

FILED
 AT 2:45 O'CLOCK P M
 JUL 29 2020
 ARTURO GUAJARDO, JR. COUNTY CLERK
 HIDALGO COUNTY, TEXAS
 BY *[Signature]* DEPUTY

STATE OF TEXAS §

COUNTY OF HIDALGO §

**CARES ACT INTERLOCAL COOPERATION AGREEMENT BETWEEN
 THE COUNTY OF HIDALGO, TEXAS, AND
 THE UNIVERSITY OF TEXAS RIO GRANDE VALLEY**

THIS Agreement is made on and entered into effective as of the 21st day of July, 2020, by and between **COUNTY OF HIDALGO, TEXAS**, hereinafter referred to as (“County”), and **THE UNIVERSITY OF TEXAS RIO GRANDE VALLEY** hereinafter referred to as (“UTRGV”), collectively referred to as “Parties” and pursuant to the provisions of the Texas Interlocal Cooperation Act (“Act”), Chapter 791, et seq., Texas Government Code, as follows:

WITNESSETH:

WHEREAS, UTRGV is an institution of higher education defined as a “state agency” under Section 771.002, Government Code, and identified as a party that may be contracted with under the Interlocal Cooperation Act, Section 791.011(b), Government Code; and

WHEREAS, the County is defined as a “Local Government” under the Interlocal Cooperation Act, a political subdivision organized under the laws of the State of Texas; and

WHEREAS, the County and UTRGV and their respective communities have been affected by the COVID-19/Coronavirus public health emergency and the resulting Federal, State and Local disaster declarations and executive orders regarding the same; and

WHEREAS, the County, pursuant to its statutory and constitutional authority, is responsible for the safety and well-being of its citizens, UTRGV, pursuant to its statutory authority, is responsible for the education and training of students and physicians and for the safety and well-being of its students, employees, faculty and patients it serves, and both are desirous that the necessary services and equipment are available to respond to the public health emergency; and

WHEREAS, the County and UTRGV are authorized to enter into this Agreement pursuant to the Act, which authorizes local governments to contract with each other and with agencies of the state, to perform governmental functions and services under the terms of the Interlocal Cooperation Act; and

WHEREAS, on or about March 27, 2020, the Federal Government passed the Coronavirus Aid, Relief and Economic Security Act (the “CARES Act”), including the Coronavirus Relief Fund (the “CRFund”) which provides for direct payments to qualifying units of local governments navigating the impact of the COVID-19 outbreak; and

WHEREAS, the County met the population threshold and received a direct distribution of the CRFund to be used for expenditures that were directly related to and incurred as a result of the COVID-19 public health emergency; and

WHEREAS, pursuant to guidance provided by the United States Department of Treasury: (Coronavirus Relief Fund Guidance for State, Territorial, Local and Tribal Governments) (the “Guidance”) issued April 22, 2020, (which is attached hereto and incorporated by reference herein as **Exhibit “A”**), the CRFund allows a recipient to transfer funds to another unit of government 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 as outlined in the Guidance*; and

WHEREAS, the County desires to designate a portion of the funds received to reimburse UTRGV for expenses incurred as a result of the COVID-19 public health emergency in compliance with the terms and criteria of the CRFund and as more fully described below; and

WHEREAS, amounts paid from the CRFund are subject to restrictions outlined in the Guidance and as set forth in section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act; and

WHEREAS, the CRFund further requires that all recipients and sub-recipient(s) comply with certain terms and conditions more particularly described below and in the Guidance attached as **Exhibit “A”** as well as any future guidance provided by the U.S. Department of Treasury; and

WHEREAS, County and UTRGV desire to enter into this agreement for a public purpose and for the benefit of the residents of County and UTRGV and to further detail each party’s duties and responsibilities; and

NOW THEREFORE, County and UTRGV in consideration of the mutual covenants expressed hereinafter, agree as follows:

**SECTION I
RULES AND REGULATIONS**

1.1 The UTRGV agrees to abide by the Guidance provided under the CARES Act, Coronavirus Relief Fund, and as more particularly described in section 601(d) of the Social Security Act and any further guidance issued by the United States Department of Treasury. **See Exhibit “A.”**

**SECTION II
DEBARMENT/SUSPENSION CERTIFICATION**

2.1 UTRGV certifies that UTRGV and its contractors/vendors associated with this Agreement are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded by any federal department or agency and do not appear in the Excluded Parties List System found at <http://sam.gov>.

**SECTION III
TERMS AND CONDITIONS AND PROPOSED BUDGET**

3.1 UTRGV represents that it has read and understood the terms and conditions of the CRFund attached hereto as **Exhibit “A”** and as a condition of participating in the CRFund UTRGV agrees to comply with all terms and conditions required of entities accepting funds through a sub-recipient agreement and UTRGV further warrants and represents to the County that the expenditures it has incurred and expended meet the criteria allowed under the CRFund as outlined below:

The CARES Act provides that payments from the CRFund 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 and expended during the period that begins on March 1, 2020, and ends on December 30, 2020.

For purposes of the CARES Act Funds, *incurred* means the unit of government (sub-recipient) has expended the funds to cover the costs of an eligible expense. Examples of eligible expenses and prohibited costs may be found in the Guidance provided in the attached **Exhibit “A”** and in the additional CRF FAQ’s and guidance provided by the U.S. Department of Treasury (dated April 22, 2020, May 4, 2020 and May 28, 2020) which are attached hereto and incorporated by reference herein as **Exhibit “B” (to include Hidalgo County’s General Guidelines and any future updated guidance from the U.S. Treasury)**.

3.2 County has designated funds in the amount of \$3,675,000 to be allocated to UTRGV on a reimbursement basis only. To that end, UTRGV shall provide County with a proposed budget (**Budget**) of incurred and proposed expenses to be made part of this Agreement. (**See Budget form with instructions attached hereto as Exhibit “C”**). Further, as part of their **Budget**, UTRGV shall provide a plan on how they will expend the designated funds by December 30, 2020. Failure to expend designated funds by December 30, 2020, may result in re-programming and/or reallocation of CRFunds by County.

3.3 In consideration of the UTRGV’s representation that it has complied with the terms of the CRFund and further agrees to comply with the terms of this sub-recipient Agreement, County agrees it will reimburse to UTRGV only those amounts which meet the identified criteria after review and auditing by either County and/or the U.S. Department of Treasury. This does not mean County will reimburse UTRGV for each and every proposed expenditure submitted, but rather those that meet the criteria identified in the Guidance. **See Exhibits “A” and “B.”**

3.4 UTRGV agrees to notify County in writing and obtain from County written approval, prior to any proposed changes, delays or departures from their proposed Budget and/or the requirements of this Agreement. Budget adjustments will be considered and may be submitted to Mr. Sergio Cruz, Hidalgo County Budget Officer, for final approval by County.

3.5 County will not be liable for costs incurred or performances rendered by UTRGV before commencement of this Agreement or after termination of this Agreement and will not be responsible for reimbursements pertaining to costs incurred or performances rendered that are not in compliance with this Agreement. UTRGV further represents and understands that amounts reimbursed to UTRGV may be released in phases and contingent upon approval of conditions and criteria having been met to that point.

3.6 Upon request, UTRGV agrees to provide County with copies of all current and applicable payment and overtime policies, workers compensation policies, retirement rates, unemployment rates, and any other reimbursable benefit and rates of payment as required for reimbursement under this Agreement.

3.7 Upon execution of the Agreement by all parties and the submission of UTRGV’s proposed budget, County will disburse twenty-percent (20%) of CRFunds designated for UTRGV as noted in §3.2 to reimburse UTRGV for necessary expenses incurred related to the COVID-19 public health emergency.

SECTION IV RECORDS AND REPORTS

4.1 UTRGV agrees to establish and maintain all necessary records and reports that may be required for reimbursement of CRFunds from County. UTRGV understands that it is solely the UTRGV's responsibility to keep all records and reports pertaining to CRFund activity in a manner acceptable to the U.S. Department of Treasury.

4.2 Per the CARES Act Guidance, all government recipients are required to 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.

4.3 Pursuant to 2 CFR §200.333, as a sub-recipient, UTRGV must retain records and any supporting documentation for a minimum of three (3) years from the later of the completion of the CRFund's public objective, submission of the final expenditure report, any litigation, dispute or audit.

4.4 Records related to real property and equipment acquired with CRFunds shall be retained for three (3) years after final disposition.

4.5 County may direct UTRGV to retain documents for a longer period of time or to transfer certain records to County or federal custody when it is determined that the records possess a long term retention value.

4.6 Failure to maintain records and reports as required will result in delay or forfeiture of reimbursement of the UTRGV's designated CRFunds. In the event the U.S. Department of Treasury disallows expenditures submitted by UTRGV for reimbursement due to UTRGV's failure to submit the necessary records, UTRGV understands that any monies reimbursed by County shall then be repaid to County by UTRGV in accordance with §10.1.

SECTION V MONITORING VISITS

5.1 UTRGV shall allow County to conduct on-site monitoring visits to assure compliance with applicable federal requirements, terms and conditions, and adequacy of timeliness of performance by UTRGV and those performance goals are being achieved, if applicable. UTRGV shall give The United States Treasury Department, the Special Inspector General of the U.S. Department of Treasury, the Comptroller General of the United States, County, County Auditor, and any of their duly authorized representatives, unobstructed and full access to and the right to examine all books, accounts, records, reports, files, and other papers, things or property belonging to or in use by UTRGV pertaining to this Agreement as it pertains to the use of federal funds.

SECTION VI PAYMENT REQUESTS

6.1 Requests for reimbursement shall be submitted on the prescribed **Cost Reimbursement Request Form (Exhibit "D")** with all supporting records and documentation that may be necessary for submission to the U.S. Department of Treasury. Examples of supporting documentation can be found in

the County's General Guidelines attached as **Exhibit "B."** Requests for reimbursement with supporting documentation shall be submitted to COVID-19@auditor.co.hidalgo.tx.us.

6.2 UTRGV shall further provide County with a final Cost Reimbursement Request Form, and all documentation required no later than 30 days after the period of performance of this Agreement, or November 30, 2020.

SECTION VII AUDIT REQUIREMENTS

7.1 UTRGV agrees to comply with the applicable requirements and standards as set forth in 2 CFR 200 Subpart F §§200.500 – 200.521 which are incorporated by reference herein.

SECTION VIII SUSPENSION AND TERMINATION

8.1 UTRGV understands that this Agreement may be suspended or terminated if UTRGV materially fails to comply with the provisions of the Agreement or the prescribed terms and conditions as provided in the attached **Exhibits "A", "B", "C" and "D."**

8.2 If UTRGV fails to fulfill in a timely and proper manner its obligations under this Agreement, or UTRGV violates any of the agreements or stipulations of this Agreement, then the County shall provide UTRGV written notification of such non-performance. Such non-performance may be the basis for immediate termination of the Agreement. **Should any breach by the UTRGV of this Agreement relate to a violation of federal law or regulation that results in The United States Department of Treasury, General Accounting Office or other applicable overseeing Federal agency demanding reimbursement from the County or the UTRGV or its successor, the County will terminate Agreement and seek reimbursement of all funds from UTRGV.** To the extent authorized by the Constitution and laws of the State of Texas, UTRGV shall not be relieved of the liability to the County for damages sustained by the County by virtue of any breach of this Agreement by UTRGV. To the extent authorized by the Constitution and laws of the State of Texas, County may take any and all appropriate action including injunctive relief against UTRGV to prevent the continued failure of UTRGV to comply with the CRFund requirements and/or failure to reimburse the County for funds disallowed by the U.S. Department of Treasury. The failure of the County to exercise any right shall in no way constitute a waiver by the County to otherwise demand payment or seek any other relief in law or in equity to which it may be justly entitled.

8.3 In addition to the termination provisions stated above, either party may terminate this Agreement with or without cause upon thirty (30) days written notice to each other. Termination of the Agreement does not exempt UTRGV's obligation to reimburse County for any incurred expenses disallowed by the U.S. Department of Treasury or any other overseeing federal agency.

SECTION IX ASSETS

9.1 UTRGV shall not purchase any asset unless so permitted by the Guidance and to the extent the purchase of the asset is consistent with the limitation on the eligible use of funds provided by section 601(d) of the Social Security Act.

9.2 Procurement of any assets meeting the requirements of the CRFund shall be done in the form and

manner as required by both State and Federal law, as noted in Section XII below.

9.3 UTRGV as a Sub-Recipient of the CRFund shall maintain property records, perform a physical inventory, reconcile results of the physical inventory to property records, safeguard the property, maintain the property, and use proper disposition procedures to ensure the highest possible return. UTRGV shall be responsible for the care, maintenance, repair, custody, control, disposition and use of any asset purchased with CRFunds.

9.4 The disposition of any asset improved or acquired in part or in whole with CRFunds by the UTRGV during the covered award period or just prior to the expiration of that term, December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the CRFund provided by section 601 (d) of the Social Security Act.

SECTION X LIABILITY FOR DISALLOWED COSTS

10.1 UTRGV understands and agrees that as a sub-recipient under this Agreement it shall be liable to County for any costs disallowed pursuant to financial and compliance audit(s) of UTRGV CRFunds. UTRGV further understands and agrees that reimbursement to County of such disallowed costs shall be paid by the UTRGV from funds that were not provided or otherwise made available to UTRGV pursuant to this Agreement or any other federal award.

SECTION XI INDEMNITY CLAUSE AND INSURANCE REQUIREMENT

11.1 THE PARTIES AGREE TO BE RESPONSIBLE EACH FOR THEIR OWN NEGLIGENT ACTS OR OMISSIONS, OR OTHER TORTIOUS CONDUCT IN THE COURSE OF THE PERFORMANCE OF THIS AGREEMENT WITHOUT WAIVING ANY SOVEREIGN IMMUNITY, GOVERNMENTAL IMMUNITY, OR OTHER DEFENSES AVAILABLE TO THE PARTIES UNDER FEDERAL OR STATE LAW. NOTHING IN THIS PARAGRAPH SHALL BE CONSTRUED TO CREATE OR GRANT ANY RIGHTS, CONTRACTUAL OR OTHERWISE, IN OR TO ANY THIRD PERSONS OR ENTITIES.

11.2 County acknowledges that, as an agency of the State of Texas, UTRGV's liability for the tortious conduct of agents and employees of UTRGV (other than medical liability of its physicians) or for injuries caused by conditions of tangible state property is provided for solely by the provisions of the Texas Tort Claims Acts (Texas Civil Practice and Remedies Code, Chapters 101, 104, and 108). County further acknowledges that UTRGV shall self-insure against any other risk that may be incurred by UTRGV as a result of its duties and participation under this Agreement. No Insurance carrier of either party shall have a right of subrogation against the other party to this Agreement.

SECTION XII DISPUTE RESOLUTION

12.1 The Parties' representatives will meet as needed to implement the terms of the Agreement and will make a good faith effort to informally resolve any disputes. Notwithstanding any other provision of this Agreement to the contrary, unless otherwise requested or approved in writing by County, UTRGV shall continue performance and will not be excused from performance during the period any breach of the Agreement claim or dispute is pending.

12.2 The laws of the State of Texas shall govern this agreement and all disputes arising out of or relating to this Agreement, without regard to any otherwise applicable conflict of law rules or requirements. Venue for any action, suit, litigation or other proceeding arising out of or in any way relating to this Agreement shall be commenced exclusively in the Hidalgo County District Court or the United States District Court, Southern District of Texas – McAllen Division.

12.3 To the extent authorized by the Constitution and laws of the State of Texas and subject to the statutory authority of the Texas Attorney General, UTRGV, as the sub-recipient of the CRFunds, hereby irrevocably and unconditionally consents to the exclusive jurisdiction of the courts referenced above for the purposes of prosecuting and/or defending such litigation. To the extent authorized by the Constitution and laws of the State of Texas and subject to the statutory authority of the Texas Attorney General, UTRGV further waives and agrees not to assert by way of a motion, as a defense, or otherwise, in any suit, action or proceedings, any claim that the UTRGV is not personally subject to the jurisdiction of the above referenced courts; the suit, action or proceeding is brought in an inconvenient forum; and/or venue is improper.

12.4 To the extent authorized by the Constitution and laws of the State of Texas, the Parties agree to mandatory participation in mediation as an Alternative Dispute Resolution process, before any action, suit, litigation or other proceeding arising out of or in any way relating to this Agreement may be commenced.

SECTION XIII PROCUREMENT

13.1 UTRGV agrees to conform to its own applicable purchasing laws, regulations, employment policies and procedures with respect to any purchases or employment in relation to the CRFund and/or this Agreement. **UTRGV, as a non-federal entity, is advised that procurements made with federal funds are subject to the provisions of 2 CFR §§200.317 – 200.326, and resulting contracts must contain applicable provisions described in Appendix II to Part 200 – Contract Provisions for Non-Federal Entity Contracts Under Federal Awards. Applicable federal law, including but not limited to the procurement provisions of 2 CFR 200 applicable to entities receiving federal funds must be followed and are incorporated by reference herein.**

SECTION XIV CONFLICT OF INTEREST

14.1 UTRGV covenants that none of its officers, employees, consultants, or agents who exercise influence on the decision-making process presently has or will have any interest, direct or indirect, with any person, outside corporation, company or association that is hired to carry out any of the activities covered by the CRFund. UTRGV agrees that all, officers, employees, consultants or agents shall comply fully with the requirements of Texas Government Code Chapter 572, Personal Financial Disclosure, Standards of Conduct, and Conflict of Interest.

14.2 UTRGV agrees that no person who is an , officer, employee, consultant, or agent of the UTRGV's organization or the County's organization shall gain any interest in any outside corporation, company, or association that is hired to carry out any of the activities for which UTRGV is now seeking reimbursement from the CRFund.

14.3 UTRGV is responsible for repayment of funds associated with any conflict of interest that may occur either knowingly or unknowingly.

**SECTION XV
MISCELLANEOUS PROVISIONS**

15.1 **Conflict with Applicable Law.** Nothing in this Agreement shall be construed so as to require the commission of any act contrary to law, and whenever there is any conflict between any provision of this Agreement and any present or future law, ordinance or administrative, executive or judicial regulation, order or decree, or amendment thereof, contrary to which the parties have no legal right to contract, the latter shall prevail, but in such event the affected provision or provisions of this Agreement shall be modified only to the extent necessary to bring them within the legal requirements and only during the time such conflicts exists.

15.2 **No Waiver.** No waiver by County of any breach of any provision of this Agreement shall be deemed to be a waiver of any preceding or succeeding breach of the same or any other provision hereof.

15.3 **Entire Agreement.** This Agreement contains the entire contract between the parties hereto, and each party acknowledges that neither has made (either directly or through any agent or representative) any representations or agreements in connection with this Agreement not specifically set forth herein. This Agreement may be modified or amended only by agreement in writing referring to this Agreement and executed by County and UTRGV, and not otherwise.

15.4 **Texas Law to Apply.** This Agreement shall be construed under and in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Hidalgo County, Texas. The parties hereby consent to personal jurisdiction in Hidalgo County, Texas.

15.5 **Notice.** Except as may be otherwise specifically provided in this Agreement, all notices, demands, requests or communications required or permitted hereunder shall be in writing and shall either be (i) personally delivered against a written receipt, or (ii) sent by electronic mail, or (iii) sent by registered or certified mail, return receipt requested, postage prepaid and addressed to the parties at the addresses set forth below, or (iv) sent by facsimile to the parties at the addresses set forth below, as may have been theretofore specified by written notice delivered in accordance herewith:

If to County: County of Hidalgo
 Attention: County Judge
 100 E. Cano, 2nd Floor
 Edinburg, TX 78539
 (956) 318-2600

With copy to: Mr. Sergio Cruz
 Hidalgo County Budget Officer
 2818 S. Bus. Hwy 281
 Edinburg, TX 78539
 (956) 292-7025

-And-
Ms. Maria Arilia Duran, CPA
Hidalgo County Auditor
2808 S. Bus. Hwy 281
Edinburg, TX 78539
(956) 318-2511

If to UTRGV: The University of Texas Rio Grande Valley

Attention: Chief Legal Officer
1201 W. University Dr.
Edinburg, Texas 78539

Each notice, demand, request or communication which shall be delivered or mailed in the manner described above shall be deemed sufficiently given for all purposes at such time as it is personally delivered to the addressee or, if mailed, at such time as it is deposited in the United States mail.

15.6 **Additional Documents.** The parties hereto covenant and agree that they will execute such other and further instruments and documents as are or may become necessary or convenient to effectuate and carry out the terms of this Agreement.

15.7 **Successors.** This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, legal representatives, successors, and assigns where permitted by this Agreement.

15.8 **Assignment.** This Agreement shall not be assignable by UTRGV. County may assign this Agreement with the consent of UTRGV.

15.9 **Headings.** The headings and captions contained in this Agreement are solely for convenient reference and shall not be deemed to affect the meaning or interpretation of any provision or paragraph hereof.

15.10 **Gender and Number.** All pronouns used in this Agreement shall include the other gender, whether used in the masculine, feminine or neuter gender, and the singular shall include the plural whenever and as often as may be appropriate.

15.11 **Non-Discrimination.** The Agreement and all related activities shall be conducted in a manner that does not discriminate against any person on a basis prohibited by applicable law or County and UTRGV policy, including without limitation race, gender, color, national origin, religion, sex, age, veteran status, disability or any other protected status. UTRGV shall comply with applicable law, including but not limited to the provisions of Title VI of the Civil Rights Act of 1964.

15.12 **Governmental Purpose.** Each party hereto is entering into this agreement for the purpose of providing for governmental services or functions and will pay for such services out of current revenues available to the paying party as herein provided.

15.13 **Governing Provisions.** Parties shall comply with all applicable laws and regulations. A non-exclusive list of regulations commonly applicable to Federal and State grants and equipment can be found in the 2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements.

15.14 **Legal Construction/Severability.** In case any one or more of the provisions contained in this Agreement will for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability will not affect any other provision thereof, and this Agreement will be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

15.15 **Immunity.** This Agreement is expressly made subject to the County's Sovereign Immunity, Title 5 of the Texas Civil Practice and Remedies Code and UTRGV's governmental immunity, and all applicable federal and state law. The Parties expressly agree that no provision of this Agreement is in any

way intended to constitute a waiver of immunities from suit or from liability that the County or UTRGV has by operation of law.

15.16 **Authority to Execute.** The execution and performance of this Agreement by County and UTRGV have been duly authorized by all necessary laws, resolutions or corporate action, and this Agreement constitutes the valid and enforceable obligations of County and UTRGV in accordance with its terms.

(Signature Page Follows)

WITNESS THE HANDS OF THE PARTIES effective as of the day and year first written above.

THE UNIVERSITY OF TEXAS RIO GRANDE VALLEY

DocuSigned by:

John Krouse

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John H. Krouse, MD, PhD, MBA
Dean, School of Medicine
Executive Vice President, Health Affairs

7/15/2020
Date: _____

THE COUNTY OF HIDALGO

Richard F. Cortez

Richard F. Cortez, County Judge

ATTEST

Arturo Guajardo Jr.

Arturo Guajardo, Jr., County Clerk



Approved by Hidalgo County Commissioners Court on: 7/21/20

APPROVED AS TO FORM:

Office of Hidalgo County Criminal District Attorney,
Ricardo Rodriguez, Jr.

By: *JRS*
Josephine Ramirez-Solis, Assistant District Attorney

APPROVED BY
COMMISSIONERS' COURT
ON: 7/21/20 *JRS*

TABLE OF EXHIBITS

EXHIBIT – A Guidance for State, Territorial, Local, and Tribal Governments Updated June 30, 2020 – to include any future updated guidance

EXHIBIT – B Frequently Asked Questions Updated as of July 8, 2020, and Coronavirus Relief Fund Reporting and Record Retention Requirements Dated July 2, 2020– to include any future updated guidance

EXHIBIT – C Proposed Budget Form with Instructions

EXHIBIT- D Cost Reimbursement Form with Instructions-to include Individual Activity Report with Instructions which may be used for payroll submissions

EXHIBIT “A”

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 "B"

**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.



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

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.

EXHIBIT “C”



HIDALGO COUNTY Coronavirus Relief Fund Proposed Budget

CONTACT INFORMATION			
SECTION 1	1. Name: University of Texas Rio Grande Valley	2. Contact Name: Michael Patriarca	3. Contact Title: Sr AVP for HA, EVD for SOM
	4. Mailing Address: (Street, city, state and ZIP code) 1201 W. University Drive, Edinburg, Texas 78539	5. Contact Phone: 956-296-1929 ext.	

BUDGET PROPOSAL					
SECTION 2	6. Justification by Cost Category	7. Incurred Expenses	8. Proposed Expenses		
	Category 1 - Medical expenses				
	Includes costs to establish UT Health Drive Thrus and Clinical Lab, conduct COVID testing, and process specimens in Hidalgo County	1,362,470		959,115	
	Category 2 - Public health expenses				
	Includes costs primarily related to medical supplies necessary for all UT Health RGV Hidalgo County clinics as well as communication and safety measures related to COVID	198,865		139,991	
	Category 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				
	Includes expenses for all UT Health RGV faculty and staff performing COVID-19 related tasks as part of their job; this also includes areas such as Facilities, Police, and Health & Safety directly related to COVID	510,861		359,622	
	Category 4 - Expenses of actions to facilitate compliance with COVID-19 related public health measures				
	Includes expenses related to working remotely and other telework capabilities	62,154		43,754	
	Category 5 - Expenses associated with the provision of economic support in connection with the COVID-19 public health				
None					
Category 6 - Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the					
Includes other expenses not captured above that are related to COVID-19	22,400		15,769		
SUBTOTALS		\$2,156,750	\$ 0.00	\$1,518,250	\$ 0.00
		TOTAL AWARD		\$3,675,000	\$ 0.00

CERTIFICATION				
SECTION 3	<p>By signing below, I hereby certify that I understand and agree that the CARES Act Funds 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; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. I also understand and agree that UTRGV will be required to provide supporting documentation reflecting the expenditure of grant funds.</p>			
	9. Name:	Michael Patriarca	10. Title:	Sr AVP for HA, EVD for SOM
	11. Signature:	Michael Patriarca <small>Digitally signed by Michael Patriarca Date: 2020.07.15 14:26:48 -05'00'</small>	12. Date:	07/15/2020

EXHIBIT “D”



HIDALGO COUNTY AUDITOR'S OFFICE

Coronavirus Relief Fund

Reimbursement Request Form

All parts of this form must be completed. *Incomplete forms will be returned.* The information must be legible.
Please refer to the instructions page for proper completion of this form.

CITY CONTACT INFORMATION			
SECTION 1	1. Name:	2. Contact Name:	3. Contact Title:
	4. Mailing Address: (Street, city, state and ZIP code)		5. Contact Phone: _____ ext. _____

CORONAVIRUS RELIEF FUND EXPENDITURE INFORMATION				
SECTION 2	6. Report Period:	Begin Date	End Date	7. Payment Request No.: _____
	8. Expense Category (check one)		9. Amount Paid:	10. Description of Expense(s):
	<input type="checkbox"/> Category 1 Medical expenses			
	<input type="checkbox"/> Category 2 Public health expenses			
	<input type="checkbox"/> Category 3 Payroll expenses for employees whose services are substantially dedicated to mitigating or responding to the COVID-19 emergency			
	<input type="checkbox"/> Category 4 Expenses to facilitate compliance with COVID-19 related public health measures			
	<input type="checkbox"/> Category 5 Expenses for economic support in connection with the COVID-19 public health emergency			
<input type="checkbox"/> Category 6 Other COVID-19-related expenses reasonably necessary to the function of government				
TOTAL			\$ 0.00	



HIDALGO COUNTY AUDITOR'S OFFICE

Coronavirus Relief Fund

Reimbursement Request Form

All parts of this form must be completed. *Incomplete forms will be returned.* The information must be legible.
Please refer to the instructions page for proper completion of this form.

ASSURANCES	
SECTION 3	11. Were the expenditures reported above necessary expenditures incurred due to the public health emergency with respect to COVID-19? Yes <input type="checkbox"/> No <input type="checkbox"/>
	12. Were the expenditures reported above not accounted for in the budget most recently approved as of March 27, 2020 for your University? Yes <input type="checkbox"/> No <input type="checkbox"/>
	13. Were the expenditures reported above incurred (paid) during the period that begins on March 1, 2020 and ends on August 31, 2020? Yes <input type="checkbox"/> No <input type="checkbox"/>
	14. Has any part of the expenditures reported above been reimbursed by insurance, legal settlement, or any other emergency COVID-19 supplemental funding (whether federal, state, or private in nature)? Yes <input type="checkbox"/> No <input type="checkbox"/>

CERTIFICATION	
SECTION 4	The undersigned hereby certifies under penalties of perjury that this request for reimbursement from the Coronavirus Relief Fund is true, complete, and accurate and the expenditures reported are in compliance with all conditions of section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties.
	15. Name: _____ 16. Title: _____
	17. Signature: _____ 18. Date: _____

SUBMISSION INFORMATION	FOR COUNTY USE ONLY
SECTION 5 Submit completed form and supporting documentation via: email: COVID-19@auditor.co.hidalgo.tx.us mail: Hidalgo County Auditor's Office Hidalgo County Administration Building 2808 South Business Highway 281 Edinburg, Texas 78539-6243	19. Reviewed by: _____ <div style="text-align: center;">(Signature)</div> 20. Name: _____ 21. Date: _____

HIDALGO COUNTY AUDITOR'S OFFICE

Instructions For Coronavirus Relief Fund Reimbursement Request Form

GENERAL INSTRUCTIONS

Please complete all sections of the Reimbursement Request Form and forward the completed form along with supporting documentation via:

email: COVID-19@auditor.co.hidalgo.tx.us
mail: HIDALGO COUNTY AUDITOR
ATTN: ACCOUNTS PAYABLE DIVISION
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243

Please note that the review process takes anywhere from 10 to 30 days to complete. All payments will be paid via check.

Section 1: Contact Information

1. **Name:** Enter the name of the university.
2. **Contact Name:** Enter the name of the person we should contact for questions related to the reimbursement request and/or supporting documentation.
3. **Contact Title:** Enter the title of the contact person.
4. **Mailing Address:** Enter the mailing address where reimbursement checks should be mailed.
5. **Contact Phone:** Enter the Contact's phone number (and ext., if applicable.)

Section 2: Coronavirus Relief Fund Expenditure Information

6. **Report Period:** Enter the beginning and ending dates of the period covered by reimbursement request.
The Begin Date should not predate March 1, 2020 and the End Date should not postdate August 31, 2020.
7. **Payment Request No.:** Requests for reimbursement can be made by completing multiple request forms. Each request should be sequentially numbered using UTR and the number of the request. For example, the UT - Rio Grande Valley would number its first payment request form as UTR-1, the second payment request form as UTR-2, and so on.
For ease of review and to expedite payments, it is preferred that each request be limited to one category of expense.
8. **Expense Category:** Indicate the type of expenditures for which reimbursement is being requested by checking the appropriate category of expense.
9. **Amount Paid:** Enter the dollar amount of expenditures being requested for reimbursement. Documentation that is required to be submitted to support this amount includes, but is not limited to: cancelled checks; invoices; payroll records; personnel policies; purchasing policies; bid documents or cooperative purchasing agreements for payments exceeding \$50,000; eligibility criteria and documents demonstrating that recipient was eligible for payments made to businesses, etc.
10. **Description of Expense(s):** Enter a narrative description of the type of expenses included for the category. If additional space is needed a separate letter can be submitted. If a separate letter is submitted, please make reference to the separate letter on this item (e.g., See attached Letter).

Section 3: Assurances

11. Indicate by checking either the **Yes** or **No** box whether the expenditures reported in Section 2 were incurred due to the public health emergency with respect to COVID-19.
12. Indicate by checking either the **Yes** or **No** box whether the expenditures reported in Section 2 were not accounted for in the budget most recently approved as of March 27, 2020 by your university.
13. Indicate by checking either the **Yes** or **No** box whether the expenditures reported in Section 2 were incurred (paid) during the period that begins March 1, 2020 and ends on August 31, 2020.
14. Indicate by checking either the **Yes** or **No** box whether any part of the expenditures reported in Section 2 has been reimbursed by insurance, legal settlement, or any other emergency COVID-19 supplemental funding (whether federal, state, or private in nature).

Section 4: Certification

15. **Name:** Enter the name of the authorized representative signing this form.
16. **Title:** Enter the title of the authorized representative signing the form.
17. **Signature:** Original signature of the authorized representative is required.
18. **Date:** Enter or print the date the form was signed.

Section 5: For County Use Only

19. **Reviewed by:** Original signature of the employee responsible for reviewing the form and supporting documentation.
20. **Name:** Print the name of the reviewer.
21. **Date:** Print the date the review was completed.