



CITY OF ELKO  
CITY MANAGER  
1751 COLLEGE AVENUE  
ELKO, NEVADA 89801  
(775) 777-7110/FAX (775) 777-7119

The Elko City Council will meet in regular session on Thursday, July 23, 2020  
at 9:00 A.M. – 11:00 A.M., P.D.T. utilizing [GoToMeeting.com](https://global.gotomeeting.com)  
**Please join my meeting from your computer, tablet or smartphone.**  
<https://global.gotomeeting.com/join/482040493>

Attached with this notice is the agenda for said meeting of the Council.  
In accordance with NRS 241.020, the public notice and agenda was posted on the City of Elko  
Website, <http://www.elkocity.com> the State of Nevada's Public Notice Website,  
<https://notice.nv.gov>, and in the following locations:

**ELKO CITY HALL**  
1751 College Avenue, Elko, NV 89801  
Date: Time Posted: Monday, July 20, 2020

**Posted by:** Kim Wilkinson      Administrative Assistant *Kim Wilkinson*

The public may contact Kim Wilkinson by phone at (775)777-7110 or email at  
[kwilkinson@elkocitynv.gov](mailto:kwilkinson@elkocitynv.gov) to request supporting material for the meeting described herein. The  
agenda and supporting material is available on the City website at <http://www.elkocity.com>

The public can view or participate in the virtual meeting on a computer, laptop, tablet or smart  
phone by registering. Public Comment and questions can also be received by calling (775) 777-  
0590 or by emailing: [cityclerk@elkocitynv.gov](mailto:cityclerk@elkocitynv.gov)

**Please join my meeting from your computer, tablet or smartphone.**  
<https://global.gotomeeting.com/join/482040493>

**You can also dial in using your phone.**

United States: +1 (872) 240-3412

**Access Code: 126-317-237**

New to GoToMeeting? Get the app now and be ready when your first meeting starts:  
<https://global.gotomeeting.com/join/482040493>

*Dated this 20<sup>th</sup> day of July, 2020*

#### **NOTICE TO PERSONS WITH DISABILITIES**

Members of the public who are disabled and require special accommodations or assistance at the  
meeting are requested to notify the Elko City Council, 1751 College Avenue, Elko, Nevada 89801,  
or by calling (775) 777-7110.

*Scott A. Wilkinson*  
\_\_\_\_\_  
Scott Wilkinson, Assistant Manager  
Elko, Nevada

**CITY OF ELKO**  
**CITY COUNCIL AGENDA**  
**SPECIAL MEETING**  
**9:00 A.M. , P.S.T., THURSDAY, JULY 23, 2020**  
**GoToWebinar.com**  
**<https://attendee.gotowebinar.com/register/482040493>**

**CALL TO ORDER**

*The Agenda for this meeting of the City of Elko City Council has been posted for this date and time in accordance with State of Nevada Emergency Directive 006. The public can view the virtual meeting on a computer, laptop, tablet or smart phone by registering at the link above.*

**ROLL CALL**

**PLEDGE OF ALLEGIANCE**

**COMMENTS BY THE GENERAL PUBLIC**

Pursuant to N.R.S. 241, this time is devoted to comments by the public, if any, and discussion of those comments. No action may be taken upon a matter raised under this item on the agenda until the matter itself has been specifically included on a successive agenda and identified as an item for possible action. Comments maybe made through GoToWebinar.com or by emailing [kwooldridge@elkocitynv.gov](mailto:kwooldridge@elkocitynv.gov). **ACTION WILL NOT BE TAKEN**

**I. APPROPRIATIONS**

- A. Review, consideration, and possible acceptance of Coronavirus Aid, Relief, and Economic Security Act (CARES) funding, and matters related thereto. **FOR POSSIBLE ACTION**
- B. Review, consideration, and possible authorization for Staff to determine eligible expenses and purchases to be reimbursed or expended from Coronavirus Aid, Relief, and Economic Security Act (CARES) funding, and matters related thereto. **FOR POSSIBLE ACTION**
- C. Review, consideration, and possible allocation of Coronavirus Aid, Relief, and Economic Security Act (CARES) funding not utilized by the City of Elko to Elko County, and matters related thereto. **FOR POSSIBLE ACTION**

**COMMENTS BY THE GENERAL PUBLIC**

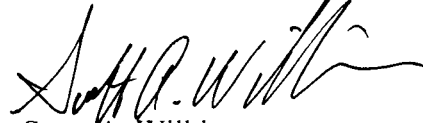
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and identified as an item for possible action. Comments may be made through GoToWebinar.com or by emailing [kwooldridge@elkocitynv.gov](mailto:kwooldridge@elkocitynv.gov). **ACTION WILL NOT BE TAKEN**

**NOTE:** The Mayor, Mayor Pro Tempore, or other Presiding Officer of the City Council reserves the right to change the order of the agenda, and if the agenda has not been completed, to recess the meeting and continue on another specified date and time. Additionally, the City Council reserves the right to combine two or more agenda items, and/or remove an item from the agenda, or delay discussion relating to an item on the agenda at any time.

## **ADJOURNMENT**

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Scott A. Wilkinson", with a stylized flourish at the end.

Scott A. Wilkinson  
Assistant City Manager

**Elko City Council  
Agenda Action Sheet**

1. Title: **Review, consideration, and possible acceptance of Coronavirus Aid, Relief, and Economic Security Act (CARES) funding, and matters related thereto. FOR POSSIBLE ACTION**
2. Meeting Date: **July 23, 2020**
3. Agenda Category: **APPROPRIATION**
4. Time Required: **20 Minutes**
5. Background Information: **On or about June 11, 2020 the City received notice from the Governor's Office that the City would receive an allocation of \$3,734,957.00 CARES Act funding for local governments within the state of Nevada for populations less than 500,000. On July 17, 2020, the City received information additional information from the Governor's Office detailing eligible expenditures along with stipulations for spending the funds. SAW**
6. Budget Information:  

Appropriation Required: **NA**  
Budget amount available: **NA**  
Fund name: **NA**
7. Business Impact Statement: **Not Required**
8. Supplemental Agenda Information: **CRF Cover Letter and Instructions, Nevada CRF Allocation Amounts for Local Governments, Eligibility Certification, CRF Terms and Conditions for Local Governments, and CRF Activity Reporting Worksheet**
9. Recommended Motion: **Pleasure of the Council**
10. Prepared By: **Scott A. Wilkinson, City of Elko Assistant City Manager**
11. Committee/Other Agency Review: **Finance**
12. Council Action:
13. Agenda Distribution:

**Elko City Council  
Agenda Action Sheet**

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6. Budget Information:  

**Appropriation Required: TBD**  
**Budget amount available: NA**  
**Fund name: NA**
7. Business Impact Statement: **Not Required**
8. Supplemental Agenda Information: **TBD**
9. Recommended Motion: **Pleasure of the Council**
10. Prepared By: **Scott A. Wilkinson, City of Elko Assistant City Manager**
11. Committee/Other Agency Review: **Finance**
12. Council Action:
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**Elko City Council  
Agenda Action Sheet**

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6. Budget Information:  

Appropriation Required: **TBD**  
Budget amount available: **NA**  
Fund name: **NA**
7. Business Impact Statement: **Not Required**
8. Supplemental Agenda Information: **TBD**
9. Recommended Motion: **Pleasure of the Council**
10. Prepared By: **Scott A. Wilkinson, City of Elko Assistant City Manager**
11. Committee/Other Agency Review: **Finance**
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Steve Sisolak  
Governor



Susan Brown  
Director

Tiffany Greenameyer  
Deputy Director

**STATE OF NEVADA  
GOVERNOR'S FINANCE OFFICE  
Budget Division**

209 E. Musser Street, Suite 200 | Carson City, NV 89701-4298  
Phone: (775) 684-0222 | [www.budget.nv.gov](http://www.budget.nv.gov) | Fax: (775) 684-0260

Dear Curtis Calder, Municipal Manager:

Thank you for all you are doing to navigate through the unprecedented impacts of the COVID-19 pandemic and the emergency measures enacted to protect citizens. As you are aware, the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") established the Coronavirus Relief Fund ("Fund") which provides for payments to State, Local, and Tribal governments navigating the impact of the COVID-19 outbreak. Nevada received a total allocation of \$1.25 billion of which \$836 million was paid directly to the State and includes amounts to be distributed to Nevada local governments outside of Clark County with populations under 500,000.

As set forth in federal guidance necessitated by the CARES Act, Nevada used a per capita allocation benchmark formula to calculate the amount of funds each local government would receive. This approach ensures an equitable distribution of funds. This letter serves to inform you that The City of Elko can expect a maximum allocation of \$3,734,957 from the Fund, with an initial 50 percent payment of \$1,867,479. The remaining 50 percent will be available on a reimbursement basis or upon providing a detailed spending proposal. The initial allocation is required to be spent or planned to be spent in a detailed spending proposal by September 1, 2020 in order to request a second allocation. The State of Nevada and the Governor's Finance Office is committed to making these funds available as expeditiously as possible.

In order to ensure these funds are transferred as quickly and as efficiently as possible, we will be providing a submittal packet with several items that need to be completed and returned to the Governor's Finance Office as quickly as possible. Details are provided in the attached "Instructions" document. Upon the submittal of all required items, the Governor's Finance Office will process your Eligibility Certification and obligate your funds within 5 business days.

We understand you and your team may have additional questions, and these may be directed to our Coronavirus Relief Fund allocation team at [covid19@finance.nv.gov](mailto:covid19@finance.nv.gov). We have also launched a webpage on the Governor's Finance Office website (<http://budget.nv.gov/CRF/>) that will continue to be updated with guidance, documents and other relevant resources.

Thank you again for your continued leadership and commitment to supporting your local economies and residents to begin the physical and financial recovery from the COVID-19 pandemic.

Sincerely,

Susan Brown, Director  
Governor's Finance Office

# Coronavirus Relief Fund

## Instructions for Nevada Localities

### Overview

The purpose of this document is to provide guidance to Nevada counties and incorporated cities outside of Clark County with populations less than 500,000 on how to receive 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. The Inspector General of the United States Department of the Treasury ("Treasury") conducts monitoring and oversight of the receipt, disbursement and use of these funds. 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 and Tribal governments.

### Nevada's Share of the Fund

The Department of Treasury appropriated a total of \$1.25 billion to Nevada from the CRF. Based on Title V, Section 5001, Subsection (c), paragraph (5) of the CARES Act and the Treasury per capita allocation formula, 45% of the State's total allotment was reserved for local governments. Those with populations in excess of 500,000 elected to receive direct allocations from the Treasury; \$295 million was allocated to Clark County and \$118.9 million was allocated to the City of Las Vegas. The State of Nevada received \$836 million from the Fund of which \$148.5 million will be paid to counties and incorporated cities outside of Clark County with populations of less than 500,000. The specific maximum amount of aid to be distributed to each locality is listed in the *Nevada CRF Allocation Amounts for Local Governments* document.

### How Local Governments Can Request Payments from the Fund

Nevada counties and those incorporated cities outside of Clark County that have a population of less than 500,000 and are named in *Nevada CRF Allocation Amounts for Local Governments* can request a CRF payment from the State, to be disbursed in two allocations. The first allocation will release 50 percent of funds immediately and the second allocation will release the remaining 50 percent of funds on a reimbursement basis, or upon providing a detailed spending proposal. Funds from the first allocation must be spent or planned to be spent by September 1, 2020 in order to request a second payment from the CRF. For the initial allocation, the Chief Executive Officer of eligible local governments will receive a submittal "packet" from the State of Nevada, Governor's Finance Office (GFO) which includes:

- CRF Cover Letter
- *Nevada CRF Allocation Amounts for Local Governments*
- *Coronavirus Relief Fund Eligibility Certification* letter
- *Coronavirus Relief Fund Terms and Conditions for Local Governments*
- CRF Activity Reporting Worksheet

The submittal packet will also be available to download from the GFO website at <http://budget.nv.gov/CRF>. City governments, school districts and other government entities not named



in the *Nevada CRF Allocation Amounts for Local Governments* must request funds directly from the county or city in which they reside.

The Chief Executive officer of a local government entity must sign and notarize the *Coronavirus Relief Fund Eligibility Certification* letter to receive funds. The Chief Executive officer must also review a copy of the *Coronavirus Relief Fund Terms and Conditions for Local Governments* document and provide a signed acknowledgement of understanding (located in Appendix A of the document). The local government must also submit a brief, high-level CRF Expenditure Plan as described in the "Fund Expenditure Plan" section of the *Coronavirus Relief Fund Terms and Conditions for Local Governments* document.

A digital copy of completed forms and the expenditure plan can be emailed to [covid19@finance.nv.gov](mailto:covid19@finance.nv.gov) to expedite the transfer process. However, *a hard copy of the signed forms must be mailed to the address below:*

Governor's Finance Office  
ATTN: Coronavirus Relief Fund  
209 East Musser Street, Room 200  
Carson City, NV 89701-4298

In order to receive funds, a local government must be registered as a vendor for the State of Nevada and a vendor number must be provided on the Certification letter. If a county or city has multiple vendor numbers, please provide the appropriate one that will be used for the fund transfer. If the county or city is not yet registered as a vendor with the State of Nevada, please contact the Nevada State Controller's Office to register, or go online at: <http://controller.nv.gov/Buttons/ElectronicVendorReg/>.

Once all required items are received by GFO, the allocation will be transferred to the local government. Below is a checklist of items that must be submitted in order to receive funds:

- ✓ **Coronavirus Relief Fund Eligibility Certification letter**  
*signed and notarized hard copy must be mailed to GFO; must include correct vendor number*
- ✓ **Receipt, Acknowledgement, and Agreement to Terms and Conditions**  
*form located in Appendix A of the Terms and Conditions; must be signed; can email it to GFO*
- ✓ **CRF Expenditure Plan**  
*document should be no more than 4 pages; can email it to GFO*

*\*Note: a hard copy, notarized Coronavirus Relief Fund Eligibility Certification letter must be received prior to fund payment.*

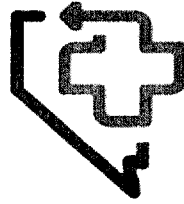
#### **Allowed Uses**

Guidance on eligible uses of Fund disbursements by governments is available on the Treasury website at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments> and must be strictly adhered. The following documents provide specific guidance:

- [Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments \(6/30/2020\)](#)
- [Coronavirus Relief Fund Frequently Asked Questions \(7/8/2020\)](#)

#### **Questions or Comments**

Inquiries or comments regarding the process for Nevada local governments to request payments from the Coronavirus Relief Fund can be directed to [covid19@finance.nv.gov](mailto:covid19@finance.nv.gov).



**NEVADA  
HEALTH  
RESPONSE**

## **Breakdown of CARES Act funding distributed to local governments to assist with COVID-19 expenses**

*Below please find a complete breakdown of federal CARES Act funding that will be distributed to local Nevada governments with populations of less than 500,000 to assist with unanticipated expenditures created by the COVID-19 pandemic. These funds will help in recuperation efforts, as they can be used for expenses already incurred as well as pandemic related costs moving forward. Note: Clark County and the City of Las Vegas received direct funding from the federal government as they have populations that exceed 500,000.*

<b>Total Local Government Allocations</b>	<b>\$148,551,100</b>
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### **Allocations to Counties & Their Incorporated Cities**

<b>Carson City, Nevada</b>	<b>\$10,211,415</b>
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<b>Churchill County</b>	<b>\$2,970,142</b>
Fallon	\$1,578,755
<b>Total Churchill County/City Amount</b>	<b>\$4,548,897</b>

<b>Douglas County, Nevada</b>	<b>\$8,931,061</b>
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<b>Elko County, Nevada</b>	<b>\$4,478,588</b>
Carlin	\$415,827
Elko	\$3,734,957
Wells	\$228,641
West Wendover	\$780,338
<b>Total Elko County/Cities Amount</b>	<b>\$9,638,351</b>

<b>Esmeralda County, Nevada</b>	<b>\$159,428</b>
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<b>Eureka County, Nevada</b>	<b>\$370,537</b>
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Humboldt County, Nevada	\$1,657,647
Winnemucca	\$1,416,040
<b>Total Humboldt County/City Amount</b>	<b>\$3,073,687</b>

<b>Lander County, Nevada</b>	<b>\$1,010,257</b>
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Lincoln County, Nevada	\$750,023
Caliente	\$196,500
<b>Total Lincoln County/City Amount</b>	<b>\$946,523</b>

Lyon County, Nevada	\$5,988,678
Fernley	\$3,921,961
Yerington	\$591,873
<b>Total Lyon County/City Amount</b>	<b>\$10,502,512</b>

<b>Mineral County, Nevada</b>	<b>\$822,706</b>
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<b>Nye County, Nevada</b>	<b>\$8,496,059</b>
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Pershing County, Nevada	\$894,293
Lovelock	\$333,831
<b>Total Pershing County/City Amount</b>	<b>\$1,228,124</b>

<b>Storey County, Nevada</b>	<b>\$752,945</b>
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Washoe County, Nevada	\$20,254,818
Reno	\$46,678,013
Sparks	\$19,176,261
<b>Total Washoe County/Cities Amount</b>	<b>\$86,109,092</b>

White Pine County, Nevada	\$1,020,301
Ely	\$729,205
<b>Total White Pine County/City Amount</b>	<b>\$1,749,506</b>

**CORONAVIRUS RELIEF FUND**  
**ELIGIBILITY CERTIFICATION**

I, \_\_\_\_\_, am the chief executive of The City of Elko, and I certify that:

1. I have the authority on behalf of The City of Elko to request direct payment from the allocation of funds to the State of Nevada from the federal Coronavirus Relief Fund, pursuant to section 601 (a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).
2. I understand that the State of Nevada will rely on this certification as a material representation in making a direct payment to The City of Elko.
3. I understand that as a local government entity (a county, city, or municipality) outside of Clark County below the State level with a population under 500,000, The City of Elko will receive payment based on Title V, Section 5001, Subsection (c), paragraph (5) of the CARES Act and the Department of Treasury per capita allocation formula, that governs payments to larger local governments. I understand this funding formula is being used as a benchmark, and specific payments will be disbursed in two allocation phases, with the first phase releasing 50 percent of funds immediately and the second phase releasing the remaining 50 percent of funds on a reimbursement basis or upon providing a detailed spending proposal. Phase one funding is required to be spent, or planned to be spent, in a detailed spending proposal by September 1, 2020 in order to request a second allocation. I also understand that allocation amounts may vary based on overall state and regional requirements and it will be at the discretion of the State of Nevada to determine whether subsequent payments will be issued.
4. I will coordinate with the State of Nevada, Governor's Finance Office (GFO) in optimizing federal funds from the CARES Act and other potentially available federal sources. In particular, I will prioritize and coordinate application for FEMA reimbursement where available.
5. The City of Elko's proposed uses of the funds provided as payment under section 601 (a) of the Social Security Act will be used only to cover those costs that -
  - a. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) ("necessary expenditures");
  - b. were not accounted for in the budget most recently approved as of March 27, 2020, for The City of Elko; and
  - c. Were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.
6. To the extent actual qualified expenditures are less than the amount allocated to The City of Elko and/or if funds have not been used to cover necessary expenditures pursuant to this certification by December 30, 2020, The City of Elko agrees to return the balance of unspent funds to the State of Nevada on or before March 1, 2021.

7. Funds provided as a direct payment from the State of Nevada pursuant to this certification will adhere to the *Coronavirus Relief Fund Terms and Conditions for Local Governments* and official federal guidance issued or to be issued, on what constitutes a necessary expenditure (current guidance provided in Appendix A and <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>). Any funds expended by The City of Elko or its grantee(s) that fail to comply in any manner with official federal guidance shall be booked as a debt owed to the State of Nevada and subsequently collected and returned to the Federal Government. Amounts recovered shall be returned to the State of Nevada through deposit into the State's General Fund. The City of Elko further agrees that any determination by the Federal Government that it or its grantee(s) failed to comply with federal guidance shall be a final determination binding on itself and its grantee(s).
8. Funding provided as a direct payment from the State of Nevada pursuant to this certification is contingent on The City of Elko's adherence to the Governor's emergency directives and guidance from the Local Empowerment Advisory Panel (LEAP), including, but not limited to, the State's face-covering mandate, restrictions on social and public gatherings, social distancing mandates, and restrictions on the occupancy of businesses and restaurants, as well as any subsequent emergency directives or executive orders related to the COVID-19 health crisis capacity. The City of Elko hereby acknowledges the requirements of this section and certifies ongoing compliance with this section as a requirement for allocation of funding set forth in this certification.
9. Prior to The City of Elko receiving the initial and subsequent Coronavirus Relief Fund allocations from the State of Nevada, The City of Elko will be required to submit a plan to GFO summarizing the process and criteria they will use for expending funds within its organization and/or awarding to any grantee(s). Prior to payment, GFO will provide guidance on specific plan requirements to be submitted.
10. The City of Elko and its grantee(s) receiving funds pursuant to this certification shall retain documentation of all uses of the funds, including but not limited to invoices and/or sales receipts and documentation of how payments meet federal criteria for necessary expenditures incurred due to the public health emergency with respect to COVID-19. I acknowledge that all records and expenditures are subject to audit by the United States Department of Treasury's Inspector General, the State of Nevada, or designee and I agree that The City of Elko will provide and cooperate with any information and documentation requests necessary to evaluate compliance and will require any and all grantee(s) to also provide and cooperate with any such requests.
11. The City of Elko will report monthly on incurred expenses in a form prescribed by the GFO, and will cooperate in creating and retaining appropriate documentation to demonstrate that the proposed uses meet the requirements 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). Additionally, documentation will be produced to the State of Nevada on March 1, 2021 showing all CRF expenses and a reconciliation of the funding received.
12. The City of Elko understands that payment from the CRF is 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. 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. Fund payments to subrecipients would count toward the threshold of the Single Audit Act and 2 C.F.R. part 200, subpart F regarding 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.

13. The City of Elko understands that any funds provided pursuant to this certification cannot be used as a revenue replacement for lower than expected tax or other revenue collections and will notify each grant applicant of this obligation.
14. The City of Elko understands that funds received pursuant to this certification cannot be used for expenditures for which a local government entity, political subdivision or its grantee(s) has received any other emergency COVID-19 supplemental funding (whether state, federal or private in nature) for that same expense and will notify each grant applicant of this obligation.
15. I acknowledge that The City of Elko has an affirmative obligation to identify and report any duplication of benefits. I understand that the State of Nevada has an obligation and the authority to deobligate or offset any duplicated benefits.
16. The City of Elko understands that it may use funds received pursuant to this certification to provide assistance to any other political subdivision within its jurisdiction. The City of Elko will notify each applicant that such assistance shall be used solely for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19), that were not accounted for in the budget most recently approved as of March 27, 2020, and that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The City of Elko is responsible for the documentation requirements in section 10 of this certification.
17. The City of Elko understands that the State of Nevada may amend this Certification at any time provided that such amendments make specific reference to the Certification, and are executed in writing, and signed by a duly authorized representative of The City of Elko and the State of Nevada. Such amendments shall not invalidate the Certification, nor relieve or release either party from any obligations under the Certification. I understand the amendment will be used whenever there are changes to the originally approved terms and conditions resulting from but not limited to issues arising from additional Department of Treasury or federal compliance requirements or guidance.
18. The City of Elko understands that the following administrative provisions apply to this award:
  - a. **LEGAL AUTHORITY:** As the chief executive of The City of Elko, \_\_\_\_\_ has the legal authority to enter into this agreement and the institutional managerial and financial capability to ensure proper planning, management and completion of the intended fund use.
  - b. **PRINCIPAL CONTACTS:** Individuals listed below are authorized to act in their respective areas for matters related to the transfer and administration of this fund payment.

Principal County or City Administrative Contact	Principal State of Nevada Administrative Contact
<b>Name:</b> <b>Title:</b> <b>Locality Name:</b> The City of Elko <b>Department:</b> <b>Address:</b>  <b>Telephone:</b> <b>Email:</b> <b>Vendor #:</b> <b>DUNS #:</b>	<b>Name:</b> State of Nevada, Governor's Finance Office <b>Address:</b> 209 E. Musser, Room 200 Carson City, NV, 89701 <b>Telephone:</b> 775-684-0222 <b>Email:</b> <a href="mailto:covid19@finance.nv.gov">covid19@finance.nv.gov</a>  <b>Fed. Awarding Agency:</b> US Dept. of Treasury <b>CFDA #:</b> 21.019 - Coronavirus Relief Fund (CRF) <b>Period of Performance:</b> 03/01/2020 - 12/30/2020

I certify under the penalties of perjury, that I have read the above certification and my statements contained herein are true and correct to the best of my knowledge.

By: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Notary Public

My commission expires \_\_\_\_\_.

# **Coronavirus Relief Fund Terms and Conditions For Local Governments**



State of Nevada

*Administered by the Governor's Finance Office, Budget Division*

*July 10, 2020*



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### Overview

Under the federal Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”), the Coronavirus Relief Fund (“Fund”) may be used to reimburse local governments in response to the COVID-19 public health emergency. The federal awarding agency is the U.S. Department of Treasury. The Inspector General of the United States Department of the Treasury (“Treasury”) conducts monitoring and oversight of the receipt, disbursement and use of these funds.

The CARES Act authorized \$150 billion through the Fund for state and local governments, including \$1.25 billion for Nevada. A portion of the State’s total allotment was reserved for local governments that have a population in excess of 500,000. As a result, the City of Las Vegas and Clark County elected to receive direct allocations from the Treasury. The State of Nevada received \$836 million from the Fund, of which \$148.5 million will be allocated to counties and incorporated cities outside of Clark County with populations of less than 500,000.

**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.**

### About This Document

In this document, local governments will find the terms and conditions applicable to payments distributed in the form of “other financial assistance” under 2 C.F.R. § 200.40 from the Coronavirus Relief Fund (CFDA 21.019), established within section 601 (a) of the Social Security Act, as added by section 5001 of the CARES Act.

The agreement is subject to additional terms, conditions, and requirements of other laws, rules, regulations and plans recited herein. It is intended to be the full and complete expression of and constitutes the entire agreement between the parties. All prior and contemporaneous understandings, agreements, promises, representations, terms and conditions, both oral and written, are superseded and replaced by this agreement. Notwithstanding any expiration or termination of this agreement, the rights and obligations pertaining to the close-out, cooperation and provision of additional information, return of funds, audit rights, records retention, public information, and any other provision implying survivability shall remain in effect after the expiration or termination of this agreement.

To the extent the terms and conditions of this agreement do not address a particular circumstance or are otherwise unclear or ambiguous, such terms and conditions are to be construed consistent with the general objectives, expectations and purposes of this agreement and in all cases, according to its fair meaning. The parties acknowledge that each party and its counsel have reviewed this agreement and that any rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this agreement. Any vague, ambiguous or conflicting terms shall be interpreted and construed in such a manner as to accomplish the purpose of the agreement.

### Eligible Uses

Under the CARES Act, the Coronavirus Relief Fund (CRF) may be used to cover costs that:

1. Were **incurred** during the period that begins on March 1, 2020, and ends on December 30, 2020.
2. Are **necessary expenditures** incurred due to the public health emergency with respect to COVID-19.
3. Are 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. The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government. A cost meets this requirement if:
  - 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.
  - c. 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.

### Definitions (as reference above)

**“Incurred”**: A cost is “incurred” when the responsible unit of government has expended funds to cover the cost.

**“Substantially different use”**: a cost incurred for a “substantially different use” includes but is not limited to:

1. Costs of personnel and services that were budgeted for in the most recently approved budget as of March 27, 2020 but which, due entirely to COVID-19 have been diverted to substantially different functions. Examples include but are not limited to the costs of:
  - a. redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures;
  - b. redeploying police to support management and enforcement of stay-at-home orders;
  - c. 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.
2. A public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. An example is:
  - a. developing online instruction capabilities may be a substantially different use of funds, however online instruction itself is not a substantially different use of public funds than classroom instruction.

### Available Funds

Per Federal guidelines, the CRF has been allocated in proportion to population.

Note that to the extent actual expenditures are less than the amount requested, local governments will be required to return the balance of unspent funds to the State of Nevada on or before March 1, 2020 (within sixty 60 calendar days of the end of the period of performance).

This approach is intended to get money out to the local governments quickly, and to allow adjustments over the coming months.

Funds can be transferred 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 Treasury guidance. 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. Jurisdictions are not required to transfer to smaller constituent units with borders (e.g. county does not have to transfer funds to smaller cities within the county's borders).

Local governments shall adopt and maintain a system of internal controls which results in the fiscal integrity and stability of the organization, including the use of Generally Accepted Accounting Principles (GAAP) and Generally Accepted Government Auditing Standards (GAGAS).

### Period of Performance

The Coronavirus Relief Funds may only be used for costs incurred by local governments in response to the COVID-19 public health emergency during the period of March 1, 2020 through December 30, 2020.

### Eligible Costs

There are seven (7) primary eligible cost categories. These cost categories and their eligible cost sub-categories are as follows:

1. COVID-19 related expenses to address **medical needs** of:
  - a. Public hospitals, clinics and similar facilities
  - b. Providing COVID-19 testing, including serological testing
  - c. Emergency medical response, including emergency medical transportation related to COVID-19
  - d. Establishing and operating public telemedicine capabilities for COVID-19-related treatment
  - e. Establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs

2. COVID-19 related expenses to address **public health needs** including:
  - a. Communication and enforcement by State, territorial, local, and Tribal governments of public health orders
  - b. Acquisition and distribution of medical and protective supplies:
    - i. sanitizing products
    - ii. personal protective equipment (PPE) for:
      1. medical personnel
      2. police officers
      3. social workers
      4. child protection services
      5. child welfare officers
      6. direct service providers for older adults and individuals with disabilities in community settings
      7. other public health or safety workers in connection with the COVID-19 public health emergency
  - c. Disinfection of public areas and other facilities, e.g., nursing homes
  - d. Technical assistance (knowledge transfer) to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety
  - e. Public safety measures undertaken in response to the COVID-19 public health emergency
  - f. Quarantining individuals
  - g. Contact tracing
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.
  - a. Providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions
4. Expenses of actions **to facilitate compliance** with COVID-19-related public health measures, such as:
  - a. Food access and delivery to residents (e.g. senior citizens and other vulnerable populations)
  - b. Distance learning, including technological improvements, in connection with school closings
  - c. Improvement of telework capabilities for public employees
  - d. Maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures
  - e. Care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions
  - f. Improving social distancing measures

5. Expenses associated with the provision of **economic support** in connection with the COVID-19 public health emergency, such as:
  - a. Grants to small businesses to reimburse the costs of business interruption caused by required closures or decreased customer demand as a result of the COVID-19 public health emergency
  - b. Emergency financial assistance to individuals and families directly impacted by a loss of income
  - c. A state, territorial, local, or Tribal government payroll support program
  - d. A consumer grant program or rent relief program to prevent eviction and assist in preventing homelessness (if grant is considered to be a necessary expense due to COVID-19 and it meets the other Fund requirements)
  - e. 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. Expenses to **respond to secondary effects** of the current COVID-19 public health emergency including:
  - a. Creating a reserve of PPE or developing increased Intensive Care Unit capacity to support regions not yet affected but likely to be impacted by the current pandemic
  - b. Addressing increases in solid waste (e.g. more disposal of PPEs) as a result of the COVID-19 public health emergency
  - c. Remarketing convention facilities and tourism industry to publicize the resumption of activities and steps to ensure safe experience.
  - d. Continuation of equipment previously scheduled to be decommissioned in order to respond to the public health emergency (costs associated with continuing to operate the equipment)
  - e. Continuation of a lease on office space or equipment that would not have been renewed in order to respond to the public health emergency (costs associated with the ongoing lease payments through December 30, 2020)
7. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

#### FEMA and Federal Reimbursements

Treasury Guidance clarifies that government entities may use the CRF to pay for FEMA's cost share requirements for the Stafford Act assistance. It can only be used for COVID-19-related costs that 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. As with all expenses that have been or will involve other federal programs, local governments should be diligent in understanding limitations with other federal funding to evaluate if there will be any potential issues.

### Ineligible Costs

Non-allowable expenditures include, but are not limited to:

1. Filling shortfalls in government revenue. Revenue replacement is NOT a permissible use of Fund payments
2. Expenses for the state share of Medicaid
3. Damages covered by insurance
4. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency
5. Expenses that have been or will be reimbursed **under any other federal program\*** (e.g. reimbursement by the federal government pursuant to the CARES Act of contributions by states to state unemployment funds)
6. Reimbursement to donors for donated items or services
7. Workforce bonuses (other than hazard pay or overtime for employees who were substantially dedicated to responding/mitigating the COVID-19 public health emergency)
8. Severance pay
9. Legal settlements
10. Assisting impacted property owners with payment of property taxes
11. Replacement of government revenue due to unpaid utility fees
12. Expenditures to prepare for a future COVID-19 outbreak past December 30, 2020
13. Stipends to employees for eligible expenses (e.g. to improve telework capabilities)
14. Payroll or benefit expenses of private employees contracted to work for the local government entity, unless they are substantially dedicated to mitigating or responding to the COVID-19 public health emergency
15. Prepayments on contracts using the Fund to the extent that doing so would not be consistent with ordinary course policies and procedures (e.g. pre-paying for one or two-year facility lease to house staff hired in response to COVID-19 public health emergency)
16. Capital improvement projects that broadly provide potential economic development in a community (if not directly necessary due to the COVID-19 public health emergency)
17. Per Treasury Guidance: “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... 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.” Please see the footnote on Page 3 of Treasury Guidance for full information on this provision.

*\* Per Treasury guidance, CRF recipients are NOT required to use other federal funds or seek reimbursement under other federal programs first before using fund payments (The CRF is NOT required to be used as the source of funding of last resort). However, recipients may NOT use the CRF to cover expenditures for which they will receive reimbursement. Local governments need to consider the applicable restrictions and limitations of other sources of funding, such as combining a transaction supported with CRF payments with other CARES Act or COVID-19 relief federal funding. They also need to consider time constraints and other limitations that exist within various forms of federal COVID-19 relief funding.*

### Cost Test

Local governments are charged with determining whether or not an expense is eligible based on the U.S. Treasury's Guidance. Specific documents can be reference:

- Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments (06/30/2020)
- Coronavirus Relief Fund Frequently Asked Questions (06/24/2020)

To assist with this determination, an eligibility cost test has been developed. This test gives each local government full authority to make the appropriate call for each circumstance.

**TEST** – If all responses for the particular incurred cost are “true” for all six statements below, then a jurisdiction can feel confident the cost is eligible, if it is also within other limitations set forth in the Treasury Guidance and Frequently Asked Questions documents:

1. The expense occurs between March 1 and December 30, 2020
2. The expense is connected to the COVID-19 emergency
3. The expense is “necessary”
4. The expense is not filling a shortfall in government revenues
5. The expense is not funded through another budget line item, allotment or allocation, as of March 27, 2020 **OR** is funded, but the cost is for a substantially different use from any expected use of funds (e.g. base salary funded but duties become substantially different to respond to COVID-19 emergency)
6. The expense wouldn't exist without COVID-19 **OR** would be for a “substantially different” purpose

It is the responsibility of each locality to define “**necessary**” or “**substantially different**,” giving the jurisdiction the authority and flexibility to make their own determination using the Treasury Guidance and Frequently Asked Questions documents.

**Additional consideration** – The intent of these funds is to help localities cover the immediate impacts of the COVID-19 emergency, both direct costs to the local government and costs to their communities. There are many possible eligible costs.

Many costs are clearly eligible, and others fall into a more “grey area”. The “grey area” costs could be justified based on the test; however, it must be determined if they directly address the immediate impacts as well. If the answer is questionable, it may be safer and more appropriate to utilize the funds in one of the many other eligible cost categories that more clearly meet the intent of the funds. Each locality has the authority to make decisions based on their circumstances and justification.

It is important to keep in mind however, that any funds expended by a local government entity or its grantee(s) that fail to comply in any manner with official federal guidance shall be booked as a debt owed to the State of Nevada and subsequently collected and returned to the Federal government.



### Fund Expenditure Plan

Prior to receiving any Fund allocation from the State of Nevada, local governments will be required to submit a brief high-level plan to the State of Nevada, Governor's Finance Office (GFO) summarizing the process and criteria they will use for expending funds within its organization and/or allocating to any grantee(s). Plans should be no more than 4 pages in length and include:

- brief problem statement(s) explaining why funds are needed
- estimate or exact amount of funds required to meet this need
- if funds are expected to be used to respond directly to the COVID-19 public health emergency or for secondary effects, and a brief overview of how they will be used
- if funds are expected to be used for eligible expenditures in any of the following categories below (as described in the previous *Eligible Cost* section of this document), an estimate or exact amount of funds required, and a brief overview for each category on how the Fund will be used:
  - medical expenses
  - public health expenses
  - payroll expenses
  - to facilitate compliance with public health measures
  - economic support
  - respond to secondary effects
  - any other expense reasonably necessary to the function of government as outlined in federal guidance
- names of new or existing programs within the locality that will administer the use of funds (e.g. administrative services dept., public safety dept., county senior center)
- if funds are expected to be allocated to other entities, how funds will be allocated and the nature of their work (e.g. food bank, home care providers)
- how the local government, political subdivision or its grantee(s) receiving funds will ensure the use of funds meet federal guidance

**Plans must be submitted to the Governor's Finance Office prior to Fund payment.** Plans can be emailed to [covid19@finance.nv.gov](mailto:covid19@finance.nv.gov).

### Dispersal of Funds

Nevada counties and incorporated cities outside of Clark County that have a population of less than 500,000 (those listed on the document "[Breakdown of CARES Act funding distributed to local governments to assist with COVID-19 expenses](#)") can request a CRF payment from the State, to be disbursed in two allocations. The first allocation will release 50 percent of funds immediately and the second allocation will release the remaining 50 percent of funds on a reimbursement basis, or upon providing a detailed spending proposal. Funds from the first allocation must be spent or planned to be spent in a detailed spending proposal by September 1, 2020 in order to request a second CRF payment. For the initial allocation, the Chief Executive

Officer of eligible local governments will receive a submittal “packet” from the State of Nevada, Governor’s Finance Office (GFO) which includes:

- CRF Cover Letter
- *Nevada CRF Allocation Amounts for Local Governments*
- *Coronavirus Relief Fund Eligibility Certification* letter
- *Coronavirus Relief Fund Terms and Conditions for Local Governments*
- CRF Activity Reporting Worksheet

The submittal packet will also be available to download from the GFO website at <http://budget.nv.gov/CRF>. City governments, school districts and other government entities not named in the *Nevada CRF Allocation Amounts for Local Governments* must request funds directly from the county or city in which they reside.

The Chief Executive officer of a local government entity must sign and notarize the *Coronavirus Relief Fund Eligibility Certification* letter to receive funds. The Chief Executive officer must also review a copy of the *Coronavirus Relief Fund Terms and Conditions for Local Governments* document and provide a signed acknowledgement of understanding (in Appendix A of the document). The local government must also submit a CRF Expenditure Plan as described in the previous “Fund Expenditure Plan” section of this document.

A digital copy of these completed forms and the expenditure plan can be emailed to [covid19@finance.nv.gov](mailto:covid19@finance.nv.gov) to expedite the transfer process. Additionally, a hard copy of the signed forms must be mailed to the address below:

Governor’s Finance Office  
ATTN: Coronavirus Relief Fund  
209 East Musser Street, Room 200  
Carson City, NV 89701-4298

In order to receive funds, a local government must be registered as a vendor for the State of Nevada and a vendor number must be provided on the Certification letter. If a county or city has multiple vendor numbers, please provide the appropriate one that will be used for the fund transfer. If the county or city is not yet registered as a vendor with the State of Nevada, please contact the Nevada State Controller’s Office to register, or go online at:

<http://controller.nv.gov/Buttons/ElectronicVendorReg/>

Once all required items are received by GFO, the allocation will be transferred to the local government. Below is a checklist of items local governments must submit to receive funds.

- ✓ *Coronavirus Relief Fund Eligibility Certification* letter  
***signed and notarized hard copy mailed to GFO; must include correct vendor number***
- ✓ *Receipt, Acknowledgement, and Agreement to Terms and Conditions*  
***signed form located in Appendix A of the Terms and Conditions; can email it to GFO***
- ✓ *CRF Expenditure Plan*  
***document should be no more than 4 pages; can email it to GFO***

**\*Note:** a hard copy, notarized *Coronavirus Relief Fund Eligibility Certification* letter must be received prior to fund payment.

### Amendments and Changes

The State may amend this agreement at any time provided such amendments make specific reference to this agreement, and are executed in writing, and signed by a duly authorized representative of the local government and the State. Such amendments shall not invalidate the agreement, nor relieve or release the local government or the State from any obligations under the agreement.

The State and local government agree that any act, action or representation by either party, their agents or employees that purports to waive or alter the terms of this agreement is void unless a written amendment to this agreement is first executed and documented. The local government agrees that nothing in this agreement will be interpreted to create an obligation or liability of the State.

Notwithstanding this requirement, it is understood and agreed by parties, that changes in local, state and federal rules, regulations or laws applicable hereto, may occur during the term of this agreement and that any such changes shall be automatically incorporated into this agreement without written amendment, and shall become a part hereof as of the effective date of the rule, regulation or law.

### Intersection with Other Funding Sources

Eligible uses of the federal Coronavirus Relief Fund may overlap with allowable uses of other federal grants and reimbursements. Federal dollars cannot under any circumstances be claimed twice for the same spending. Local governments are responsible for ensuring they are aware of Treasury guidance and that this will not occur with any allocated funds.

### Compliance

Localities will comply with all applicable federal laws, regulations, executive orders, policies, procedures, and directives.

### Conflicts of Interest

Fund recipients must establish safeguards to prohibit its employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain, whether for themselves or others, particularly those with ties. Fund recipients must operate with complete independence and objectivity without actual, potential, or apparent conflict of interest with respect to its performance under this agreement. The local government certifies as to its own organization, that to the best of knowledge and belief, no member, employee, or person, whose salary is payable in whole or in part by a member of the local government, has direct or indirect financial interest in the allocation of the Fund, or in the services to which this agreement relates, or in any of the profits, real or potential, thereof. If at any time during the allocation process and upon any suggestion, inquiry, or indication that a

conflict of interest may exist, the local government will disclose that conflict immediately to the State of Nevada.

#### Fraud, Waste or Misuse of Funds

The State does not tolerate any type of fraud, waste, or misuse of funds received from the State. Any violations of the law, State policies, or standards of ethical conduct will be investigated, and appropriate actions will be taken. Localities agree that misuse of funds may result in a range of penalties, including suspension of current and future funds, recoupment of the funds allocated, and civil and/or criminal penalties. In the event a local government becomes aware of any allegation or a finding of fraud, waste, or misuse of the Fund, the local government is required to immediately notify the State of Nevada Governor's Finance Office of said allegation or finding and continue to inform the State of the status of any such on-going investigations. Any credible evidence must be provided to the State.

#### False Statements or Claims

No local government receiving these funds shall submit a false claim. If any of the statements, representations, certifications, affirmations, warranties or guarantees are false, or if the local government recipient signs or executes the agreement with a false statement or it is subsequently determined that the locality has violated any of the statements, representations, warranties, guarantees, certificates or affirmations included in this agreement, then the State may consider this act a possible default under this agreement and may terminate or void it for cause. False statements or claims made in connection with these funds may result in, but are not limited to, suspension of current and future funds, recoupment of the funds allocated, and civil and/or criminal penalties

#### Reporting

As part of the application packet given to the local government, a "CRF Activity Reporting Worksheet" has been provided. This document can also be found on the GFO website at <http://budget.nv.gov/CRF>. The Excel worksheet contains three tabs – "SFY2020", "SFY2021" and "Final". SFY refers to the State fiscal year (July 1 – June 30).

#### SFY2020 Tab

Local governments may need to recover COVID-19-related expenditures that were incurred March 1, 2020 through June 30, 2020. All expenditures during this timeframe that are reimbursed using the CRF allocation must be reported on the "CRF Activity Reporting Worksheet", SFY2020 Tab. Expenditures must be reported by Eligible Expenditure categories listed on the spreadsheet. For example:

*A local government has the following total expenditures from March 1, 2020 through June 30, 2020 it will be reimbursing with the CRF:*

- \$5000 per month for COVID-19 testing in April, May and June (for a total of \$15,000)
- \$3000 for PPE purchased in April

- \$2,000 for paid sick/family sick leave for public employees in March and \$1,000 in May

*The expenditures will be reported on the SFY2020 tab as shown below:*

Eligible Expenditures	Actuals from FY2020 March - June	Brief Description of Use of Funds
<b>1. Medical Expenses</b>		
a. Public hospitals, clinics and similar facilities	\$ -	
b. Temporary public medical facilities & increased capacity	\$ -	
c. COVID-19 testing, including serological testing	\$ 15,000.00	COVID-19 Testing at "East" Clinic, "West" Clinic for April, May and June
d. Emergency medical response	\$ -	
e. Telemedicine capabilities	\$ -	
f. Other:	\$ -	
<b>Sub-Total</b>	<b>\$ 15,000.00</b>	
<b>2. Public Health Expenses</b>		
a. Communication and enforcement of public health measures	\$ -	
b. Medical and protective supplies including sanitation and PPE	\$ 3,000.00	PPE (masks/face shields), for COVID-19 mitigation for employees at City Hall and "West" clinic purchased in April
c. Disinfecting public areas and other facilities	\$ -	
d. Technical assistance for COVID-19 threat mitigation	\$ -	
e. Public safety measures undertaken	\$ -	
f. Quarantining individuals	\$ -	
g. Contact tracing	\$ -	
h. Other:	\$ -	
<b>Sub-Total</b>	<b>\$ 3,000.00</b>	
<b>3. Payroll Expenses for Public Employees Dedicated to COVID-19</b>		
a. Public safety	\$ -	
b. Public health	\$ -	
c. Health care	\$ -	
d. Human services	\$ -	
e. Paid sick and paid family and medical leave to public employees	\$ 3,000.00	COVID-19 related sick and family leave for City employees - \$2,000 in March, \$1,000 in May
f. Other:	\$ -	
<b>Sub-Total</b>	<b>\$ 3,000.00</b>	

A completed SFY 2020 worksheet must be submitted to the State of Nevada by August 1, 2020.

#### SFY2021 Tab

Starting in July for SFY 2021, a monthly reporting process will be required by local governments that received CRF allocations to monitor spending as it occurs to maintain transparency, ensure documentation is adequate, and to minimize compliance risk.

Reports should document all costs clearly with respect to the date and nature of the expense incurred so that together resources can be best managed in the interest of the residents of Nevada. The monthly Activity Report must be submitted using the "CRF Activity Reporting Worksheet", SFY2021 Tab. The report must:

- Be submitted as an Excel spreadsheet, not a PDE, within ten (10) calendar days of the end of each month during the reporting period.
- Include a detailed breakdown of the individual eligible expenditures reported by each sub-category of the seven (7) primary budget categories (as shown above in the SFY2020 example). Each primary budget category includes sub-categories and provides an option to add "other" sub-categories
- Include the total amount of all eligible expenditures for each applicable sub-category and the grand total spent (template automatically calculates this)
- Include a brief description of the use of the funds for each applicable sub-category. Keep descriptions as concise as possible but include adequate context to demonstrate how these funds addressed the COVID-19 emergency. If applicable, please consider:
  - Providing a brief description of the specific activities performed
  - Identifying specific populations served

- Identifying specific programs created or utilized
- Including any known or intended outcomes, results, or community impacts
- If there were no expenditures for the month and the funds have not been completely spent, a report must be submitted noting zero expenditures
- Include information in a “Expenditures Previously Reported” column that is a total of SFY20 amounts and SFY21 year-to-date amounts (excluding current reporting month)

#### Final Tab

A final report is required as a summary of all periods included for the CRF allocation. This report should contain actual expenditures for SFY20 and each individual month from July 2020 through December 2020. It should also calculate the amount of any unspent funds. A template worksheet is included in the “CRF Activity Reporting Worksheet”, Final Tab. This report is due to GFO by email on or before March 1, 2021.

#### Audit Provisions and Documentation

Federal Coronavirus Relief Fund expenditures and records are subject to audit by the Office of Inspector General (OIG) within the U.S. Department of the Treasury. Treasury OIG also has authority to recover funds if it is determined a CRF recipient failed to comply with requirements. Documenting that costs are eligible uses is essential to managing compliance risk and to minimizing the possibility that costs are deemed ineligible, thereby requiring the local government and the State to return funds to the federal government. All funds that are distributed by local governments must have a documented statement or certification that the funds are needed due to the COVID-19 public health emergency (e.g. a rental program should have a check box with a statement that says “I certify that I need access to the funds in this program due to the COVID-19 public health emergency.”)

Funds received from the CRF 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. 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. Fund payments to subrecipients would count toward the threshold of the Single Audit Act and 2 C.F.R. part 200, subpart F regarding audit requirements. Subrecipients are subject to a single audit or program specific audit pursuant to 2 C.F.R. § 200.501(a) when subrecipients spend \$750,000 or more in federal awards during their fiscal year.

If any audit, monitoring, investigations, or other compliance review reveals any discrepancies, inadequacies, or deficiencies which are necessary to correct in order to maintain compliance with this agreement, applicable laws, regulations, or the local government’s obligations hereunder, the local government agrees to propose and submit to the State a correction action plan to correct such discrepancies or inadequacies within thirty (30) calendar days after the receipt of findings.

The corrective action plan is subject to approval by the State. Fund recipients understand and agree that the local government entity must make every effort to address and resolve all outstanding issues, findings, or actions identified by the corrective action plan. Failure to promptly and adequately address these findings may result in funds being returned, other related requirements being imposed, or other sanctions and penalties. Local governments agree to complete any corrective action approved by the State within the time period specified by the State and to the satisfaction of the State, at the sole cost of the local government. The local government entity shall provide to the State periodic status reports regarding the resolution of any audit, corrective action plan, or other compliance activity for which it is responsible.

Recipients of CRF 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)). An appropriate audit trail must be maintained to provide accountability for all expenditures of funds, reporting measures and funds received under this agreement.

Records to support compliance may include, but are not limited to: general ledger and subsidiary ledgers used to account for the receipt and disbursement of CRF payments; budget records for 2019 and 2020; payroll, time, and human resource records to support costs incurred for COVID-19-related payroll expenses; receipts of purchases made to address the COVID-19 emergency; contracts and subcontracts entered into using CRF payments and all related documents; grant agreements and grant subaward agreements entered into using CRF payments and all related documents; all documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients; all documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards; all internal and external email/electronic communications related to use of CRF payments; and all investigative files and inquiry reports involving CRF payments.

Records shall be maintained for a period of five (5) years after final payment is made using CRF monies. These record retention requirements are applicable to all recipients and their grantees and subgrant recipients, contractors, and other levels of government that received transfers of CRF payments. The State may direct local government entities to retain documents for a longer period of time or to transfer certain records to the State or federal custody when it is determined that the records possess long term retention value.

### Close Out

The State of Nevada will close-out the allocation when it determines that all applicable administrative actions and all required work has been completed. Local governments must submit all financial, Fund use, and other reports as required by the *Coronavirus Relief Fund Eligibility Certification* letter and this Terms and Conditions document. Local governments must promptly refund any balances of unspent cash not used for eligible expenses during the period of March 1, 2020 through December 30, 2020. Unspent funds are to be returned to the State of Nevada no later than March 1, 2021.

## APPENDIX A

### Receipt, Acknowledgement, and Agreement to Coronavirus Relief Fund (CFDA # 21.019) Terms and Conditions

I, \_\_\_\_\_ as \_\_\_\_\_  
*(Chief Executive Officer)* *(Job Title)*

for the \_\_\_\_\_, acknowledge and certify that I:  
*(Name of County, City or Municipality)*

1. Have read and agree to the Coronavirus Relief Fund Terms and Conditions for Local Governments,
2. understands its terms and conditions,
3. had the opportunity to consult with independent legal counsel, and
4. sign this agreement voluntarily.

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**APPENDIX A**  
**Coronavirus Relief Fund**  
**Guidance for State, Territorial, Local, and Tribal Governments**  
**Updated June 30, 2020<sup>1</sup>**

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.<sup>2</sup>

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

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

<sup>2</sup> 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 expenditures<sup>3</sup>***

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.<sup>4</sup>
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.

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<sup>3</sup> 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.

<sup>4</sup> See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

**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").<sup>1</sup> 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.

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<sup>1</sup> 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.

**Local Government Coronavirus Relief Fund Expenditures (CFDA 21.019)**

<b>SFY 2020</b>		
Local Government Name		
Type of Government (e.g. county, city)		
Point of Contact Name and Title		
Point of Contact Email, Phone	Email:	Phone:
Reporting Period		
Allocation	\$	-
Eligible Expenditures	Actuals from FY2020 March - June	Brief Description of Use of Funds
<b>1. Medical Expenses</b>		
a. Public hospitals, clinics and similar facilities	\$	-
b. Temporary public medical facilities & increased capacity	\$	-
c. COVID-19 testing, including serological testing	\$	-
d. Emergency medical response	\$	-
e. Telemedicine capabilities	\$	-
f. Other:	\$	-
<b>Sub-Total</b>	\$	-
<b>2. Public Health Expenses</b>		
a. Communication and enforcement of Public health measures	\$	-
b. Medical and protective supplies, including sanitation and PPE	\$	-
c. Disinfecting public areas and other facilities	\$	-
d. Technical assistance on COVID-19 threat mitigation	\$	-
e. Public safety measures undertaken	\$	-
f. Quarantining individuals	\$	-
g. Contact tracing	\$	-
h. Other:	\$	-
<b>Sub-Total</b>	\$	-
<b>3. Payroll Expenses for Public Employees Dedicated to COVID-19</b>		
a. Public safety	\$	-
b. Public health	\$	-
c. Health care	\$	-
d. Human services	\$	-
e. Paid sick and paid family and medical leave to public employees	\$	-
f. Other:	\$	-
<b>Sub-Total</b>	\$	-
<b>4. Expenses to Facilitate Compliance with COVID-19 Measures</b>		
a. Food access and delivery to residents	\$	-
b. Distance learning tied to school closings	\$	-
c. Improving telework capabilities of public employees	\$	-
d. COVID-19-related expenses in jails/prison	\$	-
e. Care and mitigation services for homeless/vulnerable populations	\$	-
f. Improving social distancing measures	\$	-
g. Other:	\$	-
<b>Sub-Total</b>	\$	-
<b>5. Expenses Associated with Economic Support</b>		
a. Small business grants for business interruptions	\$	-
b. Payroll support programs	\$	-
c. Emergency financial assistance	\$	-
d. Program to prevent eviction/assist in preventing homelessness	\$	-
e. Unemployment insurance costs related to COVID-19	\$	-
f. Other:	\$	-
<b>Sub-Total</b>	\$	-
<b>6. Expenses to Respond to Second Order Effects of COVID-19</b>		
a. Creation of PPE reserve or intensive care unit capacity	\$	-
b. Increase in solid waste disposal (e.g. PPE)	\$	-
c. Remarketing convention facilities & tourism industry	\$	-
d. Continuation of equipment previously scheduled for decommission	\$	-
e. Continuation of lease on office space or equipment	\$	-
f. Other:	\$	-
<b>Sub-Total</b>	\$	-
<b>7. Other COVID-19 Expenses Reasonably Necessary</b>		
a. Other:	\$	-
b. Other:	\$	-
c. Other:	\$	-
d. Other:	\$	-
<b>Sub-Total</b>	\$	-
<b>Total Expenditures for Reporting Period</b>	\$	-
<b>Remaining Balance</b>	\$	-

Refer to Term & Conditions for additional information