



INTERAGENCY GRANT AGREEMENT COVER SHEET

(cost reimbursement grant agreement between two Tennessee state agencies, University of Tennessee, or Board of Regents colleges and universities)

| | | | | | |
|---|----------------------------------|--|--------------------------|--------------|-------------------------------|
| Begin Date July 1, 2026 | End Date June 30, 2029 | Agency Tracking # 34347- | Edison ID | | |
| Grantee Legal Entity Name | | Edison Supplier ID | | | |
| Subrecipient or Recipient <input type="checkbox"/> Subrecipient <input checked="" type="checkbox"/> Recipient | | Assistance Listing Number | | | |
| Service Caption (one line only) Perinatal Telehealth | | | | | |
| Funding — | | | | | |
| FY | State | Federal | Interdepartmental | Other | TOTAL Agreement Amount |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| TOTAL: | | | | | |
| Budget Officer Confirmation: There is a balance in the appropriation from which obligations hereunder are required to be paid that is not already encumbered to pay other obligations. | | | | CPO USE - IG | |
| | | | | | |
| Budget Officer Signature | | | | | |
| Speed Chart (optional) HL00019072 | | Account Code (optional) 71300000 | | | |

**GRANT AGREEMENT
BETWEEN THE STATE OF TENNESSEE,
DEPARTMENT OF HEALTH
AND
GRANTEE STATE AGENCY NAME**

This Grant Agreement, by and between the State of Tennessee, Department of Health (the "Grantor State Agency"), and [Insert Name of State Agency] (the "Grantee"), is for the provision of Perinatal Telehealth, as further defined in the "SCOPE OF SERVICES AND DELIVERABLES."

A. SCOPE OF SERVICES AND DELIVERABLES:

- A.1. The Grantee shall provide the scope of services and deliverables ("Scope") as required, described, and detailed in this Grant Agreement.
- A.2. Service Definitions.
- a. Accrual means a charge for work that has been done but not yet invoiced, for which provision is made at the end of a financial period.
 - b. Care Coordination Services means a process of organizing patient care activities, treatment and sharing information among the health care providers involved in a patient's care. Care coordination also helps patients navigate through the health care system.
 - c. FTE means full-time equivalent.
 - d. Maternal-Fetal Medicine (MFM) is a sub-specialty of obstetrics that focuses on the diagnosis, treatment, and management of high-risk pregnancies. They work closely with primary obstetricians and midwives in managing complications and optimizing the health of both the mother and/or fetus. MFMs are also known as perinatologists.
 - e. Obstetric Patient means a patient who is pregnant, delivering, or postpartum. Obstetrics is the field of study concentrated on pregnancy, childbirth, and the postpartum period. Preconception care and the optimization of a medical condition in preparation for pregnancy is within the field of obstetrics.
 - f. Perinatal High-Risk Care means a high-risk pregnancy and is any pregnancy that carries increased health risks for the pregnant woman, fetus, or both. It often requires specialized care from specially trained providers. Some pregnancies become high risk as they progress, while some women are at increased risk for complications even before becoming pregnant.
 - g. Perinatal Telehealth refers to health care services during preconception, pregnancy and postpartum administered using electronic information and telecommunications technologies to support long distance health care. It can be administered by 1) two-way, real-time interactive communication between a patient and a physician or practitioner at a distant site through telecommunications equipment that includes, at a minimum, audio and visual equipment; 2) store-and-forward imaging, the electronic transmission of medical information such as digital images; and 3) remote patient monitoring, the electronic collection and transmission of individual health and medical data to a provider.
 - h. Professional Education means a formalized approach to specialized training in a professional setting through which participants acquire content knowledge and learn to apply techniques.

- i. Regional Perinatal Centers (RPC) refer to the five centers in the State that provide specialized perinatal care to health care providers for consultation, referral, and transport of high-risk patients.
- j. TennCare means Tennessee's Medicaid program.

A.3. Service Goals.

To develop or expand innovative perinatal telehealth models that strengthen Tennessee's maternal health system, reduce gaps in access to specialty obstetrical care, and support a more coordinated statewide approach to high-risk perinatal services, as further described in the scope below.

A.4. Service Recipients.

Service recipients are women residing in the defined catchment area of the Grantee's proposal who are preconception, pregnant, or postpartum, as described in the Grantee's proposal for telehealth services.

A.5. Service Description.

- a. The Grantee shall provide all service and deliverables as required, described, and detailed by this Scope of Services and shall meet all service and delivery timelines specified in the Scope of Services section or elsewhere in this Grant Agreement.
- b. Provide real-time audio/visual telehealth consultations for high-risk obstetrical care
- c. Conduct provider-to-provider consultations or case review by licensed qualified health care professionals via video or audio platforms, ensuring timely and accurate assessment and treatment recommendations.
- d. Provide care coordination for high-risk prenatal and postpartum patients
- e. Provide those other specified licensed health care providers for telehealth visits as specified in the approved perinatal telehealth project.
- f. Provide education to patients and providers on accessing and using telehealth.
- g. Demonstrated alignment with Regional Perinatal Centers (RPC), hospitals, clinics, local health agencies, and other relevant partners.
- h. Establish a formal partnership with Maternal–Fetal Medicine (MFM) specialists or an MFM practice serving the proposed geographic area.
- i. Provide a detailed engagement plan for each key partner.
- j. Assure that all participating sites have the necessary equipment and tools to provide the proposed telehealth services, including purchases, installation, and training as necessary.
- k. Demonstrate use of an evaluation plan to collect visit-level and outcome data.
- l. Provide at least one FTE to fulfill State required program evaluation requirements.

A.6. Service Reporting.

- a. The Grantee shall provide Accrual data to the Program Director no later than June 15 annually in a format provided by the State.
- A.7. Incorporation of Additional Documents. Each of the following documents is included as a part of this Grant Agreement by reference or attachment. In the event of a discrepancy or ambiguity regarding the Grantee's duties, responsibilities, and performance hereunder, these items shall govern in order of precedence below.
- a. this Grant Agreement document with any attachments or exhibits (excluding the items listed at subsections b. and c., below);
 - b. the State grant proposal solicitation as may be amended, if any;
 - c. the Grantee's proposal (**Attachment 1**) incorporated to elaborate supplementary scope of services specifications.
- A.8. No funds awarded under this Grant Agreement shall be used for lobbying federal, state, or local officials.
- A.9. In the performance of the services under this Grant Contract, the Grantee will collect and maintain patient service data for its own use in the care of its patients. The Grantee will not host any confidential information for or on behalf of the State.

B. TERM OF AGREEMENT:

- B.1. This Grant Agreement shall be effective for the period beginning on July 1, 2026 ("Effective Date") and ending on June 30, 2029, ("Term"). The State shall have no obligation to the Grantee for fulfillment of the Scope outside the Term.
- B.2. Term Extension. It is understood and agreed that the State may extend the Term an additional period of time, not to exceed one hundred-eighty (180) days beyond the expiration date of this Grant Agreement, under the same terms and conditions. In no event, however, shall the maximum Term, including all extensions or renewals, exceed a total of sixty (60) months.
- B.3. Renewal Options. This Grant Agreement may be renewed upon satisfactory completion of the Term. The Grantor State Agency reserves the right to execute up to two (2) renewal options under the same terms and conditions for a period not to exceed twelve (12) months each by the Grantor State Agency, at the Grantor State Agency's sole option. In no event, however, shall the maximum Term, including all renewals or extensions, exceed a total of sixty (60) months.

C. PAYMENT TERMS AND CONDITIONS:

- C.1. Maximum Liability. In no event shall the Maximum Liability of the Grantor State Agency under this Grant Agreement exceed **Written Dollar Amount (\$Number)** ("Maximum Liability"). The Grant Budget, attached and incorporated as **Attachment 2**, is the maximum amount due the Grantee under this Grant Agreement. The Grant Budget line-items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Grantee.
- C.2. Compensation Firm. The Maximum Liability of the Grantor State Agency is not subject to escalation for any reason unless amended. The Grant Budget amounts are firm for the duration of the Grant Agreement and are not subject to escalation for any reason unless amended, except as provided in section C.5.
- C.3. Payment Methodology. The Grantee shall be reimbursed for actual, reasonable, and necessary costs based upon the Grant Budget, not to exceed the Maximum Liability established in section

C.1. Upon progress toward the completion of the Scope, as described in section A of this Grant Agreement, the Grantee shall submit invoices (**Attachment 3**) prior to any reimbursement of allowable costs.

C.4. Travel Compensation. Reimbursement to the Grantee for travel, meals, or lodging shall be subject to amounts and limitations specified in the "State Comprehensive Travel Regulations," as they are amended from time to time, and shall be contingent upon and limited by the Grant Budget funding for reimbursement.

C.5. Invoice Requirements. The Grantee shall invoice the Grantor State Agency no more often than monthly, with all necessary supporting documentation, and present such to:

Tina Pilgreen, Director of Perinatal Telehealth
 Division of Family Health and Wellness
 Andrew Johnson Tower, 7th Floor
 710 James Robertson Parkway, Nashville, TN 37243
Kristina.pilgreen@tn.gov
 Telephone # 615-519-2736

- a. Each invoice shall clearly and accurately detail all of the following required information (calculations must be extended and totaled correctly).
- (1) Invoice/Reference Number (assigned by the Grantee).
 - (2) Invoice Date.
 - (3) Invoice Period (to which the reimbursement request is applicable).
 - (4) Grant Agreement Number (assigned by the Grantor State Agency).
 - (5) Grantor: Tennessee Department of Health, Division of Family Health & Wellness.
 - (6) Grantor Number (assigned by the Grantee to the above-referenced Grantor).
 - (7) Grantee Name.
 - (8) Grantee Tennessee Edison Registration ID Number Referenced in Preamble of this Grant Agreement.
 - (9) Grantee Remittance Address.
 - (10) Grantee Contact for Invoice Questions (name, phone, or fax).
 - (11) Itemization of Reimbursement Requested for the Invoice Period— it must detail, at minimum, all of the following:
 - i. The amount requested by Grant Budget line-item (including any travel expenditure reimbursement requested and for which documentation and receipts, as required by "State Comprehensive Travel Regulations," are attached to the invoice).
 - ii. The amount reimbursed by Grant Budget line-item to date.
 - iii. The total amount reimbursed under the Grant Agreement to date.
 - iv. The total amount requested (all line-items) for the Invoice Period.
- b. The Grantee understands and agrees to all of the following.
- (1) An invoice under this Grant Agreement shall include only reimbursement requests for actual, reasonable, and necessary expenditures required in the delivery of service described by this Grant Agreement and shall be subject to the Grant Budget and any other provision of this Grant Agreement relating to allowable reimbursements.
 - (2) An invoice under this Grant Agreement shall not include any reimbursement request for future expenditures.
 - (3) An invoice under this Grant Agreement shall initiate the timeframe for reimbursement only when the Grantor State Agency is in receipt of the invoice, and the invoice meets the minimum requirements of this section C.5.

- (4) An invoice under this Grant Agreement shall be presented to the Grantor State Agency within thirty (30) days after the end of the calendar month in which the subject costs were incurred or services were rendered by the Grantee. An invoice submitted more than thirty (30) days after such date will NOT be paid. The Grantor State Agency will not deem such Grantee costs to be allowable and reimbursable by the Grantor State Agency unless, at the sole discretion of the Grantor State Agency, the failure to submit a timely invoice is warranted. The Grantee shall submit a special, written request for reimbursement with any such untimely invoice. The request must detail the reason the invoice is untimely as well as the Grantee's plan for submitting future invoices as required, and it must be signed by a Grantee agent that would be authorized to sign this Grant Agreement.
- C.6. Budget Line-items. Expenditures, reimbursements, and payments under this Grant Agreement shall adhere to the Grant Budget. The Grantee may move up to twenty percent (20%) of a line-item amount to another line item category provided that any increase is off-set by an equal reduction of other line-item amount(s) and the total Grant Agreement amount detailed by the Grant Budget does not increase. An increase of any line item funded at zero dollars (\$0.00) shall require prior approval of the Grantor State Agency.
- C.7. Disbursement Reconciliation and Close Out. The Grantee shall submit a grant disbursement reconciliation report within thirty (30) days following the end of each quarter and a final invoice and final grant disbursement reconciliation report within forty-five (45) days of the Grant Agreement end date and in form and substance acceptable to the Grantor State Agency **(Attachment 4)**.
- a. If total disbursements by the Grantor State Agency pursuant to this Grant Agreement exceed the amounts permitted by section C, payment terms and conditions of this Grant Agreement, the Grantee shall refund the difference to the Grantor State Agency. The Grantee shall submit the refund with the final grant disbursement reconciliation report.
- b. The Grantor State Agency shall not be responsible for the payment of any invoice submitted after the grant disbursement reconciliation report. The Grantor State Agency will not deem any Grantee costs submitted for reimbursement after the grant disbursement reconciliation report to be allowable and reimbursable by the Grantor State Agency, and such invoices will not be paid.
- c. The Grantee must close out its accounting records at the end of the Term in such a way that reimbursable expenditures and revenue collections are not carried forward.
- C.8. Indirect Cost. Should the Grantee request reimbursement for indirect cost, the Grantee must submit to the Grantor State Agency a copy of the indirect cost rate approved by the cognizant federal agency or the cognizant state agency, as applicable. The Grantee will be reimbursed for indirect cost in accordance with the approved indirect cost rate and amounts and limitations specified in the attached Grant Budget. Once the Grantee makes an election and treats a given cost as direct or indirect, it must apply that treatment consistently and may not change during the Term. Any changes in the approved indirect cost rate must have prior approval of the cognizant federal agency or the cognizant state agency, as applicable. If the indirect cost rate is provisional during the Term, once the rate becomes final, the Grantee agrees to remit any overpayment of funds to the Grantor State Agency, and subject to the availability of funds the Grantor State Agency agrees to remit any underpayment to the Grantee.
- C.9. Cost Allocation. If any part of the costs to be reimbursed under this Grant Agreement are joint costs involving allocation to more than one program or activity, such costs shall be allocated and reported in accordance with the provisions of Central Procurement Office Policy 2013-007 or any amendments or revisions made to this policy statement during the Term.

D. STANDARD TERMS AND CONDITIONS:

- D.1. Required Approvals. The Grantor State Agency is not bound by this Grant Agreement until it is signed by the agency head, or his or her designee, of the state agencies that are parties to this Grant Agreement (depending upon the specifics of this Grant Agreement, these officials may include, but are not limited to, the Commissioner of Finance and Administration and the Commissioner of Human Resources).
- D.2. Modification and Amendment. This Grant Agreement may be modified only by a written amendment signed by all parties and approved by the officials who approved the original Grant Agreement and, depending upon the specifics of the Grant Agreement as amended, any additional officials required by Tennessee laws and regulations (the officials may include, but are not limited to, the Commissioner of Finance and Administration and the Commissioner of Human Resources).
- D.3. Bilateral Termination for Convenience. This Grant Agreement may be terminated by either party by giving written notice to the other, at least thirty (30) days before the effective date of termination. Should either party exercise this provision, the Grantee shall be entitled to reimbursement for authorized expenditures and satisfactory services completed as of the termination date, but in no event shall the Grantor State Agency be liable to the Grantee for any service which has not been rendered. The final decision as to the amount, for which the Grantor State Agency is liable, shall be determined by the Grantor State Agency.
- D.4. Communications and Contacts. All instructions, notices, consents, demands, or other communications required or contemplated by this Grant Agreement shall be in writing and shall be made by certified, first class mail, return receipt requested and postage prepaid, by overnight courier service with an asset tracking system, or by email or facsimile transmission with recipient confirmation. All communications, regardless of method of transmission, shall be addressed to the respective party as set out below:

The Grantor State Agency:

Tina Pilgreen, Director of Perinatal Telehealth
 Division of Family Health and Wellness
 Andrew Johnson Tower, 7th Floor
 710 James Robertson Parkway, Nashville, TN 37243
Kristina.pilgreen@tn.gov
 Telephone # 615-519-2736

The Grantee:

Grantee Contact Name & Title
Grantee Name
Address
Email Address
Telephone # Number
FAX # Number

A change to the above contact information requires written notice to the person designated by the other party to receive notice.

All instructions, notices, consents, demands, or other communications shall be considered effectively given upon receipt or recipient confirmation as may be required.

- D.5. Subject to Funds Availability. This Grant Agreement is subject to the appropriation and availability of State or Federal funds. In the event that the funds are not appropriated or are otherwise unavailable, the Grantor State Agency reserves the right to terminate or suspend this Grant Agreement upon written notice to the Grantee. Upon receipt of the written notice, the Grantee shall cease all work associated with the Grant Agreement. In the event of a Grantor State Agency termination, the Grantee shall be entitled to compensation for all satisfactory and authorized services completed as of the termination or suspension date but shall not be entitled to compensation for any services performed subsequent to termination date or during a period of suspension.
- D.6. Progress Reports. The Grantee shall submit brief, periodic, progress reports to the Grantor State Agency as requested.
- D.7. Procurement. If the other terms of this Grant Agreement allow reimbursement for the cost of goods, materials, supplies, equipment, motor vehicles, or contracted services, the procurement of these goods or services by the Grantee shall be competitive where practicable. For any procurement for which reimbursement is paid under this Grant Agreement, the Grantee shall document the competitive procurement method. In each instance where it is determined that use of a competitive procurement method is not practicable, supporting documentation shall include a written justification for the decision and for the use of a non-competitive procurement. If the Grantee is a subrecipient, the Grantee shall comply with 2 C.F.R. §§ 200.318—200.326 when procuring property or services under a federal award.
- D.8. Completeness. This Grant Agreement is complete and contains the entire understanding between the parties relating to the subject matter contained in this Grant Agreement, including all the terms and conditions agreed to by the parties. This Grant Agreement supersedes any and all prior understandings, representations, negotiations, and agreements between the parties, whether written or oral.
- D.9. Headings. Section headings are for reference purposes only and shall not be construed as part of this Grant Agreement.
- D.10 HIPAA Compliance. As applicable, the State and the Grantee shall comply with obligations under the Health Insurance Portability and Accountability Act of 1996 (HIPAA), Health Information Technology for Economic and Clinical Health Act (HITECH) and any other relevant laws and regulations regarding privacy (collectively the “Privacy Rules”). The obligations set forth in this Section shall survive the termination of this Grant Contract.
- a. The Grantee warrants to the State that it is familiar with the requirements of the Privacy Rules and will comply with all applicable HIPAA requirements in the course of this Grant Contract.
 - b. The Grantee warrants that it will cooperate with the State, including cooperation and coordination with State privacy officials and other compliance officers required by the Privacy Rules, in the course of performance of this Grant Contract so that both parties will be in compliance with the Privacy Rules.
 - c. The State and the Grantee will sign documents, including but not limited to business associate agreements, as required by the Privacy Rules and that are reasonably necessary to keep the State and the Grantee in compliance with the Privacy Rules. This provision shall not apply if information received by the State under this Grant Contract is NOT “protected health information” as defined by the Privacy Rules, or if the Privacy Rules permit the State to receive such information without entering into a business associate agreement or signing

E. SPECIAL TERMS AND CONDITIONS:

- E.1. Conflicting Terms and Conditions. Should any of these special terms and conditions conflict with any other terms and conditions of this Grant Agreement, the special terms and conditions shall be subordinate to the Grant Agreement's other terms and conditions.
- E.2. Printing Authorization. The Grantee agrees that no publication coming within the jurisdiction of Tenn. Code Ann. § 12-7-101, *et seq.*, shall be printed pursuant to this Grant Agreement unless a printing authorization number has been obtained and affixed as required by Tenn. Code Ann. § 12-7-103(d).
- E.3. Prohibited Advertising. The Grantee shall not refer to this Grant Agreement or the Grantee's relationship with the State under this Grant Agreement in commercial advertising in such a manner as to state or imply that the Grantee or the Grantee's goods or services are endorsed. The obligations set forth in this Section shall survive the termination of this Grant Agreement.
- E.4. Environmental Tobacco Smoke. Pursuant to the provisions of the federal "Pro-Children Act of 1994" and the "Children's Act for Clean Indoor Air of 1995," Tenn. Code Ann. §§ 39-17-1601 through 1606, the Grantee shall prohibit smoking of tobacco products within any indoor premises in which services are provided to individuals under the age of eighteen (18) years. The Grantee shall post "no smoking" signs in appropriate, permanent sites within such premises. This prohibition shall be applicable during all hours, not just the hours in which children are present. Violators of the prohibition may be subject to civil penalties and fines. This prohibition shall apply to and be made part of any subcontract related to this Grant Agreement.
- E. 5. Healthy Eating Requirements. Grant recipients who purchase or serve snacks or meals in conjunction with their performance under this Grant Agreement shall provide only healthy foods. No high sugar beverage shall be served at any time. Fruits and vegetables shall be given preference in menu selections.
- E.6. The Grantee shall protect State Data as follows:

The Grantee shall ensure that all State Data is housed in the continental United States, inclusive of backup data. All State data must remain in the United States, regardless of whether the data is processed, stored, in-transit, or at rest. Access to State data shall be limited to US-based (onshore) resources only.

All system and application administration must be performed in the continental United States. Configuration or development of software and code is permitted outside of the United States.

However, software applications designed, developed, manufactured, or supplied by persons owned or controlled by, or subject to the jurisdiction or direction of, a foreign adversary, which the U.S. Secretary of Commerce acting pursuant to 15 CFR 7 has defined to include the People's Republic of China, among others are prohibited. Any testing of code outside of the United States must use fake data. A copy of production data may not be transmitted or used outside the United States.

IN WITNESS WHEREOF,

GRANTEE STATE AGENCY:

GRANTEE SIGNATURE

DATE

PRINTED NAME AND TITLE OF GRANTEE STATE AGENCY SIGNATORY (above)

DEPARTMENT OF HEALTH:

DR. JOHN R. DUNN INTERIM COMMISSIONER

DATE

Grantee's Proposal

| GRANT BUDGET | | | | |
|--|---|-----------------------|------------------------------|----------------------|
| Additional Identification Information As Necessary | | | | |
| APPLICABLE PERIOD: The grant budget line-item amounts below shall be applicable only to expense incurred during the period beginning DATE, and ending DATE. | | | | |
| | EXPENSE OBJECT LINE-ITEM CATEGORY ¹ | GRANT CONTRACT | GRANTEE PARTICIPATION | TOTAL PROJECT |
| | Salaries ² | 0.00 | 0.00 | 0.00 |
| | Benefits & Taxes | 0.00 | 0.00 | 0.00 |
| | Professional Fee, Grant & Award ² | 0.00 | 0.00 | 0.00 |
| | Supplies | 0.00 | 0.00 | 0.00 |
| | Telephone | 0.00 | 0.00 | 0.00 |
| | Postage & Shipping | 0.00 | 0.00 | 0.00 |
| | Occupancy | 0.00 | 0.00 | 0.00 |
| | Equipment Rental & Maintenance | 0.00 | 0.00 | 0.00 |
| | Printing & Publications | 0.00 | 0.00 | 0.00 |
| | Travel, Conferences & Meetings ² | 0.00 | 0.00 | 0.00 |
| | Interest ² | 0.00 | 0.00 | 0.00 |
| | Insurance | 0.00 | 0.00 | 0.00 |
| | Specific Assistance To Individuals ² | 0.00 | 0.00 | 0.00 |
| | Depreciation ² | 0.00 | 0.00 | 0.00 |
| | Other Non-Personnel ² | 0.00 | 0.00 | 0.00 |
| | Capital Purchase ² | 0.00 | 0.00 | 0.00 |
| | Indirect Cost (% and method) | 0.00 | 0.00 | 0.00 |
| | In-Kind Expense | 0.00 | 0.00 | 0.00 |
| | GRAND TOTAL | 0.00 | 0.00 | 0.00 |

¹ Each expense object line-item is defined by the U.S. OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart E Cost Principles* (posted on the Internet at: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-11/part-200/subpart-E>) and CPO Policy 2013-007 (posted online at <https://www.tn.gov/generalservices/procurement/central-procurement-office--cpo-/library-.html>).

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

GRANT BUDGET LINE-ITEM DETAIL:

| SALARIES | AMOUNT |
|---|---------------|
| Specific, Descriptive, Detail (Repeat Row As Necessary) | Amount |
| ROUNDED TOTAL | Amount |

| PROFESSIONAL FEE, GRANT & AWARD | AMOUNT |
|---|---------------|
| Specific, Descriptive, Detail (Repeat Row As Necessary) | Amount |
| ROUNDED TOTAL | Amount |

| TRAVEL/CONFERENCES & MEETINGS | AMOUNT |
|---|---------------|
| Specific, Descriptive, Detail (Repeat Row As Necessary) | Amount |
| ROUNDED TOTAL | Amount |

| INTEREST | AMOUNT |
|---|---------------|
| Specific, Descriptive, Detail (Repeat Row As Necessary) | Amount |
| ROUNDED TOTAL | Amount |

| SPECIFIC ASSISTANCE TO INDIVIDUALS | AMOUNT |
|---|---------------|
| Specific, Descriptive, Detail (Repeat Row As Necessary) | Amount |
| ROUNDED TOTAL | Amount |

| DEPRECIATION | AMOUNT |
|---|---------------|
| Specific, Descriptive, Detail (Repeat Row As Necessary) | Amount |
| ROUNDED TOTAL | Amount |

| OTHER NON-PERSONNEL | AMOUNT |
|---|---------------|
| Specific, Descriptive, Detail (Repeat Row As Necessary) | Amount |
| ROUNDED TOTAL | Amount |

| CAPITAL PURCHASE | AMOUNT |
|---|---------------|
| Specific, Descriptive, Detail (Repeat Row As Necessary) | Amount |
| ROUNDED TOTAL | Amount |

Section 6: Month to Month Expense Tracking Sheet (Not Required by F&A Accounts Payable)

| Budget Line Items | Budget Amt | Jul Expenses | Aug Expenses | Sep Expenses | Oct Expenses | Nov Expenses | Dec Expenses | Jan Expenses | Feb Expenses | Mar Expenses | Apr Expenses | May Expenses | Jun Expenses | YTD Totals | Balance Remaining |
|------------------------------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|-------------------|
| Salaries | | | | | | | | | | | | | | | |
| Benefits | | | | | | | | | | | | | | | |
| Fee/Grant/Award | | | | | | | | | | | | | | | |
| Supplies | | | | | | | | | | | | | | | |
| Telephone | | | | | | | | | | | | | | | |
| Postage and Shipping | | | | | | | | | | | | | | | |
| Occupancy | | | | | | | | | | | | | | | |
| Equipment Rental and Maintenance | | | | | | | | | | | | | | | |
| Printing and Publications | | | | | | | | | | | | | | | |
| Travel/Conferences and Meetings | | | | | | | | | | | | | | | |
| Interest | | | | | | | | | | | | | | | |
| Insurance | | | | | | | | | | | | | | | |
| Specific Assistance to Individuals | | | | | | | | | | | | | | | |
| Depreciation | | | | | | | | | | | | | | | |
| Other Non-Personnel | | | | | | | | | | | | | | | |
| Capital Purchase | | | | | | | | | | | | | | | |
| Indirect Costs | | | | | | | | | | | | | | | |
| Totals | | | | | | | | | | | | | | | |

REPORTING TEMPLATE

Introduction

Reporting Template has three parts:

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

Schedule Headings

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

Column Headings

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

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

Program Columns

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

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

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

Do not send a worksheet that is linked to another file

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

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PROGRAM EXPENSE REPORT (PER) SCHEDULE A

Purpose/Scope

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

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

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

Instruction for Expenses by Object Line-Items

Line 1 Salaries and Wages

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

References:

[2 CFR Part 200.430](#)
Form 990 Part IX line 5, 7

Line 2 Employee Benefits & Payroll Taxes

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

References:

[2 CFR Part 200.431](#)
Form 990 Part IX lines 8, 9, 10

Line 3 Total Personnel Expenses

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

Line 4 Professional Fees

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

References:

[2 CFR Part 200.459](#)

Form 990 Part IX line 11

Line 5 Supplies

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

References:

[2 CFR Part 200.453](#)

Form 990 Part IX line 13

Line 6 Telecommunication

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

References:

[2 CFR Part 200.471](#)

Form 990 Part IX line 13

Line 7 Postage and Shipping

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

References:

[2 CFR Part 200.474](#)

Form 990 Part IX line 13

Line 8 Occupancy

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

References:

[2 CFR Part 200.465](#)

Form 990 Part IX line 16

Line 9 Equipment Rental and Maintenance

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

References:

[2 CFR Part 200.452](#)

Form 990 Part IX line 13

Line 10 Printing and Publications

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

References:

[2 CFR Part 200.461](#)

Form 990 Part IX line 13

Line 11

Travel

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

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

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

References:

[2 CFR Part 200.475](#)

Form 990 Part IX line 17

Line 12

Conference and Meetings

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

References:

[2 CFR Part 200.432](#)

Form 990 Part IX line 19

Line 13

Interest

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

References:

[2 CFR Part 200.449](#)

Form 990 Part IX line 20

Line 14

Insurance

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

References:

[2 CFR Part 200.447](#)

Form 990 Part IX line 23

Line 15 Grants and Awards

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

References:

[2 CFR Part 200.1](#)

Form 990 Part IX line 1

Line 16 Specific Assistance to Individuals

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

References:

[2 CFR Part 200.456](#)

Form 990 Part IX line 2

Line 17 Depreciation

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

References:

[2 CFR Part 200.436](#)

Form 990 Part IX line 22

Line 18 Other Nonpersonnel Expenses

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

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

a) Advertising:

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

References:

[2 CFR Part 200.421](#)

Form 990 Part IX line 12

b) Information Technology:

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

References:

[2 CFR Part 200.1](#)

Form 990 Part IX line 14

c) Bad Debts:

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

References:

[2 CFR Part 200.426](#)

Form 990 Part IX line 24

d) Contingency Provisions:

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

References:

[2 CFR Part 200.433](#)

Form 990 Part IX line 24

e) Fines and Penalties:

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

References:

[2 CFR Part 200.441](#)

Form 990 Part IX line 24

f) Independent Research and Development:

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

References:

[2 CFR Part 200.1](#)

Form 990 Part IX line 24

g) Organization Costs:

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

References:

[2 CFR Part 200.455](#)

Form 990 Part IX line 24

h) Rearrangement and Alteration:

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

References:

[2 CFR Part 200.462](#)

Form 990 Part IX line 24

i) Recruiting:

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

References:

[2 CFR Part 200.463](#)

Form 990 Part IX line 24

j) Taxes:

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

References:

[2 CFR Part 200.470](#)

Form 990 Part IX line 24

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

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

References:

[2 CFR Part 200.454](#)

Form 990 Part IX line 24

Line 19

Total Nonpersonnel Expenses

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

Line 20

Reimbursable Capital Purchases

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

References:

[2 CFR Part 200.439](#)

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

Line 21 Total Direct Program Expenses

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

Reference:

[2 CFR Part 200.405](#)

[2 CFR Part 200.413](#)

Form 990 Part IX, column B

Line 22 Administrative Expenses

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

References:

[2 CFR Part 200.414](#)

Form 990 Part IX, Column C

Line 23 Total Direct Program and Administrative Expenses

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

Line 24 In-Kind Expenses

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

References:

[2 CFR Part 200.434](#)

Form 990 Part XI line 6

Line 25 Total Program Expenses

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

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

Purpose/Scope

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

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

Instruction for Expenses by Object Line-Items

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

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

Purpose/Scope

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

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

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

Instruction for Sources of Revenue

• Reimbursable Program Funds

Line 31

Reimbursable Federal Program Funds

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

Reference:
Form 990 Part VIII 1e

Line 32 Reimbursable State Program Funds

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

Reference:
Form 990 Part VIII 1e

Line 33 Total Reimbursable Program Funds

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

• Matching Revenue Funds

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

Line 34 Other Federal Funds

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

Reference:
Form 990 Part VIII 1e

Line 35 Other State Funds

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

Reference:
Form 990 Part VIII 1e

Line 36 Other Government Funds

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

Reference:
Form 990 Part VIII 1e

Line 37 Cash Contributions (Nongovernment)

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

References:
Form 990 Part VIII 1f

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

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

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

References:

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

Line 39 Program Income

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

Reference:

Form 990 Part VIII line 2a to 2f

Line 40 Other Matching Revenue

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

References:

Form 990 Part VIII 3 through 11e

Line 41 Total Matching Revenue Funds

Add lines 34 through 40.

Line 42 Other Program Funds

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

References:

Form 990 Part VIII 1a through 11e

Line 43 Total Revenue

Add lines 33, 41, and 42.

References:

Form 990 Part VIII 12

Instruction for Reconciliation Between Total and Reimbursable Expenses

Line 51 Total Program Expenses

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

Line 52 Other Unallowable Expenses

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

Line 53 Excess Administration

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

Line 54 Matching Expenses

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

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

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

Line 56 Total Reimbursement To Date

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

Line 57 Difference (Line 55 minus Line 56)

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

Line 58 Advances

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

Line 59 This Reimbursement (Line 57 minus 58)

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

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

Purpose/Scope

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

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

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

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

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

**TOTAL EXPENSE SUMMARY REPORT
Schedule C**

Purpose/Scope

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

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

Instruction for Expenses by Object Line-Items

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

Instruction for Columns

Total Direct Program Expenses Column

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

Total Nongrant/Unallowable Expenses Column

The nongrant/unallowable expense column includes the following expenses:

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

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

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

Total Administrative Expenses Column

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

Grand Total Column

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

STATE OF TENNESSEE
PROGRAM EXPENSE REPORT

Schedule A

Page # of # Pages:

Contractor/Grantee Name:

Report Period:

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

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

STATE OF TENNESSEE
PROGRAM EXPENSE REPORT

Schedule A-Q1-Q4

Page # of # Pages: _____

Contractor/Grantee Name: _____

Report Period: _____

Contracting State Agency: _____

Program Name: _____ A

Assistance Listing Number/Program Number: _____

Edison Contract Number: _____

Grant/Contract Term: _____

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

STATE OF TENNESSEE
NONGRANT/UNALLOWABLE EXPENSE REPORT

Schedule A-1

Page # of # Pages:

Contractor/Grantee Name:

Report Period:

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

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

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

Schedule B

Page # of # Pages:

Contractor/Grantee Name:

Report Period:

| | | | |
|--|---|---|---|
| Contracting State Agency: | <input style="width: 95%; border: 1px solid black;" type="text"/> | <input style="width: 95%; border: 1px solid black;" type="text"/> | <input style="width: 95%; border: 1px solid black;" type="text"/> |
| Program Name: | A | B | <input style="width: 95%; border: 1px solid black;" type="text"/> |
| Assistance Listing Number/Program Number: | <input style="width: 95%; border: 1px solid black;" type="text"/> | <input style="width: 95%; border: 1px solid black;" type="text"/> | <input style="width: 95%; border: 1px solid black;" type="text"/> |
| Edison Contract Number: | <input style="width: 95%; border: 1px solid black;" type="text"/> | <input style="width: 95%; border: 1px solid black;" type="text"/> | <input style="width: 95%; border: 1px solid black;" type="text"/> |
| Grant/Contract Term: | <input style="width: 95%; border: 1px solid black;" type="text"/> | <input style="width: 95%; border: 1px solid black;" type="text"/> | <input style="width: 95%; border: 1px solid black;" type="text"/> |

| Line Item # | Sources Of Revenue | Quarter To Date | Year To Date | Quarter To Date | Year To Date |
|---|--|--|--|--|--|
| Reimbursable Program Funds: | | | | | |
| 31 | Reimbursable Federal Program Funds (Line 23) | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> |
| 32 | Reimbursable State Program Funds (Line 23) | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> |
| 33 | Total Reimbursable Program Funds (equals line 55) | 0.00 | 0.00 | 0.00 | 0.00 |
| Matching Revenue Funds: | | | | | |
| 34 | Other Federal Funds | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> |
| 35 | Other State Funds | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> |
| 36 | Other Government Funds | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> |
| 37 | Cash Contributions (non-government) | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> |
| 38 | In-Kind Contributions (equals line 24) | 0.00 | 0.00 | 0.00 | 0.00 |
| 39 | Program Income | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> |
| 40 | Other Matching Revenue | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> |
| 41 | Total Matching Revenue Funds (lines 34 - 40) | 0.00 | 0.00 | 0.00 | 0.00 |
| 42 | Other Program Funds | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> |
| 43 | Total Revenue (lines 33, 41, & 42) | 0.00 | 0.00 | 0.00 | 0.00 |
| Reconciliation Between Total and Reimbursable Expenses | | | | | |
| 51 | Total Program Expenses (line 25) | 0.00 | 0.00 | 0.00 | 0.00 |
| 52 | Subtract Other Unallowable Expenses (contractual) | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> |
| 53 | Subtract Excess Administration Expenses (contractual) | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> |
| 54 | Subtract Matching Expenses (equals line 41) | 0.00 | 0.00 | 0.00 | 0.00 |
| 55 | Reimbursable Expenses (line 51 minus lines 52,53,54) | 0.00 | 0.00 | 0.00 | 0.00 |
| 56 | Total Reimbursement To Date | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> |
| 57 | Difference (line 55 minus line 56) | 0.00 | 0.00 | 0.00 | 0.00 |
| 58 | Advances | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> | <input style="width: 100%; border: 1px solid black;" type="text"/> |
| 59 | This reimbursement (line 57 minus line 58) | 0.00 | 0.00 | 0.00 | 0.00 |

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

Schedule B-1

Page # of # Pages:

Contractor/Grantee Name:

Report Period:

| | | |
|--|----------------------|----------------------|
| Contracting State Agency: | <input type="text"/> | <input type="text"/> |
| Program Name: | A | B |
| Assistance Listing Number/Program Number: | <input type="text"/> | <input type="text"/> |
| Edison Contract Number: | <input type="text"/> | <input type="text"/> |
| Grant/Contract Term: | <input type="text"/> | <input type="text"/> |

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

STATE OF TENNESSEE
TOTAL EXPENSE SUMMARY REPORT

Schedule C

Page # of # Pages:

Contractor/Grantee Name:

Report Period:

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