

RESOLUTION NO. 2020-104

RESOLUTION OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF HIALEAH, FLORIDA, APPROVING AN INTERLOCAL AGREEMENT FOR FEDERALLY-FUNDED SUBAWARD BETWEEN MIAMI-DADE COUNTY AND THE CITY OF HIALEAH, FLORIDA FOR THE REIMBURSEMENT OF ELIGIBLE EXPENSES FROM CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT ("CARES Act") FUNDS INCURRED BY THE CITY TO COMBAT THE IMPACT OF COVID-19; AUTHORIZING THE MAYOR AND THE CITY CLERK, AS ATTESTING WITNESS, ON BEHALF OF THE CITY, TO EXECUTE THE INTERLOCAL FEDERALLY FUNDED SUB-AWARD AGREEMENT, A COPY OF WHICH IS ATTACHED HERETO AND MADE A PART HEREOF AS EXHIBIT "1"; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Miami-Dade County received direct payment of over \$474 million dollars in federal Coronavirus Relief Funds created through the passage of the CARES Act, in part based upon the inclusion of the City's population in its certification of eligibility; and

WHEREAS, after months demanding that the County distribute these federal dollars to municipalities within the County, including the City, so that all local governments can enjoy some modicum of fiscal relief, the County now proposes an interlocal sub-award agreement for this purpose; and

WHEREAS, the sub-award agreement proposes the reimbursement of eligible expenditures from CARES Act dollars subject to the terms and conditions of the sub-award agreement; and

WHEREAS, the City has spent approximately \$2.7 million dollars in unanticipated and unbudgeted necessary expenditures to combat the impact of COVID-19 on the City's workforce and in the community as itemized in the Table attached to this Resolution as Exhibit 2; and

WHEREAS, the City anticipates spending over \$40 million dollars in necessary expenditures as of December 30, 2020 in eligible expenditures as provided by the CARES Act; and

WHEREAS, it is in the City's best interest of the health and welfare of the public to enter into this sub-award agreement with Miami-Dade County to relieve the City's finances from the strain created by COVID-19.

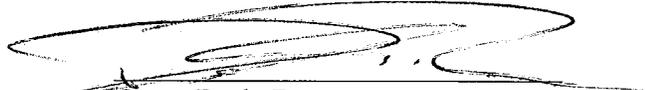
NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF HIALEAH, FLORIDA, THAT:

Section 1: The Interlocal Agreement for a Federally-Funded Subaward between Miami-Dade County and the City of Hialeah, Florida for the reimbursement of eligible unanticipated expenses incurred by the City as a result of COVID-19, from the CARES Act Coronavirus Relief Fund, a copy of which is attached and made a part hereof as "Exhibit 1", is hereby approved.

Section 2: The Mayor and the City Clerk, as attesting witness, on behalf of the City, are hereby authorized to execute and deliver the Interlocal Agreement for a Federally-Funded Subaward and all other necessary and customary documents in furtherance thereof to Miami-Dade County.

Section 3: This resolution shall become effective when passed by the City Council and signed by the Mayor or at the next regularly scheduled City Council meeting, if the Mayor's signature is withheld or if the City Council overrides the Mayor's veto.

PASSED AND ADOPTED this 11 day of August, 2020.


Oscar De la Rosa
Council Vice-President

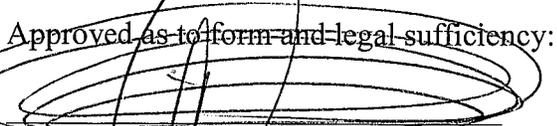
Attest:

Approved on this 25 day of August, 2020.


Marbelys Fatjo, City Clerk


Mayor Carlos Hernandez

~~Approved as to form and legal sufficiency:~~


Lorena E. Bravo, City Attorney

Resolution was adopted by 6-0-1 vote with Councilmembers, Cue-Fuente, De la Rosa, Garcia-Roves, Perez, Tundidor, and Zogby, voting "Yes" and with Council President Hernandez absent.

**INTERLOCAL AGREEMENT
FOR FEDERALLY-FUNDED SUBAWARD**

This Interlocal Agreement ("Agreement") entered into this ___ day of _____ 2020, by and between Miami-Dade County, a political subdivision of the State of Florida ("County"), and _____, a municipal corporation located within the geographic boundaries of Miami-Dade County, Florida ("Municipality").

For the purposes of this Agreement, the County serves as the Pass-through entity for a Federal Award, and the Sub-Recipient ("Municipality") serves as the recipient of a subaward.

RECITALS

WHEREAS, 2 Code of Federal Regulations (C.F.R.) §200.92 states that a "subaward may be provided through any form of legal Agreement, including an Agreement that the County considers a contract."

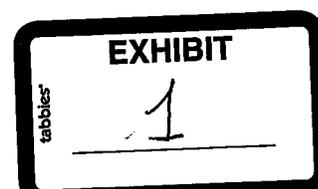
WHEREAS, this Agreement sets forth the terms and understanding between the named Parties to pursue their mutual interest in responding to and recovering from Coronavirus Disease 2019 (COVID-19).

WHEREAS, the primary purpose of this Agreement is to ensure the effective and timely dissemination of allocated Corona Relief Fund (CRF) dollars reimbursing the local municipality for eligible activities under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

WHEREAS, this Agreement is not a legal requirement of the United States Department of Treasury, but rather is a voluntary Agreement to provide funding to local municipalities if all conditions are met to enable the County to remain in compliance with the Department of Treasury's Office of Inspector General's memorandum regarding CRF Monitoring, Reporting and Record Retention Requirements (Exhibit 3).

WHEREAS, Miami-Dade County was awarded Funds under the CRF through the CARES Act.

WHEREAS, as allowed under the Department of Treasury's guidance pertaining to the Fund, the County will reimburse the Municipality for certain eligible CRF activities as outlined in the U.S. Department of Treasury's "*Coronavirus Relief Fund Guidance for State, Territorial, Local and Tribal Governments*" as well as the most current "*Coronavirus Relief Fund Frequently Asked Questions*" (Exhibits 1 and 2).



DEFINITIONS

- A. "CARES Act" shall mean Coronavirus Aid, Relief, and Economic Security Act.
- B. "CRF" shall mean Coronavirus Relief Fund.
- C. "Contractor" shall mean any entity, public or private, providing services as described in this Agreement.
- D. "County" shall mean Miami-Dade County, Florida.
- E. "Federal Award" shall mean Federal financial assistance that a non-Federal entity receives directly from a Federal Awarding Agency or indirectly from a Pass-through entity per 2 C.F.R. §200.38.
- F. "The Agreement" shall mean this Interlocal (subaward) Agreement for the Federally-Funded CRF.
- G. "Pass-through entity" shall mean a non-Federal entity that provides a subaward to a Sub-Recipient to carry out part of a Federal program per 2 C.F.R. §200.74.
- H. "Subaward" shall mean an award provided by a Pass-through entity to a Sub-Recipient for the Sub-Recipient to carry out part of a Federal Award received by the Pass-through entity per 2 C.F.R. §200.93.
- I. "Sub-Recipient" shall mean a non-Federal entity, such as a Municipality, that receives a subaward from a Pass-through entity to carry out part of a Federal program per 2 C.F.R. §200.93.

SUBAWARD INFORMATION

The following Agreement information is provided pursuant to 2 C.F.R. §200.331(a)(1):

Sub-Recipient's name:	_____
Sub-Recipient's unique entity identifier:	_____
Federal Award Date:	<u>March 13, 2020</u>
Name of Federal Awarding Agency:	<u>U.S. Treasury Department</u>
Name of Pass-through entity:	<u>Miami-Dade County</u>
Catalog of Federal Domestic Assistance (CFDA) Number and Name:	<u>21.019 Coronavirus Relief Fund</u>

ARTICLE I REPRESENTATIONS

A. The Municipality represents that it is fully qualified and eligible to receive these CARES Act Funds.

B. The Municipality certifies that it has the legal authority to receive the CARES Act Funds under this Agreement and that its governing body has authorized the execution and acceptance of this Agreement. The Municipality also certifies that the undersigned person has the authority to legally execute and bind the Municipality to the terms of this Agreement.

C. The Municipality, by its decision to participate in this CARES Act Program, bears the ultimate responsibility for ensuring compliance with all applicable State and Federal laws, regulations and policies, and bears the ultimate consequences of any adverse decisions rendered by the County, the Federal Awarding Agency, or any other Federal agencies with audit, regulatory, or enforcement authority.

D. The County received these CARES Act Funds from the Federal government, and the County has the authority to subgrant these CARES Act Funds to the Municipality upon the terms and conditions outlined herein.

E. The County, as the Pass-through entity and fiduciary of such Federal Funding, reserves the right to demand that the Municipality comply with all applicable County, State and Federal laws, regulations and policies, terminate reimbursements, and take any and all other actions it deems appropriate to protect those CARES Act Funds for which it is responsible.

ARTICLE II RESPONSIBILITIES

A. The Parties to this Agreement shall work together in a cooperative and coordinated effort, and in such a manner and fashion to utilize the CRF Funds most effectively and efficiently, to respond to and recover from COVID-19.

B. Both the County and the Municipality are expected to remain in compliance with the Treasury Department's Guidance and FAQ's regarding CRF as outlined in Exhibits 1 and 2. As demonstrated since the initial publishing of the FAQ's, these are subject to change. The County's acceptance of an activity will be based on the information available at that time. If further clarification from the Treasury Department later determines that activity to be ineligible, the Municipality will be expected to either return the advanced Funds or propose an alternate eligible activity.

**ARTICLE III
TERMS OF AGREEMENT**

A. This Agreement will begin upon execution by both Parties and shall end upon closeout of the Municipality's account for this disaster by the County and/or the Federal Awarding Agency, unless terminated earlier as specified elsewhere in this Agreement.

B. The Municipality may seek reimbursement under this Agreement only for allowable costs incurred through December 30, 2020. Any funds not spent by this deadline shall be returned to the County.

C. The County may terminate this Agreement for cause after seven (7) days written notice. Cause can include Funds not being expended in a timely manner, misuse of Funds, fraud, lack of compliance with applicable rules, laws and regulations, and refusal by the Municipality to permit public access to any document, paper, letter, or other material subject to disclosure under Chapter 119, Florida Statutes, as amended. Upon such termination, the Municipality shall within thirty (30) days, return all unexpended Funds to the County, or the County will reimburse the Municipality for any remaining eligible expenditures through the date of termination.

D. The County may terminate this Agreement for convenience or when it determines, in its sole discretion, that continuing the Agreement would not produce beneficial results in line with the further expenditure of Funds, by providing the Municipality with seven (7) days prior written notice.

E. The Parties may agree to terminate this Agreement for their mutual convenience through a written amendment of this Agreement.

F. In the event that this Agreement is terminated, the Municipality will not incur new obligations after the Municipality has received the notification of termination.

**ARTICLE IV
LAWS, RULES, REGULATIONS AND POLICIES**

Performance under this Agreement is subject to Section 601(a) of the Social Security Act, as incorporated by Section 5001 of the "CARES Act". Fund payments are only subject to the following requirements in the Uniform Guidance (2 C.F.R. Part 200): 2 CFR §200.303 regarding Internal Controls, 2 CFR §§200.330 through 200.332 regarding Sub-Recipient Monitoring and Management, and Subpart F regarding Audit Requirements. Pursuant to Exhibit 1, the CARES Act provides that payments from the Fund may only be used to cover costs that:

A. are necessary expenditures incurred due to the public health emergency with respect to the COVID-19;

B. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the County or Municipality; and

C. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

**ARTICLE V
CONTACTS**

The County's Contract Manager shall be responsible for enforcing performance of this Agreement's terms and conditions and shall serve as the County's liaison with the Municipality. As part of his/her duties, the Contract Manager for the County shall monitor, review, and document all activities for which the Municipality requests payment.

A. The County's Contract Manager for this Agreement is:

Name: Barbara Gomez, CPA
Title: Deputy Director, Miami-Dade County Finance Department
Address: 111 N.W. 1st Street, Suite 2550
Miami, Florida 33128-1900
Telephone: (305) 375-5245
Email: Barbara.Gomez@miamidade.gov

B. The name and address of the Representative of the Municipality responsible for the administration of this Agreement is:

Name: _____
Title: _____
Address: _____

Telephone: _____
Email: _____

C. In the event that different representatives or addresses are designated by either Party after execution of this Agreement, notice of the name, title, and address of the new representative will be provided to the other Party in writing via letter or electronic mail. It is the Municipality's responsibility to authorize its users in the County's Grants Management System. Only the Authorized or Primary Agents identified in Attachment A to this Agreement ("Designation of Authority") may authorize addition or removal of agency users.

**ARTICLE VI
REIMBURSEMENT OF ELIGIBLE COSTS**

A. The County will reimburse the Municipality for COVID-19 related and incurred operational expenses eligible to be paid by the Fund, other than FEMA Public Assistance (PA) eligible expenses, for the period of March 1, 2020 through December 30, 2020.

B. Whenever eligible, the Municipality will seek FEMA reimbursement rather than CRF reimbursement since the CRF can be used more readily to support the public's economic needs due to impacts of the pandemic.

C. The County will reimburse the Municipality the FEMA PA local match upon documentation of its application for FEMA reimbursement.

D. The County will reimburse the Municipality for CRF eligible operational costs, that are not FEMA reimbursable, within the following categories:

1. Personnel Costs - Payroll expenses for employees whose service are substantially dedicated to mitigating or responding to COVID19 public health emergency such as:
 - a. Park Attendant performing duties to enforce compliance with public health orders
 - b. Unbudgeted overtime to perform functions to mitigate or respond to COVID19 health emergency
2. Medical Expenses – Examples:
 - a. COVID19 testing
 - b. COVID19 tracing
 - c. Medical responses, including emergency transportation
3. Public Health - Examples:
 - a. Communication and enforcement of local health orders
 - b. Acquisition and Distribution of medical and protective supplies, such as sanitizing products, personal protection equipment for County employees and workers in connection with COVID19 public health emergency
 - c. Disinfection of public areas and other facilities
 - d. Public Safety measures undertaken in response to COVID19
- Quarantine Individuals

4. Actions to Facilitate Compliance Expenses - Examples:
 - a. Food deliveries to residents including senior citizens and other vulnerable populations, to enable compliance with public health precautions
 - b. Improvements to telework capabilities for public employees to enable compliance with public health precautions
 - c. Provide paid sick, family, and medical leave to public employees to enable compliance with public health precautions
5. Miscellaneous Expenditures - Any other COVID19 related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria and that are not FEMA reimbursable.

E. The Municipality will provide all documentation of costs to the County on the County's On-line Portal.

F. The County will audit all documentation for sufficiency and costs for eligibility and if in order, will reimburse the Municipality in an expedited manner. If not in order, the County will notify the Municipality of issues related to the submission.

G. The County will reimburse the Municipality for eligible economic support and assistance program costs that benefit residents and local businesses if the Board of County Commissioners appropriates CRF monies to such program(s). Economic support and assistance programs are not FEMA eligible and reimbursements for these programs must comply with Article VI (E) and (F), above.

ARTICLE VII FUNDING

The County, subject to availability, will provide Funds on a cost reimbursement basis to the Municipality for eligible activities approved by the County.

A. Any request for payment under this Agreement must include a certification, signed by an official who is authorized to legally bind the Municipality, which reads as follows: "By signing this report, I certify to the best of my knowledge and belief that the Report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in this Agreement".

B. The Municipality must complete Attachment A by designating at least three agents to execute any Requests for Reimbursement, certifications, changes to contracts, or other necessary documentation on behalf of the Municipality. Attachment A must be completed electronically and submitted via email to the County Contract Manager (see Article V).

C. The County will review all Requests for Reimbursement and only release funds for eligible, substantiated costs.

ARTICLE VIII PROCUREMENT

A. The Municipality shall ensure that any procurement involving Funds authorized by the Agreement complies with all applicable Federal and State laws and regulations. For this event, the County and funding Federal Agency recognize that noncompetitive procurements may be necessary to save lives, to protect property and public health and to ensure public safety, as well as to lessen or avert the threat of a catastrophe. The President's unprecedented Nationwide Emergency Declaration and the Secretary of Health and Human Services' (HHS) declaration of a Public Health Emergency for COVID-19 establish that exigent and emergency circumstances currently exist. For the duration of the Public Health Emergency, which began January 27, 2020 as determined by HHS, local governments, tribal governments, nonprofits, and other non-state entities may proceed with new and existing noncompetitively procured contracts in order to protect property and public health and safety, or to lessen or avert the threats created by emergency situations for 1) emergency protective measures and 2) to respond to or address COVID-19.

B. If the Municipality contracts with any contractor or vendor for performance of any portion of the work required under this Agreement, the Municipality must incorporate into its contract with such contractor or vendor an indemnification clause holding the Federal Government, its employees and/or their contractors, the County, its employees and/or their contractors, and the Municipality and its employees and/or their contractors harmless from liability to third Parties for claims asserted under such contract.

ARTICLE IX PAYMENTS

A. Requests for Reimbursement (RFR) serve as invoices and shall include the supporting documentation for all costs of the project or services in detail sufficient for a proper pre-audit and post-audit thereof. The final RFR shall be submitted within thirty (30) days after the expiration of this Agreement.

B. If the necessary Funds are not available to meet the funding obligations under this Agreement, as a result of action by the United States Congress, the Federal Office of Management and Budget, the County Chief Financial Officer, or under Article X (B) of this Agreement, all obligations on the part of the County to make any further payment of Funds shall terminate, and the Municipality shall submit its closeout report within thirty (30) days of receiving notice from the County.

C. If the Municipality separately invests amounts received under this Agreement, the interest earnings or other proceeds must be used to cover expenditures incurred in accordance with Section 601(d) of the Social Security Act and the Guidance on eligible expenditures (Exhibit 1). If the Municipality deposits Fund payments in its General Accounts, it may use the CRF dollars to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

**ARTICLE X
FUND REPAYMENT**

- A. All refunds or repayments due to the County under this Agreement are due no later than thirty (30) days from notification by the County of Funds due.
- B. The Municipality agrees that the County may withhold Funds otherwise payable to the Municipality upon a determination by the County or the Federal Awarding Agency that Funds exceeding eligible costs have been disbursed to the Municipality pursuant to this Agreement.
- C. The Municipality understands and agrees that the County may offset any Funds due and payable to the Municipality until the debt to the County is satisfied.
- D. All refunds or repayments due to the County under this Agreement are to be made payable to the order of "Miami-Dade County" and be mailed directly to the Contract Manager (as stipulated in Article V).

**ARTICLE XI
RECORDS**

- A. The Federal Awarding Agency, Inspectors General, the Comptroller General of the United States, and the County, or any of the County authorized representatives, (e.g. the Inspector General of the County, the Commission Auditor, Audit and Management Services Department), shall enjoy the right of access to any documents, financial statements, papers, or other records of the Municipality which are pertinent to this Agreement, in order to make audits, examinations, excerpts, and transcripts. The right of access also includes timely and reasonable access to the Municipality's personnel for the purpose of interview and discussion related to such documents.
- B. As required by the County's record retention requirements (Chapter 119, Florida Statutes) and by the Department of the Treasury Memorandum for Coronavirus Relief Fund Reporting and Record Retention Requirements (Exhibit 3), the Municipality shall retain sufficient records to show its compliance with the terms of this Agreement, as well as the compliance of all subcontractors or consultants paid from Funds under this Agreement, for a period of five (5) years from the date of submission of the final expenditure report.
- C. As required by 2 C.F.R. §200.303, the Municipality shall take reasonable measures to safeguard protected personal identifiable information and other information the Federal Awarding Agency or the County designates as sensitive or the Municipality considers sensitive consistent with applicable Federal, State, Local, and Tribal laws regarding privacy and obligations of confidentiality.
- D. The Municipality shall maintain all records for the Municipality and for all subcontractors or consultants to be paid from Funds provided under this Agreement, including documentation of all program costs, in a form sufficient to determine compliance with the requirements and objectives of this Agreement.

ARTICLE XII REPORTS

A. The Municipality shall provide the County with unaudited quarterly reports as may be prescribed in Exhibit 3 or, as requested by the County, and any applicable close-out reports.

B. Quarterly reports are due to the County no later than fifteen (15) days after the end of each quarter of the program year and shall be sent each quarter until submission of the administrative close-out report. The ending dates for each quarter of the program year are March 31, June 30, September 30 and December 31.

C. The closeout report is due sixty (60) days after termination of this Agreement or sixty (60) days after completion of the activities contained in this Agreement, whichever first occurs.

D. The Municipality shall provide additional program updates, reports or information that may be required by the Federal Award Agency or the County.

ARTICLE XIII MONITORING

A. The County shall monitor the performance of the Municipality under this Agreement, as well as that of its subcontractors and/or consultants who are paid from Funds provided under this Agreement, to ensure that the tasks outlined in the Scope of Work are being accomplished within the specified time periods, and other performance goals are being achieved.

B. In addition to reviews of audits, monitoring procedures may include, but not be limited to, on-site visits by County staff, desk reviews and/or other procedures. The Municipality agrees to cooperate with any monitoring procedures/processes deemed appropriate by the County.

ARTICLE XIV AUDITS

A. The Municipality shall comply with the audit requirements contained in 2 C.F.R. Part 200, Subpart F.

B. In accounting for the receipt and expenditure of Funds under this Agreement, the Municipality shall follow Generally Accepted Accounting Principles ("GAAP"). As defined by 2 C.F.R. §200.49, GAAP "has the meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB)."

C. As per this Agreement, audits conducted under 2 C.F.R. Part 200, Subpart F shall be performed in accordance with Generally Accepted Government Auditing Standards ("GAGAS") as issued by the Comptroller General of the United States.

1. If an audit shows that all or any portion of the Funds disbursed were not spent in accordance with the conditions of this Agreement, the Municipality shall be held liable for reimbursement to the County.
2. The Municipality shall have all audits completed by an independent auditor, which is defined in section 215.97(2)(i), Florida Statutes, as "an independent certified public accountant licensed under chapter 473." The independent auditor shall state that the audit complied with the applicable provisions noted above. The audit must be received by the County no later than nine months from the end of the Municipality's fiscal year.
3. The Municipality shall send copies of the audit and any Management Letters issued by the auditor to the County's Contract Manager.

**ARTICLE XV
MANDATED CONDITIONS**

A. Execution of this Agreement constitutes a certification that the Municipality will comply with all the requirements imposed by Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d, et. seq.). Pursuant to 44 C.F.R. §§ 7 and 16, and 44 C.F.R. § 206.11, the Municipality must undertake an active program of nondiscrimination in its administration of disaster assistance under this Agreement.

B. The Municipality agrees to comply with the Americans with Disabilities Act (Public Law 101-336, 42 U.S.C. Section 12101 et seq.), which prohibits discrimination by public and private entities on the basis of disability in employment, public accommodations, transportation, State and Local government services, and telecommunications.

C. The Municipality shall require that this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all such sub-recipients shall certify and disclose the following to the best of their knowledge and belief that they:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by a Federal department or agency;
2. Have not, within a five (5)-year period preceding this proposal, been convicted of or had a civil judgment rendered against them for fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or Local) transaction or contract under 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;

3. Are not presently indicted or otherwise criminally or civilly charged by a governmental entity (Federal, State or Local); and,
4. Have not, within a five (5)-year period preceding this Agreement, had one or more public transactions (Federal, State or Local) terminated for cause or default. If the Municipality is unable to certify to any of the statements in this certification, then the Municipality shall attach an explanation to this Agreement.

ARTICLE XVI LOBBYING PROHIBITION

The Municipality certifies, by its Representative's signature to this Agreement, that to the best of his or her knowledge and belief:

A. No Federal Funds awarded under this Agreement have been paid or will be paid, by or on behalf of the Municipality, 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 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 Federal 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 Federal contract, grant, loan or cooperative agreement, the Municipality shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

C. The Municipality shall require that this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all such sub-recipients shall certify and disclose accordingly.

D. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

**ARTICLE XVII
LIABILITY AND INDEMNIFICATION**

The Municipality is solely responsible to the Parties it deals with in carrying out the terms of this Agreement. The Municipality shall be responsible for and agrees to indemnify and hold harmless and defend the County and its boards, commissions, agencies, officers and employees from and against all third party claims, demands and causes of actions, of any nature whatsoever, directly resulting from the willful misconduct or negligent acts or omissions of the Municipality, its officers, agents, employees, or subcontractors in its performance under this Agreement. The Municipality shall pay all claims and losses in connection therewith and, at the election of the County, shall investigate and defend, or pay for the defense of, all claims, suits or actions of any kind or nature in the name of the County, where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorney's fees which may issue thereon. The Municipality expressly understands and agrees that any insurance protection required by this Agreement or otherwise provided by the Municipality shall in no way limit the responsibility to indemnify, keep and save harmless and defend the County or its officers, employees, agents and instrumentalities as herein provided. For purposes of this Agreement, Municipality agrees that it is not an agent of the County. Nothing herein shall be construed as consent by the County to be sued by third parties in any matter arising out of any contract.

**ARTICLE XVIII
EVENTS OF DEFAULT**

If any of the following events occur ("Events of Default"), all obligations on the part of the County to make further payment of Funds shall terminate and the County has the option to exercise any of its remedies as set forth in Article XIX:

A. Any warranty or representation made by the Municipality in this Agreement is or becomes false or misleading in any respect.

B. The Municipality fails or is unable or unwilling to perform and complete on time any of its obligations under this Agreement, following a reasonable opportunity to cure.

**ARTICLE XIX
REMEDIES**

If an Event of Default occurs, then the County shall, after seven (7) days of providing written notice to the Municipality and upon the Municipality's failure to cure within those seven (7) days, exercise any one or more of the following remedies, either concurrently or consecutively:

- A. Terminate this Agreement, provided that the Municipality is given at least seven (7) days prior written notice of the termination.
- B. Withhold or suspend payment of all or any part of a request for payment.
- C. Require that the Municipality refund to the County any monies used for ineligible purposes.
- D. Exercise any other rights or remedies which may be available under law.

**ARTICLE XX
EXHIBITS AND ATTACHMENT**

- A. All Exhibits and the Attachment to this Agreement are incorporated as if set out fully.
- B. In the event of any inconsistencies or conflict between the language of this Agreement and the Exhibits and Attachment, the language of the Exhibits and Attachment shall control, but only to the extent of the conflict or inconsistency.
- C. This Agreement has the following Exhibits and Attachment:
 - 1. **Exhibit 1** – Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments - Updated June 30, 2020
 - 2. **Exhibit 2** – Coronavirus Relief Fund Frequently Asked Questions - Updated July 8, 2020
 - 3. **Exhibit 3** – Department of the Treasury Memorandum for Coronavirus Relief Fund Reporting and Record Retention Requirements – July 2, 2020
 - 4. **Attachment A** – Designation of Authority

EXHIBIT – 1

Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments Updated June 30, 2020¹

The purpose of this document is to provide guidance to recipients of the funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The CARES Act established the Coronavirus Relief Fund (the “Fund”) and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

The CARES Act provides that payments from the Fund may only be used to cover costs that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.²

The guidance that follows sets forth the Department of the Treasury’s interpretation of these limitations on the permissible use of Fund payments.

Necessary expenditures incurred due to the public health emergency

The requirement that expenditures be incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to allow the State, territorial, local, or Tribal government to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.

The statute also specifies that expenditures using Fund payments must be “necessary.” The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

Costs not accounted for in the budget most recently approved as of March 27, 2020

The CARES Act also requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. A cost meets this requirement if either (a) the

¹ This version updates the guidance provided under “Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020”.

² See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020

Finally, the CARES Act provides that payments from the Fund may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020 (the “covered period”). Putting this requirement together with the other provisions discussed above, section 601(d) may be summarized as providing that a State, local, or tribal government may use payments from the Fund only to cover previously unbudgeted costs of necessary expenditures incurred due to the COVID-19 public health emergency during the covered period.

Initial guidance released on April 22, 2020, provided that the cost of an expenditure is incurred when the recipient has expended funds to cover the cost. Upon further consideration and informed by an understanding of State, local, and tribal government practices, Treasury is clarifying that for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). For instance, in the case of a lease of equipment or other property, irrespective of when payment occurs, the cost of a lease payment shall be considered to have been incurred for the period of the lease that is within the covered period, but not otherwise. Furthermore, in all cases it must be necessary that performance or delivery take place during the covered period. Thus the cost of a good or service received during the covered period will not be considered eligible under section 601(d) if there is no need for receipt until after the covered period has expired.

Goods delivered in the covered period need not be used during the covered period in all cases. For example, the cost of a good that must be delivered in December in order to be available for use in January could be covered using payments from the Fund. Additionally, the cost of goods purchased in bulk and delivered during the covered period may be covered using payments from the Fund if a portion of the goods is ordered for use in the covered period, the bulk purchase is consistent with the recipient’s usual procurement policies and practices, and it is impractical to track and record when the items were used. A recipient may use payments from the Fund to purchase a durable good that is to be used during the current period and in subsequent periods if the acquisition in the covered period was necessary due to the public health emergency.

Given that it is not always possible to estimate with precision when a good or service will be needed, the touchstone in assessing the determination of need for a good or service during the covered period will be reasonableness at the time delivery or performance was sought, *e.g.*, the time of entry into a procurement contract specifying a time for delivery. Similarly, in recognition of the likelihood of supply chain disruptions and increased demand for certain goods and services during the COVID-19 public health emergency, if a recipient enters into a contract requiring the delivery of goods or performance of services by December 30, 2020, the failure of a vendor to complete delivery or services by December 30, 2020, will not affect the ability of the recipient to use payments from the Fund to cover the cost of such goods or services if the delay is due to circumstances beyond the recipient’s control.

This guidance applies in a like manner to costs of subrecipients. Thus, a grant or loan, for example, provided by a recipient using payments from the Fund must be used by the subrecipient only to purchase (or reimburse a purchase of) goods or services for which receipt both is needed within the covered period and occurs within the covered period. The direct recipient of payments from the Fund is ultimately responsible for compliance with this limitation on use of payments from the Fund.

Nonexclusive examples of eligible expenditures

Eligible expenditures include, but are not limited to, payment for:

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.

- Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a State, territorial, local, or Tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
 6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

Nonexclusive examples of ineligible expenditures³

The following is a list of examples of costs that would *not* be eligible expenditures of payments from the Fund.

1. Expenses for the State share of Medicaid.⁴
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.

³ In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death. The prohibition on payment for abortions does not apply to an abortion if the pregnancy is the result of an act of rape or incest; or in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed. Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions.

⁴ See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

EXHIBIT – 2

Coronavirus Relief Fund Frequently Asked Questions Updated as of July 8, 2020

The following answers to frequently asked questions supplement Treasury’s Coronavirus Relief Fund (“Fund”) Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020, (“Guidance”).¹ Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

Eligible Expenditures

Are governments required to submit proposed expenditures to Treasury for approval?

No. Governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.

The Guidance says that funding can be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. How does a government determine whether payroll expenses for a given employee satisfy the “substantially dedicated” condition?

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a “substantially different use” for purposes of the Fund eligibility?

Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.

¹ The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

May a State receiving a payment transfer funds to a local government?

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

May a unit of local government receiving a Fund payment transfer funds to another unit of government?

Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.

Is a Fund payment recipient required to transfer funds to a smaller, constituent unit of government within its borders?

No. For example, a county recipient is not required to transfer funds to smaller cities within the county's borders.

Are recipients required to use other federal funds or seek reimbursement under other federal programs before using Fund payments to satisfy eligible expenses?

No. Recipients may use Fund payments for any expenses eligible under section 601(d) of the Social Security Act outlined in the Guidance. Fund payments are not required to be used as the source of funding of last resort. However, as noted below, recipients may not use payments from the Fund to cover expenditures for which they will receive reimbursement.

Are there prohibitions on combining a transaction supported with Fund payments with other CARES Act funding or COVID-19 relief Federal funding?

Recipients will need to consider the applicable restrictions and limitations of such other sources of funding. In addition, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds, are not eligible uses of Fund payments.

Are States permitted to use Fund payments to support state unemployment insurance funds generally?

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to the COVID-19 public health emergency, a State may use Fund payments to make payments to its respective state unemployment insurance fund, separate and apart from such State's obligation to the unemployment insurance fund as an employer. This will permit States to use Fund payments to prevent expenses related to the public health emergency from causing their state unemployment insurance funds to become insolvent.

Are recipients permitted to use Fund payments to pay for unemployment insurance costs incurred by the recipient as an employer?

Yes, Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer (for example, as a reimbursing employer) related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

The Guidance states that the Fund may support a “broad range of uses” including payroll expenses for several classes of employees whose services are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” What are some examples of types of covered employees?

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency are also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

In some cases, first responders and critical health care workers that contract COVID-19 are eligible for workers’ compensation coverage. Is the cost of this expanded workers compensation coverage eligible?

Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense.

If a recipient would have decommissioned equipment or not renewed a lease on particular office space or equipment but decides to continue to use the equipment or to renew the lease in order to respond to the public health emergency, are the costs associated with continuing to operate the equipment or the ongoing lease payments eligible expenses?

Yes. To the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance, such expenses would be eligible.

May recipients provide stipends to employees for eligible expenses (for example, a stipend to employees to improve telework capabilities) rather than require employees to incur the eligible cost and submit for reimbursement?

Expenditures paid for with payments from the Fund must be limited to those that are necessary due to the public health emergency. As such, unless the government were to determine that providing assistance in the form of a stipend is an administrative necessity, the government should provide such assistance on a reimbursement basis to ensure as much as possible that funds are used to cover only eligible expenses.

May Fund payments be used for COVID-19 public health emergency recovery planning?

Yes. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance.

Are expenses associated with contact tracing eligible?

Yes, expenses associated with contract tracing are eligible.

To what extent may a government use Fund payments to support the operations of private hospitals?

Governments may use Fund payments to support public or private hospitals to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency, but the form such assistance would take may differ. In particular, financial assistance to private hospitals could take the form of a grant or a short-term loan.

May payments from the Fund be used to assist individuals with enrolling in a government benefit program for those who have been laid off due to COVID-19 and thereby lost health insurance?

Yes. To the extent that the relevant government official determines that these expenses are necessary and they meet the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance, these expenses are eligible.

May recipients use Fund payments to facilitate livestock depopulation incurred by producers due to supply chain disruptions?

Yes, to the extent these efforts are deemed necessary for public health reasons or as a form of economic support as a result of the COVID-19 health emergency.

Would providing a consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

May recipients create a “payroll support program” for public employees?

Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

May recipients use Fund payments to cover employment and training programs for employees that have been furloughed due to the public health emergency?

Yes, this would be an eligible expense if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.

May recipients use Fund payments to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency?

Yes, if a government determines such assistance to be a necessary expenditure. Such assistance could include, for example, a program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs. Such assistance should be structured in a manner to ensure as much as possible, within the realm of what is administratively feasible, that such assistance is necessary.

The Guidance provides that eligible expenditures may include expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. What is meant by a “small business,” and is the Guidance intended to refer only to expenditures to cover administrative expenses of such a grant program?

Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need of such assistance. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance.

The Guidance provides that expenses associated with the provision of economic support in connection with the public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures, would constitute eligible expenditures of Fund payments. Would such expenditures be eligible in the absence of a stay-at-home order?

Fund payments may be used for economic support in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. This may include, for example, a grant program to benefit small businesses that close voluntarily to promote social distancing measures or that are affected by decreased customer demand as a result of the COVID-19 public health emergency.

May Fund payments be used to assist impacted property owners with the payment of their property taxes?

Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations.

May Fund payments be used to replace foregone utility fees? If not, can Fund payments be used as a direct subsidy payment to all utility account holders?

Fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, if determined to be a necessary expenditure, a government could provide grants to individuals facing economic hardship to allow them to pay their utility fees and thereby continue to receive essential services.

Could Fund payments be used for capital improvement projects that broadly provide potential economic development in a community?

In general, no. If capital improvement projects are not necessary expenditures incurred due to the COVID-19 public health emergency, then Fund payments may not be used for such projects.

However, Fund payments may be used for the expenses of, for example, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.

The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of “hazard pay”?

Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.

The Guidance provides that ineligible expenditures include “[p]ayroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Is this intended to relate only to public employees?

Yes. This particular nonexclusive example of an ineligible expenditure relates to public employees. A recipient would not be permitted to pay for payroll or benefit expenses of private employees and any financial assistance (such as grants or short-term loans) to private employers are not subject to the restriction that the private employers’ employees must be substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?

A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures.

Must a stay-at-home order or other public health mandate be in effect in order for a government to provide assistance to small businesses using payments from the Fund?

No. The Guidance provides, as an example of an eligible use of payments from the Fund, expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. Such assistance may be provided using amounts received from the Fund in the absence of a requirement to close businesses if the relevant government determines that such expenditures are necessary in response to the public health emergency.

Should States receiving a payment transfer funds to local governments that did not receive payments directly from Treasury?

Yes, provided that the transferred funds are used by the local government for eligible expenditures under the statute. To facilitate prompt distribution of Title V funds, the CARES Act authorized Treasury to make direct payments to local governments with populations in excess of 500,000, in amounts equal to 45% of the local government's per capita share of the statewide allocation. This statutory structure was based on a recognition that it is more administratively feasible to rely on States, rather than the federal government, to manage the transfer of funds to smaller local governments. Consistent with the needs of all local governments for funding to address the public health emergency, States should transfer funds to local governments with populations of 500,000 or less, using as a benchmark the per capita allocation formula that governs payments to larger local governments. This approach will ensure equitable treatment among local governments of all sizes.

For example, a State received the minimum \$1.25 billion allocation and had one county with a population over 500,000 that received \$250 million directly. The State should distribute 45 percent of the \$1 billion it received, or \$450 million, to local governments within the State with a population of 500,000 or less.

May a State impose restrictions on transfers of funds to local governments?

Yes, to the extent that the restrictions facilitate the State's compliance with the requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance and other applicable requirements such as the Single Audit Act, discussed below. Other restrictions are not permissible.

If a recipient must issue tax anticipation notes (TANs) to make up for tax due date deferrals or revenue shortfalls, are the expenses associated with the issuance eligible uses of Fund payments?

If a government determines that the issuance of TANs is necessary due to the COVID-19 public health emergency, the government may expend payments from the Fund on the interest expense payable on TANs by the borrower and unbudgeted administrative and transactional costs, such as necessary payments to advisors and underwriters, associated with the issuance of the TANs.

May recipients use Fund payments to expand rural broadband capacity to assist with distance learning and telework?

Such expenditures would only be permissible if they are necessary for the public health emergency. The cost of projects that would not be expected to increase capacity to a significant extent until the need for distance learning and telework have passed due to this public health emergency would not be necessary due to the public health emergency and thus would not be eligible uses of Fund payments.

Are costs associated with increased solid waste capacity an eligible use of payments from the Fund?

Yes, costs to address increase in solid waste as a result of the public health emergency, such as relates to the disposal of used personal protective equipment, would be an eligible expenditure.

May payments from the Fund be used to cover across-the-board hazard pay for employees working during a state of emergency?

No. The Guidance says that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Hazard pay is a form of payroll expense and is subject to this limitation, so Fund payments may only be used to cover hazard pay for such individuals.

May Fund payments be used for expenditures related to the administration of Fund payments by a State, territorial, local, or Tribal government?

Yes, if the administrative expenses represent an increase over previously budgeted amounts and are limited to what is necessary. For example, a State may expend Fund payments on necessary administrative expenses incurred with respect to a new grant program established to disburse amounts received from the Fund.

May recipients use Fund payments to provide loans?

Yes, if the loans otherwise qualify as eligible expenditures under section 601(d) of the Social Security Act as implemented by the Guidance. Any amounts repaid by the borrower before December 30, 2020, must be either returned to Treasury upon receipt by the unit of government providing the loan or used for another expense that qualifies as an eligible expenditure under section 601(d) of the Social Security Act. Any amounts not repaid by the borrower until after December 30, 2020, must be returned to Treasury upon receipt by the unit of government lending the funds.

May Fund payments be used for expenditures necessary to prepare for a future COVID-19 outbreak?

Fund payments may be used only for expenditures necessary to address the current COVID-19 public health emergency. For example, a State may spend Fund payments to create a reserve of personal protective equipment or develop increased intensive care unit capacity to support regions in its jurisdiction not yet affected, but likely to be impacted by the current COVID-19 pandemic.

May funds be used to satisfy non-federal matching requirements under the Stafford Act?

Yes, payments from the Fund may be used to meet the non-federal matching requirements for Stafford Act assistance to the extent such matching requirements entail COVID-19-related costs that otherwise satisfy the Fund's eligibility criteria and the Stafford Act. Regardless of the use of Fund payments for such purposes, FEMA funding is still dependent on FEMA's determination of eligibility under the Stafford Act.

Must a State, local, or tribal government require applications to be submitted by businesses or individuals before providing assistance using payments from the Fund?

Governments have discretion to determine how to tailor assistance programs they establish in response to the COVID-19 public health emergency. However, such a program should be structured in such a manner as will ensure that such assistance is determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. For example, a per capita payment to residents of a particular jurisdiction without an assessment of individual need would not be an appropriate use of payments from the Fund.

May Fund payments be provided to non-profits for distribution to individuals in need of financial assistance, such as rent relief?

Yes, non-profits may be used to distribute assistance. Regardless of how the assistance is structured, the financial assistance provided would have to be related to COVID-19.

May recipients use Fund payments to remarket the recipient's convention facilities and tourism industry?

Yes, if the costs of such remarketing satisfy the requirements of the CARES Act. Expenses incurred to publicize the resumption of activities and steps taken to ensure a safe experience may be needed due to

the public health emergency. Expenses related to developing a long-term plan to reposition a recipient's convention and tourism industry and infrastructure would not be incurred due to the public health emergency and therefore may not be covered using payments from the Fund.

May a State provide assistance to farmers and meat processors to expand capacity, such to cover overtime for USDA meat inspectors?

If a State determines that expanding meat processing capacity, including by paying overtime to USDA meat inspectors, is a necessary expense incurred due to the public health emergency, such as if increased capacity is necessary to allow farmers and processors to donate meat to food banks, then such expenses are eligible expenses, provided that the expenses satisfy the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance.

The guidance provides that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. May Fund payments be used to cover such an employee's entire payroll cost or just the portion of time spent on mitigating or responding to the COVID-19 public health emergency?

As a matter of administrative convenience, the entire payroll cost of an employee whose time is substantially dedicated to mitigating or responding to the COVID-19 public health emergency is eligible, provided that such payroll costs are incurred by December 30, 2020. An employer may also track time spent by employees related to COVID-19 and apply Fund payments on that basis but would need to do so consistently within the relevant agency or department.

May Fund payments be used to cover increased administrative leave costs of public employees who could not telework in the event of a stay at home order or a case of COVID-19 in the workplace?

The statute requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. As stated in the Guidance, a cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget or (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. If the cost of an employee was allocated to administrative leave to a greater extent than was expected, the cost of such administrative leave may be covered using payments from the Fund.

Questions Related to Administration of Fund Payments

Do governments have to return unspent funds to Treasury?

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Department of the Treasury of amounts received from the Fund that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

What records must be kept by governments receiving payment?

A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act.

May recipients deposit Fund payments into interest bearing accounts?

Yes, provided that if recipients separately invest amounts received from the Fund, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits Fund payments in a government's general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

May governments retain assets purchased with payments from the Fund?

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

What rules apply to the proceeds of disposition or sale of assets acquired using payments from the Fund?

If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.

Are Fund payments to State, territorial, local, and tribal governments considered grants?

No. Fund payments made by Treasury to State, territorial, local, and Tribal governments are not considered to be grants but are "other financial assistance" under 2 C.F.R. § 200.40.

Are Fund payments considered federal financial assistance for purposes of the Single Audit Act?

Yes, Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Are Fund payments subject to other requirements of the Uniform Guidance?

Fund payments are subject to the following requirements in the Uniform Guidance (2 C.F.R. Part 200): 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Is there a Catalog of Federal Domestic Assistance (CFDA) number assigned to the Fund?

Yes. The CFDA number assigned to the Fund is 21.019.

If a State transfers Fund payments to its political subdivisions, would the transferred funds count toward the subrecipients' total funding received from the federal government for purposes of the Single Audit Act?

Yes. The Fund payments to subrecipients would count toward the threshold of the Single Audit Act and 2 C.F.R. part 200, subpart F re: audit requirements. Subrecipients are subject to a single audit or program-

specific audit pursuant to 2 C.F.R. § 200.501(a) when the subrecipients spend \$750,000 or more in federal awards during their fiscal year.

Are recipients permitted to use payments from the Fund to cover the expenses of an audit conducted under the Single Audit Act?

Yes, such expenses would be eligible expenditures, subject to the limitations set forth in 2 C.F.R. § 200.425.

If a government has transferred funds to another entity, from which entity would the Treasury Department seek to recoup the funds if they have not been used in a manner consistent with section 601(d) of the Social Security Act?

The Treasury Department would seek to recoup the funds from the government that received the payment directly from the Treasury Department. State, territorial, local, and Tribal governments receiving funds from Treasury should ensure that funds transferred to other entities, whether pursuant to a grant program or otherwise, are used in accordance with section 601(d) of the Social Security Act as implemented in the Guidance.

EXHIBIT – 3

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220



OFFICE OF
INSPECTOR GENERAL

July 2, 2020

OIG-CA-20-021

MEMORANDUM FOR CORONAVIRUS RELIEF FUND RECIPIENTS

FROM: Richard K. Delmar /s/
 Deputy Inspector General

SUBJECT: Coronavirus Relief Fund Reporting and Record Retention
 Requirements

Title VI of the Social Security Act, as amended by Title V of Division A of the *Coronavirus Aid, Relief, and Economic Security Act* (Public Law 115-136), provides that the Department of the Treasury (Treasury) Office of Inspector General (OIG) is responsible for monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund payments. Treasury OIG also has authority to recover funds in the event that it is determined a recipient of a Coronavirus Relief Fund payment failed to comply with requirements of subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). Accordingly, we are providing recipient reporting and record retention requirements that are essential for the exercise of these responsibilities, including our conduct of audits and investigations.

Reporting Requirements and Timelines

Each prime recipient of Coronavirus Relief Fund payments¹ shall report Coronavirus Disease 2019 (COVID-19) related "costs incurred" during the "covered period"² (the period beginning on March 1, 2020 and ending on December 30, 2020), in the manner of and according to the timelines outlined in this memorandum. As described below, each prime recipient shall report interim and quarterly data and other recipient data according to these requirements. Treasury OIG is working on development of a portal with GrantSolutions³ that is expected to be operational on

¹ Prime recipients include all 50 States, Units of Local Governments, the District of Columbia, U.S. Territories, and Tribal Governments that received a direct payment from Treasury in accordance with Title V.

² Refer to Treasury's guidance dated June 30, 2020 for more information on costs incurred and the covered period.

³ A grant management service provider under the U.S. Department of Health and Human Services.

September 1, 2020, for recipients to report data on a quarterly basis. Until the GrantSolutions portal is operational, each prime recipient shall follow the interim reporting requirements. Treasury OIG will notify each prime recipient when GrantSolutions is operational or of any changes to the expected September 1, 2020 start date.

Interim Reporting for the period March 1 through June 30, 2020

By no later than July 17, 2020, each prime recipient is responsible for reporting costs incurred during the period March 1 through June 30, 2020. For this interim report, prime recipients need only report totals by the following broad categories:

- a. Amount transferred to other governments;
- b. Amount spent on payroll for public health and safety employees;
- c. Amount spent on budgeted personnel and services diverted to a substantially different use;
- d. Amount spent to improve telework capabilities of public employees;
- e. Amount spent on medical expenses;
- f. Amount spent on public health expenses;
- g. Amount spent to facilitate distance learning;
- h. Amount spent providing economic support;
- i. Amount spent on expenses associated with the issuance of tax anticipation notes; and
- j. Amount spent on items not listed above.

Recipients should consult Treasury's guidance and Frequently Asked Questions in reporting costs incurred during the period March 1 through June 30, 2020. The total of all categories must equal the total of all costs incurred during that period. A spreadsheet is attached for your use in providing the data. As discussed below, the prime recipient will be required to report information for the period March 1 through June 30, 2020 into GrantSolutions once it is operational.

Quarterly Reporting

Each prime recipient of Coronavirus Relief Fund payments shall report COVID-19 related costs into the GrantSolutions portal. Data required to be reported includes, but is not limited to, the following:

1. the total amount of payments from the Coronavirus Relief Fund received from Treasury;
2. the amount of funds received that were expended or obligated for each project or activity;
3. a detailed list of all projects or activities for which funds were expended or obligated, including:
 - a. the name of the project or activity;
 - b. a description of the project or activity; and

4. detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000.

The prime recipient is responsible for reporting into the GrantSolutions portal information on uses of Coronavirus Relief Fund payments.

Recipient Portal Access: For future quarterly reporting, each prime recipient will have GrantSolutions portal access for three (3) individuals: two (2) designees (preparers) to input quarterly data and one (1) official authorized to certify that the data is true, accurate, and complete.⁴ **By no later than July 17, 2020**, please provide the name, title, email address, phone number, and postal address of these individuals so that portal access can be granted. After this information is received, guidance on the GrantSolutions portal access and data submission instructions will be issued separately.

Reporting timeline

By no later than September 21, 2020, recipients shall submit via the portal the first detailed quarterly report, which shall cover the period March 1 through June 30, 2020. Thereafter, quarterly reporting will be due no later than 10 days after each calendar quarter. For example, the period July 1 through September 30, 2020, must be reported no later than October 13, 2020 (Tuesday after the 10th day of October and the Columbus Day Holiday). Reporting shall end with either the calendar quarter after the COVID-19 related costs and expenditures have been liquidated and paid or the calendar quarter ending September 30, 2021, whichever comes first.

Record Retention Requirements

Recipients of Coronavirus Relief Fund payments shall maintain and make available to the Treasury OIG upon request all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)), which provides:

(d) USE OF FUNDS.—A State, Tribal government, and unit of local government shall use the funds provided under a payment made under this section to cover only those costs of the State, Tribal government, or unit of local government that—

1. are necessary expenditures incurred due to the public health emergency with respect to COVID-19;
2. were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and

⁴ The certifying official is an authorized representative of the recipient organization with the legal authority to give assurances, make commitments, enter into contracts, and execute such documents on behalf of the recipient.

3. were incurred⁵ during the period that begins on March 1, 2020, and ends on December 30, 2020.

Records to support compliance with subsection 601(d) may include, but are not limited to, copies of the following:

1. general ledger and subsidiary ledgers used to account for (a) the receipt of Coronavirus Relief Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;
2. budget records for 2019 and 2020;
3. payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
4. receipts of purchases made related to addressing the public health emergency due to COVID-19;
5. contracts and subcontracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts;
6. grant agreements and grant subaward agreements entered into using Coronavirus Relief Fund payments and all documents related to such awards;
7. all documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients;
8. all documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
9. all internal and external email/electronic communications related to use of Coronavirus Relief Fund payments; and
10. all investigative files and inquiry reports involving Coronavirus Relief Fund payments.

Records shall be maintained for a period of five (5) years after final payment is made using Coronavirus Relief Fund monies. These record retention requirements are applicable to all prime recipients and their grantees and subgrant recipients, contractors, and other levels of government that received transfers of Coronavirus Relief Fund payments from prime recipients.

Thank you and we appreciate your assistance.

⁵ Refer to Treasury's guidance dated June 30, 2020 for more information on the definition of costs incurred.

Attachment A

DESIGNATION OF AUTHORITY

Instructions for Completion

The **Designation of Authority Form** should be completed in its entirety, listing the name and information for all representatives who will be authorized agents for the Miami-Dade County (County) Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Corona Relief Fund (CRF) Program. The form is divided into six blocks; each block must be completed where appropriate.

Block 1: "Authorized Agent" – This should be the highest authority in your Municipality who is authorized to sign legal documents on behalf of your Municipality. (Only one Authorized Agent is allowed).

Block 2: "Primary Agent" – This is the person designated by your Municipality to receive all correspondence and is our main point of contact. This contact will be responsible for answering questions, uploading documents, and submitting reports/requests in the County's Grants Management System. The Primary Agent is usually not the Authorized Agent but should be responsible for updating all internal stakeholders on all Program activities. (Only one Primary Agent is allowed).

Block 3: "Alternate Agent" – This is the person designated by your Municipality to be available when the Primary is not. (Only one Alternate Agent is allowed).

Block 4, 5, and 6: "Authorized Agent to Request Funds/Reimbursements" – These are the persons authorized to execute requests for reimbursement, certification, or other required documents on behalf of the Municipality.

**DESIGNATION OF AUTHORITY
CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES ACT)
CORONA RELIEF FUND (CRF) PROGRAM**

Municipality:

Box 1: Authorized Agent	Box 2: Primary Agent
Agent's Name	Agent's Name
Signature	Signature
Organization / Official Position	Organization / Official Position
Mailing Address	Mailing Address
City, State, Zip	City, State, Zip
Daytime Telephone	Daytime Telephone
E-mail Address	E-mail Address
Box 3: Alternate Agent	Box 4: Authorized Agent to Request Funds/Reimbursements
Agent's Name	Official's Name
Signature	Signature
Organization / Official Position	Organization / Official Position
Mailing Address	Mailing Address
City, State, Zip	City, State, Zip
Daytime Telephone	Daytime Telephone
E-mail Address	E-mail Address
Box 5: Authorized Agent to Request Funds/Reimbursements	Box 6: Authorized Agent to Request Funds/Reimbursements
Agent's Name	Agent's Name
Signature	Signature
Organization / Official Position	Organization / Official Position
Mailing Address	Mailing Address
City, State, Zip	City, State, Zip
Daytime Telephone	Daytime Telephone
E-mail Address	E-mail Address

The above Primary and Alternate Agents are hereby authorized to execute and sign the Interlocal and other pertinent documents related to the CARES Act CRF Program. The persons designated in boxes 4 through 6 are authorized to execute requests for reimbursement, certification, or other required documents on behalf of the Municipality.

Municipality Authorized Agent Signature

Date

Function	Personnel COVID (March 1 - Jul 25) Expenses		Personnel COVID (Jul 26 - Dec 31) Expenses		Actual COVID Expenses to date	COVID Expense Forecast	TOTAL COVID Expenses	FEMA Eligible (Y/N)
	1 - Jul 25 Expenses	Jul 26 - Dec 31 Expenses	Jul 26 - Dec 31 Expenses	Actual COVID Expenses to date				
Personnel COVID (March 1 - Jul 25) Expenses	-	-	-	-	-	1,500,000.00	1,500,000.00	Y
Personnel COVID (Jul 26 - Dec 31) Expenses	-	-	282,000.00	-	282,000.00	7,500,000.00	7,782,000.00	N
Personnel COVID (March 1 - Jul 25) Expenses	-	-	-	1,357,801.08	1,357,801.08	7,500,000.00	8,857,801.08	N
Personnel COVID (Jul 26 - Dec 31) Expenses	-	-	-	-	-	3,500,000.00	3,500,000.00	N
Personnel COVID (March 1 - Jul 25) Expenses	-	-	-	-	-	2,000,000.00	2,000,000.00	N
Personnel COVID (Jul 26 - Dec 31) Expenses	-	-	-	-	-	500,000.00	500,000.00	N
Personnel COVID (March 1 - Jul 25) Expenses	-	-	-	-	-	500,000.00	500,000.00	Y
Personnel COVID (Jul 26 - Dec 31) Expenses	-	-	-	-	-	3,000,000.00	3,000,000.00	Y
Personnel COVID (March 1 - Jul 25) Expenses	-	-	-	-	-	10,000.00	10,000.00	Y
Personnel COVID (Jul 26 - Dec 31) Expenses	-	-	-	-	-	30,000.00	30,000.00	Y
Personnel COVID (March 1 - Jul 25) Expenses	-	-	-	-	-	600,000.00	600,000.00	Y
Personnel COVID (Jul 26 - Dec 31) Expenses	57,402.28	57,402.28	275,421.88	-	275,421.88	368,458.82	758,685.26	N
Personnel COVID (March 1 - Jul 25) Expenses	203,877.44	203,877.44	462,395.60	-	462,395.60	618,833.61	1,488,984.09	N
Personnel COVID (Jul 26 - Dec 31) Expenses	-	-	3,720.58	-	3,720.58	4,731.56	8,452.14	N
Personnel COVID (March 1 - Jul 25) Expenses	2,199.53	2,199.53	1,793.85	-	1,793.85	5,539.00	11,731.91	N
Personnel COVID (Jul 26 - Dec 31) Expenses	-	-	1,800.00	-	1,800.00	17,800.00	19,600.00	N
Personnel COVID (March 1 - Jul 25) Expenses	1,674.61	1,674.61	-	-	-	-	3,349.22	N
Personnel COVID (Jul 26 - Dec 31) Expenses	337.68	337.68	1,511.96	-	1,511.96	1,511.96	3,699.28	N
Personnel COVID (March 1 - Jul 25) Expenses	216.26	216.26	-	-	-	-	432.52	N
Personnel COVID (Jul 26 - Dec 31) Expenses	-	-	76,137.80	-	76,137.80	200,000.00	276,137.80	N
Personnel COVID (March 1 - Jul 25) Expenses	7,252.17	7,252.17	4,101.04	-	4,101.04	15,950.64	34,556.02	N
Personnel COVID (Jul 26 - Dec 31) Expenses	-	-	-	-	-	2,000,000.00	2,000,000.00	N
Personnel COVID (March 1 - Jul 25) Expenses	-	-	-	-	-	1,000,000.00	1,000,000.00	N
Personnel COVID (Jul 26 - Dec 31) Expenses	-	-	-	-	-	5,000,000.00	5,000,000.00	N
Personnel COVID (March 1 - Jul 25) Expenses	272,959.97	272,959.97	2,466,683.79	-	2,466,683.79	1,500,000.00	1,500,000.00	Y
Personnel COVID (Jul 26 - Dec 31) Expenses	-	-	-	-	-	37,372,825.59	40,385,429.32	Y

EXHIBIT
2