



# ***Alachua County, FL Special Meeting***

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## **Meeting Agenda - Final**

**Tuesday, July 7, 2020**

**1:30 PM**

### **Policy Discussion**

**This is a virtual meeting. The public may attend virtually through Cox Channel 12, Facebook, and the County's Video on Demand website. For meeting audio only, call 301-715-8592, and when prompted, use code 670 965 3024. The public may submit comments to the board through email ([bocc@alachuacounty.us](mailto:bocc@alachuacounty.us)) or by calling into the public comment message line when prompted to call during the meeting. Public comment will be taken by telephone for all non-ministerial items on which the Commission votes. Once public comment is opened for an item under discussion, please call 929-205-6099 (enter meeting code 273 174 8038). Callers will be put in a queue, and prompted when it is their turn to speak. **TO AVOID FEEDBACK, SPEAKERS MUST TURN DOWN THEIR MEETING SOUND WHEN ADDRESSING THE COMMISSION.** Callers should state their name and limit comments to two minutes. The Commission will allow up to a total of 30 minutes for citizen comments on each item opened for public comment. In addition, the Commission will open phone lines for one 30 minute public comment session for the public to discuss items not on the Commission agenda. The public is encouraged to submit any written or photographic documents prior to the meeting to [bocc@alachuacounty.us](mailto:bocc@alachuacounty.us).**

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**All persons are advised that, if they decide to contest any decision made at any of these meetings, they will need a record of the proceedings and, for such purpose they may need to ensure that verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is to be based. (Section 286.0105 Florida Statutes)**

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**If you have a disability and need an accommodation in order to participate in this meeting, please contact the Alachua County Equal Opportunity Office at (352)374-5275 at least 2 business days prior to the meeting. TTY users please call 711 (Florida Relay Service).**

**Approval of Agenda**

**Items for Discussion**

1. [20-0524](#) CARES Act Funding Plan

*Fiscal Consideration:* Approval of resolution and budget amendment will allow for the county to account and track the \$11,736,482 in initial funds received. Budget will need to be amended if amounts exceed initial funds. Accounts: 154.00.0060.525.12.00, 154.00.0060.525.52.00, 154.00.0060.525.64.00 and 154.00.0060.525.81.00

*Recommended Action:* Approve Resolution for Unanticipated Revenues and Budget Amendment to receive and account for these funds. Approve Engagement of Carr, Riggs and Ingram, LLC as the consultants to assist with processing CARES Act funding. Adopt Staff’s recommended plan.

- [Alachua County CARES Act Agreement 06232020.pdf](#)
- [Resolution for Unanticipated Revenue Cares Act.pdf](#)
- [Coronavirus Relief Fund Guidance.pdf](#)
- [BA for CARES Act.pdf](#)
- [COVID Consulting Services - Alachua County CRI signed with Exhibit A.pdf](#)
- [Alachua County CARES Act Agreement 06232020.pdf](#)
- [CARES Act Plan final draft.pdf](#)
- [Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf](#)
- [Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Government:](#)  
[f](#)

**Closing Comments**

Public Comment

Commission Comment

**Adjourn**



## Agenda Item Summary

Agenda Date: 7/7/2020

Agenda Item No.: 1.

**Agenda Item Name:**  
CARES Act Funding Plan

**Presenter:**  
Michele L. Lieberman, County Manager

**Description:**  
A CARES Act Funding Plan is needed to begin supporting the local community with financial relief from the impacts of the Coronavirus.

**Recommended Action:**  
Approve Resolution for Unanticipated Revenues and Budget Amendment to receive and account for these funds.  
Approve Engagement of Carr, Riggs and Ingram, LLC as the consultants to assist with processing CARES Act funding.  
Adopt Staff's recommended plan.

**Prior Board Motions:**  
6/23/2020 - BoCC Approved Cares Act Funding Agreement

**Fiscal Consideration:**  
Approval of resolution and budget amendment will allow for the county to account and track the \$11,736,482 in initial funds received. Budget will need to be amended if amounts exceed initial funds.  
Accounts: 154.00.0060.525.12.00, 154.00.0060.525.52.00, 154.00.0060.525.64.00 and 154.00.0060.525.81.00

**Background:**  
To receive funding through the State of Florida (FDEM), Division of Emergency Management ("Division" or "Recipient"), from the Cares Act, a Cares Act Funding Agreement is required to be approved by Alachua County ("County" or "Sub-recipient"). Upon receipt and execution, the FDEM will make an initial disbursement to the county of 25% (\$11,736,482) of the total amount allocated to the county (\$46,945,928) according to the United States Department of the Treasury. Any additional amounts will be disbursed on a reimbursement basis. The BoCC approved the agreement on 6/23/20.

The CARES Act, section 601 (d) of the Social Security Act, created the Coronavirus Relief Fund (CRF) and provided Florida with \$8,328,221,072; 55% of which was allocated to the State of Florida and 45% was allocated to the counties. The United States Department of the Treasury disbursed \$2,472,413,692 of these funds directly to counties with a population in excess of 500,000. The

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remaining balance of \$1,275,285,790 was reverted to the State of Florida from the local government allocation, for the State to disburse to counties with populations less than 500,000. Alachua County's share is \$46,945,928 and the funding agreement approved on 6/23/20 authorizes the release of \$11,736,482. The period of the agreement is from March 1, 2020 to December 30, 2020. Some of the additional conditions in the agreement are:

- Subrecipients may use payments for any expenses eligible under section 601(d) of the Social Security Act, specifically the Coronavirus Relief Fund and further outlined in US Treasury Guidance. Payments are not required to be used as the source of funding of last resort.
- The FDEM shall reconcile and verify all funds expended during the period and produce a final reconciliation report.
- Reimbursement for travel must be in accordance with section 112.061 of Florida Statutes
- Counties should provide funding to municipalities within their jurisdiction upon request for eligible expenditures under the Cares Act. However, counties are responsible for the repayment of funds to the Division for expenditures that the Division or the Federal government determines are ineligible under the CARES Act
- The CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that:
  - are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID19)
  - were not accounted for in the budget most recently approved as of March 27,2020 for the State or government; and
  - were incurred during the period that begins March 1, 2020 and ends on December 30, 2020
- Quarterly reports and a close-out report are required
- Compliance with appropriate state and federal laws
- Examples of Eligible Expense include, but are not limited to:
  - Medical expenses
  - Public health expenses
  - 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
  - Expenses of actions to facilitate compliance with COVID-19 related public health measures
  - Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency
  - Any other COVID-19 - related expenses reasonably necessary to the function of government that satisfy the fund's eligibility criteria

Additional guidance for expenditures of funds is attached as Coronavirus Relief Fund Guidance

## CARES ACT FUNDING AGREEMENT

THIS AGREEMENT is entered into by the State of Florida, Division of Emergency Management, with headquarters in Tallahassee, Florida (hereinafter referred to as the "Division" or "Recipient"), and **Alachua County**, (hereinafter referred to as the "County" or "Subrecipient").

This agreement is entered into based on the following representations:

- A. The Subrecipient represents that it is fully qualified and eligible to receive this funding for the purposes identified herein; and
- B. The Division has received these funds from the U.S. Department of Treasury through the State of Florida and has the authority to distribute these funds to the Subrecipient upon the terms and conditions below; and
- C. The Division has statutory authority to disburse the funds under this Agreement.
- D. The CARES Act, section 601(d) of the Social Security Act, created the Coronavirus Relief Fund (CRF) and provided Florida with \$8,328,221,072; 55% of which was allocated to the State of Florida and 45% was allocated to counties.
- E. The United States Department of the Treasury disbursed \$2,472,413,692 of these funds directly to counties with a population in excess of 500,000.
- F. A remaining balance of \$1,275,285,790 was reverted to the State of Florida from the local government allocation, for the State to disburse to counties with populations less than 500,000.

Therefore, the Division and the Subrecipient agree to the following:

(1) LAWS, RULES, REGULATIONS, AND POLICIES

- a. Performance under this Agreement is subject to 2 C.F.R Part 200, entitled "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards."
- b. As required by section 215.971(1), Florida Statutes, this Agreement includes:
  - i. A provision specifying a scope of work that clearly establishes the tasks that the Recipient is required to perform.
  - ii. A provision dividing the agreement into quantifiable units of deliverables that must be received and accepted in writing by the Division before payment or reimbursement. Each deliverable must be directly related to the scope of work and specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.
  - iii. A provision specifying the financial consequences that apply if the Subrecipient fails to perform the minimum level of service required by the agreement.
  - iv. A provision specifying that the Subrecipient may expend funds only for allowable costs resulting from obligations incurred during the specified agreement period.
  - v. A provision specifying that any balance of unobligated funds which has been advanced or paid must be refunded to the Division.
  - vi. A provision specifying that any funds paid in excess of the amount to which the Recipient is entitled under the terms and conditions of the agreement must be refunded to the Division.
- c. In addition to the foregoing, the Subrecipient and the Division will be governed by all applicable State and Federal laws, rules and regulations, including those identified in Attachment B. Any express reference in this Agreement to a particular statute, rule, or regulation in no way implies that no other statute, rule, or regulation applies.

(2) CONTACT

- a. In accordance with section 215.971(2), Florida Statutes, the Division's Program Manager will be responsible for enforcing performance of this Agreement's terms and conditions and will serve as the Division's liaison with the Subrecipient. As part of his/her duties, the Program Manager for the Division will monitor and document Subrecipient performance.
- b. The Division's Program Manager for this Agreement is:

Wesley Sapp  
Division of Emergency Management  
2555 Shumard Oak Boulevard  
Tallahassee, Florida 32399-2100  
Telephone: (850) 815-4431  
Email: Wesley.Sapp@em.myflorida.com

- c. The name and address of the representative of the Recipient responsible for the administration of this Agreement is:

Allison McLeary  
Division of Emergency Management  
2555 Shumard Oak Blvd  
Telephone: 850-815-4455  
Email: Allison.McLeary@em.myflorida.com

- d. In the event that different representatives or addresses are designated by either party after execution of this Agreement, notice of the name, title and address of the new representative will be provided to the other party.

(3) TERMS AND CONDITIONS

This Agreement contains all the terms and conditions agreed upon by the parties.

(4) EXECUTION

This Agreement may be executed in any number of counterparts, any one of which may be taken as an original.

(5) MODIFICATION

This agreement may not be modified.

(6) PERIOD OF AGREEMENT

This Agreement shall be effective on **March 1, 2020** and shall end on **December 30, 2020**, unless terminated earlier in accordance with the provisions of Paragraph (15) TERMINATION. In accordance with section 215.971(1)(d), Florida Statutes, the Subrecipient may expend funds authorized by this Agreement "only for allowable costs resulting from obligations incurred during the specific agreement period."

(7) FUNDING

- a. The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature, and subject to any modification in accordance with either Chapter 216, Florida Statutes, and the Florida Constitution.
- b. This is a modified reimbursement agreement. The State, through the Division, will make an initial disbursement to the county of 25% of the total amount allocated to the county according to the United States Department of the Treasury. Any additional amounts will be disbursed on a reimbursement basis.

- c. Subrecipients may use payments for any expenses eligible under section 601(d) of the Social Security Act, specifically the Coronavirus Relief Fund and further outlined in US Treasury Guidance. Payments are not required to be used as the source of funding of last resort.
- d. The Division's Program Manager, as required by section 215.971(2)(c), Florida Statutes, shall reconcile and verify all funds received against all funds expended during the period of agreement and produce a final reconciliation report. The final report must identify any funds paid in excess of the expenditures incurred by the Subrecipient.
- e. For the purposes of this Agreement, the term "improper payment" means or includes:
  - i. Any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements.
- f. As required by the Reference Guide for State Expenditures, reimbursement for travel must be in accordance with section 112.061, Florida Statutes, which includes submission of the claim on the approved state travel voucher.
- g. Counties should provide funding to municipalities within their jurisdiction upon request for eligible expenditures under the CARES Act. However, counties are responsible for the repayment of funds to the Division for expenditures that the Division or the Federal government determines are ineligible under the CARES Act.
- h. The CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that<sup>1</sup>—
  - i. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
  - ii. 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
  - iii. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020. Funds transferred to Subrecipient must qualify as a necessary expenditure incurred due to the public health emergency and meet the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if the funds have not been used in a manner consistent with section 601(d) of the Social Security Act.
- i. Examples of Eligible Expenses include, but are not limited to:
  - i. Medical expenses
  - ii. Public health expenses
  - iii. 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.
  - iv. Expenses of actions to facilitate compliance with COVID-19 related public health measures.
  - v. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency.
  - vi. Any other COVID-19 – related expenses reasonably necessary to the function of government that satisfy the fund's eligibility criteria.

**(8) INVOICING**

- a. In order to obtain reimbursement for expenditures in excess of the initial 25% disbursement, the Subrecipient must file with the Division Grant Manager its request for reimbursement and any other information required to justify and support the payment request. Payment requests must include a certification, signed by an official who is authorized to legally bind the Subrecipient, which reads as follows:

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

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

- b. Reimbursements will only be made for expenditures that the Division provisionally determines are eligible under the CARES Act. However, the Division’s provisional determination that an expenditure is eligible does not relieve the county of its duty to repay the Division for any expenditures that are later determined by the Division or the Federal government to be ineligible.

(9) RECORDS

- a. As a condition of receiving state or federal financial assistance, and as required by sections 20.055(6)(c) and 215.97(5)(b), Florida Statutes, the Division, the Chief Inspector General of the State of Florida, the Florida Auditor General, or any of their authorized representatives, shall enjoy the right of access to any documents, financial statements, papers, or other records of the Subrecipient which are pertinent to this Agreement, in order to make audits, examinations, excerpts, and transcripts. The right of access also includes timely and reasonable access to the Subrecipient’s personnel for the purpose of interview and discussion related to such documents. For the purposes of this section, the term “Subrecipient” includes employees or agents, including all subcontractors or consultants to be paid from funds provided under this Agreement.
- b. The Subrecipient shall maintain all records related to this Agreement for the period of time specified in the appropriate retention schedule published by the Florida Department of State. Information regarding retention schedules can be obtained at: <http://dos.myflorida.com/library-archives/records-management/general-records-schedules/>.
- c. Florida's Government in the Sunshine Law (Section 286.011, Florida Statutes) provides the citizens of Florida with a right of access to governmental proceedings and mandates three, basic requirements: (1) all meetings of public boards or commissions must be open to the public; (2) reasonable notice of such meetings must be given; and, (3) minutes of the meetings must be taken and promptly recorded.
- d. Florida's Public Records Law provides a right of access to the records of the state and local governments as well as to private entities acting on their behalf. Unless specifically exempted from disclosure by the Legislature, all materials made or received by a governmental agency (or a private entity acting on behalf of such an agency) in conjunction with official business which are used to perpetuate, communicate, or formalize knowledge qualify as public records subject to public inspection.

IF THE SUBRECIPIENT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE SUBRECIPIENT’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: (850) 815-4156, [Records@em.myflorida.com](mailto:Records@em.myflorida.com), or 2555 Shumard Oak Boulevard, Tallahassee, FL 32399.

(10) AUDITS

- a. In accounting for the receipt and expenditure of funds under this Agreement, the Subrecipient must follow Generally Accepted Accounting Principles (“GAAP”). As defined by 2 C.F.R. §200.49, “GAAP has the meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).”
- b. When conducting an audit of the Subrecipient’s performance under this Agreement, the Division must use Generally Accepted Government Auditing Standards (“GAGAS”). As defined by 2 C.F.R. §200.50, “GAGAS, also known as the Yellow Book, means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits.”
- c. If an audit shows that all or any portion of the funds disbursed were not spent in accordance with the conditions of and strict compliance with this Agreement, the Subrecipient will be held liable for reimbursement to the Division of all funds not spent in accordance with these applicable regulations and Agreement provisions within thirty (30) days after the Division has notified the Subrecipient of such non-compliance.
- d. The Subrecipient must have all audits completed by an independent auditor, which is defined in section 215.97(2)(i), Florida Statutes, as “an independent certified public accountant licensed under chapter 473.” The independent auditor must state that the audit complied with the applicable provisions noted above. The audits must be received by the Division no later than nine months from the end of the Subrecipient’s fiscal year.
- e. The Subrecipient must send copies of reporting packages required under this paragraph directly to each of the following:

i.

The Division of Emergency Management

DEMSingle\_Audit@em.myflorida.com

OR

Office of the Inspector General

2555 Shumard Oak Boulevard

Tallahassee, Florida 32399-2100

ii.

The Auditor General

Room 401, Claude Pepper Building

111 West Madison Street

Tallahassee, Florida 32399-1450

- f. Fund payments are considered to be federal financial assistance subject to the Single Audit Act and the related provisions of the Uniform Guidance.

(11) REPORTS

- a. The Subrecipient must provide the Division with quarterly reports and a close-out report. These reports must include the current status and progress of the expenditure of funds under this Agreement, in addition to any other information requested by the Division.

- b. Quarterly reports are due to the Division no later than 15 days after the end of each quarter of the program year and must be sent each quarter until submission of the administrative close-out report. The ending dates for each quarter of the program year are March 31, June 30, September 30, and December 31. The first quarterly report due pursuant to this agreement is due for the quarter ending September 30, 2020.
- c. The close-out report is due sixty (60) days after termination of this Agreement or 60 days after completion of the activities contained in this Agreement, whichever occurs first.
- d. If all required reports and copies are not sent to the Division or are not completed in a manner acceptable to the Division, the Division may withhold further payments until they are completed or may take other action as stated in Paragraph (15) REMEDIES. "Acceptable to the Division" means that the work product was completed in accordance with the Budget and Scope of Work.
- e. The Subrecipient must provide additional program updates or information that may be required by the Division.

(12)MONITORING

In addition to reviews of audits conducted in accordance with paragraph (10) AUDITS above, monitoring procedures may include, but not be limited to, on-site visits by Division staff, limited scope audits, or other procedures. The Subrecipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Division. In the event that the Division determines that a limited scope audit of the Subrecipient is appropriate, the Subrecipient agrees to comply with any additional instructions provided by the Division to the Subrecipient regarding such audit. The Subrecipient further agrees to comply and cooperate with any inspections, reviews, investigations or audits deemed necessary by the Florida Chief Financial Officer or Auditor General. In addition, the Division will monitor the performance and financial management by the Subrecipient throughout the period of agreement to ensure timely completion of all tasks.

(13)LIABILITY

Any Subrecipient which is a state agency or subdivision, as defined in section 768.28, Florida Statutes, agrees to be fully responsible for its negligent or tortious acts or omissions which result in claims or suits against the Division, and agrees to be liable for any damages proximately caused by the acts or omissions to the extent set forth in section 768.28, Florida Statutes. Nothing herein is intended to serve as a waiver of sovereign immunity by any party to which sovereign immunity applies. Nothing herein will be construed as consent by a state agency or subdivision of the State of Florida to be sued by third parties in any matter arising out of this Agreement.

(14)DEFAULT

- a. If any of the following events occur ("Events of Default"), all obligations on the part of the Division to make further payment of funds will, if the Division elects, terminate and the Division has the option to exercise any of its remedies set forth in Paragraph (15) REMEDIES. However, the Division may make payments or partial payments after any Events of Default without waiving the right to exercise such remedies, and without becoming liable to make any further payment.
- b. If any warranty or representation made by the Subrecipient in this Agreement or any previous agreement with the Division is or becomes false or misleading in any respect, or if the Subrecipient fails to keep or perform any of the obligations, terms or covenants in this

- Agreement or any previous agreement with the Division and has not cured them in timely fashion, or is unable or unwilling to meet its obligations under this Agreement;
- c. If material adverse changes occur in the financial condition of the Subrecipient at any time during the period of agreement, and the Subrecipient fails to cure this adverse change within thirty (30) days from the date written notice is sent by the Division.
  - d. If any reports required by this Agreement have not been submitted to the Division or have been submitted with incorrect, incomplete or insufficient information;
  - e. If the Subrecipient has failed to perform and complete on time any of its obligations under this Agreement.

(15) REMEDIES

If an Event of Default occurs, then the Division may, after thirty (30) calendar days written notice to the Subrecipient and upon the Subrecipient's failure to cure within those thirty (30) days, exercise any one or more of the following remedies, either concurrently or consecutively:

- a. Terminate this Agreement, provided that the Subrecipient is given at least thirty (30) days prior written notice of the termination. The notice shall be effective when placed in the United States, first class mail, postage prepaid, by registered or certified mail-return receipt requested, to the address in paragraph (2) CONTACT herein;
- b. Begin an appropriate legal or equitable action to enforce performance of this Agreement;
- c. Withhold or suspend payment of all or any part of a request for payment;
- d. Require that the Subrecipient refund to the Division any monies used for ineligible purposes under the laws, rules and regulations governing the use of these funds.
- e. Exercise any corrective or remedial actions, to include but not be limited to:
  - i. request additional information from the Subrecipient to determine the reasons for or the extent of non-compliance or lack of performance,
  - ii. issue a written warning to advise that more serious measures may be taken if the situation is not corrected,
  - iii. advise the Subrecipient to suspend, discontinue or refrain from incurring costs for any activities in question,
  - iv. require the Subrecipient to reimburse the Division for the amount of costs incurred for any items determined to be ineligible, or
  - v. request the Department of Revenue to withhold from any future payment due to the county under the Revenue Sharing Act of 1972 described in Part II of Chapter 218, Florida Statutes, or the Participation in Half Cent Sales Tax Proceeds described in Part IV of Chapter 218, Florida Statutes, an amount equal to any repayment due to the Division under this Agreement.
- f. Exercise any other rights or remedies which may be available under law. Pursuing any of the above remedies will not stop the Division from pursuing any other remedies in this Agreement or provided at law or in equity. If the Division waives any right or remedy in this Agreement or fails to insist on strict performance by the Subrecipient, it will not affect, extend or waive any other right or remedy of the Division, or affect the later exercise of the same right or remedy by the Division for any other default by the Subrecipient.

(16) TERMINATION

- a. The Division may terminate this Agreement for cause after thirty (30) days written notice. Cause can include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, and refusal by the Subrecipient to permit public access to any document, paper, letter, or other material subject to disclosure under Chapter 119, Florida Division of Emergency Management Statutes, as amended.
- b. The Division may terminate this Agreement for convenience or when it determines, in its sole discretion, that continuing the Agreement would not produce beneficial results in line

with the further expenditure of funds, by providing the Subrecipient with thirty (30) calendar days prior written notice.

- c. The parties may agree to terminate this Agreement for their mutual convenience through a written amendment of this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of this Agreement.
- d. In the event this Agreement is terminated, the Subrecipient will not incur new obligations for the terminated portion of this Agreement after they have received the notification of termination. The Subrecipient will cancel as many outstanding obligations as possible. Costs incurred after receipt of the termination notice will be disallowed. The Subrecipient will not be relieved of liability to the Division because of any breach of this Agreement by the Subrecipient. The Division may, to the extent authorized by law, withhold payments to the Subrecipient for the purpose of set-off until the exact amount of damages due the Division from the Subrecipient is determined.

**(17)ATTACHEMENTS**

- a. All attachments to this Agreement are incorporated as if set out fully.
- b. In the event of any inconsistencies or conflict between the language of this Agreement and the attachments, the language of the attachments will control, but only to the extent of the conflict or inconsistency.

**(18)PAYMENTS**

- a. The State of Florida, through the Division, will make a disbursement of each County government's allocation as calculated by the United States Department of the Treasury. Funding for **Alachua County** is in the amount of **\$11,736,482.00.**

**(19)REPAYMENTS**

- a. All refunds, return of improper payments, or repayments due to the Division under this Agreement are to be made payable to the order of "Division of Emergency Management," and mailed directly to the following address:

Division of Emergency Management

Cashier

2555 Shumard Oak Boulevard

Tallahassee FL 32399-2100

- b. In accordance with section 215.34(2), Florida Statutes, if a check or other draft is returned to the Division for collection, Subrecipient shall pay the Division a service fee of \$15.00 or 5% of the face amount of the returned check or draft, whichever is greater.

**(20)MANDATED CONDITIONS AND OTHER LAWS**

- a. The validity of this Agreement is subject to the truth and accuracy of all the information, representations, and materials submitted or provided by the Subrecipient in this Agreement, in any later submission or response to a Division request, or in any submission or response to fulfill the requirements of this Agreement. All of said information, representations, and materials is incorporated by reference. The inaccuracy of the submissions or any material changes will, at the option of the Division and with thirty (30) days written notice to the Subrecipient, cause the termination of this Agreement and the release of the Division from all its obligations to the Subrecipient.
- b. This Agreement must be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement will be in the Circuit Court of Leon County. If any

- provision of this Agreement is in conflict with any applicable statute or rule, or is unenforceable, then the provision is null and void to the extent of the conflict, and is severable, but does not invalidate any other provision of this Agreement.
- c. Any power of approval or disapproval granted to the Division under the terms of this Agreement will survive the term of this Agreement.
  - d. This Agreement may be executed in any number of counterparts, any one of which may be taken as an original.
  - e. The Subrecipient agrees to comply with the Americans With Disabilities Act (Public Law 101-336, 42 U.S.C. Section 12101 et seq.), which prohibits discrimination by public and private entities on the basis of disability in employment, public accommodations, transportation, State and local government services, and telecommunications.
  - f. Those who have been placed on the convicted vendor list following a conviction for a public entity crime or on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of \$25,000.00 for a period of thirty-six (36) months from the date of being placed on the convicted vendor list or on the discriminatory vendor list.
  - g. The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature, and subject to any modification in accordance with Chapter 216, Florida Statutes, or the Florida Constitution.
  - h. All bills for fees or other compensation for services or expenses shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof.
  - i. Any bills for travel expenses must be submitted in accordance with section 112.061, Florida Statutes.
  - j. The Division reserves the right to unilaterally cancel this Agreement if the Subrecipient refuses to allow public access to all documents, papers, letters or other material subject to the provisions of Chapter 119, Florida Statutes, which the Subrecipient created or received under this Agreement.
  - k. If the Subrecipient is allowed to temporarily invest any advances of funds under this Agreement, 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 CRF 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. The State of Florida will not intentionally award publicly-funded contracts to any contractor who knowingly employs unauthorized alien workers, constituting a violation of the employment provisions contained in 8 U.S.C. Section 1324a(e) [Section 274A(e) of the Immigration and Nationality Act ("INA")]. The Division shall consider the employment by any contractor of unauthorized aliens a violation of Section 274A(e) of the INA. Such violation by the Subrecipient of the employment provisions contained in Section 274A(e) of the INA will be grounds for unilateral cancellation of this Agreement by the Division.
  - l. The Subrecipient is subject to Florida's Government in the Sunshine Law (Section 286.011, Florida Statutes) with respect to the meetings of the Subrecipient's governing board or the meetings of any subcommittee making recommendations to the governing board. All of these meetings must be publicly noticed, open to the public, and the minutes of all the meetings will be public records, available to the public in accordance with Chapter 119, Florida Statutes.

- m. All expenditures of state or federal financial assistance must be in compliance with the laws, rules and regulations applicable to expenditures of State funds, including but not limited to, the Reference Guide for State Expenditures.
- n. This Agreement may be charged only with allowable costs resulting from obligations incurred during the period of agreement.
- o. Any balances of unobligated cash that have been advanced or paid that are not authorized to be retained for direct program costs in a subsequent period must be refunded to the Division.
- p. 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, the Subrecipient may retain the asset. 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.

(21) LOBBYING PROHIBITION

- a. Section 216.347, Florida Statutes, prohibits “any disbursement of grants and aids appropriations pursuant to a contract or grant to any person or organization unless the terms of the grant or contract prohibit the expenditure of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency.”
- b. No funds or other resources received from the Division under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.
- c. 2 C.F.R. §200.450 prohibits reimbursement for costs associated with certain lobbying activities.
- d. Section 216.347, Florida Statutes, prohibits “any disbursement of grants and aids appropriations pursuant to a contract or grant to any person or organization unless the terms of the grant or contract prohibit the expenditure of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency.”
- e. No funds or other resources received from the Division under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.
  - i. The Subrecipient certifies, by its signature to this Agreement, that to the best of his or her knowledge and belief:
  - ii. No Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative agreement.
  - iii. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the Subrecipient must complete and submit Standard Form-LLL, “Disclosure of Lobbying Activities.”
  - iv. The Subrecipient must require that this certification be included in the award documents for all subawards (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Subrecipient s shall certify and disclose.
  - v. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed

by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

(22)LEGAL AUTHORIZATION

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

(23)ASSURANCES

The Subrecipient must comply with any Statement of Assurances incorporated as Attachment C.

(24)EQUAL OPPORTUNITY EMPLOYMENT

- a. In accordance with 41 C.F.R. §60-1.4(b), the Subrecipient hereby agrees that it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, as defined in the regulations of the Secretary of Labor at 41 CFR Chapter 60, which is paid for in whole or in part with funds obtained from the Federal Government or borrowed on the credit of the Federal Government pursuant to a grant, contract, loan, insurance, or guarantee, or undertaken pursuant to any Federal program involving such grant, contract, loan, insurance, or guarantee, the following equal opportunity clause:

During the performance of this contract, the contractor agrees as follows:

The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

- i. Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
- ii. The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive considerations for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- iii. The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.

- iv. The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- v. The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- vi. The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- vii. In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- viii. The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:

Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency the contractor may request the United States to enter into such litigation to protect the interests of the United States.

(25) COPELAND ANTI-KICKBACK ACT

- a. The Subrecipient hereby agrees that, unless exempt under Federal law, it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, the following clause:
  - i. Contractor. The contractor shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. pt. 3 as may be applicable, which are incorporated by reference into this contract.
  - ii. Subcontracts. The contractor or subcontractor shall insert in any subcontracts the clause above and such other clauses as the FEMA may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these contract clauses.

- iii. Breach. A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

(26)CONTRACT WORK HOURS AND SAFETY STANDARDS

If the Subrecipient, with the funds authorized by this Agreement, enters into a contract that exceeds \$100,000 and involves the employment of mechanics or laborers, then any such contract must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation.

(27)CLEAN AIR ACT AND THE FEDERAL WATER POLLUTION CONTROL ACT

- a. If the Subrecipient, with the funds authorized by this Agreement, enters into a contract that exceeds \$150,000, then any such contract must include the following provision:
  - i. Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387), and will report violations to FEMA and the Regional Office of the Environmental Protection Agency (EPA).

(28)SUSPENSION AND DEBARMENT

- a. If the Subrecipient, with the funds authorized by this Agreement, enters into a contract, then any such contract must include the following provisions:
  - i. This contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such the contractor is required to verify that none of the contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
  - ii. The contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
  - iii. This certification is a material representation of fact relied upon by the Division. If it is later determined that the contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the Division, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
  - iv. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

(29)BYRD ANTI-LOBBYING AMENDMENT

- a. If the Subrecipient, with the funds authorized by this Agreement, enters into a contract, then any such contract must include the following clause:
  - i. Byrd Anti-Lobbying Amendment, 31 U.S.C. § 1352 (as amended). Contractors who apply or bid for an award of \$100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the Subrecipient.

**(30) CONTRACTING WITH SMALL AND MINORITY BUSINESSES, WOMEN'S BUSINESS ENTERPRISES, AND LABOR SURPLUS AREA FIRMS**

- a. If the Subrecipient, with the funds authorized by this Agreement, seeks to procure goods or services, then, in accordance with 2 C.F.R. §200.321, the Subrecipient must take the following affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used whenever possible:
  - i. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
  - ii. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
  - iii. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
  - iv. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
  - v. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
  - vi. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (i). through v. of this subparagraph.
- b. The requirement outlined in subparagraph a. above, sometimes referred to as "socioeconomic contracting," does not impose an obligation to set aside either the solicitation or award of a contract to these types of firms. Rather, the requirement only imposes an obligation to carry out and document the six affirmative steps identified above.
- c. The "socioeconomic contracting" requirement outlines the affirmative steps that the Subrecipient must take; the requirements do not preclude the Subrecipient from undertaking additional steps to involve small and minority businesses and women's business enterprises.
- d. The requirement to divide total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises, does not authorize the Subrecipient to break a single project down into smaller components in order to circumvent the micro-purchase or small purchase thresholds so as to utilize streamlined acquisition procedures (e.g. "project splitting").

**SUB-RECIPIENT:**

By:

Name and title:

Date:

FID#

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**STATE OF FLORIDA**

**DIVISION OF EMERGENCY MANAGEMENT**

By:

Name and Title

Date:

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## EXHIBIT 1

STATE RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

SUBJECT TO SECTION 215.97, FLORIDA STATUTES:

State Project –

State awarding agency: **Florida Division of Emergency Management**

Catalog of State Financial Assistance Title:

Catalog of State Financial Assistance Number:

**Attachment A**

**CARES ACT CORONAVIRUS RELIEF FUND ELIGIBILITY CERTIFICATION**

I, , am the Authorized Agent of Alachua County County (“County”) and I certify that:

1. I have the authority on behalf of County to request grant payments from the State of Florida (“State”) for federal funds appropriated pursuant to section 601 of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).
2. I understand that the State will rely on this certification as a material representation in making grant payments to the County.
3. I acknowledge that County should keep records sufficient to demonstrate that the expenditure of funds it has received is in accordance with section 601(d) of the Social Security Act.
4. I acknowledge that all records and expenditures are subject to audit by the United States Department of Treasury’s Inspector General, the Florida Division of Emergency Management, and the Florida State Auditor General, or designee.
5. I acknowledge that County has an affirmative obligation to identify and report any duplication of benefits. I understand that the State has an obligation and the authority to deobligate or offset any duplicated benefits.
6. I acknowledge and agree that County shall be liable for any costs disallowed pursuant to financial or compliance audits of funds received.
7. I acknowledge that if County 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 United States Department of the Treasury.
8. I acknowledge that the County’s proposed uses of the funds provided as grant payments from the State by federal appropriation under section 601 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 and governor’s disaster declaration on March 13, 2020 with respect to the Coronavirus Disease 2019 (COVID-19);
  - b. were not accounted for in the budget most recently approved as of March 27, 2020, for County; and
  - c. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

In addition to each of the statements above, I acknowledge on submission of this certification that my jurisdiction has incurred eligible expenses between March 1, 2020 and the date noted below.

By: \_\_\_\_\_  
Name and title: \_\_\_\_\_,  
Date: \_\_\_\_\_

**Attachment A - CERTIFICATION REGARDING LOBBYING**

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned sub-recipient, **Alachua County**, certifies, to the best of his or her knowledge that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence any officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form – LLL, “Disclosure Form to Report Lobbying,” in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. Sec. 1352 (as amended by the Lobbying Disclosure Act of 119). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The sub-recipient, **Alachua County**, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, sub-recipient understands and agrees that the provisions of 31 U.S.C. Sec. 3801 *et seq.* apply to his certification and disclosure, if any.

By: \_\_\_\_\_  
 Name and title: \_\_\_\_\_,  
 Date: \_\_\_\_\_

**STATE OF FLORIDA**

**DIVISION OF EMERGENCY MANAGEMENT**

By: \_\_\_\_\_  
 Name and title \_\_\_\_\_  
 Date: \_\_\_\_\_

## Attachment B

### PROGRAM STATUTES AND REGULATIONS

42 USC 601(d) CARES Act	Creation of the Coronavirus Relief Fund (CRF)
Section 215.422, Florida Statutes	Payments, warrants, and invoices; processing time limits; dispute limitation; agency or judicial branch compliance
Section 215.971, Florida Statutes	Agreements funded with federal and state assistance
Section 216.347, Florida Statutes	Disbursement of grant and aids appropriations for lobbying prohibited
CFO MEMORANDUM NO. 04 (2005-06)	Compliance Requirements for Agreements

RESOLUTION - 20

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, INCREASING THE FUND BALANCE FOR THE COVID-19 RELIEF FUND FOR UNANTICIPATED REVENUES FOR THE CARES ACT FROM THE U.S. DEPARTMENT OF TREASURY THROUGH THE STATE OF FLORIDA, DEPARTMENT OF EMERGENCY MANAGEMENT PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary to increase the fund balance of the COVID-19 Relief Fund to account for and administer revenue funds from the CARES Act;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA:

1. That the increase in the COVID-19 Relief Fund, and the same is hereby, approved.
2. That the fiscal year 2019-20 budget for the COVID-19 Relief Fund is hereby amended as reflected in the budget amendment attached. By adoption of this resolution and the attached budget amendment, the Board of County Commissioners of Alachua County, Florida, hereby appropriates and permits the expenditure of the funds described therein.

3. That this resolution shall take effect immediately upon its adoption.

DULY ADOPTED in regular session, this \_\_\_\_ day of \_\_\_\_\_, A.D., 2020.

BOARD OF COUNTY COMMISSIONERS OF  
ALACHUA COUNTY, FLORIDA

By: \_\_\_\_\_  
Robert "Hutch" Hutchinson, Chair

ATTEST:

APPROVED AS TO FORM

\_\_\_\_\_  
J.K. "Jess" Irby, Esq.

\_\_\_\_\_  
Alachua County Attorney

(SEAL)

**Coronavirus Relief Fund**  
**Guidance for State, Territorial, Local, and Tribal Governments**  
**April 22, 2020**

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>1</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 cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost

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<sup>1</sup> See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

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***

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

***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>2</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>3</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.

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<sup>2</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>3</sup> See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

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.

Department	Number	Journal Type	Sub Ledger	G/L Date	Description	Source	Reference	Reclassification	Journal Type
1720 - Office of Management Budget	2020-00002740	BA	GL	06/16/2020	BCC-Unanticipated Revenues for the Cares Act Cty Share				
<i>G/L Date</i>	<i>G/L Account Number</i>	<i>Account Description</i>		<i>Description</i>	<i>Source</i>	<i>Increase Amount</i>	<i>Decrease Amount</i>		
06/16/2020	154.00.0065.331.2000	Federal Grants	Public Safety	BCC-Unanticipated Revenues for the Cares Act Cty Share		11,736,482.00	.00		
06/16/2020	154.00.0065.525.12.00	Project: 6200002-CARES ACT 2 - COVID-19 Stimulus, CARES ACT Stimulus - County - Y2273		Regular Salaries	Regular Salaries & Wages	BCC-Unanticipated Revenues for the Cares Act Cty Share	1,000,000.00	.00	
06/16/2020	154.00.0065.525.64.00	Project: 6200002-CARES ACT 2 - COVID-19 Stimulus, CARES ACT Stimulus - County - Y2273		Machinery & Equip > \$5000	Machinery And Equipment	BCC-Unanticipated Revenues for the Cares Act Cty Share	300,000.00	.00	
06/16/2020	154.00.0065.525.52.00	Project: 6200002-CARES ACT 2 - COVID-19 Stimulus, CARES ACT Stimulus - County - Y2273		Operating Supplies	Operating Supplies	BCC-Unanticipated Revenues for the Cares Act Cty Share	5,218,241.00	.00	
06/16/2020	154.00.0065.525.81.00	Project: 6200002-CARES ACT 2 - COVID-19 Stimulus, CARES ACT Stimulus - County - Y2273		Aids To Government Agencies	Aids To Government Agencies	BCC-Unanticipated Revenues for the Cares Act Cty Share	5,218,241.00	.00	
						Number of Entries: 5	\$23,472,964.00	\$ .00	



Carr, Riggs & Ingram, LLC  
4010 N.W. 25th Place  
Gainesville, Florida 32606  
P.O. Box 13494  
Gainesville, Florida 32604  
  
(352) 372-6300  
(352) 375-1583 (fax)  
www.cricpa.com

July 7, 2020

Board of County Commissioners  
Alachua County, Florida

Carr, Riggs, & Ingram, LLC (“we”, “our” or “CRI”) is pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the Alachua County, Florida Board of County Commissioners (“you”, “your”, or the “County”).

***Scope of the Engagement***

The purpose of this engagement is solely to provide you with Consulting Services, defined herein as:

Grant Applications/Awards

- Assisting the County in identifying, obtaining and processing sources of funding and/or reimbursements related to the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020; Families First Coronavirus Response Act; Coronavirus Aid, Relief, and Economic Security Act (CARES Act), as amended, including but not limited to the *Cares Act Funding Agreement*, Agreement Number Y2273, by and between Alachua County and the Florida Division of Emergency Management, attached hereto and incorporated as **Exhibit A**. To the extent that any of the above referenced Acts or the *Cares Act Funding Agreement* applies to CRI’s services under this Agreement, CRI agrees to comply with the applicable provisions of said Acts and the *Cares Act Funding Agreement*.
- Consulting regarding identifying, obtaining and processing sources of funding and/or reimbursements from additional federal, state or private sources, including, but not limited to the following: the Federal Emergency Management Agency (FEMA), Community Development Block Grant Programs (CDBG), Community Development Block Grant Disaster Recovery Programs (CDBG-DR), US Department of Transportation, and the US Department of Health and Human Services (HHS).

Compliance Support

- Determining, assessing, and communicating compliance requirements with applicable federal, state, and local regulations, including:
  - Acting as liaison with federal and state grantors to resolve questions and disputes.
  - Providing updates to the County as new or amended guidance is published.
  - Sharing best practices and solutions as identified by other governments.
  - Reviewing state and federal guidelines, including guidance from other states, on eligible expenditures and sharing the results with management.
  - Providing compliance guidance to County regarding eligibility/allowability of programs, projects, purchasing/bids, and other processes prior to implementation/award to reduce the likelihood of disallowed expenditures.

- Working with the County’s legal staff to provide guidance on sub-grant agreements and awards, including interlocal agreements, to include:
  - Providing guidance on necessary language including single audit requirements, CFDA number identification, compliance requirements, reporting requirements and deadlines, clawback provisions, document retention requirements, and subrecipient monitoring and audit authorization.
- Performing subrecipient support and monitoring, including:
  - Performing subrecipient vs. vendor assessments.
  - Tracking and monitoring subrecipient spending and reporting.
  - Desk audits of subrecipients when needed.
  - Acting as liaison with subrecipients for compliance and reporting inquiries.
  - Other subrecipient monitoring as deemed necessary.
- Reviewing expenditures directly charged to grant funds to ensure amounts expended are allocated and expended according to the grant award requirements.
- Preparing and/or reviewing supporting documentation of eligible expenditures being charged to the grant funds.
- Reviewing the eligibility and supporting documentation of reimbursement requests submitted by subrecipients.
- Assist in the identification and calculation of eligible payroll expenditures.
- Assisting with any direct funding assistance programs to individuals, businesses, or other organizations as requested by the County. Examples of possible assistance include, but are not limited to:
  - Assisting with the preparation of individual, business, or other organization application procedures and documents.
  - Assisting with the determination of eligibility of applicants, including review of applications and supporting documentation.
  - Assist with the review of disbursement requests to applicants.
  - Assist with preparation of internal reports related to programs.
- Attending at meetings with local, state, or federal officials or agencies, as requested by County.
- Provide guidance on the applicable single audit compliance requirements that the grant funds may be subject to.
- Assist in the design and implementation of internal controls.
- Assist in the preparation of supporting documentation that will be required as part of next year’s audit.

### Financial Management

- Consulting with the County regarding cash flow needs, advance, and reimbursement requests and the appropriate documentation necessary to support the County’s position in anticipation of future audits.
- Providing recommendations to develop a comprehensive tracking method of project expenditures, reimbursement requests, and subsequent payment receipt.
- Assisting with reconciling internal records and supporting documentation to the project

worksheets or similar reimbursement requests.

- Providing recommendations for a document retention and management approach that will enhance the ability to substantiate grant funds during an audit.
- Provide guidance on the appropriate accounting treatment for grant funds.

### Reporting

- Determining reporting requirements (financial and programmatic) and communicating such to the County.
- Working with the state and/or federal government to obtain best practices to properly formulate large project worksheets or similar reimbursement requests and supporting documentation. Document such procedures and forms.
- Preparing or reviewing such reimbursement requests, including assessment of allowability and collection of supporting documentation.
- Determining reporting needs of management and governance and assisting with preparation of appropriate reports.
- Assisting the County in compiling close out documentation.

### Other

- Providing broad based support services designated to help maximize federal, state and private funding, expedite the process, and ensure that all compliance requirements are met.
- Other administrative support as agreed upon by CRI and the County related to Coronavirus related grants, awards, programs, and aid.
- Perform mock-audits or documentation spot-checks.

Our engagement will be conducted in accordance with the guidelines, rules, and regulations of the Statement on Standards for Consulting Services and applicable professional standards promulgated by the American Institute of Certified Public Accountants (AICPA).

We make no representation regarding the final amount of funding approved, the final amount that is determined to be forgivable as promulgated in the CARES Act or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures to you either verbally or in writing and withdraw from this engagement.

Because the Consulting Services do not constitute an examination or review, we will not express an opinion or conclusion on your accounting records. Additionally, we are not engaged to, and will not, conduct an audit or review of financial statements or other financial information provided by you, and therefore we will not express an opinion or any other form of assurance on them.

As set forth below in the *Project Records* section of this Agreement, CRI may assert that its work papers are confidential and exempt from disclosure to third parties. All of your information will be kept confidential under the AICPA Code of Professional Conduct and other relevant state rules and regulations. However, we may be requested to make certain documentation available to certain federal, state, or private sources of funding pursuant to authority given to it by law or regulation. If requested, access to such documentation will be provided under the supervision of CRI personnel. Upon request, we will cooperate with the relevant federal, state, or private sources of funding and provide them with requested documentation to the extent that CRI possess said documentation. The relevant federal, state, or private sources of funding may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We will not perform any functions or make any decisions on your behalf. However, we may provide advice and recommendations to assist you in performing your functions and making decisions.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of performing these additional services. Engagements for additional services may necessitate that we amend this letter or issue a separate engagement letter to reflect the obligations of both parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this engagement letter.

A consulting engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations as we assist you with the Consulting Services that comes to our attention.

Client agrees hold CRI harmless from any and all claims of Client which arise from misrepresentations to CRI by the management/employees of Client or their representatives, or the withholding or concealment of information from CRI by the management/employees of Client or their representatives. The provisions of this paragraph shall apply regardless of the nature of the claim, including the negligence of any party.

### ***Client Responsibilities***

You are responsible for your application for funding and related accounting records and that it is in accordance with relevant guidelines, rules, and regulations; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. In addition, you are responsible for providing us with:

- access to all information of which you are aware that is relevant to the performance of this consulting engagement,
- additional information that we may request for the purpose of performing this consulting engagement, and
- unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing this consulting engagement.

CRI acknowledges and agrees that you may request and are entitled to rely upon advice provided by CRI on all matters that are within the scope of this Agreement. To the extent that the County does not comply with the three bulleted paragraph immediately above or does not follow CRI's advice, the CRI will not be responsible for decisions made by the County. You are responsible for maintaining complete, accurate, relevant, and reliable records and for timely providing us with the data related to your application for funding. **Please be aware that the CARES Act legislation and resulting requirements are fluid and subject to change.** However, in order to move quickly, we will begin to collect information very quickly after being engaged. Please realize that further documentation may be required.

You agree that you are responsible for the proper recording of transactions in the records, the safekeeping of assets, and the completeness, accuracy, relevancy, reliability and maintenance of the financial statements or financial information used as supporting documentation.

You are ultimately responsible for the timely filing with any relevant federal, state or private funding source and submission of relevant records to CRI in order for us to perform the Consulting Services.

You agree to:

- designate a specific individual, preferably within senior management, with suitable skill, knowledge, and/or experience, to be the point of contact with CRI;
- establish and maintain internal controls over the relevant financial information and monitor ongoing activities with respect to the procedures

We have no responsibility to identify and communicate deficiencies or material weaknesses in internal control as part of this engagement.

You agree that you will not and are not entitled to rely on any advice unless it is provided in writing.

April Shuping is the engagement partner and is responsible for supervising the engagement.

**CPA Firm Responsibilities**

This engagement is limited to the professional services outlined above. CRI, in its sole professional judgment, reserves the right to refuse to take any action that could be construed as making Client decisions or performing Client functions.

The above professional services will be performed based on the procedures and information that you and others provide to us. We will not verify or audit the information that you and others provide to us. Therefore, we cannot guarantee the completeness or accuracy of the information provided to us. Our engagement cannot be relied upon to disclose errors, fraud, or theft.

We cannot and do not, either implicitly or explicitly, guarantee or warranty any particular results, monetary or otherwise, from the provision of our services under this agreement.

We reserve the right to withdraw from this engagement without completing the work if you fail to comply with the terms of this engagement letter, or as we determine professional standards require. If any portion of this agreement is deemed invalid or unenforceable, such a finding shall not invalidate the remainder of the terms set forth in this engagement letter.

**Timing of Engagement**

We will require all of the relevant information noted above, at a minimum, to perform this engagement. Therefore, if the necessary information is not provided in a timely manner, or is incomplete or unusable, we may have delays in providing service or may not be able to perform the services at all. Additionally, if CRI believes or determines that the information provided is untruthful or if the Client is dishonest or uncooperative, we retain the right to terminate our services.

**Information**

All documents you provide will be maintained in segregated files, and your originals will be returned to you upon the completion of our work. All of your information will be kept confidential under the AICPA Code of Professional Conduct and other relevant state rules and regulations. Except as noted below, your information will only be provided to the relevant federal, state, or private funding source as required by the relevant guidelines, rules, or regulations. You can submit this information to us electronically via this online interface, via our secure file transfer site, or by mail as instructed by your engagement team.

**Fees and Billings**

The purpose of this engagement is solely to provide you with Consulting Services, as defined above. Our fees for these services will be based on the actual time spent at our discounted (ranging from approximately 10% to 20% discounts from state contract rates, depending on position) hourly billing rates according to the following schedule:

	Standard Hourly Rates	Discounted Hourly Rates
Principal – Partner	\$ 255	<b>\$ 230</b>
Principal – Senior Manager	\$ 255	<b>\$ 215</b>
Senior Consultant – Mgr & Supervisor	\$ 168	<b>\$ 155</b>
Staff Consultant – Senior & Staff	\$ 135	<b>\$ 125</b>
Jr. Consulting – Intern & Admin	\$ 100	<b>\$ 85</b>

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with CRI's policies, work may be suspended if your account becomes 45 or more days overdue and will not be resumed until your account is paid in full.

Payments shall be processed and paid in accordance with the provisions of Chapter 218, Part VII Florida Statutes ("Local Government Prompt Payment Act"). The County shall remit all payments to:

Carr, Riggs & Ingram, LLC  
4010 NW 25<sup>th</sup> Place  
Gainesville, FL 32606

If significant additional time is necessary and additional work is required outside the scope of this consulting engagement or is necessary for CRI to perform its responsibilities and obligations within the scope of this consulting engagement, we will discuss it with you and prepare a new engagement letter for the additional work, before we incur the additional costs.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed the application. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

**NOTICE.** Notice pursuant to this Agreement shall be given in writing by: (a) email, which shall be deemed delivered once sent to the email address listed below; or (b) U.S. Mail, which shall be deemed delivered upon deposit in the custody of the United States Postal Service, postage prepaid, addressed as follows:

COUNTY:           Assistant County Manager for Budget and Fiscal  
                          Services  
                          12 SE 1<sup>st</sup> Street  
                          Gainesville, FL 32601

CRI:                April Shuping  
                          Carr, Riggs & Ingram, LLC  
                          4010 NW 25<sup>th</sup> Place  
                          Gainesville, FL 32606  
                          [ashuping@cricpa.com](mailto:ashuping@cricpa.com)

***Dispute Resolution***

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

### ***Default and Termination.***

The failure of CRI to comply with any provision of this Agreement will place CRI in default. Prior to terminating the Agreement, the County will notify the Contractor in writing. This notification will make specific reference to the provision which gave rise to the default. The County will give CRI seven (7) days to cure the default. The Assistant County Manager for Budget and fiscal Services is authorized to provide written notice of default on behalf of the County, and if the default situation is not corrected within the allotted time the County Manager is authorized to provide final termination notice on behalf of the County to CRI.

The County may also terminate the Agreement without cause by providing written notice to the Contractor (hereinafter, "Termination for Convenience"). The County Manager is authorized to provide written notice of Termination for Convenience on behalf of the County. Upon such notice, CRI will immediately discontinue all Work affected (unless the notice directs otherwise) and deliver to the County all data, drawings, specifications, reports, estimate, summaries, and such other information and materials as may have been accumulated by CRI in performing this Agreement, whether completed or in process. In the event of such Termination for Convenience, CRI's recovery against County shall be limited to that portion of the Annual Contract Price earned through the date of termination, but CRI shall not be entitled to any other or further recovery against County, including, but not limited to, damages, consequential or special damages, or any anticipated fees or profit on portions of the Work not performed.

If funds to finance this Agreement become unavailable, the County may terminate the Agreement with no less than twenty-four (24) hours' notice in writing to CRI. The County will be the final authority as to the availability of funds. The County will pay CRI for all Work completed prior to delivery of notice of termination. In the event of such Termination, CRI's recovery against County shall be limited to that portion of the Annual Contract Price earned through the date of termination, but CRI shall not be entitled to any other or further recovery against County, including, but not limited to, damages, consequential or special damages, or any anticipated fees or profit on portions of the Work not performed.

### ***Limitation of Liability***

Except as provided in this agreement, neither party shall not be liable for incidental, consequential, exemplary, special, punitive or ancillary damages of any kind alleged as a result of any cause of action from this agreement, whether arising out of breach of contract, tort or otherwise. Unless otherwise stated in this agreement, both CRI and you agree that the total cumulative liability of either party (including its employees, directors, officers or agents), shall not exceed the amount of fees earned by CRI related to this engagement during the twelve months preceding the event giving rise to the claim, as such amount shall serve as a reasonable prospective estimate of any damages which either party may suffer through any breach of the terms of this agreement, as such damages may be speculative or impossible to calculate. If there are unpaid fees owed to CRI, this cumulative liability will be reduced by the value of the unpaid fees with no additional interest or charges, as CRI retains the right to offset any sums claimed as due and owed by you, by any sums to which it is legally entitled. This limitation shall apply whether or not further damages are foreseeable, or whether either party (or its employees, agents, officers or directors) have been advised of the possibility of such damages. Nothing contained in this Agreement shall constitute a waiver by the County of sovereign immunity or the provisions or limitation of liability of §768.28, Florida Statute.

### ***Governing Law; Venue***

This agreement and performance hereunder shall be governed by the laws of the State of Florida, without reference to any conflict of laws rules or principles. Any action or proceeding arising from or relating to this agreement must be brought in a state or federal court having jurisdiction in Alachua County, Florida,

and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses to venue and jurisdiction including *forum non conveniens*.

**Project Records:**

CRI shall comply with all applicable federal and State of Florida records law, including but not limited to Paragraph 9 of the *Cares Act Funding Agreement* attached hereto as **Exhibit A**, and shall:

1. Keep and maintain public records required by the County to perform the service.
2. Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119, Florida Statutes, or as otherwise provided by law.
3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if CRI does not transfer the records to the public agency.
4. Upon completion of the contract, transfer, at no cost, to the County all public records in possession of CRI required by the public agency to perform the service. If CRI transfers all public records to the County upon completion of the contract, CRI shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the County, upon request from the County's custodian of public records, in a format that is compatible with the information technology systems of the County.

**IF CRI HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CRI'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE COUNTY REPRESENTATIVE RACHEL YOHO AT 352-264-6906, US MAIL AT 12 SE 1<sup>ST</sup> STREET, GAINESVILLE, FL 32601, OR [RYOHO@ALACHUACOUNTY.US](mailto:RYOHO@ALACHUACOUNTY.US)**

During the term of this Agreement, CRI may claim that some of its information, including, but not limited to, software documentation, manuals, written methodologies and processes, or work product constitutes its confidential trade secrets or confidential proprietary business information in accordance with §812.081, Florida Statutes, or other law, and is exempt from disclosure under the Public Record Act (hereafter collectively referred to as "Confidential Information"). CRI shall clearly identify and mark Confidential Information as "Confidential Information" prior to providing Confidential Information to the County.

The County shall notify CRI in writing of any request received by the County for disclosure of CRI's Confidential Information and provide CRI a reasonable amount of time to assert an exemption from disclosure under applicable law by seeking a protective order or other appropriate remedy against disclosure from a court of competent jurisdiction. Contractor shall protect, defend, indemnify, and hold the County, its officers, employees and agents free and harmless from and against any claims or judgments arising out of a public records request for disclosure of CRI's Confidential Information. CRI shall investigate, handle, respond to, and defend, at CRI's sole cost and expense, any such claim, even if any such claim is groundless, false, or fraudulent. CRI shall pay for all costs and expenses related to

such claim, including, but not limited to, payment of attorney fees, court costs, and expert witness fees and expenses. The provisions of this paragraph shall survive the expiration or termination of this Agreement.

***Electronic Data Communication and Storage and Use of Third Party Service Provider***

In the interest of facilitating our services to your company, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows CRI and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this acknowledgement and engagement letter, you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to hold CRI harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records; therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or Act of God, copies of which you have provided to us pursuant to this agreement, we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

Additionally, electronic version of this Agreement shall have the same legal effect and enforceability as a paper version. The Parties further agree that this Agreement, regardless of whether in electronic or paper form, may be executed by use of electronic signatures. Electronic signatures shall have the same legal effect and enforceability as manually written signatures. The County shall determine the means and methods by which electronic signatures may be used to execute this Agreement and shall provide the Contractor with instructions on how to use said method. Delivery of this Agreement or any other document contemplated hereby bearing an manually written or electronic signature by facsimile transmission (whether directly from one facsimile device to another by means of a dial-up connection or whether mediated by the worldwide web), by electronic mail in "portable document format" (".pdf") form, or by any other electronic means intended to preserve the original graphic and pictorial appearance of a document, will have the same effect as physical delivery of the paper document bearing an original or electronic signature.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need

for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter.

If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

*Carr, Riggs & Ingram, L.L.C.*

Carr, Riggs & Ingram, LLC  
Gainesville, Florida

RESPONSE:

This letter correctly sets forth the understanding of the Alachua County, Florida Board of County Commissioners.

By: \_\_\_\_\_  
Robert Hutchinson, Chair  
Board of County Commissioners  
Date: \_\_\_\_\_

ATTEST:

APPROVED AS TO FORM

\_\_\_\_\_  
J.K. "Jess" Irby, Esq.  
Clerk

\_\_\_\_\_  
Alachua County Attorney's Office

(SEAL)

### CARES ACT FUNDING AGREEMENT

THIS AGREEMENT is entered into by the State of Florida, Division of Emergency Management, with headquarters in Tallahassee, Florida (hereinafter referred to as the "Division" or "Recipient"), and **Alachua County**, (hereinafter referred to as the "County" or "Subrecipient").

This agreement is entered into based on the following representations:

- A. The Subrecipient represents that it is fully qualified and eligible to receive this funding for the purposes identified herein; and
- B. The Division has received these funds from the U.S. Department of Treasury through the State of Florida and has the authority to distribute these funds to the Subrecipient upon the terms and conditions below; and
- C. The Division has statutory authority to disburse the funds under this Agreement.
- D. The CARES Act, section 601(d) of the Social Security Act, created the Coronavirus Relief Fund (CRF) and provided Florida with \$8,328,221,072; 55% of which was allocated to the State of Florida and 45% was allocated to counties.
- E. The United States Department of the Treasury disbursed \$2,472,413,692 of these funds directly to counties with a population in excess of 500,000.
- F. A remaining balance of \$1,275,285,790 was reverted to the State of Florida from the local government allocation, for the State to disburse to counties with populations less than 500,000.

Therefore, the Division and the Subrecipient agree to the following:

**(1) LAWS, RULES, REGULATIONS, AND POLICIES**

- a. Performance under this Agreement is subject to 2 C.F.R Part 200, entitled "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards."
- b. As required by section 215.971(1), Florida Statutes, this Agreement includes:
  - i. A provision specifying a scope of work that clearly establishes the tasks that the Recipient is required to perform.
  - ii. A provision dividing the agreement into quantifiable units of deliverables that must be received and accepted in writing by the Division before payment or reimbursement. Each deliverable must be directly related to the scope of work and specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.
  - iii. A provision specifying the financial consequences that apply if the Subrecipient fails to perform the minimum level of service required by the agreement.
  - iv. A provision specifying that the Subrecipient may expend funds only for allowable costs resulting from obligations incurred during the specified agreement period.
  - v. A provision specifying that any balance of unobligated funds which has been advanced or paid must be refunded to the Division.
  - vi. A provision specifying that any funds paid in excess of the amount to which the Recipient is entitled under the terms and conditions of the agreement must be refunded to the Division.
- c. In addition to the foregoing, the Subrecipient and the Division will be governed by all applicable State and Federal laws, rules and regulations, including those identified in Attachment B. Any express reference in this Agreement to a particular statute, rule, or regulation in no way implies that no other statute, rule, or regulation applies.

(2) CONTACT

- a. In accordance with section 215.971(2), Florida Statutes, the Division's Program Manager will be responsible for enforcing performance of this Agreement's terms and conditions and will serve as the Division's liaison with the Subrecipient. As part of his/her duties, the Program Manager for the Division will monitor and document Subrecipient performance.
- b. The Division's Program Manager for this Agreement is:

Wesley Sapp  
Division of Emergency Management  
2555 Shumard Oak Boulevard  
Tallahassee, Florida 32399-2100  
Telephone: (850) 815-4431  
Email: Wesley.Sapp@em.myflorida.com

- c. The name and address of the representative of the Recipient responsible for the administration of this Agreement is:

Allison McLeary  
Division of Emergency Management  
2555 Shumard Oak Blvd  
Telephone: 850-815-4455  
Email: Allison.McLeary@em.myflorida.com

- d. In the event that different representatives or addresses are designated by either party after execution of this Agreement, notice of the name, title and address of the new representative will be provided to the other party.

(3) TERMS AND CONDITIONS

This Agreement contains all the terms and conditions agreed upon by the parties.

(4) EXECUTION

This Agreement may be executed in any number of counterparts, any one of which may be taken as an original.

(5) MODIFICATION

This agreement may not be modified.

(6) PERIOD OF AGREEMENT

This Agreement shall be effective on **March 1, 2020** and shall end on **December 30, 2020**, unless terminated earlier in accordance with the provisions of Paragraph (15) TERMINATION. In accordance with section 215.971(1)(d), Florida Statutes, the Subrecipient may expend funds authorized by this Agreement "only for allowable costs resulting from obligations incurred during the specific agreement period."

(7) FUNDING

- a. The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature, and subject to any modification in accordance with either Chapter 216, Florida Statutes, and the Florida Constitution.
- b. This is a modified reimbursement agreement. The State, through the Division, will make an initial disbursement to the county of 25% of the total amount allocated to the county according to the United States Department of the Treasury. Any additional amounts will be disbursed on a reimbursement basis.

- e. Subrecipients may use payments for any expenses eligible under section 601(d) of the Social Security Act, specifically the Coronavirus Relief Fund and further outlined in US Treasury Guidance. Payments are not required to be used as the source of funding of last resort.
- d. The Division's Program Manager, as required by section 215.971(2)(c), Florida Statutes, shall reconcile and verify all funds received against all funds expended during the period of agreement and produce a final reconciliation report. The final report must identify any funds paid in excess of the expenditures incurred by the Subrecipient.
- e. For the purposes of this Agreement, the term "improper payment" means or includes:
  - i. Any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements.
- f. As required by the Reference Guide for State Expenditures, reimbursement for travel must be in accordance with section 112.061, Florida Statutes, which includes submission of the claim on the approved state travel voucher.
- g. Counties should provide funding to municipalities within their jurisdiction upon request for eligible expenditures under the CARES Act. However, counties are responsible for the repayment of funds to the Division for expenditures that the Division or the Federal government determines are ineligible under the CARES Act.
- h. The CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that<sup>1</sup>—
  - i. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
  - ii. 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
  - iii. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020. Funds transferred to Subrecipient must qualify as a necessary expenditure incurred due to the public health emergency and meet the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if the funds have not been used in a manner consistent with section 601(d) of the Social Security Act.
- i. Examples of Eligible Expenses include, but are not limited to:
  - i. Medical expenses
  - ii. Public health expenses
  - iii. 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.
  - iv. Expenses of actions to facilitate compliance with COVID-19 related public health measures.
  - v. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency.
  - vi. Any other COVID-19 – related expenses reasonably necessary to the function of government that satisfy the fund's eligibility criteria.

**(8) INVOICING**

- a. In order to obtain reimbursement for expenditures in excess of the initial 25% disbursement, the Subrecipient must file with the Division Grant Manager its request for reimbursement and any other information required to justify and support the payment request. Payment requests must include a certification, signed by an official who is authorized to legally bind the Subrecipient, which reads as follows:

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

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

- b. Reimbursements will only be made for expenditures that the Division provisionally determines are eligible under the CARES Act. However, the Division's provisional determination that an expenditure is eligible does not relieve the county of its duty to repay the Division for any expenditures that are later determined by the Division or the Federal government to be ineligible.

**(9) RECORDS**

- a. As a condition of receiving state or federal financial assistance, and as required by sections 20.055(6)(c) and 215.97(5)(b), Florida Statutes, the Division, the Chief Inspector General of the State of Florida, the Florida Auditor General, or any of their authorized representatives, shall enjoy the right of access to any documents, financial statements, papers, or other records of the Subrecipient which are pertinent to this Agreement, in order to make audits, examinations, excerpts, and transcripts. The right of access also includes timely and reasonable access to the Subrecipient's personnel for the purpose of interview and discussion related to such documents. For the purposes of this section, the term "Subrecipient" includes employees or agents, including all subcontractors or consultants to be paid from funds provided under this Agreement.
- b. The Subrecipient shall maintain all records related to this Agreement for the period of time specified in the appropriate retention schedule published by the Florida Department of State. Information regarding retention schedules can be obtained at: <http://dos.myflorida.com/library-archives/records-management/general-records-schedules/>.
- c. Florida's Government in the Sunshine Law (Section 286.011, Florida Statutes) provides the citizens of Florida with a right of access to governmental proceedings and mandates three, basic requirements: (1) all meetings of public boards or commissions must be open to the public; (2) reasonable notice of such meetings must be given; and, (3) minutes of the meetings must be taken and promptly recorded.
- d. Florida's Public Records Law provides a right of access to the records of the state and local governments as well as to private entities acting on their behalf. Unless specifically exempted from disclosure by the Legislature, all materials made or received by a governmental agency (or a private entity acting on behalf of such an agency) in conjunction with official business which are used to perpetuate, communicate, or formalize knowledge qualify as public records subject to public inspection.

IF THE SUBRECIPIENT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE SUBRECIPIENT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: (850) 815-4156, [Records@em.myflorida.com](mailto:Records@em.myflorida.com), or 2555 Shumard Oak Boulevard, Tallahassee, FL 32399.

(10)AUDITS

- a. In accounting for the receipt and expenditure of funds under this Agreement, the Subrecipient must follow Generally Accepted Accounting Principles ("GAAP"). As defined by 2 C.F.R. §200.49, "GAAP has the meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB)."
- b. When conducting an audit of the Subrecipient's performance under this Agreement, the Division must use Generally Accepted Government Auditing Standards ("GAGAS"). As defined by 2 C.F.R. §200.50, "GAGAS, also known as the Yellow Book, means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits."
- c. If an audit shows that all or any portion of the funds disbursed were not spent in accordance with the conditions of and strict compliance with this Agreement, the Subrecipient will be held liable for reimbursement to the Division of all funds not spent in accordance with these applicable regulations and Agreement provisions within thirty (30) days after the Division has notified the Subrecipient of such non-compliance.
- d. The Subrecipient must have all audits completed by an independent auditor, which is defined in section 215.97(2)(i), Florida Statutes, as "an independent certified public accountant licensed under chapter 473." The independent auditor must state that the audit complied with the applicable provisions noted above. The audits must be received by the Division no later than nine months from the end of the Subrecipient's fiscal year.
- e. The Subrecipient must send copies of reporting packages required under this paragraph directly to each of the following:

i.

The Division of Emergency Management

DEMSingle\_Audit@em.myflorida.com

OR

Office of the Inspector General

2555 Shumard Oak Boulevard

Tallahassee, Florida 32399-2100

ii.

The Auditor General

Room 401, Claude Pepper Building

111 West Madison Street

Tallahassee, Florida 32399-1450

- f. Fund payments are considered to be federal financial assistance subject to the Single Audit Act and the related provisions of the Uniform Guidance.

(11)REPORTS

- a. The Subrecipient must provide the Division with quarterly reports and a close-out report. These reports must include the current status and progress of the expenditure of funds under this Agreement, in addition to any other information requested by the Division.

- b. Quarterly reports are due to the Division no later than 15 days after the end of each quarter of the program year and must be sent each quarter until submission of the administrative close-out report. The ending dates for each quarter of the program year are March 31, June 30, September 30, and December 31. The first quarterly report due pursuant to this agreement is due for the quarter ending September 30, 2020.
- c. The close-out report is due sixty (60) days after termination of this Agreement or 60 days after completion of the activities contained in this Agreement, whichever occurs first.
- d. If all required reports and copies are not sent to the Division or are not completed in a manner acceptable to the Division, the Division may withhold further payments until they are completed or may take other action as stated in Paragraph (15) REMEDIES. "Acceptable to the Division" means that the work product was completed in accordance with the Budget and Scope of Work.
- e. The Subrecipient must provide additional program updates or information that may be required by the Division.

**(12) MONITORING**

In addition to reviews of audits conducted in accordance with paragraph (10) AUDITS above, monitoring procedures may include, but not be limited to, on-site visits by Division staff, limited scope audits, or other procedures. The Subrecipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Division. In the event that the Division determines that a limited scope audit of the Subrecipient is appropriate, the Subrecipient agrees to comply with any additional instructions provided by the Division to the Subrecipient regarding such audit. The Subrecipient further agrees to comply and cooperate with any inspections, reviews, investigations or audits deemed necessary by the Florida Chief Financial Officer or Auditor General. In addition, the Division will monitor the performance and financial management by the Subrecipient throughout the period of agreement to ensure timely completion of all tasks.

**(13) LIABILITY**

Any Subrecipient which is a state agency or subdivision, as defined in section 768.28, Florida Statutes, agrees to be fully responsible for its negligent or tortious acts or omissions which result in claims or suits against the Division, and agrees to be liable for any damages proximately caused by the acts or omissions to the extent set forth in section 768.28, Florida Statutes. Nothing herein is intended to serve as a waiver of sovereign immunity by any party to which sovereign immunity applies. Nothing herein will be construed as consent by a state agency or subdivision of the State of Florida to be sued by third parties in any matter arising out of this Agreement.

**(14) DEFAULT**

- a. If any of the following events occur ("Events of Default"), all obligations on the part of the Division to make further payment of funds will, if the Division elects, terminate and the Division has the option to exercise any of its remedies set forth in Paragraph (15) REMEDIES. However, the Division may make payments or partial payments after any Events of Default without waiving the right to exercise such remedies, and without becoming liable to make any further payment.
- b. If any warranty or representation made by the Subrecipient in this Agreement or any previous agreement with the Division is or becomes false or misleading in any respect, or if the Subrecipient fails to keep or perform any of the obligations, terms or covenants in this

- Agreement or any previous agreement with the Division and has not cured them in timely fashion, or is unable or unwilling to meet its obligations under this Agreement;
- c. If material adverse changes occur in the financial condition of the Subrecipient at any time during the period of agreement, and the Subrecipient fails to cure this adverse change within thirty (30) days from the date written notice is sent by the Division.
  - d. If any reports required by this Agreement have not been submitted to the Division or have been submitted with incorrect, incomplete or insufficient information;
  - e. If the Subrecipient has failed to perform and complete on time any of its obligations under this Agreement.

**(15) REMEDIES**

If an Event of Default occurs, then the Division may, after thirty (30) calendar days written notice to the Subrecipient and upon the Subrecipient's failure to cure within those thirty (30) days, exercise any one or more of the following remedies, either concurrently or consecutively:

- a. Terminate this Agreement, provided that the Subrecipient is given at least thirty (30) days prior written notice of the termination. The notice shall be effective when placed in the United States, first class mail, postage prepaid, by registered or certified mail-return receipt requested, to the address in paragraph (2) CONTACT herein;
- b. Begin an appropriate legal or equitable action to enforce performance of this Agreement;
- c. Withhold or suspend payment of all or any part of a request for payment;
- d. Require that the Subrecipient refund to the Division any monies used for ineligible purposes under the laws, rules and regulations governing the use of these funds.
- e. Exercise any corrective or remedial actions, to include but not be limited to:
  - i. request additional information from the Subrecipient to determine the reasons for or the extent of non-compliance or lack of performance,
  - ii. issue a written warning to advise that more serious measures may be taken if the situation is not corrected,
  - iii. advise the Subrecipient to suspend, discontinue or refrain from incurring costs for any activities in question,
  - iv. require the Subrecipient to reimburse the Division for the amount of costs incurred for any items determined to be ineligible, or
  - v. request the Department of Revenue to withhold from any future payment due to the county under the Revenue Sharing Act of 1972 described in Part II of Chapter 218, Florida Statutes, or the Participation in Half Cent Sales Tax Proceeds described in Part IV of Chapter 218, Florida Statutes, an amount equal to any repayment due to the Division under this Agreement.
- f. Exercise any other rights or remedies which may be available under law. Pursuing any of the above remedies will not stop the Division from pursuing any other remedies in this Agreement or provided at law or in equity. If the Division waives any right or remedy in this Agreement or fails to insist on strict performance by the Subrecipient, it will not affect, extend or waive any other right or remedy of the Division, or affect the later exercise of the same right or remedy by the Division for any other default by the Subrecipient.

**(16) TERMINATION**

- a. The Division may terminate this Agreement for cause after thirty (30) days written notice. Cause can include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, and refusal by the Subrecipient to permit public access to any document, paper, letter, or other material subject to disclosure under Chapter 119, Florida Division of Emergency Management Statutes, as amended.
- b. The Division may terminate this Agreement for convenience or when it determines, in its sole discretion, that continuing the Agreement would not produce beneficial results in line

with the further expenditure of funds, by providing the Subrecipient with thirty (30) calendar days prior written notice.

- c. The parties may agree to terminate this Agreement for their mutual convenience through a written amendment of this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of this Agreement.
- d. In the event this Agreement is terminated, the Subrecipient will not incur new obligations for the terminated portion of this Agreement after they have received the notification of termination. The Subrecipient will cancel as many outstanding obligations as possible. Costs incurred after receipt of the termination notice will be disallowed. The Subrecipient will not be relieved of liability to the Division because of any breach of this Agreement by the Subrecipient. The Division may, to the extent authorized by law, withhold payments to the Subrecipient for the purpose of set-off until the exact amount of damages due the Division from the Subrecipient is determined.

**(17)ATTACHEMENTS**

- a. All attachments to this Agreement are incorporated as if set out fully.
- b. In the event of any inconsistencies or conflict between the language of this Agreement and the attachments, the language of the attachments will control, but only to the extent of the conflict or inconsistency.

**(18)PAYMENTS**

- a. The State of Florida, through the Division, will make a disbursement of each County government's allocation as calculated by the United States Department of the Treasury. Funding for **Alachua County** is in the amount of **\$11,736,482.00.**

**(19)REPAYMENTS**

- a. All refunds, return of improper payments, or repayments due to the Division under this Agreement are to be made payable to the order of "Division of Emergency Management," and mailed directly to the following address:

Division of Emergency Management

Cashier

2555 Shumard Oak Boulevard

Tallahassee FL 32399-2100

- b. In accordance with section 215.34(2), Florida Statutes, if a check or other draft is returned to the Division for collection, Subrecipient shall pay the Division a service fee of \$15.00 or 5% of the face amount of the returned check or draft, whichever is greater.

**(20)MANDATED CONDITIONS AND OTHER LAWS**

- a. The validity of this Agreement is subject to the truth and accuracy of all the information, representations, and materials submitted or provided by the Subrecipient in this Agreement, in any later submission or response to a Division request, or in any submission or response to fulfill the requirements of this Agreement. All of said information, representations, and materials is incorporated by reference. The inaccuracy of the submissions or any material changes will, at the option of the Division and with thirty (30) days written notice to the Subrecipient, cause the termination of this Agreement and the release of the Division from all its obligations to the Subrecipient.
- b. This Agreement must be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement will be in the Circuit Court of Leon County. If any

provision of this Agreement is in conflict with any applicable statute or rule, or is unenforceable, then the provision is null and void to the extent of the conflict, and is severable, but does not invalidate any other provision of this Agreement.

- c. Any power of approval or disapproval granted to the Division under the terms of this Agreement will survive the term of this Agreement.
- d. This Agreement may be executed in any number of counterparts, any one of which may be taken as an original.
- e. The Subrecipient agrees to comply with the Americans With Disabilities Act (Public Law 101-336, 42 U.S.C. Section 12101 et seq.), which prohibits discrimination by public and private entities on the basis of disability in employment, public accommodations, transportation, State and local government services, and telecommunications.
- f. Those who have been placed on the convicted vendor list following a conviction for a public entity crime or on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of \$25,000.00 for a period of thirty-six (36) months from the date of being placed on the convicted vendor list or on the discriminatory vendor list.
- g. The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature, and subject to any modification in accordance with Chapter 216, Florida Statutes, or the Florida Constitution.
- h. All bills for fees or other compensation for services or expenses shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof.
- i. Any bills for travel expenses must be submitted in accordance with section 112.061, Florida Statutes.
- j. The Division reserves the right to unilaterally cancel this Agreement if the Subrecipient refuses to allow public access to all documents, papers, letters or other material subject to the provisions of Chapter 119, Florida Statutes, which the Subrecipient created or received under this Agreement.
- k. If the Subrecipient is allowed to temporarily invest any advances of funds under this Agreement, 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 CRF 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. The State of Florida will not intentionally award publicly-funded contracts to any contractor who knowingly employs unauthorized alien workers, constituting a violation of the employment provisions contained in 8 U.S.C. Section 1324a(e) [Section 274A(e) of the Immigration and Nationality Act ("INA")]. The Division shall consider the employment by any contractor of unauthorized aliens a violation of Section 274A(e) of the INA. Such violation by the Subrecipient of the employment provisions contained in Section 274A(e) of the INA will be grounds for unilateral cancellation of this Agreement by the Division.
- l. The Subrecipient is subject to Florida's Government in the Sunshine Law (Section 286.011, Florida Statutes) with respect to the meetings of the Subrecipient's governing board or the meetings of any subcommittee making recommendations to the governing board. All of these meetings must be publicly noticed, open to the public, and the minutes of all the meetings will be public records, available to the public in accordance with Chapter 119, Florida Statutes.

- m. All expenditures of state or federal financial assistance must be in compliance with the laws, rules and regulations applicable to expenditures of State funds, including but not limited to, the Reference Guide for State Expenditures.
- n. This Agreement may be charged only with allowable costs resulting from obligations incurred during the period of agreement.
- o. Any balances of unobligated cash that have been advanced or paid that are not authorized to be retained for direct program costs in a subsequent period must be refunded to the Division.
- p. 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, the Subrecipient may retain the asset. 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.

**(21) LOBBYING PROHIBITION**

- a. Section 216.347, Florida Statutes, prohibits "any disbursement of grants and aids appropriations pursuant to a contract or grant to any person or organization unless the terms of the grant or contract prohibit the expenditure of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency."
- b. No funds or other resources received from the Division under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.
- c. 2 C.F.R. §200.450 prohibits reimbursement for costs associated with certain lobbying activities.
- d. Section 216.347, Florida Statutes, prohibits "any disbursement of grants and aids appropriations pursuant to a contract or grant to any person or organization unless the terms of the grant or contract prohibit the expenditure of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency."
- e. No funds or other resources received from the Division under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.
  - i. The Subrecipient certifies, by its signature to this Agreement, that to the best of his or her knowledge and belief:
  - ii. No Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative agreement.
  - iii. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the Subrecipient must complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities."
  - iv. The Subrecipient must require that this certification be included in the award documents for all subawards (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Subrecipient s shall certify and disclose.
  - v. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed

by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

**(22) LEGAL AUTHORIZATION**

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

**(23) ASSURANCES**

The Subrecipient must comply with any Statement of Assurances incorporated as Attachment C.

**(24) EQUAL OPPORTUNITY EMPLOYMENT**

- a. In accordance with 41 C.F.R. §60-1.4(b), the Subrecipient hereby agrees that it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, as defined in the regulations of the Secretary of Labor at 41 CFR Chapter 60, which is paid for in whole or in part with funds obtained from the Federal Government or borrowed on the credit of the Federal Government pursuant to a grant, contract, loan, insurance, or guarantee, or undertaken pursuant to any Federal program involving such grant, contract, loan, insurance, or guarantee, the following equal opportunity clause:

During the performance of this contract, the contractor agrees as follows:

The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

- i. Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
- ii. The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive considerations for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- iii. The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.

- iv. The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- v. The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- vi. The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- vii. In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- viii. The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:

Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency the contractor may request the United States to enter into such litigation to protect the interests of the United States.

(25) COPELAND ANTI-KICKBACK ACT

- a. The Subrecipient hereby agrees that, unless exempt under Federal law, it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, the following clause:
  - i. Contractor. The contractor shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. pt. 3 as may be applicable, which are incorporated by reference into this contract.
  - ii. Subcontracts. The contractor or subcontractor shall insert in any subcontracts the clause above and such other clauses as the FEMA may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these contract clauses.

- iii. Breach. A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

**(26) CONTRACT WORK HOURS AND SAFETY STANDARDS**

If the Subrecipient, with the funds authorized by this Agreement, enters into a contract that exceeds \$100,000 and involves the employment of mechanics or laborers, then any such contract must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation.

**(27) CLEAN AIR ACT AND THE FEDERAL WATER POLLUTION CONTROL ACT**

- a. If the Subrecipient, with the funds authorized by this Agreement, enters into a contract that exceeds \$150,000, then any such contract must include the following provision:
  - i. Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387), and will report violations to FEMA and the Regional Office of the Environmental Protection Agency (EPA).

**(28) SUSPENSION AND DEBARMENT**

- a. If the Subrecipient, with the funds authorized by this Agreement, enters into a contract, then any such contract must include the following provisions:
  - i. This contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such the contractor is required to verify that none of the contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
  - ii. The contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
  - iii. This certification is a material representation of fact relied upon by the Division. If it is later determined that the contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the Division, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
  - iv. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

**(29) BYRD ANTI-LOBBYING AMENDMENT**

- a. If the Subrecipient, with the funds authorized by this Agreement, enters into a contract, then any such contract must include the following clause:
  - i. Byrd Anti-Lobbying Amendment, 31 U.S.C. § 1352 (as amended). Contractors who apply or bid for an award of \$100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the Subrecipient.

**(30) CONTRACTING WITH SMALL AND MINORITY BUSINESSES, WOMEN'S BUSINESS ENTERPRISES, AND LABOR SURPLUS AREA FIRMS**

- a. If the Subrecipient, with the funds authorized by this Agreement, seeks to procure goods or services, then, in accordance with 2 C.F.R. §200.321, the Subrecipient must take the following affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used whenever possible:
  - i. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
  - ii. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
  - iii. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
  - iv. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
  - v. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
  - vi. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (i). through v. of this subparagraph.
- b. The requirement outlined in subparagraph a. above, sometimes referred to as "socioeconomic contracting," does not impose an obligation to set aside either the solicitation or award of a contract to these types of firms. Rather, the requirement only imposes an obligation to carry out and document the six affirmative steps identified above.
- c. The "socioeconomic contracting" requirement outlines the affirmative steps that the Subrecipient must take; the requirements do not preclude the Subrecipient from undertaking additional steps to involve small and minority businesses and women's business enterprises.
- d. The requirement to divide total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises, does not authorize the Subrecipient to break a single project down into smaller components in order to circumvent the micro-purchase or small purchase thresholds so as to utilize streamlined acquisition procedures (e.g. "project splitting").

**SUB-RECIPIENT:**

By:   
Name and title: Robert Hutchinson, Chair  
Date: \_\_\_\_\_  
FID# \_\_\_\_\_

**STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT**

By: \_\_\_\_\_  
Name and Title  
  
Date: \_\_\_\_\_

Approved as to Form  
  
Alachua County Attorney

**EXHIBIT 1**

STATE RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

SUBJECT TO SECTION 215.97, FLORIDA STATUTES:

State Project –

State awarding agency: **Florida Division of Emergency Management**

Catalog of State Financial Assistance Title:

Catalog of State Financial Assistance Number:

**Attachment A**

**CARES ACT CORONAVIRUS RELIEF FUND ELIGIBILITY CERTIFICATION**

I, , am the Authorized Agent of Alachua County County ("County") and I certify that:

1. I have the authority on behalf of County to request grant payments from the State of Florida ("State") for federal funds appropriated pursuant to section 601 of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).
2. I understand that the State will rely on this certification as a material representation in making grant payments to the County.
3. I acknowledge that County should keep records sufficient to demonstrate that the expenditure of funds it has received is in accordance with section 601(d) of the Social Security Act.
4. I acknowledge that all records and expenditures are subject to audit by the United States Department of Treasury's Inspector General, the Florida Division of Emergency Management, and the Florida State Auditor General, or designee.
5. I acknowledge that County has an affirmative obligation to identify and report any duplication of benefits. I understand that the State has an obligation and the authority to deobligate or offset any duplicated benefits.
6. I acknowledge and agree that County shall be liable for any costs disallowed pursuant to financial or compliance audits of funds received.
7. I acknowledge that if County 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 United States Department of the Treasury.
8. I acknowledge that the County's proposed uses of the funds provided as grant payments from the State by federal appropriation under section 601 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 and governor's disaster declaration on March 13, 2020 with respect to the Coronavirus Disease 2019 (COVID-19);
  - b. were not accounted for in the budget most recently approved as of March 27, 2020, for County; and
  - c. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

In addition to each of the statements above, I acknowledge on submission of this certification that my jurisdiction has incurred eligible expenses between March 1, 2020 and the date noted below.

By: \_\_\_\_\_  
Name and title: \_\_\_\_\_  
Date: \_\_\_\_\_

**Attachment A - CERTIFICATION REGARDING LOBBYING**

**Certification for Contracts, Grants, Loans, and Cooperative Agreements**

The undersigned sub-recipient, **Alachua County**, certifies, to the best of his or her knowledge that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence any officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form – LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. Sec. 1352 (as amended by the Lobbying Disclosure Act of 119). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The sub-recipient, **Alachua County**, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, sub-recipient understands and agrees that the provisions of 31 U.S.C. Sec. 3801 *et seq.* apply to his certification and disclosure, if any.

By: \_\_\_\_\_  
 Name and title: \_\_\_\_\_  
 Date: \_\_\_\_\_

**STATE OF FLORIDA**  
**DIVISION OF EMERGENCY MANAGEMENT**

By: \_\_\_\_\_  
 Name and title \_\_\_\_\_  
 Date: \_\_\_\_\_

## **Attachment B**

### **PROGRAM STATUTES AND REGULATIONS**

42 USC 601(d) CARES Act	Creation of the Coronavirus Relief Fund (CRF)
Section 215.422, Florida Statutes	Payments, warrants, and invoices; processing time limits; dispute limitation; agency or judicial branch compliance
Section 215.971, Florida Statutes	Agreements funded with federal and state assistance
Section 216.347, Florida Statutes	Disbursement of grant and aids appropriations for lobbying prohibited
CFO MEMORANDUM NO. 04 (2005-06)	Compliance Requirements for Agreements

### CARES ACT FUNDING AGREEMENT

THIS AGREEMENT is entered into by the State of Florida, Division of Emergency Management, with headquarters in Tallahassee, Florida (hereinafter referred to as the "Division" or "Recipient"), and **Alachua County**, (hereinafter referred to as the "County" or "Subrecipient").

This agreement is entered into based on the following representations:

- A. The Subrecipient represents that it is fully qualified and eligible to receive this funding for the purposes identified herein; and
- B. The Division has received these funds from the U.S. Department of Treasury through the State of Florida and has the authority to distribute these funds to the Subrecipient upon the terms and conditions below; and
- C. The Division has statutory authority to disburse the funds under this Agreement.
- D. The CARES Act, section 601(d) of the Social Security Act, created the Coronavirus Relief Fund (CRF) and provided Florida with \$8,328,221,072; 55% of which was allocated to the State of Florida and 45% was allocated to counties.
- E. The United States Department of the Treasury disbursed \$2,472,413,692 of these funds directly to counties with a population in excess of 500,000.
- F. A remaining balance of \$1,275,285,790 was reverted to the State of Florida from the local government allocation, for the State to disburse to counties with populations less than 500,000.

Therefore, the Division and the Subrecipient agree to the following:

(1) LAWS, RULES, REGULATIONS, AND POLICIES

- a. Performance under this Agreement is subject to 2 C.F.R Part 200, entitled "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards."
- b. As required by section 215.971(1), Florida Statutes, this Agreement includes:
  - i. A provision specifying a scope of work that clearly establishes the tasks that the Recipient is required to perform.
  - ii. A provision dividing the agreement into quantifiable units of deliverables that must be received and accepted in writing by the Division before payment or reimbursement. Each deliverable must be directly related to the scope of work and specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.
  - iii. A provision specifying the financial consequences that apply if the Subrecipient fails to perform the minimum level of service required by the agreement.
  - iv. A provision specifying that the Subrecipient may expend funds only for allowable costs resulting from obligations incurred during the specified agreement period.
  - v. A provision specifying that any balance of unobligated funds which has been advanced or paid must be refunded to the Division.
  - vi. A provision specifying that any funds paid in excess of the amount to which the Recipient is entitled under the terms and conditions of the agreement must be refunded to the Division.
- c. In addition to the foregoing, the Subrecipient and the Division will be governed by all applicable State and Federal laws, rules and regulations, including those identified in Attachment B. Any express reference in this Agreement to a particular statute, rule, or regulation in no way implies that no other statute, rule, or regulation applies.

(2) CONTACT

- a. In accordance with section 215.971(2), Florida Statutes, the Division's Program Manager will be responsible for enforcing performance of this Agreement's terms and conditions and will serve as the Division's liaison with the Subrecipient. As part of his/her duties, the Program Manager for the Division will monitor and document Subrecipient performance.
- b. The Division's Program Manager for this Agreement is:

Wesley Sapp  
Division of Emergency Management  
2555 Shumard Oak Boulevard  
Tallahassee, Florida 32399-2100  
Telephone: (850) 815-4431  
Email: Wesley.Sapp@em.myflorida.com

- c. The name and address of the representative of the Recipient responsible for the administration of this Agreement is:

Allison McLeary  
Division of Emergency Management  
2555 Shumard Oak Blvd  
Telephone: 850-815-4455  
Email: Allison.McLeary@em.myflorida.com

- d. In the event that different representatives or addresses are designated by either party after execution of this Agreement, notice of the name, title and address of the new representative will be provided to the other party.

(3) TERMS AND CONDITIONS

This Agreement contains all the terms and conditions agreed upon by the parties.

(4) EXECUTION

This Agreement may be executed in any number of counterparts, any one of which may be taken as an original.

(5) MODIFICATION

This agreement may not be modified.

(6) PERIOD OF AGREEMENT

This Agreement shall be effective on **March 1, 2020** and shall end on **December 30, 2020**, unless terminated earlier in accordance with the provisions of Paragraph (15) TERMINATION. In accordance with section 215.971(1)(d), Florida Statutes, the Subrecipient may expend funds authorized by this Agreement "only for allowable costs resulting from obligations incurred during the specific agreement period."

(7) FUNDING

- a. The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature, and subject to any modification in accordance with either Chapter 216, Florida Statutes, and the Florida Constitution.
- b. This is a modified reimbursement agreement. The State, through the Division, will make an initial disbursement to the county of 25% of the total amount allocated to the county according to the United States Department of the Treasury. Any additional amounts will be disbursed on a reimbursement basis.

- c. Subrecipients may use payments for any expenses eligible under section 601(d) of the Social Security Act, specifically the Coronavirus Relief Fund and further outlined in US Treasury Guidance. Payments are not required to be used as the source of funding of last resort.
- d. The Division's Program Manager, as required by section 215.971(2)(c), Florida Statutes, shall reconcile and verify all funds received against all funds expended during the period of agreement and produce a final reconciliation report. The final report must identify any funds paid in excess of the expenditures incurred by the Subrecipient.
- e. For the purposes of this Agreement, the term "improper payment" means or includes:
  - i. Any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements.
- f. As required by the Reference Guide for State Expenditures, reimbursement for travel must be in accordance with section 112.061, Florida Statutes, which includes submission of the claim on the approved state travel voucher.
- g. Counties should provide funding to municipalities within their jurisdiction upon request for eligible expenditures under the CARES Act. However, counties are responsible for the repayment of funds to the Division for expenditures that the Division or the Federal government determines are ineligible under the CARES Act.
- h. The CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that<sup>1</sup>—
  - i. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
  - ii. 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
  - iii. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020. Funds transferred to Subrecipient must qualify as a necessary expenditure incurred due to the public health emergency and meet the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if the funds have not been used in a manner consistent with section 601(d) of the Social Security Act.
- i. Examples of Eligible Expenses include, but are not limited to:
  - i. Medical expenses
  - ii. Public health expenses
  - iii. 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.
  - iv. Expenses of actions to facilitate compliance with COVID-19 related public health measures.
  - v. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency.
  - vi. Any other COVID-19 – related expenses reasonably necessary to the function of government that satisfy the fund's eligibility criteria.

**(8) INVOICING**

- a. In order to obtain reimbursement for expenditures in excess of the initial 25% disbursement, the Subrecipient must file with the Division Grant Manager its request for reimbursement and any other information required to justify and support the payment request. Payment requests must include a certification, signed by an official who is authorized to legally bind the Subrecipient, which reads as follows:

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

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

- b. Reimbursements will only be made for expenditures that the Division provisionally determines are eligible under the CARES Act. However, the Division’s provisional determination that an expenditure is eligible does not relieve the county of its duty to repay the Division for any expenditures that are later determined by the Division or the Federal government to be ineligible.

(9) RECORDS

- a. As a condition of receiving state or federal financial assistance, and as required by sections 20.055(6)(c) and 215.97(5)(b), Florida Statutes, the Division, the Chief Inspector General of the State of Florida, the Florida Auditor General, or any of their authorized representatives, shall enjoy the right of access to any documents, financial statements, papers, or other records of the Subrecipient which are pertinent to this Agreement, in order to make audits, examinations, excerpts, and transcripts. The right of access also includes timely and reasonable access to the Subrecipient’s personnel for the purpose of interview and discussion related to such documents. For the purposes of this section, the term “Subrecipient” includes employees or agents, including all subcontractors or consultants to be paid from funds provided under this Agreement.
- b. The Subrecipient shall maintain all records related to this Agreement for the period of time specified in the appropriate retention schedule published by the Florida Department of State. Information regarding retention schedules can be obtained at: <http://dos.myflorida.com/library-archives/records-management/general-records-schedules/>.
- c. Florida's Government in the Sunshine Law (Section 286.011, Florida Statutes) provides the citizens of Florida with a right of access to governmental proceedings and mandates three, basic requirements: (1) all meetings of public boards or commissions must be open to the public; (2) reasonable notice of such meetings must be given; and, (3) minutes of the meetings must be taken and promptly recorded.
- d. Florida's Public Records Law provides a right of access to the records of the state and local governments as well as to private entities acting on their behalf. Unless specifically exempted from disclosure by the Legislature, all materials made or received by a governmental agency (or a private entity acting on behalf of such an agency) in conjunction with official business which are used to perpetuate, communicate, or formalize knowledge qualify as public records subject to public inspection.

IF THE SUBRECIPIENT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE SUBRECIPIENT’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: (850) 815-4156, [Records@em.myflorida.com](mailto:Records@em.myflorida.com), or 2555 Shumard Oak Boulevard, Tallahassee, FL 32399.

(10) AUDITS

- a. In accounting for the receipt and expenditure of funds under this Agreement, the Subrecipient must follow Generally Accepted Accounting Principles (“GAAP”). As defined by 2 C.F.R. §200.49, “GAAP has the meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).”
- b. When conducting an audit of the Subrecipient’s performance under this Agreement, the Division must use Generally Accepted Government Auditing Standards (“GAGAS”). As defined by 2 C.F.R. §200.50, “GAGAS, also known as the Yellow Book, means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits.”
- c. If an audit shows that all or any portion of the funds disbursed were not spent in accordance with the conditions of and strict compliance with this Agreement, the Subrecipient will be held liable for reimbursement to the Division of all funds not spent in accordance with these applicable regulations and Agreement provisions within thirty (30) days after the Division has notified the Subrecipient of such non-compliance.
- d. The Subrecipient must have all audits completed by an independent auditor, which is defined in section 215.97(2)(i), Florida Statutes, as “an independent certified public accountant licensed under chapter 473.” The independent auditor must state that the audit complied with the applicable provisions noted above. The audits must be received by the Division no later than nine months from the end of the Subrecipient’s fiscal year.
- e. The Subrecipient must send copies of reporting packages required under this paragraph directly to each of the following:

i.

The Division of Emergency Management

DEMSingle\_Audit@em.myflorida.com

OR

Office of the Inspector General

2555 Shumard Oak Boulevard

Tallahassee, Florida 32399-2100

ii.

The Auditor General

Room 401, Claude Pepper Building

111 West Madison Street

Tallahassee, Florida 32399-1450

- f. Fund payments are considered to be federal financial assistance subject to the Single Audit Act and the related provisions of the Uniform Guidance.

(11) REPORTS

- a. The Subrecipient must provide the Division with quarterly reports and a close-out report. These reports must include the current status and progress of the expenditure of funds under this Agreement, in addition to any other information requested by the Division.

- b. Quarterly reports are due to the Division no later than 15 days after the end of each quarter of the program year and must be sent each quarter until submission of the administrative close-out report. The ending dates for each quarter of the program year are March 31, June 30, September 30, and December 31. The first quarterly report due pursuant to this agreement is due for the quarter ending September 30, 2020.
- c. The close-out report is due sixty (60) days after termination of this Agreement or 60 days after completion of the activities contained in this Agreement, whichever occurs first.
- d. If all required reports and copies are not sent to the Division or are not completed in a manner acceptable to the Division, the Division may withhold further payments until they are completed or may take other action as stated in Paragraph (15) REMEDIES. "Acceptable to the Division" means that the work product was completed in accordance with the Budget and Scope of Work.
- e. The Subrecipient must provide additional program updates or information that may be required by the Division.

(12)MONITORING

In addition to reviews of audits conducted in accordance with paragraph (10) AUDITS above, monitoring procedures may include, but not be limited to, on-site visits by Division staff, limited scope audits, or other procedures. The Subrecipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Division. In the event that the Division determines that a limited scope audit of the Subrecipient is appropriate, the Subrecipient agrees to comply with any additional instructions provided by the Division to the Subrecipient regarding such audit. The Subrecipient further agrees to comply and cooperate with any inspections, reviews, investigations or audits deemed necessary by the Florida Chief Financial Officer or Auditor General. In addition, the Division will monitor the performance and financial management by the Subrecipient throughout the period of agreement to ensure timely completion of all tasks.

(13)LIABILITY

Any Subrecipient which is a state agency or subdivision, as defined in section 768.28, Florida Statutes, agrees to be fully responsible for its negligent or tortious acts or omissions which result in claims or suits against the Division, and agrees to be liable for any damages proximately caused by the acts or omissions to the extent set forth in section 768.28, Florida Statutes. Nothing herein is intended to serve as a waiver of sovereign immunity by any party to which sovereign immunity applies. Nothing herein will be construed as consent by a state agency or subdivision of the State of Florida to be sued by third parties in any matter arising out of this Agreement.

(14)DEFAULT

- a. If any of the following events occur ("Events of Default"), all obligations on the part of the Division to make further payment of funds will, if the Division elects, terminate and the Division has the option to exercise any of its remedies set forth in Paragraph (15) REMEDIES. However, the Division may make payments or partial payments after any Events of Default without waiving the right to exercise such remedies, and without becoming liable to make any further payment.
- b. If any warranty or representation made by the Subrecipient in this Agreement or any previous agreement with the Division is or becomes false or misleading in any respect, or if the Subrecipient fails to keep or perform any of the obligations, terms or covenants in this

- Agreement or any previous agreement with the Division and has not cured them in timely fashion, or is unable or unwilling to meet its obligations under this Agreement;
- c. If material adverse changes occur in the financial condition of the Subrecipient at any time during the period of agreement, and the Subrecipient fails to cure this adverse change within thirty (30) days from the date written notice is sent by the Division.
  - d. If any reports required by this Agreement have not been submitted to the Division or have been submitted with incorrect, incomplete or insufficient information;
  - e. If the Subrecipient has failed to perform and complete on time any of its obligations under this Agreement.

(15) REMEDIES

If an Event of Default occurs, then the Division may, after thirty (30) calendar days written notice to the Subrecipient and upon the Subrecipient's failure to cure within those thirty (30) days, exercise any one or more of the following remedies, either concurrently or consecutively:

- a. Terminate this Agreement, provided that the Subrecipient is given at least thirty (30) days prior written notice of the termination. The notice shall be effective when placed in the United States, first class mail, postage prepaid, by registered or certified mail-return receipt requested, to the address in paragraph (2) CONTACT herein;
- b. Begin an appropriate legal or equitable action to enforce performance of this Agreement;
- c. Withhold or suspend payment of all or any part of a request for payment;
- d. Require that the Subrecipient refund to the Division any monies used for ineligible purposes under the laws, rules and regulations governing the use of these funds.
- e. Exercise any corrective or remedial actions, to include but not be limited to:
  - i. request additional information from the Subrecipient to determine the reasons for or the extent of non-compliance or lack of performance,
  - ii. issue a written warning to advise that more serious measures may be taken if the situation is not corrected,
  - iii. advise the Subrecipient to suspend, discontinue or refrain from incurring costs for any activities in question,
  - iv. require the Subrecipient to reimburse the Division for the amount of costs incurred for any items determined to be ineligible, or
  - v. request the Department of Revenue to withhold from any future payment due to the county under the Revenue Sharing Act of 1972 described in Part II of Chapter 218, Florida Statutes, or the Participation in Half Cent Sales Tax Proceeds described in Part IV of Chapter 218, Florida Statutes, an amount equal to any repayment due to the Division under this Agreement.
- f. Exercise any other rights or remedies which may be available under law. Pursuing any of the above remedies will not stop the Division from pursuing any other remedies in this Agreement or provided at law or in equity. If the Division waives any right or remedy in this Agreement or fails to insist on strict performance by the Subrecipient, it will not affect, extend or waive any other right or remedy of the Division, or affect the later exercise of the same right or remedy by the Division for any other default by the Subrecipient.

(16) TERMINATION

- a. The Division may terminate this Agreement for cause after thirty (30) days written notice. Cause can include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, and refusal by the Subrecipient to permit public access to any document, paper, letter, or other material subject to disclosure under Chapter 119, Florida Division of Emergency Management Statutes, as amended.
- b. The Division may terminate this Agreement for convenience or when it determines, in its sole discretion, that continuing the Agreement would not produce beneficial results in line

with the further expenditure of funds, by providing the Subrecipient with thirty (30) calendar days prior written notice.

- c. The parties may agree to terminate this Agreement for their mutual convenience through a written amendment of this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of this Agreement.
- d. In the event this Agreement is terminated, the Subrecipient will not incur new obligations for the terminated portion of this Agreement after they have received the notification of termination. The Subrecipient will cancel as many outstanding obligations as possible. Costs incurred after receipt of the termination notice will be disallowed. The Subrecipient will not be relieved of liability to the Division because of any breach of this Agreement by the Subrecipient. The Division may, to the extent authorized by law, withhold payments to the Subrecipient for the purpose of set-off until the exact amount of damages due the Division from the Subrecipient is determined.

(17) ATTACHEMENTS

- a. All attachments to this Agreement are incorporated as if set out fully.
- b. In the event of any inconsistencies or conflict between the language of this Agreement and the attachments, the language of the attachments will control, but only to the extent of the conflict or inconsistency.

(18) PAYMENTS

- a. The State of Florida, through the Division, will make a disbursement of each County government's allocation as calculated by the United States Department of the Treasury. Funding for **Alachua County** is in the amount of **\$11,736,482.00**.

(19) REPAYMENTS

- a. All refunds, return of improper payments, or repayments due to the Division under this Agreement are to be made payable to the order of "Division of Emergency Management," and mailed directly to the following address:

Division of Emergency Management

Cashier

2555 Shumard Oak Boulevard

Tallahassee FL 32399-2100

- b. In accordance with section 215.34(2), Florida Statutes, if a check or other draft is returned to the Division for collection, Subrecipient shall pay the Division a service fee of \$15.00 or 5% of the face amount of the returned check or draft, whichever is greater.

(20) MANDATED CONDITIONS AND OTHER LAWS

- a. The validity of this Agreement is subject to the truth and accuracy of all the information, representations, and materials submitted or provided by the Subrecipient in this Agreement, in any later submission or response to a Division request, or in any submission or response to fulfill the requirements of this Agreement. All of said information, representations, and materials is incorporated by reference. The inaccuracy of the submissions or any material changes will, at the option of the Division and with thirty (30) days written notice to the Subrecipient, cause the termination of this Agreement and the release of the Division from all its obligations to the Subrecipient.
- b. This Agreement must be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement will be in the Circuit Court of Leon County. If any

- provision of this Agreement is in conflict with any applicable statute or rule, or is unenforceable, then the provision is null and void to the extent of the conflict, and is severable, but does not invalidate any other provision of this Agreement.
- c. Any power of approval or disapproval granted to the Division under the terms of this Agreement will survive the term of this Agreement.
  - d. This Agreement may be executed in any number of counterparts, any one of which may be taken as an original.
  - e. The Subrecipient agrees to comply with the Americans With Disabilities Act (Public Law 101-336, 42 U.S.C. Section 12101 et seq.), which prohibits discrimination by public and private entities on the basis of disability in employment, public accommodations, transportation, State and local government services, and telecommunications.
  - f. Those who have been placed on the convicted vendor list following a conviction for a public entity crime or on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of \$25,000.00 for a period of thirty-six (36) months from the date of being placed on the convicted vendor list or on the discriminatory vendor list.
  - g. The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature, and subject to any modification in accordance with Chapter 216, Florida Statutes, or the Florida Constitution.
  - h. All bills for fees or other compensation for services or expenses shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof.
  - i. Any bills for travel expenses must be submitted in accordance with section 112.061, Florida Statutes.
  - j. The Division reserves the right to unilaterally cancel this Agreement if the Subrecipient refuses to allow public access to all documents, papers, letters or other material subject to the provisions of Chapter 119, Florida Statutes, which the Subrecipient created or received under this Agreement.
  - k. If the Subrecipient is allowed to temporarily invest any advances of funds under this Agreement, 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 CRF 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. The State of Florida will not intentionally award publicly-funded contracts to any contractor who knowingly employs unauthorized alien workers, constituting a violation of the employment provisions contained in 8 U.S.C. Section 1324a(e) [Section 274A(e) of the Immigration and Nationality Act ("INA")]. The Division shall consider the employment by any contractor of unauthorized aliens a violation of Section 274A(e) of the INA. Such violation by the Subrecipient of the employment provisions contained in Section 274A(e) of the INA will be grounds for unilateral cancellation of this Agreement by the Division.
  - l. The Subrecipient is subject to Florida's Government in the Sunshine Law (Section 286.011, Florida Statutes) with respect to the meetings of the Subrecipient's governing board or the meetings of any subcommittee making recommendations to the governing board. All of these meetings must be publicly noticed, open to the public, and the minutes of all the meetings will be public records, available to the public in accordance with Chapter 119, Florida Statutes.

- m. All expenditures of state or federal financial assistance must be in compliance with the laws, rules and regulations applicable to expenditures of State funds, including but not limited to, the Reference Guide for State Expenditures.
- n. This Agreement may be charged only with allowable costs resulting from obligations incurred during the period of agreement.
- o. Any balances of unobligated cash that have been advanced or paid that are not authorized to be retained for direct program costs in a subsequent period must be refunded to the Division.
- p. 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, the Subrecipient may retain the asset. 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.

(21) LOBBYING PROHIBITION

- a. Section 216.347, Florida Statutes, prohibits “any disbursement of grants and aids appropriations pursuant to a contract or grant to any person or organization unless the terms of the grant or contract prohibit the expenditure of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency.”
- b. No funds or other resources received from the Division under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.
- c. 2 C.F.R. §200.450 prohibits reimbursement for costs associated with certain lobbying activities.
- d. Section 216.347, Florida Statutes, prohibits “any disbursement of grants and aids appropriations pursuant to a contract or grant to any person or organization unless the terms of the grant or contract prohibit the expenditure of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency.”
- e. No funds or other resources received from the Division under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.
  - i. The Subrecipient certifies, by its signature to this Agreement, that to the best of his or her knowledge and belief:
  - ii. No Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative agreement.
  - iii. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the Subrecipient must complete and submit Standard Form-LLL, “Disclosure of Lobbying Activities.”
  - iv. The Subrecipient must require that this certification be included in the award documents for all subawards (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Subrecipient s shall certify and disclose.
  - v. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed

by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

(22) LEGAL AUTHORIZATION

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

(23) ASSURANCES

The Subrecipient must comply with any Statement of Assurances incorporated as Attachment C.

(24) EQUAL OPPORTUNITY EMPLOYMENT

- a. In accordance with 41 C.F.R. §60-1.4(b), the Subrecipient hereby agrees that it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, as defined in the regulations of the Secretary of Labor at 41 CFR Chapter 60, which is paid for in whole or in part with funds obtained from the Federal Government or borrowed on the credit of the Federal Government pursuant to a grant, contract, loan, insurance, or guarantee, or undertaken pursuant to any Federal program involving such grant, contract, loan, insurance, or guarantee, the following equal opportunity clause:

During the performance of this contract, the contractor agrees as follows:

The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

- i. Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
- ii. The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive considerations for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- iii. The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.

- iv. The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- v. The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- vi. The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- vii. In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- viii. The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:

Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency the contractor may request the United States to enter into such litigation to protect the interests of the United States.

(25) COPELAND ANTI-KICKBACK ACT

- a. The Subrecipient hereby agrees that, unless exempt under Federal law, it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, the following clause:
  - i. Contractor. The contractor shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. pt. 3 as may be applicable, which are incorporated by reference into this contract.
  - ii. Subcontracts. The contractor or subcontractor shall insert in any subcontracts the clause above and such other clauses as the FEMA may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these contract clauses.

- iii. Breach. A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

(26)CONTRACT WORK HOURS AND SAFETY STANDARDS

If the Subrecipient, with the funds authorized by this Agreement, enters into a contract that exceeds \$100,000 and involves the employment of mechanics or laborers, then any such contract must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation.

(27)CLEAN AIR ACT AND THE FEDERAL WATER POLLUTION CONTROL ACT

- a. If the Subrecipient, with the funds authorized by this Agreement, enters into a contract that exceeds \$150,000, then any such contract must include the following provision:
  - i. Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387), and will report violations to FEMA and the Regional Office of the Environmental Protection Agency (EPA).

(28)SUSPENSION AND DEBARMENT

- a. If the Subrecipient, with the funds authorized by this Agreement, enters into a contract, then any such contract must include the following provisions:
  - i. This contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such the contractor is required to verify that none of the contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
  - ii. The contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
  - iii. This certification is a material representation of fact relied upon by the Division. If it is later determined that the contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the Division, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
  - iv. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

(29)BYRD ANTI-LOBBYING AMENDMENT

- a. If the Subrecipient, with the funds authorized by this Agreement, enters into a contract, then any such contract must include the following clause:
  - i. Byrd Anti-Lobbying Amendment, 31 U.S.C. § 1352 (as amended). Contractors who apply or bid for an award of \$100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the Subrecipient.

(30) CONTRACTING WITH SMALL AND MINORITY BUSINESSES, WOMEN'S BUSINESS ENTERPRISES, AND LABOR SURPLUS AREA FIRMS

- a. If the Subrecipient, with the funds authorized by this Agreement, seeks to procure goods or services, then, in accordance with 2 C.F.R. §200.321, the Subrecipient must take the following affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used whenever possible:
  - i. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
  - ii. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
  - iii. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
  - iv. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
  - v. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
  - vi. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (i). through v. of this subparagraph.
- b. The requirement outlined in subparagraph a. above, sometimes referred to as "socioeconomic contracting," does not impose an obligation to set aside either the solicitation or award of a contract to these types of firms. Rather, the requirement only imposes an obligation to carry out and document the six affirmative steps identified above.
- c. The "socioeconomic contracting" requirement outlines the affirmative steps that the Subrecipient must take; the requirements do not preclude the Subrecipient from undertaking additional steps to involve small and minority businesses and women's business enterprises.
- d. The requirement to divide total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises, does not authorize the Subrecipient to break a single project down into smaller components in order to circumvent the micro-purchase or small purchase thresholds so as to utilize streamlined acquisition procedures (e.g. "project splitting").

**SUB-RECIPIENT:**

By:   
Name and title: \_\_\_\_\_  
Robert Hutchinson, Chair  
Date: \_\_\_\_\_  
FID# \_\_\_\_\_

**STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT**

By: \_\_\_\_\_  
Name and Title  
Date: \_\_\_\_\_

Approved as to Form

  
\_\_\_\_\_  
Alachua County Attorney

**EXHIBIT 1**

STATE RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

SUBJECT TO SECTION 215.97, FLORIDA STATUTES:

State Project –

State awarding agency: **Florida Division of Emergency Management**

Catalog of State Financial Assistance Title:

Catalog of State Financial Assistance Number:

**Attachment A**

**CARES ACT CORONAVIRUS RELIEF FUND ELIGIBILITY CERTIFICATION**

I, , am the Authorized Agent of Alachua County County (“County”) and I certify that:

1. I have the authority on behalf of County to request grant payments from the State of Florida (“State”) for federal funds appropriated pursuant to section 601 of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).
2. I understand that the State will rely on this certification as a material representation in making grant payments to the County.
3. I acknowledge that County should keep records sufficient to demonstrate that the expenditure of funds it has received is in accordance with section 601(d) of the Social Security Act.
4. I acknowledge that all records and expenditures are subject to audit by the United States Department of Treasury’s Inspector General, the Florida Division of Emergency Management, and the Florida State Auditor General, or designee.
5. I acknowledge that County has an affirmative obligation to identify and report any duplication of benefits. I understand that the State has an obligation and the authority to deobligate or offset any duplicated benefits.
6. I acknowledge and agree that County shall be liable for any costs disallowed pursuant to financial or compliance audits of funds received.
7. I acknowledge that if County 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 United States Department of the Treasury.
8. I acknowledge that the County’s proposed uses of the funds provided as grant payments from the State by federal appropriation under section 601 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 and governor’s disaster declaration on March 13, 2020 with respect to the Coronavirus Disease 2019 (COVID-19);
  - b. were not accounted for in the budget most recently approved as of March 27, 2020, for County; and
  - c. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

In addition to each of the statements above, I acknowledge on submission of this certification that my jurisdiction has incurred eligible expenses between March 1, 2020 and the date noted below.

By: \_\_\_\_\_  
Name and title: \_\_\_\_\_,  
Date: \_\_\_\_\_

**Attachment A - CERTIFICATION REGARDING LOBBYING**

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned sub-recipient, **Alachua County**, certifies, to the best of his or her knowledge that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence any officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form – LLL, “Disclosure Form to Report Lobbying,” in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. Sec. 1352 (as amended by the Lobbying Disclosure Act of 119). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The sub-recipient, **Alachua County**, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, sub-recipient understands and agrees that the provisions of 31 U.S.C. Sec. 3801 *et seq.* apply to his certification and disclosure, if any.

By: \_\_\_\_\_  
 Name and title: \_\_\_\_\_,  
 Date: \_\_\_\_\_

**STATE OF FLORIDA**

**DIVISION OF EMERGENCY MANAGEMENT**

By: \_\_\_\_\_  
 Name and title \_\_\_\_\_  
 Date: \_\_\_\_\_

## **Attachment B**

### **PROGRAM STATUTES AND REGULATIONS**

42 USC 601(d) CARES Act	Creation of the Coronavirus Relief Fund (CRF)
Section 215.422, Florida Statutes	Payments, warrants, and invoices; processing time limits; dispute limitation; agency or judicial branch compliance
Section 215.971, Florida Statutes	Agreements funded with federal and state assistance
Section 216.347, Florida Statutes	Disbursement of grant and aids appropriations for lobbying prohibited
CFO MEMORANDUM NO. 04 (2005-06)	Compliance Requirements for Agreements

# Alachua County Cares



## CARES Act Funding Plan July 7, 2020



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# Introduction

## Purpose:

Alachua County will receive an approximately \$46.9 M allocation from the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”). These funds may be used for necessary expenditures incurred for the COVID-19 emergency response.

## Authority:

The CARES Act, section 601(d) of the Social Security Act, was signed into law on March 27, 2020. Funds may be used for payments of expenses eligible under section 601(d) of the Act, and as further outlined in the United States Department of Treasury guidance document. The funds are also governed by an agreement with the State of Florida, which agreement was approved by the Board of County Commissioners on June 23, 2020.

## Summary Explanation and Background:

The CARES Act provided approximately \$2 trillion in economic aid to assist with the impacts of the unprecedented Coronavirus pandemic. Of that sum, approximately \$150 billion was dedicated to state and local governments. Local governments with a population of more than 500,000 received over \$2.4 Billion in direct allocation from the U.S. Department of Treasury. The State of Florida received over \$1.2 Billion specifically for local government allocation to those counties with a population below 500,000. The State of Florida released funding to counties beginning in June 2020. All CARES Act funds provided through the State were provided only to Florida’s counties.

Alachua County will receive approximately \$46.9 M in CARES Act funds based upon its population. The funds will be disbursed in increments, with the initial disbursement to be 25% of the total amount allocated to the County, and any additional amounts to be disbursed on a reimbursement basis. To receive the additional funding beyond the first 25%, the request for reimbursement must be executed by the Chair of the County Commission with a certification that the expenditures, disbursements and cash receipts are for the purposes and objectives set forth by the Federal government. Specifically, those are that the monies (1) would only be used for necessary expenditures incurred for the COVID-19 public health emergency response; (2) were not accounted for in the most recently approved budget approved as of March 27, 2020; and (3) were incurred during the period that began on March 1, 2020 and ends on December 30, 2020.

The County is responsible for all CARES Act dollars received. While the agreement with the state provides that counties “should provide funding to municipalities within their jurisdiction upon request for eligible expenditures under the CARES Act.....counties are responsible for the repayment of funds to the Division [of Emergency Management] for expenditures that the Division or the Federal government determines are ineligible under the CARES Act.” Among the remedies available, the State may collect any misspent funds through withholding of the County’s revenue share.

## Recommended Action:

Staff recommends the Board approve of the expenditure of CARES Act funds as outlined in this CARES Act Plan (the “Plan”) which were not budgeted as of March 27, 2020; approve the use of a third party administrator to implement programming and monitor funds for the programs outlined in this Plan; approve the resolution and budget amendment for unanticipated revenue of CARES Act funding; and authorize the execution of Subrecipient Agreements by the Chair with any entity or agency receiving funding from the County.

# CARES Act Funding Options

The following are mandatory guidelines when developing programs and providing or expending funds utilizing CARES Act monies.

- (1) The CARES Act funds must be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (“COVID-19”);
- (2) Expenditures that will be incurred in response to COVID-19 were not accounted for in the County’s or other reimbursed entities’ budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act);
- (3) The expenditures were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020; and

Staff recommends the following additional general guidelines in developing programs and providing or expending funds utilizing CARES Act monies, with specific programmatic guidelines to be determined with the assistance of county staff and a third party administrator.

- (1) FEMA share of reimbursable expenditures shall not be eligible for CARES Act funds.
- (2) Any funds received, outside of this specific allocation, from any Federal, State or local source specifically as a result of COVID-19 shall be considered in any award or disbursement.
- (3) All CARES Act funds shall be administered and distributed by Alachua County.
- (4) Funds for individual and business grant programs shall be designated for residents and businesses within each municipality located in Alachua County and unincorporated area based upon population in the first round of funding to ensure that each municipality and unincorporated area’s recipients receive a fair opportunity for receipt of funds.
- (5) Municipalities, constitutional offices, independent special districts, and other government agencies may be eligible to receive CARES Act funds for the purpose of local cost share of FEMA expenses in a proportionate share to ensure that all funds designated for this category are disbursed fairly.
- (6) Municipalities, constitutional offices, independent special districts, and other government agencies requesting eligible CARES Act funds in Category 2, 3 or 4 will be limited to a proportional share of the Round 1 funds by line allocation to ensure that all funds designated for this category are disbursed fairly.
- (7) Funds shall be disbursed in multiple rounds, with funds spent in each category to be reviewed approximately every sixty (60) days. This will allow for reallocation where funds are most needed and ensure that all funds are spent by December 30, 2020.

# Category 1: Medical Expenses

**Recommended Funding: \$2,000,000 – 100% available for 1<sup>st</sup> draw of 25%**

- \$1,250,000 allocated to the Alachua County Department of Health for contact tracing specialists, epidemiologists and related support staff for the purpose of testing, tracing, case management and containment of COVID-19.
- \$750,000 allocated to other medical expenses to include, but not be limited to:
  - Expansion of testing sites and capabilities
    - Example: Tents with climate mitigation, testing kits, additional sites
  - Increased emergency transport cost
    - Example: Decontamination units, overtime due to quarantine issues, drug costs

# Category 2: Public Health Expenses

**Recommended Funding: \$2,000,000 - 100% available for 1<sup>st</sup> draw of 25%**

- \$1,000,000 Protective Equipment (PPE) and Medical supplies for public health and safety workers
  - Example: Mask, face shields, gowns, and similar items
- \$250,000 disinfecting of public areas and facilities such as nursing homes
  - Example: Aerosol units, spray systems, and disinfecting products
- \$250,000 quarantining health care and public safety officers
  - Example: First responders, law enforcement officers and health personnel
- \$250,000 preparing public buildings to serve customers
  - Example: Social distancing markers, signage, modifying counter areas, etc.
- \$250,000 crisis intervention from trauma as a result of COVID-19

## **Category 3: Payroll Expenses**

**Recommended Funding: \$1,000,000 - 50% available for 1<sup>st</sup> draw of 25%**

- Local share of FEMA expenses for county, municipalities, and constitutional officer employees responding to COVID-19.

## **Category 4: Expenses of actions to facilitate compliance with COVID-19-related public health measures**

**Recommended Funding: \$3,300,000 - 50% available for 1<sup>st</sup> draw of 25%**

- \$800,000 maintaining the county jail, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
  - Example: Modification to Air Handling System, and inmate's per pod / cell.
- \$500,000 local share of FEMA expenses for county, municipalities, and constitutional officer non-payroll expenses responding to COVID-19.
- \$500,000 cost to enforce public ordinances in place to prevent the transmission of COVID-19.
  - Example: Overtime, additional staff, and law enforcement support
- \$500,000 care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
  - Example: Quarantine/Non-Congregate housing, distancing measures, medical needs
- \$500,000 improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
  - Example: Virtual meeting spaces, customer service, and workflow process
- \$500,000 set aside for future food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions
  - Example: Extended event that strains current non-profit assistance ability

# Category 5: Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency

**Recommended Funding: \$36,100,000 - Up to 20% available for 1<sup>st</sup> draw of 25%**

- \$5,000,000 Small Business Relief Grants – 25 employees and less
  - Examples: Small retail, salons, non-essential businesses, daycares
  - Documented lost profit from required closure
  - Documented employees (non-owner/family) remaining on payroll while on required closure
  - Up to \$10,000 total
- \$7,500,000 Medium Business relief grants – 25 to 50 employees
  - Examples: Sit down restaurants, entertainment venues
  - Documented lost profit from required closure
  - Documented employees (non-owner/family) remaining on payroll while on required closure
  - Up to \$15,000 total
- \$10,000,000 Small Business back-to-work grants – 50 employees or less
  - Documented effort to reemploy furloughed or laid-off workers (non-owner/family)
  - Assistance with complying with public health ordinances
  - Not duplicate of other Federal grants (i.e. Career Source)
  - Up to \$10,000 total
- \$13,600,000 Individual Assistance
  - Rent, Mortgage, Utility, Internet, Phone and Car Payment Assistance
  - Daycare Assistance for School Aged children, if school attendance is limited
  - Documented issue related to COVID-19 (i.e. furloughed / laid off)
  - Up to \$2,500 total

## **Category 6: Any other COVID-19-related eligible expenses reasonably necessary to the function of government**

**Recommended Funding: \$2,500,000 - Available only after 1<sup>st</sup> draw of 25%**

This is in the nature of reserves and shall be set aside for programs not yet determined and expenses not yet anticipated. If not expended by October 30, 2020, this amount shall be redistributed to other categories.

## **Third Party Administrator**

Due to the volume of effort required to manage the disbursement and tracking of \$46.9 Million in CARES Act funds, and the minimal time allotted for its full expenditure, it is most effective and efficient to use a consultant to assist the County. Carr, Riggs & Ingram, LLC has a local office and capable staff to assist with this process. The cost of their services will be charged to each of the categories.

## **Conclusion**

The allocation of CARES Act funding to Alachua County provides monies that may be used for necessary expenditures incurred for the COVID-19 emergency response. This funding source is limited in scope and duration. The County's liability for these funds is significant. As a result, this Plan provides for County-controlled funding to all entities and individuals. More specific criteria that ensure compliance with the requirements of the CARES Act shall be developed. While municipalities, constitutional offices and other governmental entities are eligible to receive funds in several categories, more than 75% of the funds allocated to Alachua County are recommended to be provided in the form of business and individual grants for the benefit of Alachua County's citizens and economic health.

**Coronavirus Relief Fund  
Frequently Asked Questions  
Updated as of June 24, 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.

## **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.

**Coronavirus Relief Fund**  
**Guidance for State, Territorial, Local, and Tribal Governments**  
**April 22, 2020**

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>1</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 cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost

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<sup>1</sup> See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

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***

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

***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>2</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>3</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.

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<sup>2</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>3</sup> See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

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.