

SUBRECIPIENT FUNDING AGREEMENT WITH  
PINELLAS COMMUNITY FOUNDATION

THIS AGREEMENT (**Agreement**), effective upon the date executed below, by and between **PINELLAS COUNTY**, a political subdivision of the State of Florida, hereinafter called the "**COUNTY**," and Pinellas Community Foundation, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time, whose address is 17755 US Highway 19 North, Suite 150, Clearwater Florida 33764, hereinafter called the "**AGENCY**."

WITNESSETH:

**WHEREAS**, in response to the emergence of a novel coronavirus and the respiratory disease it causes ("COVID-19"), the World Health Organization (WHO) has officially characterized COVID-19 as a pandemic that constitutes a Public Health Emergency of International Concern; and

**WHEREAS**, on March 1, 2020, Governor Ron DeSantis issued Executive Order Number 20-51, declaring that appropriate measures to control the spread of COVID-19 in the State of Florida are necessary, and accordingly the State Surgeon General and State Health Officer declared that a Public Health Emergency exists in the State of Florida; and

**WHEREAS**, on March 9, 2020, Governor Ron DeSantis issued Executive Order Number 20-52 declaring a State of Emergency for the state of Florida in furtherance of efforts to respond to and mitigate the effects of COVID-19 throughout the state; and

**WHEREAS**, in order to fully and effectively respond to the developing threats posed by the novel coronavirus and its associated disease (COVID- 19), and in coordination with ongoing emergency actions by the state and federal governments, the Pinellas County Board of County Commissioners (Board) passed Resolution 20-16 declaring a state of local emergency in Pinellas

County (Resolution), and subsequently extensions and orders have been issued continuing the state of local emergency based on ongoing threats and taking whatever prudent action is necessary to ensure the health, safety, and welfare of the community; and

**WHEREAS**, the Board passed Resolution 20-60 to define, expand, and add critical programs and services to mitigate the devastating impacts of COVID-19 on Pinellas County residents; and

**WHEREAS**, nonprofit community partners have seen an increased demand for many services and assistance in response to impacts from COVID-19, particularly in the areas of food programs, homelessness, behavioral health, and legal assistance for evictions; and

**WHEREAS**, as a direct result of the COVID-19 Public Health Emergency, many individuals and families find themselves in precarious financial situations within Pinellas County, without expanded access to critical services leading to food insecurity, housing insecurity, and behavioral health challenges; and

**WHEREAS**, the threat to these vulnerable individuals and families constitutes a significant threat to public safety and welfare requiring rapid expansion of vital services to meet local needs; and

**WHEREAS**, on April 22, 2020, the U.S. Treasury Department (Treasury) issued Guidance for State, Territorial, Local, and Tribal Governments relating to payments made available under section 601(a) of the Social Security Act as added by section 5001 of the CARES Act (Coronavirus Relief Fund); and

**WHEREAS**, the Treasury guidance makes clear that COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria are eligible expenditures of the Coronavirus Relief Fund allocation; and

**WHEREAS**, the **AGENCY** has experience and capacity to quickly administer competitive awards to implement local service delivery to address services that address food insecurity, housing insecurity and access to behavioral health services related to COVID-19; and

**WHEREAS**, the **COUNTY** in partnership with the **AGENCY** wish to quickly provide nonprofit assistance funding under the Grant to provide services that address food insecurity, housing insecurity, and access to behavioral health services related to COVID-19; and

**WHEREAS**, pursuant to Federal Super Circular Section 2 C.F.R. § 200.330 the **COUNTY** is responsible for making a determination as to whether the **AGENCY**, in receiving federal program funds provided by this grant, is a subrecipient or contractor; and

**WHEREAS**, pursuant to Federal Super Circular Section 2 C.F.R. § 200.74, the **COUNTY** would act as a pass-through entity for purposes of this portion of the Federal award; and

**WHEREAS**, the **COUNTY** has determined the **AGENCY** receiving funds under this federal program is a subrecipient for purposes of this program; and

**NOW, THEREFORE**, the parties hereto do mutually agree as follows:

**1. Recitals.**

The above “WHEREAS” clauses are incorporated into and are made a part of this Agreement.

**2. Specific Grant Information.**

This project shall be undertaken and accomplished in accordance with the terms and conditions specified herein and the Appendices named below, which are attached hereto and by reference incorporated herein: APPENDIX 1 contains Federal Award certification and initial Treasury Department guidance for CARES Act.

2 C.F.R. § 200.331(a)(1) (Federal Award Identification) requires that certain specific information about the Grant be included in this Agreement. Such information, consistent with the accordant subsections under 2 C.F.R. § 200.331(a)(1), follows:

(i) Subrecipient's name: **Pinellas Community Foundation**

(ii) Subrecipient's Unique Entity Identifier or Data Universal Numbering System (DUNS) number: **02-593-5920**

(iii) Federal Award Identification Number: **Direct payment from the Department of the Treasury ('Treasury') pursuant to section 601(b) 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).**

(iv) Federal Award Date: **March 27, 2020**

(v) Subaward Period of Performance Start and End Date: **Upon Execution to 12/30/2020:**

(vi) Amount of Federal Funds Obligated by this Action by the Pass Through-Entity to the Subrecipient: **\$30,000,000.00 One Time Total;**

(vii) Total Amount of Federal Funds Obligated to the Subrecipient by the Pass-Through Entity Including the Current Obligation: **\$30,000,000.00**

(viii) Total Amount of the Federal Award: **\$170,100,000.00 Total**

(ix) Federal Award Project Description, as Required to be Responsive to the Federal Funding Accountability and Transparency Act:

**CARES Act- Coronavirus Relief Fund (CARES Act)**

(x) Name of Federal Awarding Agency, Pass-Through Entity, and Contact Information for Awarding Official of the Pass-Through Entity:

Federal Awarding Agency:

**United States Department of Treasury**

Pass-Through Entity:

**Pinellas County, Florida**

Contact Information for Awarding Official of the Pass-Through Entity:

**Daisy Rodriguez, Pinellas County Human Services**

**440 Court Street, 2<sup>nd</sup> Floor**

**Clearwater, FL 33756**

(xi) CFDA Number and Name; the Pass-Through Entity Must Identify the Dollar Amount Made Available Under Each Federal Award and the CFDA Number at Time of Disbursement:

CFDA Number (at time of disbursement): **21.019**

CFDA Name:

**Coronavirus Relief Fund (CRF)**

Total Dollar Amount Available Under this Federal Award:

**\$170,100,000.00 total**

(xii) Identification of Whether the Award is R&D: **Award is not R&D.**

(xiii) Indirect Cost Rate for **AGENCY** portion of the Federal Award: **10% de minimis**

**3. Scope of Services.**

The **AGENCY** shall administer the Pinellas CARES Nonprofit Partnership Fund (Program) on behalf of the **COUNTY** to rapidly expand local service delivery and capacity to mitigate COVID-19 related impacts within the community. Priority service areas will include programs and services directly addressing food insecurity, housing insecurity, and behavioral health access for residents negatively affected by COVID-19 since March 1, 2020, as

determined collectively by the **COUNTY** and **AGENCY**.

- a) **AGENCY** will administer a competitive selection process for up to \$29,700,000.00 to assist nonprofit agencies with delivering priority services in response to COVID-19 related impacts to eligible Pinellas County residents in accordance with the CARES Act. **AGENCY** will be reimbursed for indirect and direct costs as specified in Section 5.
- b) **AGENCY** must implement a competitive award process to accept and evaluate service proposals from local not-for-profit, 501c3 organizations currently delivering services within Pinellas County and award funding to successful applicants (“**GRANTEES**”) to assist the nonprofits in delivering community services in the priority areas as necessary expenditures due to the public health emergency.
  - i. **AGENCY** will perform a rank and review process for selection of awards. The **AGENCY** shall provide the award recommendations consisting of a summary, funding amounts, and supporting rank and review documentation to the **COUNTY** for approval to proceed.
  - ii. **AGENCY** will clearly identify that the recommended programs are contractors or subawards based upon their review.
  - iii. Upon approval to proceed, the **AGENCY** will execute an award agreement with the **GRANTEES** (APPENDIX 2 as amended from time to time) and will coordinate necessary funding for services to commence.
  - iv. **AGENCY** will work with the **COUNTY** to facilitate preview of the applications for compliance with the CARES Act in parallel to rank and review.

- v. **AGENCY** will work with the **COUNTY** for representation on the rank and review process.
  - vi. There will be no appeal process available for an applicant who is denied an award or for **GRANTEES** receiving partial funding.
- c) **AGENCY** must publicly advertise the competitive solicitation and will facilitate appropriate public access to award decision meetings. **AGENCY** is not inherently subject to F.S. 286.011 (“Sunshine Law”) and the parties do not intend this Agreement to subject any meetings or other deliberations of the **AGENCY** including pursuant to this Agreement to the Sunshine Law requirements as this Agreement does not delegate any governmental or legislative authority to **AGENCY**.
- d) **AGENCY** must track coverage and availability of priority services and will seek to address identified needs for priority services countywide.
- e) **AGENCY** must maintain on their public website, information on the award committee, awarded programs, and progress of the Program.
- f) **AGENCY** must ensure award agreements are sufficient to effectively monitor compliance and deliver services under the CARES Act. This includes, but is not limited to:
- i. **AGENCY** award agreements must provide for compliance to all rules and guidelines of the CARES Act including certifications and/or attestations of compliance where appropriate. **AGENCY** must clearly distinguish between subrecipients and contractors and incorporate the **COUNTY** subrecipient language and references into the award agreements for subrecipient awards.

- ii. **GRANTEES** will be required to submit documentation to the **AGENCY** to support expenditures and service delivery including performance reports, expenditure reports, and documentation aligning to agreed services, performance, and budgets. As appropriate, agreements shall require basic weekly reporting of service numbers by type of service and program expenditures and expanded monthly reporting of services, trends, and expenditures. Additional reporting and documentation may be requested as needed for CARES Act compliance.
- iii. Agreements must require maintenance of service-level information as appropriate for reporting upon request to the **COUNTY**.
- iv. Agreements must include short term service goals and outcomes to address service priorities.
- v. Agreements may allow for reimbursement of approved costs associated with COVID-19 response and service delivery on or after March 1, 2020 through December 30, 2020, beyond what an organization had budgeted at the beginning of their fiscal year. **GRANTEES** shall demonstrate these expanded service costs and shall attest to accuracy, non-supplanting of remaining service funds, that the services are not otherwise reimbursable by a different federal source, and that they are a result of COVID-19 impacts to the community in compliance with the CARES Act.
- vi. **AGENCY** must require **GRANTEES** to have the administrative capacity to effectively manage and deliver service, maintain records, and provide



reporting and accurate invoice reconciliation. The **AGENCY** shall verify the administrative capacity of an organization or shall facilitate lead agency models when necessary for compliance.

- vii. **AGENCY** must work with **GRANTEES** to establish clear unit cost basis or measurable performance basis for budgets where appropriate.
  - viii. **AGENCY** must work with **GRANTEES** to have a service delivery plan in the event of a hurricane or other local disaster.
  - ix. **AGENCY** agreements must require reimbursement of all unspent or improperly spent funds awarded to **GRANTEES** be refunded to the **AGENCY** to comply to reimbursement to **COUNTY** in accordance with Section 6(b).
  - x. **AGENCY** will provide a final subaward agreement template to the **COUNTY** for review and approval of subrecipient language.
  - xi. **AGENCY** will work with **COUNTY** to develop guiding FAQs for **GRANTEES** that clearly explains allowable and non-allowable expenditures with examples and advises **GRANTEES** to seek guidance when unclear prior to spending funds.
  - xii. **AGENCY** shall encourage innovative approaches to service delivery to reduce barriers such as transportation, vulnerability, accessibility.
- g) **AGENCY** must provide the **COUNTY** with weekly and monthly reporting received from the **GRANTEES** and awarded programs.
- h) **AGENCY** must maintain detailed accounting and tracking of expenditure levels for regular reporting to the **COUNTY** including amount advanced by grant, amount

invoiced, and balance of advance remaining.

- i) **AGENCY** must monitor award compliance and progress in delivering services.
- j) **AGENCY** must monitor funding and programs in compliance with federal rules and guidance for CARES Act funding. This includes review of expenditures and services to ensure appropriate to the award and compliance with the CARES Act.
- k) **AGENCY** must provide **COUNTY** with a list of all awarded and non-awarded proposals received and copies of all proposals and agreements resulting from this program.
- l) **AGENCY** shall participate in bi-weekly update meetings with **COUNTY** representatives to review program progress and operation.

**4. Term of Agreement.**

The services of the **AGENCY** will commence upon execution and the agreement will expire on December 30, 2020. A Closeout period will remain in force as provided in Section 13. This Agreement may be renewed based on the expiration of the initial term, by mutual agreement of the parties in writing. This option shall be exercised only if all terms and conditions remain the same.

Services performed by **GRANTEES** awarded through this Agreement may be compensated retroactively to March 1, 2020 through December 30, 2020 in compliance with the CARES Act. Retroactive compensation must have been incurred due to COVID-19 response and demonstrated per Section 3(f)v.

**5. Compensation.**

**AGENCY** shall be reimbursed for both indirect costs at the de minimis rate of 10% and direct costs associated with administration of the competitive program combined not to exceed

Three-Hundred Thousand and no/100 Dollars (\$300,000.00). Administration includes, solicitation and award of programs, execution and management of agreements, administration of fund disbursement and tracking, technical assistance, monitoring, reporting, and Closeout. **AGENCY** shall maintain a Budget Plan (APPENDIX 3) for anticipated indirect and direct costs which may be adjusted across budget categories as necessary to address direct costs incurred. **COUNTY** will remit payment to **AGENCY** within 14 days of receipt of invoice. Budget Plan or operational modifications that do not result in an increase of funding, change the purpose of this Agreement, or otherwise amend the terms of this Agreement shall be submitted in the format prescribed and provided by the **COUNTY** without the need to amend this Agreement. Any changes that increase costs must be in writing and in an amendment to this Agreement.

**6. Pinellas CARES Nonprofit Assistance Pool.**

a) The **COUNTY** agrees to allocate an amount not to exceed Twenty-Nine Million Seven Hundred Thousand Dollars and no/100 Cents (\$29,700,000.00) as a pool of funding for the **AGENCY** to administer the Program and services described in Section 3 of this Agreement.

b) The **AGENCY** will receive an advance in the amount of Seven-Million Five-Hundred Thousand no/100 Dollars (\$7,500,000.00) from the funding pool to commence the program and disburse approved awards to **GRANTEES**. This advance from the pool will be held separately from any other funding and disbursed as set forth in Section 3 of the agreement. The **AGENCY** will provide a method to report and demonstrate the advanced pool balance and location three (3) times per week and upon request. The **AGENCY** must submit bi-weekly invoices with supporting documentation of pool disbursement to programs, expenditures, and services to replenish the pool and for administrative charges as reflected in Section 5. Invoices may be submitted more frequently at weekly intervals as necessary to ensure pool funding availability and

effective program operation. The **COUNTY** shall continue to reimburse the **AGENCY** for awards to **GRANTEES** until the **COUNTY** deems the program to be coming to a closure. **AGENCY** will then continue to submit separate invoices for awards to **GRANTEES** but will draw down against the advanced pool until it is extinguished, or the program is terminated. In the event that any part of the \$29.7 million dollars in funds available to **GRANTEES** is not awarded or is not spent and has been provided to **AGENCY** by **COUNTY**, the **AGENCY** will refund the un-awarded and un-spent funds to the **COUNTY** by March 1, 2021. **AGENCY** will require reimbursement of all unspent funds awarded to **GRANTEES** be refunded to the **AGENCY** to comply with this section.

c) All requests for reimbursement payments will consist of an invoice, signed by an authorized **AGENCY** representative, accompanied by documentation of qualifying expenditures and services of the **AGENCY** and **GRANTEES**. An attestation shall be required from awarded organizations certifying that expenditures are appropriate and aligned with the awarded proposal, are for services related COVID-19 impacts to residents and/or the community on or after March 1, 2020, do not supplant existing services or budgets, and are not reimbursable by alternate means. Invoices must be sent electronically to the Contract Manager. The **COUNTY** will not pay the **AGENCY** for any expenditures in excess of the amount of this Agreement or budgeted within the County Fiscal Year budget.

d) The **COUNTY** will advance the funds to the **AGENCY** to fund the **GRANTEES** in accordance with 2 C.F.R. § 200.305(b) 3, upon receipt of proper invoice and required documentation by the Finance Division of the Clerk of the Circuit Court.

e) Any funds expended by a **GRANTEE** in violation of this Agreement or in violation of appropriate Federal, State, and County requirements shall be refunded in full by the **AGENCY** to the **COUNTY**. **AGENCY** contracts entered into with **GRANTEES** will provide for repayment to the **AGENCY** by the **GRANTEE** if amounts are not used in compliance with the award.

**7. Performance Measures.**

The **AGENCY** agrees to submit weekly reports on awards to **GRANTEES** including name of **GRANTEE**, purpose of award, amount of award, and service numbers as well as monthly expanded reports from each of the awarded programs that demonstrate services delivered and service trends to the **COUNTY**. The **COUNTY** reserves the right to request additional data elements, performance measures, or reports as necessary to ensure that the overall purpose is demonstrated, quantified, and achieved. The report formats will be prescribed and provided by the **COUNTY**.

**8. Monitoring.**

**AGENCY** will work with **COUNTY** to meet the requirements of 2 C.F.R. § 200.328 (Monitoring and reporting program performance). This may include, but is not limited to, the following:

- a) **AGENCY** will work with the **COUNTY** to establish policies and procedures as required for the program.
- b) **AGENCY** and **GRANTEES** will cooperate in monitoring visits on-site or by video conference as appropriate including, but not limited to, review of staff, fiscal and client records, program documents, and will provide related information at any reasonable time.

**9. Federal Grant Requirements.**

- a) The **AGENCY** will comply with Uniform Guidance established under 2 C.F.R. § 200 defining administrative requirements, cost principles, and audit requirements for United States Department of the Treasury grant awards.

b) The **AGENCY** will ensure that all reimbursed expenditures will be made in compliance with grant requirements.

c) The **AGENCY** will maintain documentation as necessary to demonstrate compliance with required federal guidelines and will make documentation available upon request.

d) The **AGENCY** and **GRANTEES** will participate in monitoring of grant funded activities as determined necessary for compliance under the federal award.

e) Failure of the **AGENCY** to comply with any general or specific terms and conditions of the Federal award or failure to meet the expected performance goals or **AGENCY** is otherwise not responsible will result in termination of this Agreement and an obligation on the **AGENCY** to repay any applicable amounts misspent, or the **COUNTY** may impose additional conditions to ensure future compliance.

#### **10. Documentation.**

The **AGENCY** shall maintain and provide the following documents upon request by the **COUNTY** within three (3) business days of receiving the request.

- a) PCF Trust Agreement dated January 1, 1969 as amended
- b) **AGENCY** By-Laws
- c) Past 12 months of financial statements and receipts
- d) Membership list of governing board
- e) All legally required licenses
- f) Latest agency financial audit and management letter
- g) Biographical data on the **AGENCY** chief executive and Senior Program Officer
- h) Equal Employment Opportunity Program
- i) Inventory system – (equipment records)

- j) IRS Status Certification/501 (c) (3)
- k) Current job descriptions for staff positions

**11. Special Situations.**

**AGENCY** agrees to inform **COUNTY** within one (1) business day of any circumstances or events which may reasonably be considered to jeopardize its capability to continue to meet its obligations under the terms of this Agreement. Circumstances or events must be reported to the designated **COUNTY** contact below by phone or email only.

**12. Amendment/Modification.**

In addition to applicable federal, state and local statutes and regulations, this Agreement expresses the entire understanding of the parties concerning all matters covered herein. No addition to, or alteration of, the terms of this Agreement, whether by written or verbal understanding of the parties, their officers, agents or employees, shall be valid unless made in the form of a written amendment to this Agreement and formally approved by the parties.

**13. Closeout.**

a) Upon termination in whole or in part, the parties hereto remain responsible for compliance with the requirements in 2 C.F.R. Part 200.343 (Closeout) and 2 C.F.R. Part 200.344 (Post-closeout adjustments and continuing responsibilities).

b) This Agreement will not terminate, unless terminated as provided in Section 14, until Closeout is completed consistent with requirements detailed in the Appendices attached hereto, and to the satisfaction of the **COUNTY**. Such requirements shall include but are not limited to submitting final reports and providing program deliverables and closeout information as requested by **COUNTY**, and/or the US Treasury Department or its authorized representatives, and reconciliation of program funding in accordance with Section 6(b).

c) All invoices and requests for reimbursement shall be submitted within 30 days following the end of term or termination of this Agreement.

d) All un-awarded or un-spent funds will be reimbursed to the **COUNTY** by the **AGENCY** by March 1, 2021.

e) This provision shall survive the expiration or termination of this Agreement.

**14. Termination.**

a) If the **AGENCY** fails to fulfill or abide by any of the provisions of this Agreement, **AGENCY** shall be considered in material breach of the Agreement. Where a material breach can be corrected, **AGENCY** will be given thirty (30) days to cure said breach. If **AGENCY** fails to cure, or if the breach is of the nature that the harm caused cannot be undone, **COUNTY** may immediately terminate this Agreement, with cause, upon notice in writing to the **AGENCY**.

b) In the event the **AGENCY** uses any funds provided by this Agreement for any purpose or program other than authorized under this Agreement, the **AGENCY** must repay such amount to the **COUNTY** and may in the **COUNTY'S** sole discretion, be deemed to have waived the right to additional funds under this Agreement.

c) In the event sufficient budgeted funds are not available for a new fiscal period or are otherwise encumbered, the **COUNTY** shall notify the **AGENCY** of such occurrence and the Agreement shall terminate on the last day of the then current fiscal period without penalty or expense to the **COUNTY**.

d) The **COUNTY** or the United States Department of Treasury may terminate this agreement in accordance with 2 C.F.R. § 200.339 (Termination).

**15. Assignment/Subcontracting.**

a) This Agreement, and any rights or obligations hereunder, shall not be assigned,



transferred or delegated to any other person or entity. Any purported assignment in violation of this section shall be null and void.

b) The **AGENCY** is fully responsible for completion of the services required to be performed by **AGENCY** by this Agreement and for completion of all subcontractor work as provided herein. The **AGENCY** shall not subcontract any administration of the Program work under this Agreement to any subcontractor, without the prior written consent of the **COUNTY**, which shall be determined by the **COUNTY** in its sole discretion.

c) **GRANTEES** may be awarded funding for delivery of priority services within the community under this Agreement.

**16. Indemnification.**

The **AGENCY** agrees to indemnify, pay the cost of defense, including attorney's fees, and hold harmless the **COUNTY**, its officers, employees and agents from all damages, suits, actions or claims, including reasonable attorney's fees incurred by the **COUNTY**, of any character brought on account of any injuries or damages received or sustained by any person, persons, or property, or in any way relating to or arising from the Agreement; or on account of any act or omission, neglect or misconduct of **AGENCY**; or by, or on account of, any claim or amounts recovered under the Workers' Compensation Law or of any other laws, regulations, ordinance, order or decree; or arising from or by reason of any actual or claimed trademark, patent or copyright infringement or litigation based thereon; except only such injury or damage as shall have been occasioned by the sole negligence of the **COUNTY**.

**17. HIPAA**

In the event that compliance review necessitates the need for client level data review covered by HIPAA, the **AGENCY** and **GRANTEES** agree to execute a HIPAA Business

Associate Agreement with the **COUNTY**.

**18. Insurance.**

The **AGENCY** shall maintain insurance covering all aspects of its operation dealing with this Agreement as specified in APPENDIX 4. The insurance requirements shall remain in effect throughout the term of this Agreement.

**19. Public Entities Crimes.**

The **AGENCY** is directed to the Florida Public Entities Crime Act, Section 287.133, Florida Statutes, and represents to the **COUNTY** that the **AGENCY** is qualified to transact business with public entities in Florida and that its performance of the Agreement will comply with all applicable laws including those referenced herein. The **AGENCY** represents and certifies that the **AGENCY** is and will at all times remain eligible for and perform the services subject to the requirements of these, and other applicable, laws. The **AGENCY** agrees that any contract awarded to the **AGENCY** will be subject to termination by the **COUNTY** if the **AGENCY** fails to comply or to maintain such compliance.

**20. Business Practices.**

a) The **AGENCY** must utilize financial procedures in accordance with generally accepted accounting procedures and Florida Statutes, including adequate supporting documents, to account for the use of funds provided by the **COUNTY**.

b) The **AGENCY** must retain all records (programmatic, property, personnel, and financial) relating to this Agreement for five (5) years after final payment is made.

c) All **AGENCY** records relating to this Agreement are subject to audit by the federal government or its representatives, or the **COUNTY** and its representatives, and the **AGENCY** will provide an independent audit to the **COUNTY**, if so requested by the **COUNTY**.

d) The **AGENCY** acknowledges that information and data it manages specific to this Agreement may be public records in accordance with Chapter 119, Florida Statutes and Pinellas County public records policies. The **AGENCY** agrees that prior to providing services hereunder it will implement policies and procedures to maintain, produce, secure, and retain public records specific to this Agreement in accordance with applicable laws and regulations, including but not limited to the Section 119.0701, Florida Statutes. Notwithstanding any other provision of this Agreement relating to compensation, the **AGENCY** agrees to charge any third parties requesting public records only such fees allowed by Section 119.07, Florida Statutes, and **COUNTY** for locating and producing public records during the term of this Agreement.

- i. Upon completion of the contract, transfer, at no cost, to the **COUNTY** all public records in possession of the **AGENCY** or keep and maintain public records required by the **COUNTY** to perform the service. If the contractor transfers all public records to the **COUNTY** upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the **AGENCY** keeps and maintains public records upon completion of the contract, the **AGENCY** shall meet all applicable requirements for retaining public records. 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 public agency.
- ii. IF THE **AGENCY** HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE

**AGENCY'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:**

Public Records Liaison  
440 Court St., 2<sup>nd</sup> Floor  
Clearwater, FL 33756  
[astanton@pinellascounty.org](mailto:astanton@pinellascounty.org)  
(727) 464-8437

**21. Nondiscrimination.**

a) The **AGENCY** shall not discriminate against any applicant for employment or employee with respect to hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment or against any client because of age, sex, race, ethnicity, color, religion, national origin, disability, marital status, or sexual orientation.

b) The **AGENCY** shall not discriminate against any person on the basis of age, sex, race, ethnicity, color, religion, national origin, disability, marital status or sexual orientation in admission, treatment, or participation in its programs, services and activities.

c) The **AGENCY** shall, during the performance of this Agreement, comply with all applicable provisions of federal, state and local laws and regulations pertaining to prohibited discrimination.

**22. Interest of Members of Agency and Others.**

No officer, member, or employee of the **AGENCY**, and no member of its governing body, and no other public official of the governing body of any locality in which the program is situated or being carried out who exercises any functions or responsibility in the review or approval of the undertaking or carrying out of this program, shall participate in any decisions relating to this Agreement which affect his/her personal interest or the interest of any corporation, partnership, or

association in which he/she is, directly or indirectly, interested; nor shall any such officer, member, or employee of the **AGENCY**, or any member of its governing body, or public official of the governing body, or public official of the governing body of any locality in which the program is situated or being carried out, who exercises any functions or responsibilities in the review or approval of the undertaking or carrying out of this program, have any interest, direct or indirect, in this Agreement or the proceeds thereof.

**23. Conflict of Interest.**

The **AGENCY** shall promptly notify the **COUNTY** in writing of any business association, interest, or other circumstance which constitutes a conflict of interest as provided herein. If the **AGENCY** is in doubt as to whether a prospective business association, interest, or other circumstance constitutes a conflict of interest, the **AGENCY** may identify the prospective business association, interest or circumstance, the nature of work that the **AGENCY** may undertake and request an opinion as to whether the business association, interest or circumstance constitutes a conflict of interest if entered into by the **AGENCY**. The **COUNTY** agrees to notify the **AGENCY** of its opinion within (10) calendar days of receipt of notification by the **AGENCY**, which shall be binding on the **AGENCY**.

**24. Independent Contractor.**

It is expressly understood and agreed by the parties that **AGENCY** is at all times hereunder acting and performing as an independent contractor and not as an agent, servant, or employee of the **COUNTY**. No agent, employee, or servant of the **AGENCY** shall be, or shall be deemed to be, the agent or servant of the **COUNTY**. None of the benefits provided by the **COUNTY** to their employees including, but not limited to, Worker's Compensation Insurance and Unemployment Insurance are available from **COUNTY** to the employees, agents, or servants of the **AGENCY**.

**25. Governing Law.**

The laws of the State of Florida shall govern this Agreement.

**26. Conformity to the Law.**

The **AGENCY** shall comply with all federal, state and local laws and ordinances and any rules or regulations adopted thereunder, including but not limited to section 601(a) of the Social Security Act as added by section 5001 of the CARES Act and regulations applicable thereto

**27. Prior Agreement, Waiver, and Severability.**

This Agreement supersedes any prior Agreements between the Parties and is the sole basis for agreement between the Parties. The waiver of either party of a violation or default of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent violation or default hereof. If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

**28. Agreement Management.**

Pinellas County Human Services designates the following person(s) as the liaison for the **COUNTY:**

Tim Burns  
Pinellas County Human Services  
440 Court Street, 2<sup>nd</sup> Floor  
Clearwater, Florida 33756

**AGENCY** designates the following person(s) as the liaison:

Duggan Cooley, CEO  
Pinellas Community Foundation  
17755 US Highway 19 North, Suite 150  
Clearwater FL 33764

SIGNATURE PAGE FOLLOWS

**IN WITNESS WHEREOF**, the parties hereto have caused this instrument to be executed on the day and year written below.

PINELLAS COUNTY, FLORIDA, by and through its County Administrator

By:   
\_\_\_\_\_  
Barry A. Burton

Date: August 10, \_\_\_\_\_, 2020

Pinellas Community Foundation


By:   
\_\_\_\_\_  
Duggan Cooley  
CEO

Date: August 5, \_\_\_\_\_, 2020

APPROVED AS TO FORM  
OFFICE OF COUNTY ATTORNEY

By: \_\_\_\_\_  
Assistant County Attorney

APPROVED AS TO FORM

By:   
\_\_\_\_\_  
Office of the County Attorney



# Appendix 1

- Federal Award Certification
- Coronavirus Relief Fund, Guidance for State, Territorial, Local,  
and Tribal Governments
  - Coronavirus Relief Fund Frequently Asked Questions
  - Coronavirus Relief Fund Reporting and Record Retention  
Requirements



CERTIFICATION

I, Barry A. Burton, am the chief executive of Pinellas County, Florida, and I certify that:

1. I have the authority on behalf of Pinellas County, Florida to request direct payment from the Department of the Treasury ('Treasury') pursuant to section 601(b) 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 Treasury will rely on this certification as a material representation in making a direct payment to Pinellas County, Florida.
3. Pinellas County, Florida's proposed uses of the funds provided as direct payment under section 601(b) of the Social Security Act will be used only to cover those costs that-
  - a. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
  - b. were not accounted for in the budget most recently approved as of March 27, 2020, for Pinellas County, Florida; and
  - c. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

By: Barry A. Burton

Signature: *Barry A. Burton*

Title: County Administrator

Date: April 16, 2020

PAPERWORK REDUCTION ACT NOTICE

The information collected will be used for the U.S. Government to process requests for support. The estimated burden associated with this collection of information is two hour per response. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Office of Privacy, Transparency and Records, Department of the Treasury, 1500 Pennsylvania Ave., N.W., Washington, D.C. 20220. DO NOT send the form to this address. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB.

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www.pinellascounty.org

Coronavirus Relief Fund  
Guidance for State, Territorial, Local, and Tribal  
Governments  
Updated June 30, 2020

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

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

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

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

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

***Necessary expenditures incurred due to the public health emergency***

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

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

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

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

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

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

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

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

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

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

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

Initial guidance released on April 22, 2020, provided that the cost of an expenditure is incurred when the recipient has expended funds to cover the cost. Upon further consideration and informed by an understanding of State, local, and tribal government practices, Treasury is clarifying that for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). For instance, in the case of a lease of equipment or other property, irrespective of when payment occurs, the cost of a lease payment shall be considered to have been incurred for the period of the lease that is within the covered period, but not otherwise.

Furthermore, in all cases it must be necessary that performance or delivery take place during the covered period. Thus the cost of a good or service received during the covered period will not be considered eligible under section 601(d) if there is no need for receipt until after the covered period has expired.

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

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

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

*Nonexclusive examples of eligible expenditures*

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

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

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

***Nonexclusive examples of ineligible expenditures<sup>3</sup>***

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

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

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

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

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



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

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

**Eligible Expenditures**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

***Are expenses associated with contact tracing eligible?***

Yes, expenses associated with contract tracing are eligible.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

***May recipients use Fund payments to provide loans?***

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

## **Questions Related to Administration of Fund Payments**

***Do governments have to return unspent funds to Treasury?***

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recouping 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 Reporting and Record  
Retention Requirements  
July 2, 2020



OFFICE OF  
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

July 2, 2020

OIG-CA-20-021

**MEMORANDUM FOR      CORONAVIRUS RELIEF FUND RECIPIENTS**

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

SUBJECT:                 Coronavirus Relief Fund Reporting and Record Retention  
Requirements

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

**Reporting Requirements and Timelines**

Each prime recipient of Coronavirus Relief Fund payments<sup>1</sup> shall report Coronavirus Disease 2019 (COVID-19) related "costs incurred" during the "covered period"<sup>2</sup> (the period beginning on March 1, 2020 and ending on December 30, 2020), in the manner of and according to the timelines outlined in this memorandum. As described below, each prime recipient shall report interim and quarterly data and other recipient data according to these requirements. Treasury OIG is working on development of a portal with GrantSolutions<sup>3</sup> that is expected to be operational on

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

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

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

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

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

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

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

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

Quarterly Reporting

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

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

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

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

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

#### Reporting timeline

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

#### Record Retention Requirements

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

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

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

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

3. were incurred<sup>5</sup> during the period that begins on March 1, 2020, and ends on December 30, 2020.

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

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

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

Thank you and we appreciate your assistance.

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



**APPENDIX 2**

**DRAFT GRANT AGREEMENT**

**BY AND BETWEEN**

**PINELLAS COMMUNITY FOUNDATION**

**AND**

**GRANTEE NAME:** \_\_\_\_\_

**THIS GRANT AGREEMENT** (hereinafter "**Agreement**"), effective upon the last date executed below, by and between **PINELLAS COMMUNITY FOUNDATION**, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time, whose address is 17755 US Highway 19 North, Suite 150, Clearwater Florida 33764, (hereinafter, "**AGENCY**") and **GRANTEE NAME:** \_\_\_\_\_

\_\_\_\_\_, **GRANTEE ADDRESS:** \_\_\_\_\_  
\_\_\_\_\_. (hereinafter "**GRANTEE**").

**WITNESSETH:**

**WHEREAS**, in response to the emergence of a novel coronavirus and the respiratory disease it causes (hereinafter, "**COVID-19**"), the World Health Organization (hereinafter, "**WHO**") has officially characterized COVID-19 as a pandemic that constitutes a Public Health Emergency of International Concern; and

**WHEREAS**, on March 1, 2020, Governor Ron DeSantis issued Executive Order Number 20-51, declaring that appropriate measures to control the spread of COVID-19 in the State of Florida are necessary, and accordingly the State Surgeon General and State Health Officer declared that a Public Health Emergency exists in the State of Florida; and

**WHEREAS**, on March 9, 2020, Governor Ron DeSantis issued Executive Order Number 20-52 declaring a State of Emergency for the state of Florida in furtherance of efforts to respond to and mitigate the effects of COVID-19 throughout the state; and

**WHEREAS**, the Pinellas County Board of County Commissioners (hereinafter, “**Board**”) passed Resolution 20-60 to define, expand, and add critical programs and services to mitigate the devastating impacts of COVID-19 on Pinellas County residents; and

**WHEREAS**, nonprofit community partners have seen an increased demand for many services and assistance in response to impacts from COVID-19, particularly in the areas of food programs, homelessness, behavioral health, and legal assistance for evictions; and

**WHEREAS**, as a direct result of the COVID-19 Public Health Emergency, many individuals and families find themselves in precarious financial situations within Pinellas AGENCY, without expanded access to critical services leading to food insecurity, housing insecurity, and behavioral health challenges; and

**WHEREAS**, the threat to these vulnerable individuals and families constitutes a significant threat to public safety and welfare requiring rapid expansion of vital services to meet local needs; and

**WHEREAS**, AGENCY is a subrecipient of pass-thru funds awarded by the U.S. Treasury Department (hereinafter, “Treasury”) to Pinellas County (hereinafter, “County”) made available under section 601(a) of the Social Security Act as added by section 5001 of the CARES Act (hereinafter, “Coronavirus Relief Fund” ); and

**WHEREAS**, the County in partnership with AGENCY wishes to quickly expand services in priority areas that mitigate COVID-19 related impacts within the community such as food

insecurity, housing insecurity, and access to behavioral health service through the Pinellas CARES Critical Service Expansion Program; and

**WHEREAS, AGENCY** has determined that **GRANTEE** has the experience and capacity to quickly administer and deliver awarded funds to assist in the goal of expanding services in one or more of the priority areas that mitigate COVID-19 related impacts within the community;

**NOW THEREFORE**, the parties hereto, mutually agree as follows:

**1. Specific Grant Information:**

This project shall be undertaken and accomplished in accordance with the terms and conditions specified herein and the Appendices named below, which are attached hereto and by reference incorporated herein:

a) Grantees Name: \_\_\_\_\_

b) Grantees Contact and Notice Information:

Address: \_\_\_\_\_

\_\_\_\_\_

Phone Number: \_\_\_\_\_

c) Period of Grant Performance, Start and End Date: \_\_\_\_\_

d) Amount of Funds Awarded: \_\_\_\_\_ (hereinafter, "Awarded Funds").

**2. Scope of Services:**

The **GRANTEE** shall administer the Pinellas CARES Critical Service expansion Program funds awarded from the **AGENCY** consistent with the purpose identified in the **GRANTEE's application for award of funds** and which are consistent with the purpose of

mitigating COVID-19 related impacts within the community, including food insecurity, housing insecurity and or behavioral health access for COVID-19 affected residents.

- a) **GRANTEE** shall administer funding in an amount up to \_\_\_\_\_ for expanded local services with up to \_\_\_% or \$\_\_\_\_\_ allowed for administrative costs.
- b) **GRANTEE** agrees to monitor and deliver these funds pursuant to the following requirements:
  - i. Compliance with all rules and guidelines of the CARES Act including certifications and/or attestations of compliance where appropriate.
  - ii. Basic weekly reporting of service numbers by type of service and expanded monthly reporting of services, trends, expenditures, and other programmatic information.
  - iii. Maintenance of service level information as appropriate for reporting upon request by the **AGENCY**, including services provided, outcomes and accounting of expenditures.
  - iv. **GRANTEE** understands and agrees that it may be required to adapt and/or respond during hurricane-related emergencies to help meet expanded needs and challenges of COVID-19.
  - v. **GRANTEE** understands that priority service areas may be adjusted by written notice of the **AGENCY**.

### **3. Term of Agreement.**

The services of the **AGENCY** shall commence upon execution and the agreement shall expire on \_\_\_\_\_. This Agreement may be renewed based on the expiration

of the initial term, by mutual agreement of the parties in writing. This option shall be exercised only if all terms and conditions remain the same.

**4. Compensation.**

a) The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed \$ \_\_\_\_\_ Dollars and no/100 Cents (\$ \_\_\_\_\_) as an award of the Pinellas CARES Critical Service Expansion Program for the services described in Section 2 of this Agreement. Up to \$ \_\_\_\_\_ (\$ \_\_\_\_\_) equivalent to 1% of the funding may be allowed for approved administrative costs in association with this program. The remainder of the funding will be for competitively awarded expansion of services as defined.

Any funds expended in violation of this Agreement or in violation of appropriate Federal, State, and **AGENCY** requirements shall be refunded in full to the **AGENCY**. If this Agreement is still in force, future payments shall be withheld by the **AGENCY**.

**5. Performance Measures.**

The **GRANTEE** agrees to submit monthly reports that demonstrate services delivered, service trends, and outcomes to the **AGENCY**. The **AGENCY** reserves the right to request additional data elements, performance measures, or reports as necessary to ensure that the overall programmatic purpose is demonstrated, quantified, and achieved. This report shall be submitted to the **AGENCY** no later than ten (10 business days of the request. The report formats shall be prescribed and provided by the **AGENCY**.

**6. Data Sharing.**

The **GRANTEE** agrees to share data with the **AGENCY** as necessary for service validation, trend review, and performance monitoring.

## **7. Monitoring.**

**GRANTEE** will work with **AGENCY** to meet the requirements of 2 C.F.R. § 200.328 (Monitoring and reporting program performance). This may include, but is not limited to, the following:

- a) **GRANTEE** will work with the **AGENCY** to establish policies and procedures as required.
- b) **GRANTEE** will cooperate in site visits including, but not limited to, review of staff, fiscal and client records, programmatic documents, and will provide related information at any reasonable time.
- c) **GRANTEE** will submit other reports and information in such formats and at such times as may be prescribed by the **AGENCY**.
- d) All monitoring reports will be as detailed as may be reasonably requested by the **GRANTEE** and will be deemed incomplete if not satisfactory to the **AGENCY** as determined in its sole reasonable discretion. Reports will contain the information or be in the format as may be requested by the **AGENCY**.

## **8. Special Situations.**

**GRANTEE** agrees to inform **AGENCY** within one (1) business day of any circumstances or events which may reasonably be considered to jeopardize its capability to continue to meet its obligations under the terms of this Agreement. Incidents may include, but are not limited to, those resulting in injury, media coverage or public reaction that may have an impact on the **AGENCY**'s or **GRANTEE**'S ability to protect and serve its participants, or other significant effect on the **AGENCY** or **GRANTEE**. Incidents shall be reported to the designated **AGENCY** contact below

by phone or email only. Incident report information shall not include any identifying information of the participant.

**9. Amendment/Modification.**

In addition to applicable federal, state and local statutes and regulations, this Agreement expresses the entire understanding of the parties concerning all matters covered herein. No addition to, or alteration of, the terms of this Agreement, whether by written or verbal understanding of the parties, their officers, agents or employees, shall be valid unless made in the form of a written amendment to this Agreement and formally approved by the parties.

**10. Closeout**

a) This Agreement will not terminate until GRANT Closeout is completed consistent with GRANT requirements detailed in the Appendices attached hereto, and to the satisfaction of the AGENCY. Such requirements shall include but are not limited to submitting final reports and providing program deliverables and closeout information as requested by AGENCY.

b) All invoices and requests for reimbursement shall be submitted within 30 days following the end of the GRANT project and budget period.

c) This provision shall survive the expiration or termination of this Agreement.

**11. Cancellation.**

a) If the GRANTEE fails to fulfill or abide by any of the provisions of this Agreement, GRANTEE shall be considered in material breach of the Agreement. Where a material breach can be corrected, GRANTEE shall be given thirty (30) days to cure said breach. If GRANTEE fails to cure, or if the breach is of the nature that the harm caused cannot be undone, AGENCY may immediately terminate this Agreement, with cause, upon notice in writing to the GRANTEE. b) In the event the GRANTEE uses any funds provided by this Agreement for

any purpose or program other than authorized under this Agreement, the **GRANTEE** must repay such amount to the **AGENCY** and may in the **AGENCY'S** sole discretion, be deemed to have waived the right to additional funds under this Agreement.

c) In the event sufficient budgeted funds are not available for a new fiscal period or are otherwise encumbered, the **AGENCY** shall notify the **GRANTEE** of such occurrence and the Agreement shall terminate on the last day of the then current fiscal period without penalty or expense to the **AGENCY**.

#### **12. Assignment/Subcontracting.**

a) This Agreement, and any rights or obligations hereunder, shall not be assigned, transferred or delegated to any other person or entity. Any purported assignment in violation of this section shall be null and void.

b) The **GRANTEE** is fully responsible for completion of the Services required by this Agreement and for completion of all subcontractor work, if authorized as provided herein. The **GRANTEE** shall not subcontract any work under this Agreement to any subcontractor other than the subcontractors specified in the proposal and previously approved by the **AGENCY**, without the prior written consent of the **AGENCY**, which shall be determined by the **AGENCY** in its sole discretion.

#### **13. Indemnification.**

The **GRANTEE** agrees to indemnify, pay the cost of defense, including attorney's fees, and hold harmless the **AGENCY**, its officers, employees and agents from all damages, suits, actions or claims, including reasonable attorney's fees incurred by the **AGENCY**, of any character brought on account of any injuries or damages received or sustained by any person, persons, or property, or in any way relating to or arising from the Agreement; or on account of any act or



omission, neglect or misconduct of **GRANTEE**; or by, or on account of, any claim or amounts recovered under the Workers' Compensation Law or of any other laws, regulations, ordinance, order or decree; or arising from or by reason of any actual or claimed trademark, patent or copyright infringement or litigation based thereon; except only such injury or damage as shall have been occasioned by the sole negligence of the **AGENCY**.

**14. Nondiscrimination.**

a) The **GRANTEE** shall not discriminate against any applicant for employment or employee with respect to hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment or against any client because of age, sex, race, ethnicity, color, religion, national origin, disability, marital status, or sexual orientation.

b) The **GRANTEE** shall not discriminate against any person on the basis of age, sex, race, ethnicity, color, religion, national origin, disability, marital status or sexual orientation in admission, treatment, or participation in its programs, services and activities.

c) The **GRANTEE** shall, during the performance of this Agreement, comply with all applicable provisions of federal, state and local laws and regulations pertaining to prohibited discrimination.

**15. Independent Contractor.**

It is expressly understood and agreed by the parties that **GRANTEE** is at all times hereunder acting and performing as an independent contractor and not as an agent, servant, or employee of the **AGENCY**. No agent, employee, or servant of the **GRANTEE** shall be, or shall be deemed to be, the agent or servant of the **AGENCY**. None of the benefits provided by the **AGENCY** to their employees including, but not limited to, Worker's Compensation Insurance and Unemployment Insurance are available from **AGENCY** to the employees, agents, or

servants of the **GRANTEE**

**16. Additional Funding.**

Funds from this Agreement may not be used as the matching portion for any federal grant except in the manner provided by Federal and State law and applicable Federal and State rules and regulations. The **GRANTEE** agrees to make all reasonable efforts to obtain funding from additional sources wherever said **GRANTEE** may qualify. Should this Agreement reflect a required match, documentation of said match is required to be provided to the **AGENCY**.

**17. Governing Law.**

The laws of the State of Florida shall govern this Agreement.

**18. Conformity to the Law.**

The **GRANTEE** shall comply with all federal, state and local laws and ordinances and any rules or regulations adopted thereunder, , including but not limited to section 601(a) of the Social Security Act as added by section 5001 of the CARES Act and regulations applicable thereto

**19. Prior Agreement, Waiver, and Severability.**

This Agreement supersedes any prior Agreements between the Parties and is the sole basis for agreement between the Parties. The waiver of either party of a violation or default of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent violation or default hereof. If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

**20. Agreement Management.**

Pinellas Community Foundation designates the following person(s) as the liaison for the **AGENCY**:

Duggan Cooley, CEO  
Pinellas Community Foundation  
17755 US Highway 19 North, Suite 150  
Clearwater FL 33764

**GRANTEE** designates the following person(s) as the liaison for the **GRANTEE**:

SIGNATURE PAGE FOLLOWS

**IN WITNESS WHEREOF**, the parties hereto have caused this instrument to be executed on the day and year written below.

Pinellas Community Foundation

By:

\_\_\_\_\_  
Duggan Cooley  
CEO

Date: \_\_\_\_\_, 2020

GRANTEE: \_\_\_\_\_

By:

\_\_\_\_\_  
Printed Name: Barry Burton - County Administrator

Date: \_\_\_\_\_, 2020

Appendix 3

Pinellas Community Foundation  
Budget for Federal Project 2020

GL Acc't	<b>Budget for Pinellas CARES Nonprofit Partnership Fund</b> Est'd term: 7/20/20 -12/30/20 (5 months)	<b>Budget Amount</b>
66100	<b>Salaries and</b>	
66500	<b>Payroll Taxes for Temporary Staff</b>	
	The scope of the project will necessitate the hiring of temporary staff to manage the responsibilities of the grant program.	
	<u>Senior Program Officer - Temporary</u>	
	to oversee this program, complete reporting, oversee grant committee work, and assist committee with its duties	
	Salary at \$68,028 (hourly equivalent of \$32.71) prorated for 24 weeks	\$ 31,398
	Payroll taxes including FICA, Medicare, FL Re-employment	\$ 2,577
		<u>\$ 33,975</u>
	<u>Program Assistant - Temporary</u>	
	to assist the Senior Program Officer by providing administrative services; fielding incoming telephone calls with grant questions, following up with grantees to obtain required reports, other assistance to support the project	
	Salary at \$39,008 (hourly equivalent of \$18.75) prorated for 22 weeks	\$ 16,503
	Payroll taxes including FICA, Medicare, FL Re-employment	\$ 1,438
		<u>\$ 17,941</u>
	 Total Salaries and Payroll Taxes for Temporary Staff	 \$ 51,916
	<b>Other Operating Expenses</b>	
69101	<b>Advertising &amp; Marketing - Media Placement</b>	
	PCF expects to incur advertising costs specific to this project	\$ 5,000
69103	<b>Audit Fees</b>	
	Receipt of a federal award exceeding \$750,000 during 2020 will cause PCF to be subject to the Single Audit Act. PCF anticipates an increase in audit fees of up to \$5,000.	\$ 5,000
	<b>Banking Fees</b>	
	PCF expects to establish a separate checking account to segregate the financial activities of this project. PCF expects to incur an account analysis fee of about \$125 per month for 6 months.	\$ 750
65200	<b>Computer Hardware</b>	
	Computers will be needed for the 2 Temporary Staff for the Project.	
	Laptops: 2 @ \$1299.99 each	\$ 2,600
	Trackpads: 2 @ \$125.99 each	\$ 252
	Keyboards: 2 @ \$129.99 each	\$ 260
	USB Adapters: 2 @ 19.00	\$ 38
		<u>\$ 3,150</u>
		\$ 3,150

GL Ac't	Budget for Pinellas CARES Nonprofit Partnership Fund Est'd term: 7/20/20 -12/30/20 (5 months)	Budget Amount						
65100	<b>Computer Software and Applications Upgrades</b>							
	<u>Online grant management</u> Foundant, Grant Life Cycle Manager - grant application, reporting, Annual Cost = \$4,200, or \$350 per month August - Dec 2020, this grant program will be 1 of 3 major programs managed by the system \$350/mo x .33 x 5 mos	\$ 578						
	<u>Accounting Software</u> Foundant, CommunitySuite Lite - fund accounting software to manage all accounting aspects of foundation assets. Annual cost = \$27,000 or \$2250 per month August - Dec 2020, \$30 million grant program will represent an 20.8% of assets under management (\$30 million/\$144,127,133) \$2250/mo x .208 x 5 mos	\$ 2,340						
	<u>Zoom</u> PCF utilizes Zoom technology for video teleconferencing purposes and anticipates that an upgrade will be necessary to allow for greater public involvement. Additional hosts (2): \$14.99/mo x 5 mos Recording Storage: \$40/mo x 5 mos	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">\$</td><td style="text-align: right;">150</td></tr> <tr><td style="text-align: right;">\$</td><td style="text-align: right;">200</td></tr> <tr style="border-top: 1px solid black;"><td style="text-align: right;">\$</td><td style="text-align: right;">350</td></tr> </table> \$ 350	\$	150	\$	200	\$	350
\$	150							
\$	200							
\$	350							
	<u>Microsoft Office licenses</u> E3 licenses @ \$4.50/mo x 2 staff x 5 mos	\$ 45						
62010	<b>Legal fees</b>							
	Due to the scope of the project and the fact that its operations will be subject to public records inquiry, federal standards, PCF expects to incur legal fees in reviewing contracts, grant applications and certification forms to appropriately indemnify PCF.  Felton-Howard Law - grant agreement updating, review, and more \$300/hr for attorney time and \$85/hr for paralegal time 15 hrs of attorney time and 5 hours of paralegal time 15 hrs x \$300 + 5 hrs x \$85	\$ 4,925						
	Johnson Pope - Attorney Colleen Flynn, review of contract and advising PCF re: federal requirements, proposals of contract revisions, advising re: public records requirements \$266.25/hr for attorney time 20 hrs x \$266.25	\$ 5,325						
64201	<b>Postage</b>							
	Due to the scope of the project, PCF expects an increase in the cost of postage to operate the grant program including advising grantees of awards and payments.  About \$800 in 2019 for USPS Endicia postage and labels for grant expenses of about \$3.3 million (including AP vendors payments) Estimate at \$1,000	\$ 1,000						
64200	<b>Office Supplies</b>							
	Due to the scope of the project, PCF expects an increase in the cost of office supplies to operate the grant program. PCF budgeted for \$4,500 for office supplies for six staff. \$4,500/12 months is \$375/month divided by 6 staff is \$62.50/month							

GL Ac't	<b>Budget for Pinellas CARES Nonprofit Partnership Fund</b>	<b>Budget Amount</b>
	Est'd term: 7/20/20 -12/30/20 (5 months)	
	per staff x 2 temporary staff is \$125/month for the project	
	\$125/month x 6.5 months is \$813 estimated for the project	\$ 813
62004	<b>Other Outside Services</b>	
	<u>BMR Consulting, LLC</u>	
	Retention of Dr. Barbara Morrison Rodriguez for technical assistance to grantees, grantee accountability measures, advising on programmatic outputs, outcomes. Assistance to grant committees re: outputs, outcome, units of service, etc.	
	\$10,000/month * 5 months	\$ 50,000
	<u>Estes &amp; Company</u>	
	Mary Estes, public relations and communications expert retained by foundation to assist with publicizing the program, regularly promote stories to public about progress with the program, draft and revise communications	
	Contracted rate of \$100/hr billed monthly	
	Estimate 10 hours monthly	
	\$100/hr x 10 hrs x 5 months	\$ 5,000
	<u>Contract Services - Data Entry</u>	
	To assist with data conversion and entry from grant system to meet reporting style needs at \$15/hr	
	Estimate \$15/hr x 10 hours/mo x 5 mo	\$ 750
		<u>\$ 55,750</u>
		\$ 55,750

GL	Budget for Pinellas CARES Nonprofit Partnership Fund	Budget
Acct	Est'd term: 7/20/20 -12/30/20 (5 months)	Amount
62006	<b>Social Media and Website</b>	
	<u>PinellasCF.org website</u>	
	PCF expects to incur Outside Services costs to enhance existing website capabilities for the public to access information about grants and services provided; also to increase public transparency about the project operations: application status, awards, and reporting of grantee services.	
	Icon Development: \$75/hr x 5 hrs	\$ 375
	Grant Page w/feature image: \$75/hr x 2 hrs	\$ 150
	Dashboard Development: \$75/hr x 10 hrs	\$ 750
	Provision for potentially extensive revisions: \$75/hr x 10 hrs	\$ 750
	On-going Web Support & Updating Dashboard: \$75/hr x 2 hrs/wk x 4 wks/mo x 6 mos	\$ 3,600
	Coordination, meetings, account administration: \$75/hr x 2.5 hrs/mo x 6 mos	\$ 1,125
		<u>\$ 6,750</u>
		\$ 6,750
64500	<b>Telephone and Internet</b>	
	<u>Spectrum Business</u>	
	Office Internet monthly charge is \$86.98 and static fax line (727-531-0053) is \$39.99	
	2 of 8 staff related to project, 1/4 monthly charge x 5 mos	\$ 159
	<u>Vonage Business Solutions</u>	
	<u>Telephone service for two Temporary Staff for Project</u>	
	Base Line - \$11.35/month - 2 of 8 users x 5 months	\$ 14
	Extensions - 2 direct extensions for staff - \$26.39/ext per month x 5 mos	\$ 264
	Fees, Taxes, Surcharges = \$102.44/mo, allocate 2 of 8 users x 5 mos	\$ 128
		<u>\$ 406</u>
		\$ 406
	<b>Indirect Costs</b>	
	\$29.7 million in available grant funding	
	1 grant at \$5,000,000	
	1 grant at \$3,000,000	
	2 grants at \$2,500,000	
	5 grants at \$1,000,000	
	1 grant at \$700,000	
	10 grants at \$500,000	
	10 grants at \$250,000	
	20 grants at \$100,000	
	20 grants at \$75,000	
	5 grants at \$50,000	
	5 grants at \$25,000	
	80 grants over \$25,000 at \$2,500 per award	\$ 200,000
		<u>\$ 344,256</u>
	<b>Total Budget</b>	<u>\$ 344,256</u>
	<b>Maximum allowable per contract</b>	<u>\$300,000</u>



## Appendix 4

### INSURANCE REQUIREMENTS

The following insurance requirements are included in this agreement:

The **AGENCY** shall obtain and maintain at all times during its performance of the Agreement, insurance of the types and in the amounts set forth. All insurance policies shall be from responsible companies duly authorized to do business in the State of Florida and have an AM Best rating of A- VIII or better. Within ten (10) calendar days of executed Agreement, the **AGENCY** shall provide the **COUNTY** with properly executed and approved Certificates of Insurance to evidence compliance with the insurance requirements of the agreement. The Certificate(s) of Insurance shall be signed by authorized representatives of the insurance companies shown on the Certificate(s). A copy of the endorsement(s) referenced in paragraph three (3) for Additional Insured shall be attached to the certificate(s).

No Services shall commence under this agreement unless and until the required Certificate(s) of Insurance are received and approved by the **COUNTY**. Approval by the **COUNTY** of any Certificate of Insurance does not constitute verification by the **COUNTY** that the insurance requirements have been satisfied or that the insurance policy shown on the Certificate of Insurance is in compliance with the requirements of the Agreement. **COUNTY** reserves the right to require a certified copy of the entire insurance policy, including endorsements, at any time during the Agreement period.

If any insurance provided pursuant to the Agreement expires prior to the expiration of the Agreement, renewal Certificates of Insurance and endorsements shall be furnished by the **AGENCY** to the **COUNTY** at least thirty (30) days prior to the expiration date.

**AGENCY** shall also notify **COUNTY** within twenty-four (24) hours after receipt, of any notices of expiration, cancellation, nonrenewal or adverse material change in coverage received by said **AGENCY** from its insurer. Notice shall be given to: **Pinellas COUNTY Risk Management Department**, [InsuranceCerts@pinellascounty.org](mailto:InsuranceCerts@pinellascounty.org); and nothing contained herein shall absolve **AGENCY** of this requirement to provide notice.

Should the **AGENCY**, at any time, not maintain the insurance coverages required herein, the **COUNTY** may terminate the Agreement, or at its sole discretion may purchase such coverages necessary for the protection of the **COUNTY** and charge the **AGENCY** for such purchase. The **COUNTY** shall be under no obligation to purchase such insurance, nor shall it be responsible for the coverages purchased or the insurance company or companies used. The decision of the **COUNTY** to purchase such insurance shall in no way be construed to be a waiver of any of its rights under the Agreement.

The **COUNTY** reserves the right, but not the duty, to review and request a copy of the **AGENCY**'s most recent annual report or audited financial statement when a self-insured retention (SIR) or deductible exceeds \$50,000.

Each insurance policy shall include the following terms and/or conditions in the policy:

- (1) The Named Insured on the Certificate of Insurance must match the entity's name that is signing the Agreement.
- (2) Companies issuing the insurance policy, or policies, shall have no recourse against **COUNTY** for payment of premiums or assessments for any deductibles which all are at the sole responsibility and risk of the **AGENCY**.
- (3) The term "**COUNTY**", or "**Pinellas COUNTY**" shall include all Authorities, Boards, Bureaus, Commissions, Divisions, Departments and Constitutional offices of **COUNTY** and individual members, employees thereof in their official capacities, and/or while acting on behalf of Pinellas **COUNTY**.
- (4) The policy clause "Other Insurance" shall not apply to any insurance coverage currently held by **COUNTY** or any such future coverage, or to **COUNTY**'s Self-Insured Retentions of whatever nature.
- (5) All policies shall be written on a primary, non-contributory basis.
- (6) Any certificate of insurance evidencing coverage provided by a leasing company for either Workers Compensation or Commercial General Liability shall have a list of covered employees certified by the leasing company attached to the Certificate of Insurance. The **COUNTY** shall have the right, but not the obligation to determine that the **AGENCY** is only using employees named on such list to perform work for the **COUNTY**. Should employees not named be utilized by **AGENCY**, the **COUNTY**, at its option may stop work without penalty to the **COUNTY** until proof of coverage or removal of the employee by the **AGENCY** occurs, or alternatively find the **AGENCY** to be in default and take such other protective measures as necessary.
- (7) Insurance policies, other than Professional Liability, shall include waivers of subrogation in favor of **Pinellas COUNTY** from the **AGENCY**.
- (8) The insurance requirements for this Agreement, which shall remain in effect throughout its duration, are as follows:

(A) Workers' Compensation Insurance

Limit	Florida Statutory
Employers Liability Limits	
Per Employee	\$500,000
Per Employee disease	\$500,000
Policy Limit Disease	\$500,000

(B) Commercial General Liability Insurance including, but not limited to, Independent Contractor, Contractual Liability Premises/Operations, Products/Completed Operation and Personal Injury. No exclusions for physical abuse or sexual misconduct.

Limits

General Aggregate	\$ 2,000,000
Products/Completed Operations Aggregate	\$2,000,000
Personal Injury and Advertising Injury	\$1,000,000
Each Occurrence	\$1,000,000

(C) Professional Liability (Errors and Omissions) Insurance with at least minimum limits as follows. If "claims made" coverage is provided, "tail coverage" extending three (3) years beyond completion and acceptance of the project with proof of "tail coverage" to be submitted with the invoice for final payment. In lieu of "tail coverage", Proposer may submit annually to the County, for a three (3) year period, a current certificate of insurance providing "claims made" insurance with prior acts coverage in force with a retroactive date no later than commencement date of this contract.

Limits

Each Occurrence or Claim	\$ 1,000,000
General Aggregate	\$ 1,000,000

For acceptance of Professional Liability coverage included within another policy required herein, a statement notifying the certificate holder must be included on the certificate of insurance and the total amount of said coverage per occurrence must be greater than or equal to the amount of Professional Liability and other coverage combined.

(D) Cyber Risk Liability (Network Security/Privacy Liability) Insurance including cloud computing and mobile devices, for protection of private or confidential information whether electronic or non-electronic, network security and privacy; privacy against liability for system attacks, digital asset loss, denial or loss of service, introduction, implantation or spread of malicious software code, security breach, unauthorized access and use; including regulatory action expenses; and notification and credit monitoring expenses with at least minimum limits as follows:

Limits

Each Occurrence	\$ 1,000,000
General Aggregate	\$ 1,000,000

For acceptance of Cyber Risk Liability coverage included within another policy required herein, a statement notifying the certificate holder must be included on the certificate of insurance and the total amount of said coverage per occurrence must be greater than or equal to the amount of Cyber Risk Liability and other coverage combined.