F11000	152314	1940	32701	NNNSCHVW School NonDEPT	9/30/2022	9/30/2022	2023	3 Payroll	Class 4-8 SP/P0419667	9/30/2022	17845	00359905	00359905	0.00	9/30/2022	0	0	0.070
PAY	Payroll	32701	32752000070100001	701	401K Matc 11000	152314	1940	32701	NNNSCHVW School NonDEPT	9/30/2022	9/30/2022	2023	3 Payroll	Class 4-8 SP/P0419667	9/30/2022	17885	00359905	00359905	0.00	9/30/2022	0	0	0.040
PAY	Payroll	32701	32752000070100001	701	Rgr Housr V11000	152314	1940	32701	NNNSCHVW School NonDEPT	12/15/2022	12/15/2022	2023	6 Payroll	Class 4-8 SP/P0426267	12/15/2022	7173	00359905	00359905	0.00	12/15/2022	0	0	0.360
PAY	Payroll	32701	32752000070100001	701	Retirement11000	152314	1940	32701	NNNSCHVW School NonDEPT	12/15/2022	12/15/2022	2023	6 Payroll	Class 4-8 SP/P0426267	12/15/2022	7173	00359905	00359905	0.00	12/15/2022	0	0	1.390
PAY	Payroll	32701	32752000070100001	701	FICA 11000	152314	1940	32701	NNNSCHVW School NonDEPT	12/15/2022	12/15/2022	2023	6 Payroll	Class 4-8 SP/P0426267	12/15/2022	7182	00359905	00359905	0.00	12/15/2022	0	0	0.070
PAY	Payroll	32701	32752000070100001	701	Health Insu11000	152314	1940	32701	NNNSCHVW School NonDEPT	12/15/2022	12/15/2022	2023	6 Payroll	Class 4-8 SP/P0426267	12/15/2022	7276	00359905	00359905	0.00	12/15/2022	0	0	0.610
PAY	Payroll	32701	32752000070100001	701	OPEB Norm11000	152314	1940	32701	NNNSCHVW School NonDEPT	12/15/2022	12/15/2022	2023	6 Payroll	Class 4-8 SP/P0426267	12/15/2022	7268	00359905	00359905	0.00	12/15/2022	0	0	0.100
PAY	Payroll	32701	32752000070100001	701	Medicare F11000	152314	1940	32701	NNNSCHVW School NonDEPT	12/15/2022	12/15/2022	2023	6 Payroll	Class 4-8 SP/P0426267	12/15/2022	7190	00359905	00359905	0.00	12/15/2022	0	0	0.090
PAY	Payroll	32701	32752000070100001	701	401K Matc 11000	152314	1940	32701	NNNSCHVW School NonDEPT	12/15/2022	12/15/2022	2023	6 Payroll	Class 4-8 SP/P0426267	12/15/2022	7418	00359905	00359905	0.00	12/15/2022	0	0	0.090
PAY	Payroll	32701	32752000070100001	701	Rgr Housr V11000	152314	1940	32701	NNNSCHVW School NonDEPT	4/30/2023	4/30/2023	2023	10 Payroll	Class 4-8 SP/P0437922	4/30/2023	6031	00359905	00359905	0.00	4/30/2023	0	0	5.310
PAY	Payroll	32701	32752000070100001	701	Retirement11000	152314	1940	32701	NNNSCHVW School NonDEPT	4/30/2023	4/30/2023	2023	10 Payroll	Class 4-8 SP/P0437922	4/30/2023	6455	00359905	00359905	0.00	4/30/2023	0	0	1.160
PAY	Payroll	32701	32752000070100001	701	FICA 11000	152314	1940	32701	NNNSCHVW School NonDEPT	4/30/2023	4/30/2023	2023	10 Payroll	Class 4-8 SP/P0437922	4/30/2023	6042	00359905	00359905	0.00	4/30/2023	0	0	0.330
PAY	Payroll	32701	32752000070100001	701	Medicare F11000	152314	1940	32701	NNNSCHVW School NonDEPT	4/30/2023	4/30/2023	2023	10 Payroll	Class 4-8 SP/P0437922	4/30/2023	6245	00359905	00359905	0.00	4/30/2023	0	0	0.070
PAY	Payroll	32701	32752000070100001	701	401K Matc 11000	152314	1940	32701	NNNSCHVW School NonDEPT	4/30/2023	4/30/2023	2023	10 Payroll	Class 4-8 SP/P0437922	4/30/2023	6252	00359905	00359905	0.00	4/30/2023	0	0	0.040
PAY	Payroll	32701	32752000070100001	701	Rgr Housr V11000	152314	1940	32701	NNNSCHVW School NonDEPT	6/15/2023	6/15/2023	2023	12 Payroll	Class 4-8 SP/P0442189	6/15/2023	8884	00359905	00359905	0.00	6/15/2023	0	0	9.210
PAY	Payroll	32701	32752000070100001	701	Retirement11000	152314	1940	32701	NNNSCHVW School NonDEPT	6/15/2023	6/15/2023	2023	12 Payroll	Class 4-8 SP/P0442189	6/15/2023	9554	00359905	00359905	0.00	6/15/2023	0	0	2.020
PAY	Payroll	32701	32752000070100001	701	FICA 11000	152314	1940	32701	NNNSCHVW School NonDEPT	6/15/2023	6/15/2023	2023	12 Payroll	Class 4-8 SP/P0442189	6/15/2023	8887	00359905	00359905	0.00	6/15/2023	0	0	0.560
PAY	Payroll	32701	32752000070100001	701	Health Insu11000	152314	1940	32701	NNNSCHVW School NonDEPT	6/15/2023	6/15/2023	2023	12 Payroll	Class 4-8 SP/P0442189	6/15/2023	8892	00359905	00359905	0.00	6/15/2023	0	0	0.090
PAY	Payroll	32701	32752000070100001	701	OPEB Norm11000	152314	1940	32701	NNNSCHVW School NonDEPT	6/15/2023	6/15/2023	2023	12 Payroll	Class 4-8 SP/P0442189	6/15/2023	8895	00359905	00359905	0.00	6/15/2023	0	0	0.140
PAY	Payroll	32701	32752000070100001	701	Medicare F11000	152314	1940	32701	NNNSCHVW School NonDEPT	6/15/2023	6/15/2023	2023	12 Payroll	Class 4-8 SP/P0442189	6/15/2023	8892	00359905	00359905	0.00	6/15/2023	0	0	0.130
PAY	Payroll	32701	32752000070100001	701	401K Matc 11000	152314	1940	32701	NNNSCHVW School NonDEPT	6/15/2023	6/15/2023	2023	12 Payroll	Class 4-8 SP/P0442189	6/15/2023	9558	00359905	00359905	0.00	6/15/2023	0	0	0.070
PAY	Payroll	32701	32752000070100001	701	Rgr Housr V11000	152314	1940	32701	NNNSCHVW School NonDEPT	6/30/2023	6/30/2023	2023	12 Payroll	Class 4-8 SP/P0443706	6/30/2023	12955	00359905	00359905	0.00	6/30/2023	0	0	10.460
PAY	Payroll	32701	32752000070100001	701	Retirement11000	152314	1940	32701	NNNSCHVW School NonDEPT	6/30/2023	6/30/2023	2023	12 Payroll	Class 4-8 SP/P0443706	6/30/2023	13327	00359905	00359905	0.00	6/30/2023	0	0	2.280
PAY	Payroll	32701	32752000070100001	701	FICA 11000	152314	1940	32701	NNNSCHVW School NonDEPT	6/30/2023	6/30/2023	2023	12 Payroll	Class 4-8 SP/P0443706	6/30/2023	12962	00359905	00359905	0.00	6/30/2023	0	0	0.650
PAY	Payroll	32701	32752000070100001	701	Medicare F11000	152314	1940	32701	NNNSCHVW School NonDEPT	6/30/2023	6/30/2023	2023	12 Payroll	Class 4-8 SP/P0443706	6/30/2023	12968	00359905	00359905	0.00	6/30/2023	0	0	0.150
PAY	Payroll	32701	32752000070100001	701	401K Matc 11000	152314	1940	32701	NNNSCHVW School NonDEPT	6/30/2023	6/30/2023	2023	12 Payroll	Class 4-8 SP/P0443706	6/30/2023	13321	00359905	00359905	0.00	6/30/2023	0	0	0.080
PAY	Payroll	32701	32752000070100001	701	Rgr Housr V11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/15/2022	7/15/2022	2023	1 Payroll	Class 4-8 SP/P0412887	7/15/2022	13241	0048314	0048314	0.00	7/15/2022	0	0	11.090
PAY	Payroll	32701	32752000070100001	701	Retirement11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/15/2022	7/15/2022	2023	1 Payroll	Class 4-8 SP/P0412887	7/15/2022	13457	0048314	0048314	0.00	7/15/2022	0	0	0.280
PAY	Payroll	32701	32752000070100001	701	FICA 11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/15/2022	7/15/2022	2023	1 Payroll	Class 4-8 SP/P0412887	7/15/2022	13248	0048314	0048314	0.00	7/15/2022	0	0	0.670
PAY	Payroll	32701	32752000070100001	701	Group Life 11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/15/2022	7/15/2022	2023	1 Payroll	Class 4-8 SP/P0412887	7/15/2022	13352	0048314	0048314	0.00	7/15/2022	0	0	0.010
PAY	Payroll	32701	32752000070100001	701	Health Insu11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/15/2022	7/15/2022	2023	1 Payroll	Class 4-8 SP/P0412887	7/15/2022	13345	0048314	0048314	0.00	7/15/2022	0	0	1.390
PAY	Payroll	32701	32752000070100001	701	OPEB Norm11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/15/2022	7/15/2022	2023	1 Payroll	Class 4-8 SP/P0412887	7/15/2022	13261	0048314	0048314	0.00	7/15/2022	0	0	0.220
PAY	Payroll	32701	32752000070100001	701	Medicare F11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/15/2022	7/15/2022	2023	1 Payroll	Class 4-8 SP/P0412887	7/15/2022	13454	0048314	0048314	0.00	7/15/2022	0	0	0.140
PAY	Payroll	32701	32752000070100001	701	401K-Hybr 11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/15/2022	7/15/2022	2023	1 Payroll	Class 4-8 SP/P0412887	7/15/2022	13451	0048314	0048314	0.00	7/15/2022	0	0	0.550
PAY	Payroll	32701	32752000070100001	701	401K-Hybr 11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/15/2022	7/15/2022	2023	1 Payroll	Class 4-8 SP/P0412887	7/15/2022	13364	0048314	0048314	0.00	7/15/2022	0	0	0.120
PAY	Payroll	32701	32752000070100001	701	Rgr Housr V11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/31/2022	7/31/2022	2023	1 Payroll	Class 4-8 SP/P0441126	7/31/2022	9705	0048314	0048314	0.00	7/31/2022	0	0	6.140
PAY	Payroll	32701	32752000070100001	701	Retirement11000	152314	1940	32701	NNNSCHVW School NonDEPT	7/31/2022	7/31/2022	2023	1 Payroll	Class 4-8 SP/P0441126	7/31/2022	9995	0048314	0048314	0.				

PAY	Payroll	32701	3275202007020001	702	Group Life 11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 SPW0428559	1/15/2023	34431	00448314	00448314	0.00	1/15/2023	0	0.0010
PAY	Payroll	32701	3275202007020002	702	Health Insu11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 SPW0428559	1/15/2023	36682	00448314	00448314	0.00	1/15/2023	0	0.2030
PAY	Payroll	32701	3275202007020003	702	OPFB Norm11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 SPW0428559	1/15/2023	36679	00448314	00448314	0.00	1/15/2023	0	0.3130
PAY	Payroll	32701	3275202007020004	702	Medicare F11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 SPW0428559	1/15/2023	36680	00448314	00448314	0.00	1/15/2023	0	0.3370
PAY	Payroll	32701	3275202007020601	702	401k- Hybr11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 SPW0428559	1/15/2023	34443	00448314	00448314	0.00	1/15/2023	0	0.8000
PAY	Payroll	32701	3275202007020602	702	401k- Hybr11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 SPW0428559	1/15/2023	34444	00448314	00448314	0.00	1/15/2023	0	0.1770
PAY	Payroll	32701	3275202007020001	702	Rgr Hours11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	18484	00448314	00448314	0.00	5/15/2023	0	0.0314
PAY	Payroll	32701	3275202007020001	702	Retirement11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	17810	00448314	00448314	0.00	5/15/2023	0	0.2990
PAY	Payroll	32701	3275202007020100	702	FICA 11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	18493	00448314	00448314	0.00	5/15/2023	0	0.7000
PAY	Payroll	32701	3275202007020002	702	Group Life 11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	17770	00448314	00448314	0.00	5/15/2023	0	0.0010
PAY	Payroll	32701	3275202007020003	702	Health Insu11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	17763	00448314	00448314	0.00	5/15/2023	0	1.4770
PAY	Payroll	32701	3275202007020004	702	OPFB Norm11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	17754	00448314	00448314	0.00	5/15/2023	0	0.0100
PAY	Payroll	32701	3275202007020005	702	Medicare F11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	17749	00448314	00448314	0.00	5/15/2023	0	0.1660
PAY	Payroll	32701	3275202007020601	702	401k- Hybr11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	17796	00448314	00448314	0.00	5/15/2023	0	0.1120
PAY	Payroll	32701	3275202007020602	702	401k- Hybr11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	17805	00448314	00448314	0.00	5/15/2023	0	0.5980
PAY	Payroll	32701	32752020070100001	701	Rgr Hours11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	6/15/2023	6/15/2023	2023	12	Payroll	Class 4-8 SPW0442189	6/15/2023	5434	00448314	00448314	1.80	6/15/2023	0	104.770
PAY	Payroll	32701	3275202007020001	702	Retirement11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	6/15/2023	6/15/2023	2023	12	Payroll	Class 4-8 SPW0442189	6/15/2023	923	00448314	00448314	0.00	6/15/2023	0	2.6000
PAY	Payroll	32701	3275202007020100	702	FICA 11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	6/15/2023	6/15/2023	2023	12	Payroll	Class 4-8 SPW0442189	6/15/2023	5438	00448314	00448314	0.00	6/15/2023	0	6.3300
PAY	Payroll	32701	3275202007020001	702	Group Life 11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	6/15/2023	6/15/2023	2023	12	Payroll	Class 4-8 SPW0442189	6/15/2023	5465	00448314	00448314	0.00	6/15/2023	0	0.0770
PAY	Payroll	32701	3275202007020001	702	Group Life 11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	6/15/2023	6/15/2023	2023	12	Payroll	Class 4-8 SPW0442189	6/15/2023	5469	00448314	00448314	0.00	6/15/2023	0	0.0010
ACT	AP / Invent	32701	32752020070200000	703	In-State Mt11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	10/18/2022	#####	2023	4	INSTVC	TU0420961	10/24/2022	8	000212097	00590185	0.00			10.0000
PAY	Payroll	32701	3275202007020002	702	Health Insu11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	6/15/2023	6/15/2023	2023	12	Payroll	Class 4-8 SPW04042189	6/15/2023	5452	00448314	00448314	0.00	6/15/2023	0	13.2500
PAY	Payroll	32701	3275202007020003	702	OPFB Norm11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	6/15/2023	6/15/2023	2023	12	Payroll	Class 4-8 SPW0442189	6/15/2023	5452	00448314	00448314	0.00	6/15/2023	0	2.1600
PAY	Payroll	32701	3275202007020004	702	Medicare F11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	6/15/2023	6/15/2023	2023	12	Payroll	Class 4-8 SPW0442189	6/15/2023	5445	00448314	00448314	0.00	6/15/2023	0	1.4800
PAY	Payroll	32701	3275202007020601	702	401k- Hybr11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	6/15/2023	6/15/2023	2023	12	Payroll	Class 4-8 SPW0442189	6/15/2023	5476	00448314	00448314	0.00	6/15/2023	0	1.0900
PAY	Payroll	32701	3275202007020602	702	401k- Hybr11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	6/15/2023	6/15/2023	2023	12	Payroll	Class 4-8 SPW0442189	6/15/2023	5484	00448314	00448314	0.00	6/15/2023	0	5.2600
PAY	Payroll	32701	32752020070100001	701	Rgr Hours11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	3/31/2023	3/31/2023	2023	9	Payroll	Class 4-8 SPW0435306	3/31/2023	10809	00458710	00458710	7.50	3/31/2023	0	303.5500
PAY	Payroll	32701	3275202007020001	702	Retirement11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	3/31/2023	3/31/2023	2023	9	Payroll	Class 4-8 SPW0435306	3/31/2023	11659	00458710	00458710	0.00	3/31/2023	0	7.5300
PAY	Payroll	32701	3275202007020100	702	FICA 11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	3/31/2023	3/31/2023	2023	9	Payroll	Class 4-8 SPW0435306	3/31/2023	10934	00458710	00458710	0.00	3/31/2023	0	18.8200
PAY	Payroll	32701	3275202007020601	702	401k- Hybr11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	3/31/2023	3/31/2023	2023	9	Payroll	Class 4-8 SPW0435306	3/31/2023	10940	00458710	00458710	0.00	3/31/2023	0	15.4800
PAY	Payroll	32701	3275202007020602	702	401k- Hybr11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	3/31/2023	3/31/2023	2023	9	Payroll	Class 4-8 SPW0435306	3/31/2023	11163	00458710	00458710	0.00	3/31/2023	0	0.1600
PAY	Payroll	32701	32752020070100001	701	Rgr Hours11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	3/31/2023	3/31/2023	2023	9	Payroll	Class 4-8 SPW0435306	3/31/2023	10949	00458710	00458710	0.00	3/31/2023	0	4.1700
PAY	Payroll	32701	3275202007020001	702	Retirement11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	20898	00458710	00458710	1.60	5/15/2023	0	70.6400
PAY	Payroll	32701	3275202007020002	702	Health Insu11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	20454	00458710	00458710	0.00	5/15/2023	0	1.7500
PAY	Payroll	32701	3275202007020003	702	OPFB Norm11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	20905	00458710	00458710	0.00	5/15/2023	0	0.0000
PAY	Payroll	32701	3275202007020004	702	Medicare F11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	20302	00458710	00458710	0.00	5/15/2023	0	0.0010
PAY	Payroll	32701	3275202007020001	702	Group Life 11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	20206	00458710	00458710	0.00	5/15/2023	0	0.0600
PAY	Payroll	32701	3275202007020002	702	Health Insu11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	20202	00458710	00458710	0.00	5/15/2023	0	11.6300
PAY	Payroll	32701	3275202007020003	702	OPFB Norm11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	20190	00458710	00458710	0.00	5/15/2023	0	0.9800
PAY	Payroll	32701	3275202007020004	702	Medicare F11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	20194	00458710	00458710	0.00	5/15/2023	0	0.9800
PAY	Payroll	32701	3275202007020601	702	401k- Hybr11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	5/15/2023	5/15/2023	2023	11	Payroll	Class 4-8 SPW0439350	5/15/2023	20326	00458710	00458710	0.00	5/15/2023	0	3.5300
PAY	Payroll	32701	3275202007020602	702	401k- Hybr11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	7/15/2022	7/15/2022	2023	1	Payroll	Class 4-8 SPW0412887	7/15/2022	13214	00539908	00539908	2.80	7/15/2022	0	80.4700
PAY	Payroll	32701	3275202007020001	702	Retirement11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	7/15/2022	7/15/2022	2023	1	Payroll	Class 4-8 SPW0412887	7/15/2022	13444	00539908	00539908	0.00	7/15/2022	0	2.0000
PAY	Payroll	32701	3275202007020100	702	FICA 11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	7/15/2022	7/15/2022	2023	1	Payroll	Class 4-8 SPW0412887	7/15/2022	13221	00539908	00539908	0.00	7/15/2022	0	4.4800
PAY	Payroll	32701	3275202007020002	702	Group Life 11000	152314	19040	32701	ENWWSCKVWV School NONDEPT	7/15/2022	7/15/2022	2023	1	Payroll	Class 4-8 SPW0412887	7/15/2022	13320	00539908	00539908	0.00	7/15/2		

PAY	Payroll	32701	32752020070100001	701	Rgr Hours 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	11/30/2022	#####	2023	5	Payroll	Class 4-8 S-PW0425050	11/30/2022	5901 00539908	00539908	0.20	11/30/2022	0	0	6.090
PAY	Payroll	32701	32752020070200001	702	Retirement11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	11/30/2022	#####	2023	5	Payroll	Class 4-8 S-PW0425050	11/30/2022	6545 00539908	00539908	0.00	11/30/2022	0	0	0.150
PAY	Payroll	32701	32752020070201000	702	FICA 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	11/30/2022	#####	2023	5	Payroll	Class 4-8 S-PW0425050	11/30/2022	6170 00539908	00539908	0.00	11/30/2022	0	0	0.130
PAY	Payroll	32701	32752020070204000	702	Medicare F11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	11/30/2022	#####	2023	5	Payroll	Class 4-8 S-PW0425050	11/30/2022	6170 00539908	00539908	0.00	11/30/2022	0	0	0.080
PAY	Payroll	32701	32752020070206001	702	401k-Hybr 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	11/30/2022	#####	2023	5	Payroll	Class 4-8 S-PW0425050	11/30/2022	6193 00539908	00539908	0.00	11/30/2022	0	0	0.280
PAY	Payroll	32701	32752020070206001	702	401k-Hybr 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	11/30/2022	#####	2023	5	Payroll	Class 4-8 S-PW0425050	11/30/2022	6537 00539908	00539908	0.00	11/30/2022	0	0	0.300
PAY	Payroll	32701	32752020070100001	701	Rgr Hours 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/15/2022	#####	2023	6	Payroll	Class 4-8 S-PW0426267	12/15/2022	6923 00539908	00539908	0.20	12/15/2022	0	0	6.090
PAY	Payroll	32701	32752020070200001	702	Retirement11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/15/2022	#####	2023	6	Payroll	Class 4-8 S-PW0426267	12/15/2022	7076 00539908	00539908	0.00	12/15/2022	0	0	0.150
PAY	Payroll	32701	32752020070201000	702	FICA 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/15/2022	#####	2023	6	Payroll	Class 4-8 S-PW0426267	12/15/2022	6968 00539908	00539908	0.00	12/15/2022	0	0	0.150
PAY	Payroll	32701	32752020070204000	702	Group Life 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/15/2022	#####	2023	6	Payroll	Class 4-8 S-PW0426267	12/15/2022	6343 00539908	00539908	0.00	12/15/2022	0	0	0.010
PAY	Payroll	32701	32752020070204000	702	Health Insu 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/15/2022	#####	2023	6	Payroll	Class 4-8 S-PW0426267	12/15/2022	6333 00539908	00539908	0.00	12/15/2022	0	0	3.240
PAY	Payroll	32701	32752020070206001	702	Medicare F11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/15/2022	#####	2023	6	Payroll	Class 4-8 S-PW0426267	12/15/2022	6975 00539908	00539908	0.00	12/15/2022	0	0	0.080
PAY	Payroll	32701	32752020070206001	702	401k-Hybr 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/15/2022	#####	2023	6	Payroll	Class 4-8 S-PW0426267	12/15/2022	6354 00539908	00539908	0.00	12/15/2022	0	0	0.120
PAY	Payroll	32701	32752020070206001	702	401k-Hybr 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/15/2022	#####	2023	6	Payroll	Class 4-8 S-PW0426267	12/15/2022	7065 00539908	00539908	0.00	12/15/2022	0	0	2.500
PAY	Payroll	32701	32752020070100001	701	Rgr Hours 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/31/2022	#####	2023	6	Payroll	Class 4-8 S-PW0427273	12/31/2022	4733 00539908	00539908	0.20	12/31/2022	0	0	6.090
PAY	Payroll	32701	32752020070200001	702	Retirement11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/31/2022	#####	2023	6	Payroll	Class 4-8 S-PW0427273	12/31/2022	3833 00539908	00539908	0.00	12/31/2022	0	0	0.150
PAY	Payroll	32701	32752020070201000	702	FICA 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/31/2022	#####	2023	6	Payroll	Class 4-8 S-PW0427273	12/31/2022	4740 00539908	00539908	0.00	12/31/2022	0	0	0.380
PAY	Payroll	32701	32752020070204000	702	Medicare F11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/31/2022	#####	2023	6	Payroll	Class 4-8 S-PW0427273	12/31/2022	4970 00539908	00539908	0.00	12/31/2022	0	0	0.090
PAY	Payroll	32701	32752020070204000	702	401k-Hybr 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/31/2022	#####	2023	6	Payroll	Class 4-8 S-PW0427273	12/31/2022	3823 00539908	00539908	0.00	12/31/2022	0	0	0.090
PAY	Payroll	32701	32752020070206001	702	401k-Hybr 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	12/31/2022	#####	2023	6	Payroll	Class 4-8 S-PW0427273	12/31/2022	4885 00539908	00539908	0.00	12/31/2022	0	0	0.120
PAY	Payroll	32701	32752020070100001	701	Rgr Hours 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 S-PW0428559	1/15/2023	3654 00539908	00539908	1.00	1/15/2023	0	0	43.380
PAY	Payroll	32701	32752020070200001	702	Retirement11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 S-PW0428559	1/15/2023	3570 00539908	00539908	0.00	1/15/2023	0	0	1.070
PAY	Payroll	32701	32752020070201000	702	FICA 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 S-PW0428559	1/15/2023	3544 00539908	00539908	0.00	1/15/2023	0	0	2.690
PAY	Payroll	32701	32752020070204000	702	Group Life 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 S-PW0428559	1/15/2023	3584 00539908	00539908	0.00	1/15/2023	0	0	0.020
PAY	Payroll	32701	32752020070204000	702	Health Insu 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 S-PW0428559	1/15/2023	3585 00539908	00539908	0.00	1/15/2023	0	0	0.010
PAY	Payroll	32701	32752020070206001	702	Medicare F11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 S-PW0428559	1/15/2023	3583 00539908	00539908	0.00	1/15/2023	0	0	12.000
PAY	Payroll	32701	32752020070206001	702	401k-Hybr 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 S-PW0428559	1/15/2023	3549 00539908	00539908	0.00	1/15/2023	0	0	0.600
PAY	Payroll	32701	32752020070206001	702	401k-Hybr 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 S-PW0428559	1/15/2023	3624 00539908	00539908	0.00	1/15/2023	0	0	0.600
PAY	Payroll	32701	32752020070100001	701	Rgr Hours 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/15/2023	1/15/2023	2023	7	Payroll	Class 4-8 S-PW0428559	1/15/2023	3626 00539908	00539908	0.00	1/15/2023	0	0	1.390
PAY	Payroll	32701	32752020070200001	702	Retirement11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/31/2023	1/31/2023	2023	7	Payroll	Class 4-8 S-PW0429957	1/31/2023	18324 00539908	00539908	0.70	1/31/2023	0	0	23.990
PAY	Payroll	32701	32752020070201000	702	FICA 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/31/2023	1/31/2023	2023	7	Payroll	Class 4-8 S-PW0429957	1/31/2023	18473 00539908	00539908	0.00	1/31/2023	0	0	0.600
PAY	Payroll	32701	32752020070204000	702	Medicare F11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/31/2023	1/31/2023	2023	7	Payroll	Class 4-8 S-PW0429957	1/31/2023	18403 00539908	00539908	0.00	1/31/2023	0	0	1.490
PAY	Payroll	32701	32752020070204000	702	401k-Hybr 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/31/2023	1/31/2023	2023	7	Payroll	Class 4-8 S-PW0429957	1/31/2023	18425 00539908	00539908	0.00	1/31/2023	0	0	4.590
PAY	Payroll	32701	32752020070206001	702	401k-Hybr 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/31/2023	1/31/2023	2023	7	Payroll	Class 4-8 S-PW0429957	1/31/2023	21463 00539908	00539908	0.00	1/31/2023	0	0	1.200
PAY	Payroll	32701	32752020070206001	702	401k-Hybr 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	1/31/2023	1/31/2023	2023	7	Payroll	Class 4-8 S-PW0429957	1/31/2023	19795 00539908	00539908	0.00	1/31/2023	0	0	0.290
PAY	Payroll	32701	32752020070100001	701	Rgr Hours 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	2/15/2023	2/15/2023	2023	8	Payroll	Class 4-8 S-PW0431274	2/15/2023	436 00539908	00539908	0.40	2/15/2023	0	0	15.080
PAY	Payroll	32701	32752020070200001	702	Retirement11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	2/15/2023	2/15/2023	2023	8	Payroll	Class 4-8 S-PW0431274	2/15/2023	318 00539908	00539908	0.00	2/15/2023	0	0	0.380
PAY	Payroll	32701	32752020070201000	702	FICA 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	2/15/2023	2/15/2023	2023	8	Payroll	Class 4-8 S-PW0431274	2/15/2023	444 00539908	00539908	0.00	2/15/2023	0	0	0.480
PAY	Payroll	32701	32752020070204000	702	Group Life 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	2/15/2023	2/15/2023	2023	8	Payroll	Class 4-8 S-PW0431274	2/15/2023	679 00539908	00539908	0.00	2/15/2023	0	0	0.020
PAY	Payroll	32701	32752020070204000	702	Health Insu 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	2/15/2023	2/15/2023	2023	8	Payroll	Class 4-8 S-PW0431274	2/15/2023	670 00539908	00539908	0.00	2/15/2023	0	0	6.480
PAY	Payroll	32701	32752020070204000	702	Medicare F11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	2/15/2023	2/15/2023	2023	8	Payroll	Class 4-8 S-PW0431274	2/15/2023	599 00539908	00539908	0.00	2/15/2023	0	0	0.200
PAY	Payroll	32701	32752020070206001	702	401k-Hybr 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	2/15/2023	2/15/2023	2023	8	Payroll	Class 4-8 S-PW0431274	2/15/2023	614 00539908	00539908	0.00	2/15/2023	0	0	0.200
PAY	Payroll	32701	32752020070206001	702	401k-Hybr 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	2/15/2023	2/15/2023	2023	8	Payroll	Class 4-8 S-PW0431274	2/15/2023	876 00539908	00539908	0.00	2/15/2023	0	0	0.760
PAY	Payroll	32701	32752020070100001	701	Rgr Hours 11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	3/15/2023	3/15/2023	2023	9	Payroll	Class 4-8 S-PW0434006	3/15/2023	2794 00539908	00539908	1.00	3/15/2023	0	0	37.640
PAY	Payroll	32701	32752020070200001	702	Retirement11000	152314	19040	32701	ENWSSCHVKW School NONDEPT	3/15/2023	3/15/2023	2023	9	Payroll	Class 4-8 S-PW0434006	3/15/2023	3292 00539908	00539908	0.00	3/15/2023	0	0	0.930
P																							

Total	4142.150
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UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

WASHINGTON, D.C. 20460

COGNIZANT AGENCY
NEGOTIATION AGREEMENT

Page 1 of 2

The State of Tennessee
Department of Environment
and Conservation
Nashville, Tennessee

Date: January 11, 2022

Filing Ref: March 22, 2021

The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Office of Management and Budget Circular 2 CFR 200 applies, subject to the limitations contained in the Circular and in Section II, A below.

SECTION I: RATES

Type	Effective Period		Rate	Base	Location	Applicable To
	Start	End				
<u>Fixed:</u>						
Environment Bureau	7/1/2022	6/30/2023	24.79%	(A)	All	All
Conservation Bureau	7/1/2022	6/30/2023	18.53%	(A)	All	All

- (a) **Base:** Total direct salaries and wages, including applicable fringe benefits. To determine the amount of indirect costs to be billed under this agreement, direct salaries and wages and related fringe benefits should be summed and multiplied by the rate.

Treatment of Fringe Benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

SECTION II: GENERAL

- A. **LIMITATIONS:** Use of the rates contained in this Agreement are subject to any applicable statutory and administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon these conditions: (1) no costs other than those incurred by the subject organization were included in its indirect cost rate proposal; (2) all such costs are the legal obligations of the grantee/contractor; (3) similar types of costs have been accorded consistent accounting treatment; and (4) the same costs that have been treated as indirect costs have not been claimed as direct costs.
- B. **AUDIT:** All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the indirect cost rate proposal upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.

C. **CHANGES.** The rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rates in this agreement, may require the prior approval of the cognizant agency. Failure to obtain such approval may result in subsequent audit disallowances.

D. **THE FIXED RATE** contained in this agreement is based on an estimate of the costs that will be incurred during the period for which the rate applies. When the actual costs for such periods have been determined, an adjustment will be made to the rate for future periods, if necessary, to compensate for the difference between the costs used to establish the fixed rate and the actual costs.

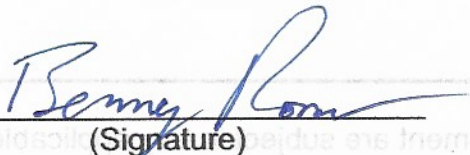
E. **AGENCY NOTIFICATION:** Copies of this document may be provided to other Federal agencies as a means of notifying them of the agreement contained herein. Please retain a copy of this document for your records

F. **OTHER:** Approval of the indirect cost rate does not mean that an organization can recover more than the actual costs of a particular program or activity.

SECTION II: ACCEPTANCE

The undersigned official warrants that he/she has the proper authority to execute this agreement on the behalf of the State Agency:

By the Federal Agency:


(Signature)

Benny Romero

(Name)

Department Controller

(Title)

Environment and Conservation

(Agency)

01/24/2022

(Date)

JACQUELINE
SMITH

Digitally signed by JACQUELINE
SMITH
Date: 2022.01.11 13:49:53 -05'00'

(Signature)

Jacqueline Smith, Rate Negotiator
National Policy, Training and
Compliance Division
U.S. Environmental Protection Agency

Negotiated by: Jacqueline Smith
Telephone: (202) 564-5055