

Coronavirus Relief Fund Terms and Conditions For Allocations



State of Nevada

Administered by the Governor's Finance Office, Budget Division

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Overview

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

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

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

About This Document

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

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contemporaneous understandings, agreements, promises, representations, terms and conditions, both oral and written, are superseded and replaced by this agreement.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

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

Eligible Uses

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

1. Were **incurred** during the period that begins on March 1, 2020, and ends on December 30, 2020.
2. Are **necessary expenditures** incurred due to the public health emergency with respect to COVID-19.
3. Are NOT accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government. The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government. A cost meets this requirement if:
 - a. The cost cannot lawfully be funded using a line item, allotment, or allocation within that budget; OR
 - b. The cost is for a **substantially different use** from any expected use of funds in such a line item, allotment, or allocation.
 - c. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

Definitions (as reference above)

“Incurred”: Treasury clarified on June 30, 2020 that for a cost to be considered to have been “incurred”, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred).

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

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

- a. developing online instruction capabilities may be a substantially different use of funds, however online instruction itself is not a substantially different use of public funds than classroom instruction.

Available Funds

Per Federal guidelines, the CRF has been allocated according to Treasury Guidance and related FAQs.

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

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

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

Period of Performance

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

Eligible Costs

There are eleven (11) primary eligible cost categories. These cost categories and their eligible cost sub-categories are as follows:

1. COVID-19 related expenses to address **medical needs** of:
 - a. Public hospitals, clinics and similar facilities
 - b. Establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs
 - c. Emergency medical response, including emergency medical transportation related to COVID-19
 - d. Establishing and operating public telemedicine capabilities for COVID-19-related treatment
2. COVID-19 related expenses to address **public health needs** including:
 - a. Communication and enforcement by State, territorial, local, and Tribal governments of public health orders
 - b. Acquisition and distribution of medical and protective supplies including sanitation (No PPE)
 - c. Disinfection of public areas and other facilities, e.g., nursing homes

- d. Technical assistance (knowledge transfer) to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety
 - e. Public safety measures undertaken in response to the COVID-19 public health emergency
 - f. Quarantining individuals
- 3. **Personal Protective Equipment (PPE)** – equipment worn to minimize exposure to hazards such as masks, medical gloves, eye protection for:
 - a. medical personnel
 - b. police officers
 - c. social workers
 - d. child protection services
 - e. child welfare officers
 - f. direct service providers for older adults and individuals with disabilities in community settings
 - g. other public health or safety workers in connection with the COVID-19 public health emergency
- 4. **COVID-19 Testing and Contact Tracing**
 - a. COVID-19 testing, including serological testing
 - b. Contact tracing
- 5. **Payroll expenses** for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
 - a. Providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions
- 6. Expenses of actions **to facilitate compliance** with COVID-19-related public health measures, such as:
 - a. Facilitating distance learning, including technological improvements
 - b. Improvement of telework capabilities for public employees
 - c. Maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures
 - d. Improving social distancing measures
 - e. Nursing home assistance
- 7. Expenses associated with the provision of **economic support – small business, housing and food assistance** in connection with the COVID-19 public health emergency, such as:
 - a. Small business assistance such as grants to small businesses to reimburse the costs of business interruption caused by required closures or decreased customer demand as a result of the COVID-19 public health emergency
 - b. Food programs - access and delivery to residents (e.g. senior citizens and other vulnerable populations)
 - c. Housing support

- d. Care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions
 - e. A consumer grant program or rent relief program to prevent eviction and assist in preventing homelessness (if grant is considered to be a necessary expense due to COVID-19 and it meets the other Fund requirements)
8. Expenses associated with the provision of **economic support - other** (other than small business, housing and food assistance) in connection with the COVID-19 public health emergency, such as:
- a. A state, territorial, local, or Tribal government payroll support program
 - b. Emergency financial assistance to individuals and families directly impacted by a loss of income
 - c. 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.
 - d. Workers' Compensation increases as a result of COVID-19
 - e. Remarketing convention facilities and tourism industry to publicize the resumption of activities and steps to ensure safe experience.
9. Expenses to **respond to secondary effects** of the current COVID-19 public health emergency including:
- a. Addressing increases in solid waste (e.g. more disposal of PPEs) as a result of the COVID-19 public health emergency
 - b. Tax anticipation notes (TANs)
 - c. Continuation of equipment previously scheduled to be decommissioned in order to respond to the public health emergency (costs associated with continuing to operate the equipment)
 - d. Continuation of a lease on office space or equipment that would not have been renewed in order to respond to the public health emergency (costs associated with the ongoing lease payments through December 30, 2020)
10. **Administration** expenses*:
- a. Administration of Coronavirus Relief Funds reimbursements/allocation
 - b. Administration of grant/loan programs using CRF
11. Any **other** COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

**Indirect administration costs are not allowable uses of the CRF; all administration expenses must be directly accounted for and justified as due to administer assistance programs that are in response to the COVID-19 public health emergency.*

FEMA and Federal Reimbursements

Treasury Guidance clarifies that government entities may use the CRF to pay for FEMA's cost share requirements for the Stafford Act assistance. It can only be used for COVID-19-related

costs that satisfy the Fund's eligibility criteria and the Stafford Act. Regardless of the use of Fund payments for such purposes, FEMA funding is still dependent on FEMA's determination of eligibility under the Stafford Act. As with all expenses that have been or will involve other federal programs, entities receiving funds should be diligent in understanding limitations with other federal funding to evaluate if there will be any potential issues.

Costs that Should be Avoided

Due to the short time frame to use the CRF, and because the Treasury has emphasized these funds are only to be used to respond or mitigate this current COVID-19 pandemic (not to address or prepare for the possibility of a continuation or other matters past December 30, 2020), there are a few uses of the Fund that should be avoided or strongly considered:

1. Larger infrastructure and/or technology projects - these funds are to address the current pandemic (prior to December 30, 2020). If a project is to address the current pandemic the project needs to be up and running well before the end of the performance period to qualify as an eligible CRF expenditure.
2. Monthly service contracts - many information technology projects use service contracts for IT services and/or software. These can only be covered with CRF through December 30, 2020. All monthly service contracts must be limited to end on December 30, 2020.
3. Purchase of major assets - some projects have explored the purchase of assets such as buildings, which is not an acceptable use of funds. Shelters/storage etc. should be temporary (possible leases) to avoid issues. Leases must be limited to September – December.
4. Incentive items - some projects may be structured to include “incentive” items to garner participation from the public. Items like gift cards, handouts (other than informational flyers) etc. are not covered by the CRF.
5. Preparing for an event in 2021 - Treasury Guidance states that the CRF is to be used to respond or mitigate this current COVID-19 pandemic. It does not allow for preparation of a vaccine or resurgence apart from anything that might happen prior to December 30, 2020. For this reason, the following actions are not eligible uses of the CRF:
 - a. Stockpiling a supply specifically for 2021 (per Treasury Guidance “the cost of goods purchased in bulk and delivered during the covered period may be covered using payments from the Fund if a portion of the goods is ordered for use in the covered period, the bulk purchase is consistent with the recipient's usual procurement policies and practices, and it is impractical to track and record when the items were used. A recipient may use payments from the Fund to purchase a durable good that is to be used during the current period and in subsequent periods if the acquisition in the covered period was necessary due to the public health emergency.”
 - b. Vaccination preparation – without a vaccine being developed in 2020
 - c. Preparing for a surge that might occur in 2021

Ineligible Costs

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

1. Filling shortfalls in government revenue. Revenue replacement is NOT a permissible use of Fund payments
2. Expenses for the state share of Medicaid
3. Damages covered by insurance
4. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency
5. Expenses that have been or will be reimbursed **under any other federal program*** (e.g. reimbursement by the federal government pursuant to the CARES Act of contributions by states to state unemployment funds)
6. Reimbursement to donors for donated items or services
7. Workforce bonuses (other than hazard pay or overtime for employees who were substantially dedicated to responding/mitigating the COVID-19 public health emergency)
8. Severance pay
9. Legal settlements
10. Assisting impacted property owners with payment of property taxes
11. Replacement of government revenue due to unpaid utility fees
12. Expenditures to prepare for a future COVID-19 outbreak past December 30, 2020
13. Stipends to employees for eligible expenses (e.g. to improve telework capabilities)
14. Payroll or benefit expenses of private employees contracted to work for the entity receiving funds, unless they are substantially dedicated to mitigating or responding to the COVID-19 public health emergency
15. Prepayments on contracts using the Fund to the extent that doing so would not be consistent with ordinary course policies and procedures (e.g. pre-paying for one or two-year facility lease to house staff hired in response to COVID-19 public health emergency)
16. Capital improvement projects that broadly provide potential economic development in a community (if not directly necessary due to the COVID-19 public health emergency)
17. Per Treasury Guidance: "In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death...Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions." Please see the footnote on Page 3 of Treasury Guidance for full information on this provision.

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

Cost Test

Entities receiving funds are charged with determining whether or not an expense is eligible based on the [U.S. Treasury's Guidance](#). Specific documents can be reference:

- [Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments](#) (06/30/2020)
- [Coronavirus Relief Fund Frequently Asked Questions](#) (08/10/2020)

To assist with determining if expenses will qualify, an eligibility cost test has been developed as a starting point.

If all responses for the particular incurred cost are “true” for all six statements below, then an entity can feel confident the cost qualifies for basic eligibility (Note: some items might require further evaluation against the Treasury Guidance and FAQs):

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

Additional consideration

The intent of these funds is to help cover the immediate impacts of the COVID-19 emergency, both direct costs to the entity receiving funds and costs to communities. There are many possible eligible costs.

Many costs are clearly eligible, and others fall into a more “grey area”. Some costs fit in to one eligible cost category while others fit into several. The “grey area” costs could be justified based on the test; however, it must be determined if they directly address the immediate impacts as well. If the answer is questionable, it may be safer and more appropriate to utilize the funds in one of the many other eligible cost categories that more clearly meet the intent of the funds. Entities receiving funds will need to generate and have readily available written justifications/notations for all uses of the Fund.

It is important to keep in mind however, that any funds expended that fail to comply in any manner with official federal guidance shall be booked as a debt owed to the State of Nevada and subsequently collected and returned to the Federal government. For this reason, it is important to provide quality justification as to why a cost qualifies for payment. If inadequate or no justification is given, the expenditure reimbursement is at risk of being deemed ineligible and may result in a potential unnecessary loss for your agency.

Fund Expenditure Plan

Within 30 days of receiving any allocation from the State of Nevada, entities receiving funds will be required to submit a brief high-level plan to the State of Nevada, Governor's Finance Office (GFO) summarizing the process and criteria it will use for expending funds within its organization. Plans should be no more than 4 pages in length and include:

- brief problem statement(s) explaining why funds are needed
- estimate or exact amount of funds required to meet this need
- if funds are expected to be used to respond directly to the COVID-19 public health emergency or for secondary effects, and a brief overview of how they will be used
- if funds are expected to be used for eligible expenditures in any of the following categories below (as described in the previous *Eligible Cost* section of this document), an estimate or exact amount of funds required, and a brief overview for each category on how the Fund will be used:
 - Medical expenses
 - Public health expenses
 - Personal Protective Equipment (PPE)
 - COVID-19 Testing and Contact Tracing
 - Payroll expenses for public employees dedicated to responding to COVID-19
 - To facilitate compliance with public health measures
 - Economic support – small business, housing & food assistance
 - Economic support – other than small business, housing & food assistance
 - Respond to secondary effects of the COVID-19 public health emergency
 - Administrative expenses for the CRF or grant/loan assistance using CRF
 - Any other expense reasonably necessary to the function of government as outlined in federal guidance
- names of new or existing programs within the entity that will administer the use of funds (e.g. administrative services dept., epidemiology dept.)
- how the entity receiving funds will ensure the use of funds meet federal guidance

Plans must be submitted to the Governor's Finance Office within 30 days of Fund payment. Plans can be emailed to covid19@finance.nv.gov.

Dispersal of Funds

The Washoe County Health District (WCHD) and Southern Nevada Health District (SNHD) will receive payment of the Coronavirus Relief Fund based on Senate Bill 4 (SB 4) of the 32nd (2020) Special Session of the Nevada Legislature, which states the Chief of the Budget Division of the Office of Finance shall transfer the sum of \$500,000 to the Washoe County Health District and \$2,000,000 to the Southern Nevada Health District to enforce the provisions of sections 4 to 15, inclusive, of SB 4 and the regulations adopted thereto.

All money transferred must be expended by the recipient health district on or before December 30, 2020. Any remaining balance of the money must not be committed for expenditure on or

after December 30, 2020, by the recipient health district or any entity to which the money is granted or otherwise transferred in any manner, and any portion of the money remaining must not be spent for any purpose after December 30, 2020, by either of the recipient health districts or the entity to which the money was subsequently granted or transferred, and must be reverted back to the State of Nevada on or before December 30, 2020.

For the fund allocation, the Chief Executive Officer of the Health District will receive a submittal “packet” from the State of Nevada, Governor’s Finance Office (GFO) which includes:

- *Coronavirus Relief Fund Eligibility Certification* letter
- *Coronavirus Relief Fund Terms and Conditions for Allocations*
- *CRF Activity Reporting Worksheet – Rev8.18.20* (Excel)

The Chief Executive officer the Health District will sign and notarize the *Coronavirus Relief Fund Eligibility Certification* letter to receive funds. The Chief Executive officer will also review a copy of the *Coronavirus Relief Fund Terms and Conditions for Allocations* document and provide a signed acknowledgement of understanding (in Appendix A of the document).

A digital copy of these completed forms can be emailed to covid19@finance.nv.gov.

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

Once all required items are received by GFO, the allocation will be transferred to the Health District. Below is a checklist of items to submit:

- ✓ *Coronavirus Relief Fund Eligibility Certification* letter
signed and notarized; emailed to GFO; must include correct vendor number
- ✓ *Receipt, Acknowledgement, and Agreement to Terms and Conditions*
signed form located in Appendix A of the Terms and Conditions; emailed to GFO

The Health District must also submit a CRF Expenditure Plan within 30 days of receipt of the funds as described in the previous “Fund Expenditure Plan” section of this document.

- ✓ *CRF Expenditure Plan*
document no more than 4 pages; emailed to GFO within 30 days of receipt of funds

A digital copy of the completed expenditure plan can be emailed to covid19@finance.nv.gov.

Amendments and Changes

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

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

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

Intersection with Other Funding Sources

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

Compliance

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

Conflicts of Interest

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

Fraud, Waste or Misuse of Funds

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

False Statements or Claims

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

Reporting

As part of the application packet given to the entity receiving funds, a "CRF Activity Reporting Worksheet – Rev8.18.20" has been provided. The Excel worksheet contains three tabs – "SFY2020", "SFY2021" and "Final". SFY refers to the State fiscal year (July 1 – June 30).

SFY2020 Tab

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

An entity has the following total expenditures from March 1, 2020 through June 30, 2020 it will be reimbursing with the CRF:

- \$5000 per month for COVID-19 testing in April, May and June (for a total of \$15,000)
- \$3000 for PPE purchased in April
- \$2,000 for sanitation supplies in March and \$1,000 in May

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

Eligible Expenditures	Actuals from FY2020 March - June	Obligations March - June	Brief Description of Use of Funds
1. Medical Expenses			
a. Public hospitals, clinics and similar facilities	\$ -	\$ -	
b. Temporary public medical facilities & increased capacity	\$ -	\$ -	
c. Emergency medical response	\$ -	\$ -	
d. Telemedicine capabilities	\$ -	\$ -	
e. Other:	\$ -	\$ -	
Sub-Total	\$ -	\$ -	
2. Public Health Expenses			
a. Communication and enforcement of Public health measures	\$ -	\$ -	
b. Medical and protective supplies, including sanitation (no PPE)	\$ 3,000.00	\$ -	Bleach, hand sanitizer for disinfecting East Clinic in March and May
c. Disinfecting public areas and other facilities	\$ -	\$ -	
d. Technical assistance on COVID-19 threat mitigation	\$ -	\$ -	
e. Public safety measures undertaken	\$ -	\$ -	
f. Quarantining individuals	\$ -	\$ -	
g. Other:	\$ -	\$ -	
Sub-Total	\$ 3,000.00	\$ -	
3. Personal Protective Equipment: worn to minimize exposure to hazards			
a. PPE such as masks, medical gloves, gowns, eye protection	\$ 3,000.00	\$ -	Masks, face shields for COVID-19 mitigation for employees at West Clinic in April
b. Other:	\$ -	\$ -	
Sub-Total	\$ 3,000.00	\$ -	
4. COVID-19 Testing and Contact Tracing			
a. COVID-19 testing, including serological testing	\$ 15,000.00	\$ -	COVID-19 Testing at "East" Clinic "West Clinic for April, May, June
b. Contact tracing	\$ -	\$ -	
c. Other:	\$ -	\$ -	
Sub-Total	\$ 15,000.00	\$ -	

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

SFY2021 Tab

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

Reports should document all costs clearly with respect to the date and nature of the expense incurred so that together resources can be best managed in the interest of the residents of Nevada. The monthly Activity Report must be submitted using the "CRF Activity Reporting Worksheet – Rev8.18.20", SFY2021 Tab. The report must:

- Be submitted as an Excel spreadsheet, not a PDF, within ten (10) calendar days of the end of each month during the reporting period.
- Include a detailed breakdown of the individual eligible expenditures reported by each sub-category of the eleven (11) primary budget categories (as shown above in the SFY2020 example). Each primary budget category includes sub-categories and provides an option to add "other" sub-categories
- Include the total amount of all eligible expenditures for each applicable sub-category and the grand total spent (template automatically calculates this)
- Include a brief description of the use of the funds for each applicable sub-category. Keep descriptions as concise as possible but include adequate context to demonstrate how these funds addressed the COVID-19 emergency. If applicable, please consider:
 - Providing a brief description of the specific activities performed
 - Identifying specific populations served
 - Identifying specific programs created or utilized

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

Final Tab

A final report is required as a summary of all periods included for the CRF allocation. This report should contain actual expenditures for SFY20 and each individual month from July 2020 through December 2020. It should also calculate the amount of any unspent funds. A template worksheet is included in the “CRF Activity Reporting Worksheet – Rev8.18.20”, Final Tab. This report is due to GFO by email on or before March 1, 2021.

Summary of Due Dates

CRF performance period March 1, 2020- December 30, 2020	DATE
Allocation Submittal Packet	
Signed and Notarized CRF Certification Letter	ASAP
Signed CRF Terms & Conditions	ASAP
CRF Expenditure Plan (4-page max, for first 50% allocation)	30 days from receipt of funds
Reporting	
CRF Activity Reporting Worksheet SFY2020 (March 1-June 30 2020)	09/01/20
CRF Activity Reporting Worksheet SFY2021 (July 2020)	08/10/20
CRF Activity Reporting Worksheet SFY2021 (August 2020)	09/10/20
CRF Activity Reporting Worksheet SFY2021 (September 2020)	10/10/20
CRF Activity Reporting Worksheet SFY2021 (October 2020)	11/10/20
CRF Activity Reporting Worksheet SFY2021 (November 2020)	12/10/20
CRF Activity Reporting Worksheet SFY2021 (December 2020)	01/10/21
CRF Activity Reporting Worksheet FINAL	03/01/21
Unspent funds must be returned to the State of Nevada	On or before 12/30/20

Audit Provisions and Documentation

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

Funds received from the CRF are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. Fund payments are subject to the following requirements in the Uniform Guidance (2 C.F.R. Part 200): 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. Fund payments to subrecipients would count toward the threshold of the Single Audit Act and 2 C.F.R. part 200, subpart F regarding audit requirements. Subrecipients are subject to a single audit or program specific audit pursuant to 2 C.F.R. § 200.501(a) when subrecipients spend \$750,000 or more in federal awards during their fiscal year.

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

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

Recipients of CRF payments shall maintain and make available to the Treasury OIG upon request all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). An appropriate audit trail

must be maintained to provide accountability for all expenditures of funds, reporting measures and funds received under this agreement.

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

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

Close Out

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

APPENDIX A

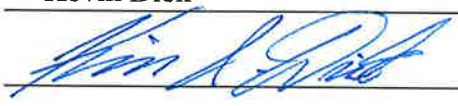
Receipt, Acknowledgement, and Agreement to Coronavirus Relief Fund (CFDA # 21.019) Terms and Conditions

I, Kevin Dick as District Health Officer
(Chief Executive Officer) (Job Title)

for the Washoe County Health District, acknowledge and certify that I:
(Name of Entity)

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

Printed Name: Kevin Dick

Signature: 

Title: District Health Officer

Date: 9/2/2020