



GOVERNMENTAL GRANT CONTRACT

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

Begin Date	End Date	Agency Tracking # -	Edison ID		
Grantee Legal Entity Name			Edison Vendor ID		
Subrecipient or Recipient <input type="checkbox"/> Subrecipient <input checked="" type="checkbox"/> Recipient		Assistance Listing Number Grantee's fiscal year end			
Service Caption (one line only) Project to improve the quality of life and/or quality of care for residents in the state's assisted-care living facilities.					
Funding —					
FY	State	Federal	Interdepartmental	Other	TOTAL Grant Contract Amount
TOTAL:					
Grantee Selection Process Summary					
<input checked="" type="checkbox"/> Competitive Selection			RFA #		
<input type="checkbox"/> Non-competitive Selection					
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 - GG	
Speed Chart (optional) HA00000139		Account Code (optional)			

**GRANT CONTRACT
BETWEEN THE STATE OF TENNESSEE,
HEALTH FACILITIES COMMISSION
AND
GRANTEE NAME**

This grant contract ("Grant Contract"), by and between the State of Tennessee, Health Facilities Commission, hereinafter referred to as the "State" or the "Grantor State Agency" and **Grantee Legal Entity Name**, hereinafter referred to as the "Grantee," is for the provision of a project to improve the quality of life and/or quality of care for residents in the state's assisted-care living facilities, as further defined in the "SCOPE OF SERVICES AND DELIVERABLES."

Grantee Edison Vendor ID # **Number**

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 Contract.

A.2. **Service Definitions.**

- a. "ACLF quality improvement fund" means the trust fund established and maintained by the Executive Director to be used solely for the support of assisted-care living facility residents, as defined by T.C.A. § 68-11-280.
- b. "Application" means the ACLF Quality Improvement Fund Application.
- c. "Assisted-care living facility" means a facility, building, establishment, complex or distinct part thereof that accepts primarily aged persons for domiciliary care and services as described in T.C.A. § 68-11-201(4).
- d. "CMP" means civil monetary penalties that are collected from assisted-care living facilities found to be deficient, as described in T.C.A. § 68-11-280 and T.C.A. § 68-11-213.
- e. "CMPRP" means civil money penalty reinvestment program when referencing the funding ACLF quality improvement fund.
- f. "Committee" means the panel that administers the ACLF quality improvement fund, which is comprised of individuals selected by the Executive Director in consultation with the Tennessee center for assisted living, LeadingAge Tennessee, and Argentum, as described in T.C.A. § 68-11-280.
- g. "Executive Director" means the executive director of the Health Facilities Commission, as defined in T.C.A. § 68-11-201(18) and T.C.A. § 68-11-277.
- h. "Resident" means primarily an aged person who requires domiciliary care and who has been admitted to an assisted-care living facility, as described in T.C.A. § 68-11-201(5).

A.3 **Service Goals.** The goal of the ACLF Quality Improvement Fund is to support the implementation of state-of-the-art evidence-based programs focused on the improvement of residents' quality of life and/or quality of care in the state's assisted-care living facilities. Pursuant to Tenn. Code Ann. § 68-11-280, the ACLF Quality Improvement Fund is funded by the deposit of all civil monetary

penalties collected from assisted-care living facilities which are deficient under § T.C.A. § 68-11-213.

- A.4. Service Recipients. Service recipients are assisted-care living facility residents who reside in, and are under the care of, certified assisted-care living facilities.
- A.5. Service Description. The implementation of a program designed to directly benefit, by improving the quality of life, and/or quality of care, of assisted-care living facility residents through innovative and replicable initiatives that focus on staff training, process improvement, or improvement of deficient practices as delineated in the grant application in Attachment 1.
- A.6. Service Reporting.
- a. Submit, to the State and the Committee, an interim narrative report on the project's progress toward achieving objectives specified in the application as well as any impediments to achieving those objectives in accordance with contract guidelines, no later than thirty (30) days following the end of the sixth month of the contract award;
 - b. Submit quarterly expense and budget reports (Attachment 5), to the State and the Committee, until all grant funding has been expended;
 - c. Submit relevant receipts, invoices, subcontracts, or other forms of payment documentation totaling the amount of funds reported as expended on Attachment 4 to the State and the Committee;
 - d. Submit a final expense and budget report (Attachment 5) once all grant funding has been expended, but not later than within ninety (90) days of the conclusion of the project, to the State and the Committee;
 - e. Submit a final report (Attachment 6) monitoring the success of the project based on stated specific measures, benchmarks, deliverables, tracking methodologies, and identified completion dates within ninety (90) days of the conclusion of the project to the State and the Committee;
 - f. Participate in Check in meetings with CMPRP staff during the duration of the project period; and
 - g. Understand that the State will share all narrative and financial reports with the Committee for review.
- A.7. Service Deliverables. Provide/list in detail the deliverables necessary to successfully complete the grant contract.

Deliverable	Contract Section	Delivery Date	Report Contact	Requested Format
Quarterly expense & budget reports	A.6.b.	Within 30 days following the end of each quarter	CMPRP Director, or other program staff	Formstack unless otherwise specified
Interim progress report	A.6.a.	Within 30 days following the end of the	CMPRP Director, or other program staff	Formstack unless otherwise specified

		sixth month of the contract		
Final expense & budget report	A.6.d.	Within 90 days following the end of the project	CMPRP Director, or other program staff	Formstack unless otherwise specified
Final monitoring report	A.6.e.	Within 90 days following the end of the project	CMPRP Director, or other program staff	Formstack unless otherwise specified

- A.8. Inspection and Acceptance. Acceptance of the work outlined above will be made by State and the Committee. The State and the Committee make the final determination in terms of acceptance of the work being performed under this Contract Section A. The Grantee shall provide all service and deliverables as required, described, and detailed herein and shall meet all service and delivery timelines as specified by this Grant Contract and as identified in Grantee's Application (Attachment 1) with all State and Committee edits included prior to approval.
- A.9. Provide education to staff and/or residents on improving resident quality of life and/or quality of care in long term care institutional facilities through implementation of practices designed to improve or enhance processes or deficient practices as described in Attachment 1.
- A.10. Carry on all program objectives specified in the grant application attached hereto and made a part hereof as Attachment 1. Any modifications to program objectives shall be mutually agreed upon and submitted as an amendment to this contract.
- A.11. Provide, verbally and in writing, information requested by the State concerning facility program efforts to allow the State and the Committee to properly evaluate the impact of the project.
- A.12. Incorporation of Additional Documents. Each of the following documents is included as a part of this Grant Contract 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 Contract 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 application (Attachment 1) incorporated to elaborate supplementary scope of services specifications; and
 - d. the Grantee's Committee approval letter (Attachment 2) incorporated to certify that the submitted application has been approved by the Committee for the dollar amount shown on the letter.

B. TERM OF CONTRACT:

- B.1. This Grant Contract shall be effective on **DATE** ("Effective Date") and extend for a period of **number (#) months** after the Effective Date ("Term"). The State shall have no obligation to the Grantee for fulfillment of the Scope outside the Term.

C. PAYMENT TERMS AND CONDITIONS:

- C.1. Maximum Liability. In no event shall the maximum liability of the State under this Grant Contract exceed **Written Dollar Amount (\$Number)** ("Maximum Liability"). The Grant Budget, attached and incorporated as Attachment 3 is the maximum amount due the Grantee under this Grant Contract. The Grant Budget line-items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Grantee.
- C.2. Compensation Firm. The Maximum Liability of the State is not subject to escalation for any reason unless amended. The Grant Budget amounts are firm for the duration of the Grant Contract and are not subject to escalation for any reason unless amended, except as provided in Section C.6.
- 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 Contract, the Grantee shall submit invoices 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 said reimbursement.
- C.5. Invoice Requirements. The Grantee shall invoice the State no more often than monthly, with all necessary supporting documentation, and present such to:

Shaquallah Shanks, CMP Director
 Health Facilities Commission
 Andrew Jackson State Office Building
 502 Deaderick Street, 9th Floor
 Nashville, Tennessee 37243
 Phone: (615) 406-5891
 Email: Shaquallah.S.Shanks@tn.gov

- 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 Contract Number (assigned by the State).
 - (5) Grantor: Health Facilities Commission.
 - (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 Contract.
 - (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 Contract 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 Contract shall include only reimbursement requests for actual, reasonable, and necessary expenditures required in the delivery of service described by this Grant Contract and shall be subject to the Grant Budget and any other provision of this Grant Contract relating to allowable reimbursements.
 - (2) An invoice under this Grant Contract shall not include any reimbursement request for future expenditures.
 - (3) An invoice under this Grant Contract shall initiate the timeframe for reimbursement only when the State is in receipt of the invoice, and the invoice meets the minimum requirements of this section C.5.
- C.6. Budget Line-items. Expenditures, reimbursements, and payments under this Grant Contract shall adhere to the Grant Budget. The Grantee may vary from a Grant Budget line-item amount by up to one percent (1%) of the line-item amount, provided that any increase is off-set by an equal reduction of other line-item amount(s) such that the net result of variances shall not increase the total Grant Contract amount detailed by the Grant Budget. Any increase in the Grant Budget, grand total amounts shall require an amendment of this Grant Contract.
- C.7. Disbursement Reconciliation and Close Out. The Grantee shall submit any final invoice and a grant disbursement reconciliation report within ninety (90) days of the Grant Contract end date, in form and substance acceptable to the State (Attachment 5).
 - a. If total disbursements by the State pursuant to this Grant Contract exceed the amounts permitted by the section C, payment terms and conditions of this Grant Contract, the Grantee shall refund the difference to the State. The Grantee shall submit the refund with the final grant disbursement reconciliation report.
 - b. The State shall not be responsible for the payment of any invoice submitted to the State after the grant disbursement reconciliation report. The State will not deem any Grantee costs submitted for reimbursement after the grant disbursement reconciliation report to be allowable and reimbursable by the State, and such invoices will NOT be paid.
 - c. The Grantee's failure to provide a final grant disbursement reconciliation report to the State as required by this Grant Contract shall result in the Grantee being deemed ineligible for reimbursement under this Grant Contract, and the Grantee shall be required to refund any and all payments by the State pursuant to this Grant Contract.
 - d. 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 costs, the Grantee must submit to the State 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 costs 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 State, and subject to the availability of funds the State agrees to remit any underpayment to the Grantee.

- C.9. Cost Allocation. If any part of the costs to be reimbursed under this Grant Contract 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 Statement 2013-007 or any amendments or revisions made to this policy statement during the Term.
- C.10. Payment of Invoice. A payment by the State shall not prejudice the State's right to object to or question any reimbursement, invoice, or related matter. A payment by the State shall not be construed as acceptance of any part of the work or service provided or as approval of any amount as an allowable cost.
- C.11. Non-allowable Costs. Any amounts payable to the Grantee shall be subject to reduction for amounts included in any invoice or payment that are determined by the State, on the basis of audits or monitoring conducted in accordance with the terms of this Grant Contract, to constitute unallowable costs.
- C.12. State's Right to Set Off. The State reserves the right to set off or deduct from amounts that are or shall become due and payable to the Grantee under this Grant Contract or under any other agreement between the Grantee and the State of Tennessee under which the Grantee has a right to receive payment from the State.
- C.13. Prerequisite Documentation. The Grantee shall not invoice the State under this Grant Contract until the State has received the following, properly completed documentation.
- a. The Grantee shall complete, sign, and return to the State an "Authorization Agreement for Automatic Deposit (ACH Credits) Form" provided by the State. By doing so, the Grantee acknowledges and agrees that, once this form is received by the State, all payments to the Grantee under this or any other grant contract will be made by automated clearing house ("ACH").
 - b. The Grantee shall complete, sign, and return to the State the State-provided W-9 form. The taxpayer identification number on the W-9 form must be the same as the Grantee's Federal Employer Identification Number or Social Security Number referenced in the Grantee's Edison registration information.

D. STANDARD TERMS AND CONDITIONS:

- D.1. Required Approvals. The State is not bound by this Grant Contract until it is signed by the parties and approved by appropriate officials in accordance with applicable Tennessee laws and regulations (depending upon the specifics of this Grant Contract, the officials may include, but are not limited to, the Commissioner of Finance and Administration, the Commissioner of Human Resources, and the Comptroller of the Treasury).
- D.2. Modification and Amendment. This Grant Contract may be modified only by a written amendment signed by all parties and approved by the officials who approved the Grant Contract and, depending upon the specifics of the Grant Contract 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, the Commissioner of Human Resources, and the Comptroller of the Treasury).
- D.3. Termination for Convenience. The State may terminate this Grant Contract without cause for any reason. A termination for convenience shall not be a breach of this Grant Contract by the State. The State shall give the Grantee at least thirty (30) days written notice before the effective termination date. The Grantee shall be entitled to compensation for authorized expenditures and satisfactory services completed as of the termination date, but in no event shall the State be liable to the Grantee for compensation for any service that has not been rendered. The final decision

as to the amount for which the State is liable shall be determined by the State. The Grantee shall not have any right to any actual general, special, incidental, consequential, or any other damages whatsoever of any description or amount for the State's exercise of its right to terminate for convenience.

- D.4. Termination for Cause. If the Grantee fails to properly perform its obligations under this Grant Contract, or if the Grantee violates any terms of this Grant Contract, the State shall have the right to immediately terminate this Grant Contract and withhold payments in excess of fair compensation for completed services. Notwithstanding the exercise of the State's right to terminate this Grant Contract for cause, the Grantee shall not be relieved of liability to the State for damages sustained by virtue of any breach of this Grant Contract by the Grantee.
- D.5. Subcontracting. The Grantee shall not assign this Grant Contract or enter into a subcontract for any of the services performed under this Grant Contract without obtaining the prior written approval of the State. If such subcontracts are approved by the State, each shall contain, at a minimum, sections of this Grant Contract pertaining to "Conflicts of Interest," "Lobbying," "Nondiscrimination," "Public Accountability," "Public Notice," and "Records" (as identified by the section headings). Notwithstanding any use of approved subcontractors, the Grantee shall remain responsible for all work performed.
- D.6. Conflicts of Interest. The Grantee warrants that no part of the total Grant Contract Amount shall be paid directly or indirectly to an employee or official of the State of Tennessee as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Grantee in connection with any work contemplated or performed relative to this Grant Contract.
- D.7. Lobbying. The Grantee certifies, to the best of its knowledge and belief, that:
- a. No federally appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
 - b. If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this contract, grant, loan, or cooperative agreement, the Grantee shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.
 - c. The Grantee shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into and is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352.

- D.8. Communications and Contacts. All instructions, notices, consents, demands, or other communications required or contemplated by this Grant Contract 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 State:

Shaquallah Shanks, CMP Director
 Health Facilities Commission
 Andrew Jackson State Office Building
 502 Deaderick Street, 9th Floor
 Nashville, Tennessee 37243
 Phone: (615) 406-5891
 Email: Shaquallah.S.Shanks@tn.gov

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.9. Subject to Funds Availability. This Grant Contract 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 State reserves the right to terminate or suspend this Grant Contract upon written notice to the Grantee. The State's right to terminate or suspend this Grant Contract due to lack of funds is not a breach of this Grant Contract by the State. Upon receipt of the written notice, the Grantee shall cease all work associated with the Grant Contract. Should such an event occur, 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. Upon such termination, the Grantee shall have no right to recover from the State any actual, general, special, incidental, consequential, or any other damages whatsoever of any description or amount.
- D.10. Nondiscrimination. The Grantee hereby agrees, warrants, and assures that no person shall be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Grant Contract or in the employment practices of the Grantee on the grounds of handicap or disability, age, race, color, religion, sex, national origin, or any other classification protected by federal, Tennessee state constitutional, or statutory law. The Grantee shall, upon request, show proof of nondiscrimination and shall post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.
- D.11. 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 another such document.
- D.12. Public Accountability. If the Grantee is subject to Tenn. Code Ann. § 8-4-401 *et seq.*, or if this Grant Contract involves the provision of services to citizens by the Grantee on behalf of the State, the Grantee agrees to establish a system through which recipients of services may present grievances about the operation of the service program. The Grantee shall also display in a prominent place, located near the passageway through which the public enters in order to receive Grant supported services, a sign at least eleven inches (11") in height and seventeen inches (17") in width stating:
- NOTICE: THIS AGENCY IS A RECIPIENT OF TAXPAYER FUNDING. IF YOU OBSERVE AN AGENCY DIRECTOR OR EMPLOYEE ENGAGING IN ANY ACTIVITY WHICH YOU CONSIDER TO BE ILLEGAL, IMPROPER, OR WASTEFUL, PLEASE CALL THE STATE COMPTROLLER'S TOLL-FREE HOTLINE: 1-800-232-5454.
- The sign shall be on the form prescribed by the Comptroller of the Treasury. The Grantor State Agency shall obtain copies of the sign from the Comptroller of the Treasury, and upon request from the Grantee, provide Grantee with any necessary signs.
- D.13. Public Notice. All notices, informational pamphlets, press releases, research reports, signs, and similar public notices prepared and released by the Grantee in relation to this Grant Contract shall include the statement, "This project is funded under a grant contract with the State of Tennessee." All notices by the Grantee in relation to this Grant Contract shall be approved by the State.
- D.14. Licensure. The Grantee, its employees, and any approved subcontractor shall be licensed pursuant to all applicable federal, state, and local laws, ordinances, rules, and regulations and shall upon request provide proof of all licenses.
- D.15. Records. The Grantee and any approved subcontractor shall maintain documentation for all charges under this Grant Contract. The books, records, and documents of the Grantee and any approved subcontractor, insofar as they relate to work performed or money received under this Grant Contract, shall be maintained in accordance with applicable Tennessee law. In no case shall the records be maintained for a period of less than five (5) full years from the date of the final payment. The Grantee's records shall be subject to audit at any reasonable time and upon reasonable notice by the Grantor State Agency, the Comptroller of the Treasury, or their duly appointed representatives.
- The records shall be maintained in accordance with Governmental Accounting Standards Board (GASB) Accounting Standards or the Financial Accounting Standards Board (FASB) Accounting

Standards Codification, as applicable, and any related AICPA Industry Audit and Accounting guides.

In addition, documentation of grant applications, budgets, reports, awards, and expenditures will be maintained in accordance with U.S. Office of Management and Budget's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Grant expenditures shall be made in accordance with local government purchasing policies and procedures and purchasing procedures for local governments authorized under state law.

The Grantee shall also comply with any recordkeeping and reporting requirements prescribed by the Tennessee Comptroller of the Treasury.

The Grantee shall establish a system of internal controls that utilize the COSO Internal Control - Integrated Framework model as the basic foundation for the internal control system. The Grantee shall incorporate any additional Comptroller of the Treasury directives into its internal control system.

Any other required records or reports which are not contemplated in the above standards shall follow the format designated by the head of the Grantor State Agency, the Central Procurement Office, or the Commissioner of Finance and Administration of the State of Tennessee.

- D.16. Monitoring. The Grantee's activities conducted and records maintained pursuant to this Grant Contract shall be subject to monitoring and evaluation by the State, the Comptroller of the Treasury, or their duly appointed representatives.
- D.17. Progress Reports. The Grantee shall submit brief, periodic, progress reports to the State as requested.
- D.18. Annual and Final Reports. The Grantee shall submit, within three (3) months of the conclusion of each year of the Term, an annual report. For grant contracts with a term of less than one (1) year, the Grantee shall submit a final report within three (3) months of the conclusion of the Term. For grant contracts with multiyear terms, the final report will take the place of the annual report for the final year of the Term. The Grantee shall submit annual and final reports to the Grantor State Agency. At minimum, annual and final reports shall include: (a) the Grantee's name; (b) the Grant Contract's Edison identification number, Term, and total amount; (c) a narrative section that describes the program's goals, outcomes, successes and setbacks, whether the Grantee used benchmarks or indicators to determine progress, and whether any proposed activities were not completed; and (d) other relevant details requested by the Grantor State Agency. Annual and final report documents to be completed by the Grantee shall appear on the Grantor State Agency's website or as an attachment to the Grant Contract (Attachment 6).
- D.19. Audit Report. For purposes of this Section, pass-through entity means a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program.
- The Grantee shall provide audited financial statements to the Tennessee Comptroller of the Treasury ("Comptroller") if during the Grantee's fiscal year, the Grantee: (1) expends seven hundred fifty thousand dollars (\$750,000) or more in direct and indirect federal financial assistance and the State is a pass-through entity; (2) expends seven hundred fifty thousand dollars (\$750,000) or more in state funds from the State; or (3) expends seven hundred fifty thousand dollars (\$750,000) or more in federal financial assistance and state funds from the State, and the State is a pass-through entity. For Grantee fiscal years beginning on or after October 1, 2024, an audit threshold of one million dollars (\$1,000,000) shall apply.
- At least ninety (90) days before the end of its fiscal year, the Grantee shall complete the Information for Audit Purposes ("IAP") form online (accessible through the Edison Supplier portal) to notify the State whether or not Grantee is subject to an audit. The Grantee should submit only one, completed form online during the Grantee's fiscal year. Immediately after the fiscal year has ended, the Grantee shall fill out the End of Fiscal Year ("EOFY") form (accessible through the Edison Supplier portal). If the Grantee is subject to an audit, Grantee shall obtain the

Comptroller's approval before engaging a licensed, independent public accountant to perform the audit. The Grantee may contact the Comptroller for assistance identifying auditors.

All audits shall be performed in accordance with the Comptroller's requirements, as posted on its web site. When a federal single audit is required, the audit shall be performed in accordance with U.S. Office of Management and Budget's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

A copy of the audit report shall be provided to the Comptroller by the licensed, independent public accountant. Audit reports shall be made available to the public.

The audit contract between the Grantee and the Auditor shall be on a contract form prescribed by the Comptroller. The Grantee shall be responsible for payment of fees for an audit prepared by a licensed, independent public accountant. Payment of the audit fees by the Grantee shall be subject to the provision relating to such fees contained within this Grant Contract. The Grantee shall be responsible for reimbursing the Comptroller for any costs of an audit prepared by the Comptroller.

- D.20. Procurement. If other terms of this Grant Contract allow reimbursement for the cost of goods, materials, supplies, equipment, or contracted services, such procurement shall be made on a competitive basis, including the use of competitive bidding procedures, where practical. The Grantee shall maintain documentation for the basis of each procurement for which reimbursement is paid pursuant to this Grant Contract. In each instance where it is determined that use of a competitive procurement method is not practical, supporting documentation shall include a written justification for the decision and for use of a non-competitive procurement. If the Grantee is a subrecipient, the Grantee shall comply with 2 C.F.R. §§ 200.317—200.327 when procuring property and services under a federal award.

The Grantee shall obtain prior approval from the State before purchasing any equipment under this Grant Contract.

For purposes of this Grant Contract, the term "equipment" shall include any article of nonexpendable, tangible, personal property having a useful life of more than one year and an acquisition cost which equals or exceeds ten thousand dollars (\$10,000.00).

- D.21. Strict Performance. Failure by any party to this Grant Contract to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this Grant Contract is not a waiver or relinquishment of any term, covenant, condition, or provision. No term or condition of this Grant Contract shall be held to be waived, modified, or deleted except by a written amendment signed by the parties.
- D.22. Independent Contractor. The parties shall not act as employees, partners, joint venturers, or associates of one another in the performance of this Grant Contract. The parties acknowledge that they are independent contracting entities and that nothing in this Grant Contract shall be construed to create a principal/agent relationship or to allow either to exercise control or direction over the manner or method by which the other transacts its business affairs or provides its usual services. The employees or agents of one party shall not be deemed or construed to be the employees or agents of the other party for any purpose whatsoever.
- D.23. Limitation of State's Liability. The State shall have no liability except as specifically provided in this Grant Contract. In no event will the State be liable to the Grantee or any other party for any lost revenues, lost profits, loss of business, loss of grant funding, decrease in the value of any securities or cash position, time, money, goodwill, or any indirect, special, incidental, punitive, exemplary or consequential damages of any nature, whether based on warranty, contract, statute, regulation, tort (including but not limited to negligence), or any other legal theory that may arise under this Grant Contract or otherwise. The State's total liability under this Grant Contract (including any exhibits, schedules, amendments or other attachments to the Contract) or

otherwise shall under no circumstances exceed the Maximum Liability originally established in Section C.1 of this Grant Contract. This limitation of liability is cumulative and not per incident.

- D.24. Force Majeure. “Force Majeure Event” means fire, flood, earthquake, elements of nature or acts of God, wars, riots, civil disorders, rebellions or revolutions, acts of terrorism or any other similar cause beyond the reasonable control of the party except to the extent that the non-performing party is at fault in failing to prevent or causing the default or delay, and provided that the default or delay cannot reasonably be circumvented by the non-performing party through the use of alternate sources, workaround plans or other means. A strike, lockout or labor dispute shall not excuse either party from its obligations under this Grant Contract. Except as set forth in this Section, any failure or delay by a party in the performance of its obligations under this Grant Contract arising from a Force Majeure Event is not a default under this Grant Contract or grounds for termination. The non-performing party will be excused from performing those obligations directly affected by the Force Majeure Event, and only for as long as the Force Majeure Event continues, provided that the party continues to use diligent, good faith efforts to resume performance without delay. The occurrence of a Force Majeure Event affecting Grantee’s representatives, suppliers, subcontractors, customers or business apart from this Grant Contract is not a Force Majeure Event under this Grant Contract. Grantee will promptly notify the State of any delay caused by a Force Majeure Event (to be confirmed in a written notice to the State within one (1) day of the inception of the delay) that a Force Majeure Event has occurred, and will describe in reasonable detail the nature of the Force Majeure Event. If any Force Majeure Event results in a delay in Grantee’s performance longer than forty-eight (48) hours, the State may, upon notice to Grantee: (a) cease payment of the fees until Grantee resumes performance of the affected obligations; or (b) immediately terminate this Grant Contract or any purchase order, in whole or in part, without further payment except for fees then due and payable. Grantee will not increase its charges under this Grant Contract or charge the State any fees other than those provided for in this Grant Contract as the result of a Force Majeure Event.
- D.25. Tennessee Department of Revenue Registration. The Grantee shall comply with all applicable registration requirements contained in Tenn. Code Ann. §§ 67-6-601 – 608. Compliance with applicable registration requirements is a material requirement of this Grant Contract.
- D.26. Charges to Service Recipients Prohibited. The Grantee shall not collect any amount in the form of fees or reimbursements from the recipients of any service provided pursuant to this Grant Contract.
- D.27. No Acquisition of Equipment or Motor Vehicles. This Grant Contract does not involve the acquisition and disposition of equipment or motor vehicles acquired with funds provided under this Grant Contract.
- D.28. State and Federal Compliance. The Grantee shall comply with all applicable state and federal laws and regulations in the performance of this Grant Contract. The U.S. Office of Management and Budget’s Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is available here: http://www.ecfr.gov/cgi-bin/text-id?SID=c6b2f053952359ba94470ad3a7c1a975&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl
- D.29. Governing Law. This Grant Contract shall be governed by and construed in accordance with the laws of the State of Tennessee, without regard to its conflict or choice of law rules. The Grantee agrees that it will be subject to the exclusive jurisdiction of the courts of the State of Tennessee in actions that may arise under this Grant Contract. The Grantee acknowledges and agrees that any rights or claims against the State of Tennessee or its employees hereunder, and any remedies arising there from, shall be subject to and limited to those rights and remedies, if any, available under Tenn. Code Ann. §§ 9-8-101 through 9-8-408.
- D.30. Completeness. This Grant Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions

agreed to by the parties. This Grant Contract supersedes any and all prior understandings, representations, negotiations, or agreements between the parties, whether written or oral.

- D.31. Severability. If any terms and conditions of this Grant Contract are held to be invalid or unenforceable as a matter of law, the other terms and conditions shall not be affected and shall remain in full force and effect. To this end, the terms and conditions of this Grant Contract are declared severable.
- D.32. Headings. Section headings are for reference purposes only and shall not be construed as part of this Grant Contract.
- D.33. Iran Divestment Act. The requirements of Tenn. Code Ann. § 12-12-101, *et seq.*, addressing contracting with persons as defined at Tenn. Code Ann. §12-12-103(5) that engage in investment activities in Iran, shall be a material provision of this Grant Contract. The Grantee certifies, under penalty of perjury, that to the best of its knowledge and belief that it is not on the list created pursuant to Tenn. Code Ann. § 12-12-106.
- D.34. Debarment and Suspension. The Grantee certifies, to the best of its knowledge and belief, that it, its current and future principals, its current and future subcontractors and their principals:
- a. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal or state department or agency;
 - b. have not within a three (3) year period preceding this Grant Contract been convicted of, or had a civil judgment rendered against them from commission of fraud, or a criminal offence in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or grant under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification, or destruction of records, making false statements, or receiving stolen property;
 - c. are not presently indicted or otherwise criminally or civilly charged by a government entity (federal, state, or local) with commission of any of the offenses detailed in section b. of this certification; and
 - d. have not within a three (3) year period preceding this Grant Contract had one or more public transactions (federal, state, or local) terminated for cause or default.

The Grantee shall provide immediate written notice to the State if at any time it learns that there was an earlier failure to disclose information or that due to changed circumstances, its principals or the principals of its subcontractors are excluded or disqualified, or presently fall under any of the prohibitions of sections a-d.

- D.35. Confidentiality of Records. Strict standards of confidentiality of records and information shall be maintained in accordance with the requirements of this Grant Contract and applicable state and federal law. All material, information, and data regardless of form, medium or method of communication, that the Grantee will have access to, acquire, or is provided to the Grantee by the State or acquired by the Grantee on behalf of the State shall be regarded as "Confidential Information." The State grants the Grantee a limited license to use the Confidential Information but only to perform its obligations under the Grant Contract. Nothing in this Section shall permit Grantee to disclose any Confidential Information, regardless of whether it has been disclosed or made available to the Grantee due to intentional or negligent actions or inactions of agents of the State or third parties. Confidential Information shall not be disclosed except as required under state or federal law or otherwise authorized in writing by the State. Grantee shall take all

necessary steps to safeguard the confidentiality of such Confidential Information in conformance with the requirements of this Grant Contract and with applicable state and federal law.

As long as the Grantee maintains State Confidential Information, the obligations set forth in this Section shall survive the termination of this Grant Contract.

- D.36. State Sponsored Insurance Plan Enrollment. The Grantee warrants that it will not enroll or permit its employees, officials, or employees of contractors to enroll or participate in a state sponsored health insurance plan through their employment, official, or contractual relationship with Grantee unless Grantee first demonstrates to the satisfaction of the Department of Finance and Administration that it and any contract entity satisfies the definition of a governmental or quasigovernmental entity as defined by federal law applicable to ERISA.

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 Contract, the special terms and conditions shall be subordinate to the Grant Contract'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 Contract unless a printing authorization number has been obtained and affixed as required by Tenn. Code Ann. § 12-7-103(d).

IN WITNESS WHEREOF,

GRANTEE LEGAL ENTITY NAME:

GRANTEE SIGNATURE	DATE
--------------------------	-------------

PRINTED NAME AND TITLE OF GRANTEE SIGNATORY (above)

HEALTH FACILITIES COMMISSION:

LOGAN GRANT, EXECUTIVE DIRECTOR	DATE
--	-------------

ATTACHMENT 1 GRANTEE'S APPLICATION

ATTACHMENT 2
APPROVAL
LETTER

ATTACHMENT 3

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.				
POLICY 03 Object Line-item Reference	EXPENSE OBJECT LINE-ITEM CATEGORY ¹	GRANT CONTRACT	GRANTEE PARTICIPATION	TOTAL PROJECT
1	Salaries ²	0.00	0.00	0.00
2	Benefits & Taxes	0.00	0.00	0.00
4, 15	Professional Fee, Grant & Award ²	0.00	0.00	0.00
5	Supplies	0.00	0.00	0.00
6	Telephone	0.00	0.00	0.00
7	Postage & Shipping	0.00	0.00	0.00
8	Occupancy	0.00	0.00	0.00
9	Equipment Rental & Maintenance	0.00	0.00	0.00
10	Printing & Publications	0.00	0.00	0.00
11, 12	Travel, Conferences & Meetings ²	0.00	0.00	0.00
13	Interest ²	0.00	0.00	0.00
14	Insurance	0.00	0.00	0.00
16	Specific Assistance To Individuals ²	0.00	0.00	0.00
17	Depreciation ²	0.00	0.00	0.00
18	Other Non-Personnel ²	0.00	0.00	0.00
20	Capital Purchase ²	0.00	0.00	0.00
22	Indirect Cost (% and method)	0.00	0.00	0.00
24	In-Kind Expense	0.00	0.00	0.00
25	GRAND TOTAL	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.

ATTACHMENT 3

GRANT BUDGET LINE-ITEM DETAIL:

SALARIES	AMOUNT
<i>Specific, Descriptive, Detail (Repeat Row As Necessary)</i>	<i>Amount</i>
ROUNDED TOTAL	<i>Amount</i>

PROFESSIONAL FEE, GRANT & AWARD	AMOUNT
<i>Specific, Descriptive, Detail (Repeat Row As Necessary)</i>	<i>Amount</i>
ROUNDED TOTAL	<i>Amount</i>

TRAVEL/CONFERENCES & MEETINGS	AMOUNT
<i>Specific, Descriptive, Detail (Repeat Row As Necessary)</i>	<i>Amount</i>
ROUNDED TOTAL	<i>Amount</i>

INTEREST	AMOUNT
<i>Specific, Descriptive, Detail (Repeat Row As Necessary)</i>	<i>Amount</i>
ROUNDED TOTAL	<i>Amount</i>

SPECIFIC ASSISTANCE TO INDIVIDUALS	AMOUNT
<i>Specific, Descriptive, Detail (Repeat Row As Necessary)</i>	<i>Amount</i>
ROUNDED TOTAL	<i>Amount</i>

DEPRECIATION	AMOUNT
<i>Specific, Descriptive, Detail (Repeat Row As Necessary)</i>	<i>Amount</i>
ROUNDED TOTAL	<i>Amount</i>

OTHER NON-PERSONNEL	AMOUNT
<i>Specific, Descriptive, Detail (Repeat Row As Necessary)</i>	<i>Amount</i>
ROUNDED TOTAL	<i>Amount</i>

CAPITAL PURCHASE	AMOUNT
<i>Specific, Descriptive, Detail (Repeat Row As Necessary)</i>	<i>Amount</i>
ROUNDED TOTAL	<i>Amount</i>

STATE OF TENNESSEE
INVOICE FOR REIMBURSEMENT

For ACCOUNTS MANAGEMENT OFFICE USE ONLY			
PO#	LINE#	RECEIPT #	HFC AGENCY INVOICE #
EDISON CONTRACT #			
EDISON VENDOR #	EDISON ADDRESS LINE #		VOUCHER #

NAME AND REMITTANCE ADDRESS OF CONTRACTOR/GRANTEE	INVOICE NUMBER
	INVOICE DATE
	INVOICE PERIOD
	FROM TO
Edison Vendor #	CONTRACT PERIOD
CONTRACTING STATE AGENCY Tennessee Health Facilities Commission	FROM TO
PROGRAM AREA: CMS Civil Monetary Program	CONTACT PERSON/TELEPHONE NO.
OCR CONTRACT NUMBER	

BUDGET LINE ITEMS	(A) TOTAL CONTRACT BUDGET	(B) AMOUNT BILLED YTD (MO./DAY/YR.)	(C) MONTHLY EXPENDITURES DUE	FOR CENTRAL OFFICE USE ONLY
				SPEEDCHART NUMBER:
Salaries				USERCODE:
Benefits				PROJECT ID:
Professional Fee/Grant & Award				AMOUNT:
Supplies				
Telephone				SPEEDCHART NUMBER:
Postage & Shipping				USERCODE:
Occupancy				PROJECT ID:
Equipment Rental & Maintenance				AMOUNT:
Printing & Publications				
Travel/Conferences & Meetings				SPEEDCHART NUMBER:
Interest				USERCODE:
Insurance				PROJECT ID:
Specific Assistance to Individuals				AMOUNT:
Depreciation				
Other Non Personnel				SPEEDCHART NUMBER:
Capital Purchase				USERCODE:
Indirect Cost				PROJECT ID:
TOTAL				AMOUNT:

I certify to the best of my knowledge and belief that the data above are correct, that all expenditures were made in accordance with the contract conditions, and that payment is due and has not been previously requested.

CONTRACTOR'S/GRANTEE'S AUTHORIZED SIGNATURE

Title: _____
Date: _____

Please check one of the following boxes

These services are for medical services

non-medical services

PROGRAM APPROVAL AUTHORIZED SIGNATURE

Title: _____
Date: _____

RECOMMENDED FOR PAYMENT

CONTRACTING STATE AGENCY'S AUTHORIZED CERTIFICATION
FOR FISCAL USE ONLY

Title: _____
Date: _____

:

Do not send a worksheet that is linked to another file

Line by line instructions are on the "line by line info" tab

Retain this file in blank form

Use "File Save As" to save information for a specific contract or reporting period

File Names: **Please use the following format when naming files.**
 name of agency REPORTING PERIOD END.xls
 do not abbreviate the agency name

example: davidson county health MARCH 02.xls

Reporting period - the start and end dates of the quarter being reported

Reporting periods are based on the Agency's fiscal year

Grant period - the start and end dates of the contract being reported

Send a report for every quarter even if there is no activity for that quarter

Abbreviations - do not abbreviate the Agency name

Number pages using the "page_____of _____pages" format

THE WORKSHEET IS NOT PROTECTED

do not overwrite formulas (identified by yellow shading and "0") or change formats

do not overwrite/edit shaded areas (move to the cell beyond the shading for input)

do not add (insert) lines do not change shaded areas

Expense and Revenue pages can show information for 2 contracts

Use separate Schedules A & B to report contracts for each granting State agency

Use additional expense and revenue pages for more than 2 contracts

copy all lines & fields to the first blank line below the last line in column A

with the cursor at the start of the added page, use "insert" "page break" for print purposes

reset print range to cover the added page(s) and correct the page numbers

Contract Number is the State Contract Number, NOT the agency program number

Report by program within the State Contract Number within State Department

Summarize programs into totals by State Contract Number and State Department totals

Do not combine State Contract Numbers

One Funding Information Summary and one Schedule C are required from each contractor submitting reports

Review Section C in all contracts for reporting requirements

ALLOCATION OF ADMINISTRATIVE COSTS

Requires completion of all attached sheets

NOTE If files are not properly named and print ranges not set, the report will be returned for correction

Do not send invoices with expense reports

If refund due, mail reports with check or send note with e-mail that check in the mail

e-mail completed files to: shaquallah.s.shanks@tn.gov

e-mail filing replaces mailing forms

Mailing Address:

Shaquallah Shanks, CMP Director

Telephone: (615) 406-5891

Health Facilities Commission

Andrew Jackson State Office Building

502 Deaderick Street, 9th Floor

Nashville, Tennessee 37243

PROGRAM EXPENSE REPORT (Excerpted from Policy 3 statement)**SCHEDULE A****EXPENSE BY OBJECT LINE-ITEMS**

There are seventeen specific object expense categories; two subtotals (Line 3, Total Personnel Expenses, and Line 19, Total Non-personnel Expenses); and Reimbursable Capital Purchases (Line 20), above Line 21, Total Direct Program Expenses. All expenses should be included in one or more of the specific categories, or in an additional expense category entered under Line 18, Other Non-personnel Expenses. The contracting state agency may determine these requirements.

With the exception of depreciation, everything 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 13.

THE YEAR-TO-DATE EXPENSES MUST BE TRACABLE TO THE REPORTING AGENCY'S GENERAL LEDGER**Line 1 Salaries And Wages**

On this line, enter compensation, fees, salaries, and wages paid to officers, directors, trustees, and employees. An attached schedule may be required showing client wages or other included in the aggregations.

Line 2 Employee Benefits & Payroll Taxes

Enter (a) the organization's contributions to pension plans and to employee benefit programs such as health, life, and disability insurance; and (b) the organization's portion of payroll taxes such as social security and medicare taxes and unemployment and workers' compensation insurance. An attached schedule may be required showing client benefits and taxes or other included in the aggregations.

Line 3 Total Personnel Expenses

Add lines 1 and 2.

Line 4 Professional Fees

Enter the organization's fees to outside professionals, consultants, and personal-service contractors. Include legal, accounting, and auditing fees. An attached schedule may be required showing the details in the aggregation of professional fees.

Line 5 Supplies

Enter the organization's expenses for office supplies, housekeeping supplies, food and beverages, and other supplies. An attached schedule may be required showing food expenses or other details included in the aggregations.

Line 6 Telephone

Enter the organization's expenses for telephone, cellular phones, beepers, telegram, FAX, E-mail, telephone equipment maintenance, and other related expenses.

Line 7 Postage And Shipping

Enter the 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.

Line 8 Occupancy

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

Line 9 Equipment Rental And Maintenance

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

Line 10 Printing And Publications

Enter the organization's expenses for producing printed materials, purchasing books and publications, and buying subscriptions to publications.

Line 11 Travel

Enter the organization's expenses for travel, including transportation, meals and lodging, and per diem payments. 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.

Line 12 Conferences And Meetings

Enter the organization's expenses for conducting or attending meetings, conferences, and conventions. Include rental of facilities, speakers' fees and expenses, printed materials, and registration fees (but not travel).

Line 13 Interest

Enter the organization's interest expense for loans and capital leases on equipment, trucks and automobiles, and other notes and loans. Do not include mortgage interest reportable on line 8.

Line 14 Insurance

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

Line 15 Grants And Awards

Enter the organization's awards, grants, subsidies, and other pass-through expenditures to individuals and to other organizations. Include allocations to affiliated organizations. Include in-kind grants to individuals and organizations. Include scholarships, tuition payments, travel allowances, and equipment allowances to clients and individual beneficiaries. Pass-through funds are not included when computing administrative expenses reported on Line 22.

Line 16 Specific Assistance to Individuals

Enter the organization's direct payment of 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, and wage supplements.

Line 17 Depreciation

Enter the expenses the organization records for depreciation of equipment, buildings, leasehold improvements, and other depreciable fixed assets.

Line 18 Other Non-personnel Expenses

NOTE: Expenses reportable on lines 1 through 17 should not be reported in 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.

Enter the organization's allowable expenses for advertising (1), bad debts (2), contingency provisions (7), fines and penalties (14), independent research and development (reserved) (17), organization (27), page charges in professional journals (29), rearrangement and alteration (39), recruiting (41), and taxes (47). Include the organization's and employees' membership dues in associations and professional societies (26). Include other fees for the organization's licenses, permits, registrations, etc.

Line 19 Total Non-personnel Expenses

Add lines 4 through 18.

Line 20 Reimbursable Capital Purchases

Enter the organization's purchases of fixed assets. Include land, equipment, buildings, leasehold improvements, and other fixed assets. An attached schedule may be required showing the details for each such purchase.

Line 21 Total Direct Program Expenses

Add lines 3, 19, and 20.

Includes direct and allocated direct program expenses.

Line 22 Administrative Expenses

The distribution will be made in accordance with an allocation plan approved by your cognizant state agency.

Line 23 Total Direct And Administrative Expenses

Line 23 is the total of Line 21, Total Direct Program Expenses, and Line 22, Administrative Expenses. Line 23, Total Direct and Administrative Expenses Year-to-Date should agree with the Total of Column B, Year-to-Date Actual Expenditures of the *Invoice for Reimbursement*.

Line 24 In-Kind Expenses

In-kind Expenses (Line 24) is for reporting the value of contributed resources 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. Carry forward to Schedule B, Line 38.

Line 25 Total Expenses

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

**PROGRAM REVENUE REPORT (PRR)
SCHEDULE B
SOURCES OF REVENUE**

The revenue page is intended to be an extension of the total expenses page, in that the columns should match up by contract/attachment number and program title. There are ten revenue sources (Schedule B, Part 1) and three subtotals (Lines 33, 41, and 43). Additional supplemental schedules for one or more of the line items may be attached, if needed. Each revenue column should be aligned with its corresponding expense column from Schedule A.

Reimbursable Program Funds**Line 31 Reimbursable Federal Program Funds**

Enter the portion of Total Direct & Administrative Expenses reported on Line 23, Schedule A, that is reimbursable from federal program funds. The state funding agency may require an attached detail listing and reconciliation schedule.

Line 32 Reimbursable State Program Funds

Enter the portion of Total Direct & Administrative Expenses reported on Line 23, Schedule A, that is reimbursable from state program funds. The state funding agency may require an attached detail listing and reconciliation schedule.

Line 33 Total Reimbursable Program Funds (Equals Schedule B, Line 55)

Add lines 31 and 32.

Matching Revenue Funds**Line 34 Other Federal Funds**

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from other federal funds. The state funding agency may require an attached detail listing and reconciliation schedule.

Line 35 Other State Funds

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from other state funds. The state funding agency may require an attached detail listing and reconciliation schedule.

Line 36 Other Government Funds

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from other government funds. The state funding agency may have an attached detail listing and reconciliation schedule.

Line 37 Cash Contributions (Non-government)

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from such sources of cash contributions as corporations, foundations, trusts, individuals, United Ways, other not-for-profit organizations, and from affiliated organizations. The state funding agency may require an attached detail listing and reconciliation schedule.

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

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from direct and administrative in-kind contributions. The state funding agency may require an attached detail listing and reconciliation schedule. Approval and guidelines for valuation and reporting of in-kind contributions will be specified by those grantor agencies who allow their use toward earning grant funds.

Line 39 Program Income

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from program income related to the program funded by the state agency. The state funding agency may require an attached detail listing.

Line 40 Other Matching Revenue

Enter the portion of matching revenues reported on Line 54, Subtract Matching Expenses (Equals Line 41), that is from other revenues not included in lines 34 through 39. The state funding agency may require an attached detail listing.

Line 41 Total Matching Revenue Funds

Add lines 34 through 40

Line 42 Other Program Funds

Enter program income related to the program funded by the state agency but not reported as matching revenue funds on Line 54.

Line 43 Total Revenue

Add lines 33, 41, and 42

**RECONCILIATION BETWEEN TOTAL EXPENSES
AND REIMBURSABLE EXPENSES
SCHEDULE B - (Lines 51 to 59)**

This section, at the bottom of Schedule B, is for subtracting non-reimbursable amounts included in Total Expenses (Line 25, Schedule A and Line 51, Schedule B).

The first line of this section, Line 51, Total Expenses, is brought forward from the last line of the corresponding Schedule A Total Expense Page.

There are three categories of adjustments for which titled lines are provided:

Line 52 OTHER UNALLOWABLE EXPENSES:

Some program expenses may not be reimbursable under certain grants. This is a matter between the contracting parties, and will vary according to the state agency involved and the type of grant or contract. Consult your contract or the department that funds the program for guidelines.

Line 53 EXCESS ADMINISTRATION:

This adjustment line may be used to deduct allocated Administration and General expenses in excess of an allowable percentage specified in the grant contract. It may also be used to deduct an adjustment resulting from limitations on certain components of Administration and General expenses. Again, the specific guidelines of the department and grant involved are the controlling factor.

Line 54 MATCHING EXPENSES (Equals Schedule B, Line 41)

Since the goal is to arrive at a reimbursable amount, the expenses paid out of other sources of funding, local support and program user fees for example, will have to be deducted. The amount left should be only that which is to be paid for by the contracting state agency.

**Line 55 REIMBURSABLE EXPENSES (Line 51 less Lines 52, 53, and 54)
(Equals Schedule B, Line 33)**

This is the amount that the contracting state agency will pay for the quarter's operations of the program. The cumulative column is what the grant actually paid to date.

Line 56 TOTAL REIMBURSEMENT-TO-DATE

In the quarter-to-date column, this is the total received for this quarter from filing of the Invoice For Reimbursement. The cumulative column's amount is the total received for the grant year-to-date.

Line 57 DIFFERENCE (Line 55 less Line 56)

This is the portion of Reimbursable Expenses not yet paid.

Line 58 ADVANCES

Any advance payments for a grant should appear on this line.

Line 59 THIS REIMBURSEMENT (Line 57 less Line 58)

The remainder should be the amount due under the grant contract. Actual payments are made through the invoicing process and not through the filing of this report.

POLICY 3 REPORTING REQUIREMENTS - SUMMARY

Policy 3 requires reporting the entire operation of the Grantee agency. This could include numerous programs and contracts. Policy 3 requirements are outlined in each contract and are available on line at: https://www.tn.gov/content/dam/tn/finance/documents/fa_policies/policy3.pdf

The "Contractor/Grantee" is the agency receiving the state grant.

The "Contracting State Agency" is the state agency that gives the grant.

Reports are normally due 30 days after the close of the Grantee's accounting quarter and year, which may/may not coincide with the State accounting quarter and year end. Exact requirements are in the contract.

Policy 3 reporting requires one report from each contracting agency consisting of Schedules A, B, and C and a Funding Information Summary. Schedules A and B detail each program added to a contract total. Schedules A and B are designed to show 2 programs per page and there would be only one Schedule C per grantee. On Schedules A and B, programs that are not state funded can be rolled into a single program category. The lines on Schedule A for year-to-date information add across all programs/contracts to the corresponding line on the Schedule C - Grant contracts in the first column and non-grant operations in the second column.

The third column of the Schedule C shows Administrative Expenses incurred by the Grantee. Administrative expenses are generally those that benefit programs but are not directly associated with the program/contract. These could include the Executive Director, office operation, accounting staff, and other similar expenses. This column will also show the allocation of Administrative Expenses to the various programs/contracts, if this is done by the Grantee. If allocated, a negative on line 22 is equal to the Administrative Expense allocated to the grant and non-grant programs/contracts. Administrative Expenses may include some items that are not subject to allocation so the amount allocated may/may not equal the total Administrative Expense reported. Allocation of Administrative Expenses requires an approved allocation plan.

The fourth column of the Schedule C shows the total operation of the reporting grantee for the year-to-date. The Policy 3 report should, in total, match the total operation of the Grantee.

The funding Information Summary shows the method of allocating Administrative Expenses. If there is no approved allocation plan and the grantee does not allocate Administrative Expenses, then there is no entry on Schedule C, line 22 and no allocation to the programs/contracts. This form must be submitted with every report.

Tennessee Health Facilities Commission
Funding Information Summary

AGENCY NAME _____
ADDRESS _____
CITY, STATE, ZIP _____

REPORTING PERIOD: (MM/DD/YY) FROM: _____ THRU: _____
AGENCY FISCAL YEAR END (MM/DD) _____

COST ALLOCATION: DOES YOUR ORGANIZATION HAVE AN APPROVED COST ALLOCATION PLAN?
YES _____ NO _____

If yes, Name of organization that approved the Plan: _____

IF COST ALLOCATION IS APPLIED, INDICATE THE METHOD OF ALLOCATION:
Ratio of direct program salaries to total direct salaries applied to administrative cost. _____
Ratio of direct program expenditure to total direct expenditures applied to administrative cost. _____
Cost step down. _____
Other (describe) _____

Is your organization: _____ A private not-for-profit organization?
_____ A state college or university, or part of a city government?

DIRECTOR _____ PHONE # _____
PREPARER OF REPORT _____ PHONE # _____
DATE COMPLETED _____

Schedule A, Part 1

STATE OF TENNESSEE

PROGRAM EXPENSE REPORT

Page ____ of ____

<u>CONTRACTOR/GRANTEE</u>	<u>FEDERAL ID #</u>
<u>CONTRACTING STATE AGENCY</u>	<u>REPORT PERIOD</u>
Program #	
Contract Number	
Grant Period	
Program Name	
Service Name	

Schedule A

Item #	EXPENSE BY OBJECT:	QUARTER TO DATE	YEAR TO DATE	QUARTER TO DATE	YEAR TO DATE
1	Salaries and Wages				
2	Employee Benefits & Payroll Taxes				
3	Total Personnel Expenses (add lines 1 and 2)				
4	Professional Fees				
5	Supplies				
6	Telephone				
7	Postage and Shipping				
8	Occupancy				
9	Equipment Rental and Maintenance				
10	Printing and Publications				
11	Travel				
12	Conferences and Meetings				
13	Interest				
14	Insurance				
15	Grants and Awards				
16	Specific Assistance to Individuals				
17	Depreciation				
18	Other Non-personnel Expenses (detail)				
a	_____				
b	_____				
c	_____				
d	_____				
19	Total Non-personnel Expenses (add lines 4 - 18)				
20	Reimbursable Capital Purchases				
21	TOTAL DIRECT PROGRAM EXPENSES				
22	Administrative Expenses				
23	TOTAL DIRECT AND ADMINISTRATIVE EXPENSES				
24	In-Kind Expenses				
25	TOTAL EXPENSES				

Schedule B, Part 1

STATE OF TENNESSEE

PROGRAM EXPENSE REPORT

<u>CONTRACTOR/GRANTEE</u>	<u>FEDERAL ID #</u>
<u>CONTRACTING STATE AGENCY</u>	<u>REPORT PERIOD</u>
Program #	_____
Contract Number	_____
Grant Period	_____
Program Name	_____
Service Name	_____

Schedule B

Item #	<u>SOURCES OF REVENUE</u>	<u>QUARTER TO DATE</u>	<u>YEAR TO DATE</u>	<u>QUARTER TO DATE</u>	<u>YEAR TO DATE</u>
	Reimbursable Program Funds				
31	Reimbursable Federal Program Funds				
32	Reimbursable State Program Funds				
33	Total Reimbursable Program Funds (equals line 55)				
	Matching Revenue Funds				
34	Other Federal Funds				
35	Other State Funds				
36	Other Government Funds				
37	Cash Contributions (non-government)				
38	In-Kind Contributions (equals line 24)				
39	Program Income				
40	Other Matching Revenue				
41	Total Matching Revenue Funds (lines 34 - 40)				
42	Other Program Funds				
43	Total Revenue (lines 33, 41, & 42)				
	Reconciliation Between Total and Reimbursable Expenses				
51	Total Expenses (line 25)				
52	Subtract Other Unallowable Expenses (contractual)				
53	Subtract Excess Administration Expenses (contractual)				
54	Subtract Matching Expenses (equals line 41)				
55	Reimbursable Expenses (line 51 less lines 52,53,54)				
56	Total Reimbursement To Date				
57	Difference (line 55 less line 56)				
58	Advances				
59	This reimbursement (line 57 less line 58)				

Schedule C - Final Page

STATE OF TENNESSEE

PROGRAM EXPENSE REPORT

<u>CONTRACTOR/GRANTEE</u>	<u>FEDERAL ID #</u>
<u>CONTRACTING STATE AGENCY</u>	<u>REPORT PERIOD</u>

	TOTAL DIRECT PROGRAM EXPENSES	TOTAL NONGRANT/ UNALLOWABLE EXPENSES	TOTAL ADMINISTRATIVE EXPENSES	GRAND TOTAL
Schedule A Year-To-Date Information	YEAR TO DATE	YEAR TO DATE	YEAR TO DATE	YEAR TO DATE
Item # <u>EXPENSE BY OBJECT:</u>				
1 Salaries and Wages				
2 Employee Benefits & Payroll Taxes				
3 Total Personnel Expenses				
4 Professional Fees				
5 Supplies				
6 Telephone				
7 Postage and Shipping				
8 Occupancy				
9 Equipment Rental and Maintenance				
10 Printing and Publications				
11 Travel				
12 Conferences and Meetings				
13 Interest				
14 Insurance				
15 Grants and Awards				
16 Specific Assistance to Individuals				
17 Depreciation				
18 Other Non-personnel Expenses (detail)				
a _____				
b _____				
c _____				
d _____				
19 Total Non-personnel Expenses				
20 Reimbursable Capital Purchases				
21 TOTAL DIRECT PROGRAM EXPENSES				
22 Administrative Expenses				
23 TOTAL DIRECT AND ADMINISTRATIVE EXPENSES				
24 In-Kind Expenses				
25 TOTAL EXPENSES				

Annual (Final) Report*

1. Grantee Name:

2. Grant Contract Edison Number:

3. Grant Term:

4. Grant Amount:

5. Narrative Performance Details: *(Description of program goals, outcomes, successes and setbacks, benchmarks or indicators used to determine progress, any activities that were not completed)*

Submit one copy to:

Shaquallah Shanks, MPH, CMP Reinvestment Director, Tennessee Health Facilities Commission; and fa.audit@tn.gov, TN Department of Finance and Administration