

Recorder's Office Cover Sheet

Recording Requested By:

Name: LISA GRANAHAN

Department: COUNTY MANAGER



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KAREN ELLISON, RECORDER

Type of Document: (please select one)

- Agreement
- Contract
- Grant
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NO. 2020.151

8/27/2020
DATE

DOUGLAS COUNTY CLERK
MINDEN, NV

"CARES" ACT SUBGRANT AGREEMENT DEPUTY

AN AGREEMENT BETWEEN

DOUGLAS COUNTY, NEVADA

AND

LAKE TAHOE VISITOR'S AUTHORITY

This Subgrant Agreement ("Agreement") is entered into by and between Douglas County, a political subdivision of the State of Nevada (the "County"), and the Lake Tahoe Visitor's Authority (the "Grantee"). The County and Grantee are at times collectively referred to hereinafter as the "Parties" or individually as the "Party."

WHEREAS, the County has received an allocation through the State of Nevada from the Coronavirus Relief Fund ("CRF") established under Title V, Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security Act ("CARES") Act; and

WHEREAS, the CRF funding may only be used to cover costs that: (1) are necessary expenditures incurred due to the public health emergency related to the 2019 Coronavirus ("COVID-19"); (2) were not accounted for in the County budget most recently approved for Fiscal Year 2020/2021; (3) were or will be incurred during the period that begins on March 1, 2020 and ends on December 30, 2020; such costs to be referred to herein as "Eligible Expenditures"; and

WHEREAS, the County may allocate CRF funding to grantees, provided that grantees spend the allocated CRF funding in accordance with the CARES Act requirements and only for Eligible Expenditures; and

WHEREAS, the County finds it necessary and appropriate to grant CRF funding to Grantee, for use in accordance with the requirements of the CARES Act and the provisions of this Agreement.

NOW, THEREFORE, in consideration of the mutual promises and covenants herein made, the County and Grantee mutually agree as follows:

1. TERM AND EFFECTIVE DATE OF CONTRACT. The Contract is effective on the date signed by both parties and shall continue in effect until no later than December 31, 2020, unless earlier terminated by either party in accordance with the terms of this Agreement.

2. AMOUNT OF GRANT. The County shall pay to Grantee an amount not to exceed \$398,000.00 ("Grant Funds") disbursable in accordance with Paragraph 5 of this Agreement.

3. PURPOSE OF GRANT. Grantee shall use the Grant Funds solely for the development and implementation of a comprehensive COVID-19 traveler communications and marketing response package for the Lake Tahoe region of Douglas County specifically focused on a marketing campaign to publicize the resumption of tourist activities, and steps taken to ensure a safe visitor experience under the circumstances of COVID-19, as further detailed in the Scope of Work attached hereto as **Exhibit A**. All use of the Grant Funds by Grantee shall be in strict accordance with the requirements of the CARES Act and related guidance issued by the United States government and the State of Nevada.

4. DEADLINE FOR USE OF GRANT FUNDS. Grantee shall have until December 31, 2020 to expend the Grant Funds provided for under this Agreement.

5. DOCUMENTATION OF PROPOSED GRANT FUNDS EXPENDITURE(S) AND DISBURSEMENT REQUESTS. Prior to County's disbursement to Grantee of any Grant Funds under this Agreement, Grantee shall deliver to County a written report and/or invoice detailing Grantee's incurred expenditure of the Grant Funds, and a request for disbursement of Grant Funds. County may request additional information from Grantee as reasonably necessary. If appropriate, County shall disburse the requested Grant Funds to Grantee within 30 calendar days of County's receipt of the disbursement request from Grantee. County reserves the right to withhold or reduce Grant Funds under this Agreement if County determines, in its sole discretion, that any or all of Grantee's proposed use of Grant Funds is ineligible for CRF Funding or otherwise incompatible with CARES Act requirements.

6. COMPLIANCE WITH APPLICABLE LAWS. Grantee shall comply with all applicable federal, state, and local laws ordinances, and regulations, including, without limitation, all requirements regarding the use of Grant Funds under the CARES Act that are in effect as of the effective date of this Agreement, and that may later be enacted or promulgated. Without limiting the foregoing, Grantee shall review and comply with all applicable requirements set forth in **Exhibit B – State of Nevada Coronavirus Relief Fund Terms and Conditions for Local Governments**, attached hereto and incorporated by reference herein.

7. SUBSEQUENT FUNDING. Notwithstanding anything to the contrary contained in this Agreement, if Grantee is subsequently awarded direct federal funding to address the same COVID-19 related expenses referred to in Paragraph 3 of this Agreement, Grantee shall refund to County with ten (10) calendar days the lesser of: (a) the Grant Funds paid to Grantee under this Agreement; or (b) the subsequent federal funds awarded direct to Grantee.

8. ADMINISTRATION OF GRANT AGREEMENT. The individuals listed below shall administer this Agreement on behalf of the parties. All communications between Grantee and County and notices required under this Agreement shall be sent to the individuals listed below:

County:

Douglas County, Nevada
Attn. Douglas County Manager & Economic Vitality Manager
1594 Esmeralda Avenue
PO Box 218
Minden, NV 89423

Grantee: Lake Tahoe Visitors Authority
Attn. Executive Director
PO Box 5878
169 Hwy 50
Stateline, NV 89449

9. COUNTY AUDIT AND INSPECTION OF GRANTEE RECORDS. Upon request of the County, the Grantee shall make available to the County for examination all of Grantee's records with respect to all matters covered by this Agreement and will permit the County to audit, examine and make excerpts or transcripts from such records, and make audits of all invoices, materials, payrolls, records of personnel and other data relating to all matters covered by this Agreement. Grantee shall maintain such records in an accessible location and condition for a period of not less than six years following the termination of this Agreement, unless County agrees in writing to an earlier disposition.

10. TERMINATION OF AGREEMENT. The County may, upon 30-days advance written notice to Grantee, terminate this Agreement in whole or in part, for any reason. Grantee shall be reimbursed for all validly incurred expenditures of Grant Funds up to the effective date of termination.

11. INDEPENDENT CAPACITY OF GRANTEE. In the performance of this Agreement, Grantee and its officers, agents, employees, volunteers, and other representatives shall act in an independent capacity, and not as officers, agents, employees, volunteers, and other representatives of the County. This Agreement does not create an employment relationship between Grantee and County.

12. SUSPENSION AND DEBARMENT CERTIFICATION. By signing this Agreement, Grantee certifies that he/she/it has not been suspended or debarred from federal projects, and is fully eligible to receive federal funding.

13. PUBLIC RECORDS LAW. Grantee expressly understands and agrees that all documents submitted, filed, or deposited with the County by Grantee, unless designated as confidential by a specific statute of the State of Nevada, will be treated as public records pursuant to NRS Chapter 239 and shall be available for inspection and copying by any person, as defined in NRS 0.039, or any governmental entity. Grantee expressly and indefinitely waives all of his/her/its rights to bring, including but not limited to, by way complaint, interpleader, intervention, or any third party practice, any claims, demands, suits, actions, judgments, or executions, for damages or any other relief, in any administrative or judicial forum, against the County or any of its officers or employees, in either their official or individual capacity, for violations of or infringement of the copyright laws of the United States or of any other nation.

14. INDEMNIFICATION OF COUNTY. To the fullest extent permitted by law, Grantee shall indemnify, hold harmless and defend County from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any alleged negligent or willful acts or omissions of Grantee, its officers, employees, agents, volunteers, or other representatives arising out of or related to Grantee's

performance under this Agreement. Grantee will defend, hold harmless and/or indemnify County against such claims. For avoidance of doubt, and without limitation, the defense and indemnity obligations set forth in this Paragraph shall specifically apply to any actions against the County by a federal or state agency to disallow grant funds or otherwise enforce compliance under the CARES Act or other federal or state requirements arising out of the actions of Grantee. Notwithstanding the obligation of Grantee to defend County as set forth in this paragraph, County may elect to participate in the defense of any claim brought against County because of the conduct of Grantee, its officers, employees and agents. Such participation shall be at County's own expense and County shall be responsible for the payment of its own attorney's fees it incurs in participating in its own defense.

15. INDEMNIFICATION OF GRANTEE. To the fullest extent permitted by law, County shall indemnify, hold harmless and defend Grantee from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any alleged negligent or willful acts or omissions of County, its officers, employees, agents, volunteers, or other representatives arising out of or related to County's performance under this Agreement. County will defend, hold harmless and/or indemnify Grantee against such claims. For avoidance of doubt, and without limitation, the defense and indemnity obligations set forth in this Paragraph shall specifically apply to any actions against the Grantee by a federal or state agency to disallow grant funds or otherwise enforce compliance under the CARES Act or other federal or state requirements arising out of the actions of the County. Notwithstanding the obligation of County to defend Grantee as set forth in this paragraph, Grantee may elect to participate in the defense of any claim brought against Grantee because of the conduct of County, its officers, employees and agents. Such participation shall be at Grantee's own expense and Grantee shall be responsible for the payment of its own attorney's fees it incurs in participating in its own defense.

16. CONSTRUCTION OF AGREEMENT. The Agreement will be construed and interpreted according to the laws of the State of Nevada. There will be no presumption for or against the drafter in interpreting or enforcing the Agreement. In the event a dispute arises between the Parties, the Parties promise and agree to first meet and confer to resolve any dispute. If such meeting does not resolve the dispute, then the Parties agree to mediate any dispute arising from or relating to the Agreement before an independent mediator mutually agreed to by the parties. The fee, rate or charge of the mediator will be shared equally by the Parties, who will otherwise be responsible for their own attorney's fees and costs. If mediation is unsuccessful, litigation may only proceed before a department of the Ninth Judicial Court of the State of Nevada in and for the County of Douglas that was not involved in the mediation process and attorney's fees and costs will be awarded to the prevailing party at the discretion of the court. The Parties mutually agree to not seek punitive damages against either Party.

17. MODIFICATION OF CONTRACT. This Agreement constitutes the entire agreement and understanding between the Parties. All other representations, oral or written, are superseded by this Agreement. This Agreement may only be modified by a written amendment signed by both of the Parties.

18. THIRD PARTY BENEFICIARY. Nothing contained in this Agreement is intended to convey any rights or to create a contractual relationship with any third party, or to otherwise allow a third party to assert a cause of action against either Contractor or County.

19. ASSIGNMENT. Contractor will neither assign, transfer nor delegate any rights, obligations or duties under the Contract without the prior written consent of the County.

20. AUTHORITY. The Parties represent and warrant that they have the authority to enter into this Agreement.

21. COUNTERPARTS. This Agreement may be executed in counterparts, and each counterpart shall constitute one agreement binding on all parties hereto.

IN WITNESS WHEREOF, the Parties hereto have caused the Agreement to be signed and intend to be legally bound thereby.

Grantee – Carson Valley Visitor’s Authority

By: *Carol Chaplin* Aug 27, 2020
Carole Chaplin, Executive Director (Date)

Douglas County, Nevada

By: *Patrick Cates* Aug 27, 2020
Patrick Cates, Douglas County Manager (Date)

Exhibit A – Lake Tahoe Visitors Authority Scope of Work





Lake Tahoe
Visitors Authority

August 5, 2020

To: Lisa Granahan

Fr: Carol Chaplin

Re: Coronavirus Relief Fund – Lake Tahoe Visitors Authority Scope of Services

Introduction

The Lake Tahoe Visitors Authority (LTVA), working in direct collaboration with the Carson Valley Visitors Authority (CVVA), endeavor to develop and implement a comprehensive COVID-19 traveler communications and marketing response package for the region compliant with the efforts further defined in the Coronavirus Relief Fund (CRF) offered within the Douglas County grant program, specifically focused on a marketing campaign to publicize the resumption of tourist activities in areas of Douglas County after COVID-19 shutdown, and steps taken by the areas to ensure a safe visitor experience under the circumstances of COVID-19. The following outline further defines the plan for this project.

LTVA is a non-profit corporation with the primary purpose of promoting and enhancing tourism in the region. LTVA accepts the responsibilities and obligations set forth in this Scope of Work-Services outlined here. Improved traveler confidence and safety within our region is imperative to restoring prior levels of visitation. LTVA will not receive any remuneration for work done from the funds identified in the budget set forth within. LTVA accepts responsibility to account for all funds received and to find qualified third parties to complete the needed work. LTVA does not warrant or guaranty the work of third parties, but will take all reasonable and responsible business steps to use qualified third parties who guaranty their work.

Description Agreement

Description Agreement

There are seven (7) core components to the project with the specific goal of developing a marketing campaign to publicizing the resumption of tourist activities in areas of Douglas County after COVID-19 shutdown, and steps taken by the areas to ensure a safe visitor experience under the circumstances of COVID-19. The components are further outlined here:

1. Strategic Planning - facilitated project planning and core overarching strategy refinement and validation led by a reputable contractor. One or more planning sessions will be led by this facilitator as is necessary. Any and all staff participation by LTVA is not included in this cost. Planning will define the COVID-19 Safe Travel and Confidence campaign that will include safe destination awareness and education regarding safe visitor experience. LTVA will work closely on this aspect of the project with CVVA.

LTVA expenditure - \$1,000

TahoeSouth.com

Nevada Office | PO Box 5878 | 169 Hwy 50 | Stateline, NV 89449 | (775) 588-5900
California Office | 3066 Lake Tahoe Blvd | South Lake Tahoe, CA 96150 | (530) 544-5050



Lake Tahoe
Visitors Authority

2. E-brochure – this literature piece will be a core component of the plan. It will be capable of electronic distribution or print and will capture the core messaging for the program in county wide safety and corresponding best practices that clearly express COVID related recovery efforts. It can be distributed and utilized by other tourism or local business community partners. Costs are for agency design, copy writing, production, rounds of revisions and final delivery. LTVA will also work closely on this aspect of the project with CVVA.

LTVA expenditure - \$20,000

3. PR – public relations agency work and associated expenses for a comprehensive and program specific outreach to media (earned) and influencers (paid). The goal will be to generate media coverage and influencers visits. Resulting market exposure would highlight safe travel process and inform regional safe visit guidelines/practices. The LTVA will work closely with the CVVA on the PR component where messaging aligns.

LTVA expenditure - \$23,000

4. Media-Advertising – a critical component of this project will be media advertng. Outlets will include online, social media, google, and outdoor billboards. The costs here are for both ad development – copy, design, creative, and ad sizing (in line with the campaign) and directed toward targeted audiences in our primary drive market areas. Consistent messaging will amplify the region’s safe re-opening and COVID-19 safe practices with the goal to increase visitation after the devastating decrease that the March 2020 closure caused. Where messaging is general in regards to safe travel and safe behavior, the LTVA and CVVA will collaborate.

LTVA expenditure - \$290,000

5. Local Promotion – recovery will start with encouraging travel by our locals Reno/Tahoe. Costs here are directed towards a different form of messaging and ads that will inspire the local audience and relates to copy, design, production, and local ad channel delivery/distribution. This program is designed to highlight businesses and lodging struggling to regain lost revenues during the COVID-19 closure and cautious re-opening and encouraging a close-in drive market to discover and enjoy their regional amenities. The LTVA and CVVA will cross-promote the two destinations when possible.

LTVA expenditure - \$18,000

6. Website (s) – additional content within unique assigned COVID travel pages will be developed on the two DMO websites to further express and deliver this campaign. The website pages will be utilized to elaborate and further articulate our core campaign messaging, which includes inspiration to travel again, educate as to how to travel safely to the destination and to instill confidence in the COVID-19 practices implemented by lodging, businesses, activities, etc.

LTVA expenditure - \$22,000

7. Past Expenses – qualified submission of receipts for expenses already incurred and in line with this program (primarily billboard ads as well as visitor center COVID-19 safety upgrades and supplies)

LTVA expenditure - \$24,000

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Additional Objective(s)

- Plan - a written and outlined plan containing detail coming from the strategy session and other project collaborative work will be developed by LTVA immediately to further guide all steps for this project.
- Contractors - LTVA already has identified most of the existing relationships and contractor experience necessary to accomplish this project. If an existing contractor is not in place, we will obtain three estimates from approved companies and make a final selection as may be necessary for work.
- Local - All contractors utilized for this project will be based within our region to keep the spending of paid services local.
- Expense submission – upon final agreement approval, at least one representative from our office will further participate in a county training for proper and ongoing expense reimbursement purposes.
- Compliance - upon final agreement approval, at least one representative from our office will further participate in a county legal training to assure proper compliance with all CRF requirements.
- Reporting – LTVA will provide regular updates to the county's Economic Vitality Manager as well as to the LTVA governing board on both the overall project's progress as well as budget cost allocation updates on a regular basis or as is requested by the county or LTVA board.

Proposed Schedule/Next Steps

- Finalize agreement between the county and LTVA
- Simultaneous to and upon completion of the agreement presented here, LTVA will immediately establish a strategic planning session to include broad participation by key staff or existing contract marketing specialists within the two organizations.

Total DMO Project Budget - \$476,000

Total expenditures for this county grant project for tourism are primarily for marketing contractor fees as well as related design, production, distribution, and corresponding consulting costs.

LTVA estimate with the total budget - \$398,000

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COVID CRF Campaign - Breakdown

Item	Total Cost	Tahoe	%	CV	%
Planning	2,000	1,000	50%	1,000	50%
E-brochure	40,000	20,000	50%	20,000	50%
PR	35,000	23,000	66%	12,000	34%
Media	320,000	290,000	91%	30,000	9%
Local promo	24,000	18,000	75%	6,000	25%
Website(s)	30,000	22,000	73%	8,000	27%
Past \$ (w/receipts)	25,000	24,000	96%	1,000	4%
	476,000	398,000	84%	78,000	16%
Ratio		5.10		1.00	

Key Project Contacts:

Douglas County

Lisa Granahan (Economic Vitality Manager) lgranahan@douglasnv.us

Lake Tahoe Visitors Authority (LTVA)

Carol Chaplin (Executive Director) carol@ltva.org

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Exhibit B – State of Nevada Coronavirus Relief Fund Terms and Conditions for Local Governments

COPY

Coronavirus Relief Fund Terms and Conditions For Local Governments



State of Nevada

Administered by the Governor's Finance Office, Budget Division

July 10, 2020

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Overview

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

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

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

About This Document

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

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

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

Eligible Uses

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

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

Definitions (as reference above)

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

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

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

Available Funds

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

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

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

Funds can be transferred to another unit of government provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act, as outlined in Treasury guidance. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State. Jurisdictions are not required to transfer to smaller constituent units with borders (e.g. county does not have to transfer funds to smaller cities within the county's borders).

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

Period of Performance

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

Eligible Costs

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

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

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

5. Expenses associated with the provision of **economic support** in connection with the COVID-19 public health emergency, such as:
 - a. Grants to small businesses to reimburse the costs of business interruption caused by required closures or decreased customer demand as a result of the COVID-19 public health emergency
 - b. Emergency financial assistance to individuals and families directly impacted by a loss of income
 - c. A state, territorial, local, or Tribal government payroll support program
 - d. A consumer grant program or rent relief program to prevent eviction and assist in preventing homelessness (if grant is considered to be a necessary expense due to COVID-19 and it meets the other Fund requirements)
 - e. Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

6. Expenses to **respond to secondary effects** of the current COVID-19 public health emergency including:
 - a. Creating a reserve of PPE or developing increased Intensive Care Unit capacity to support regions not yet affected but likely to be impacted by the current pandemic
 - b. Addressing increases in solid waste (e.g. more disposal of PPEs) as a result of the COVID-19 public health emergency
 - c. Remarketing convention facilities and tourism industry to publicize the resumption of activities and steps to ensure safe experience.
 - d. Continuation of equipment previously scheduled to be decommissioned in order to respond to the public health emergency (costs associated with continuing to operate the equipment)
 - e. Continuation of a lease on office space or equipment that would not have been renewed in order to respond to the public health emergency (costs associated with the ongoing lease payments through December 30, 2020)

7. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

FEMA and Federal Reimbursements

Treasury Guidance clarifies that government entities may use the CRF to pay for FEMA's cost share requirements for the Stafford Act assistance. It can only be used for COVID-19-related costs that satisfy the Fund's eligibility criteria and the Stafford Act. Regardless of the use of Fund payments for such purposes, FEMA funding is still dependent on FEMA's determination of eligibility under the Stafford Act. As with all expenses that have been or will involve other federal programs, local governments should be diligent in understanding limitations with other federal funding to evaluate if there will be any potential issues.

Ineligible Costs

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

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

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

Cost Test

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

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

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

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

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

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

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

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

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

Fund Expenditure Plan

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

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

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

Dispersal of Funds

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

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

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

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

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

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

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

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

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

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

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

Amendments and Changes

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

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

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

Intersection with Other Funding Sources

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

Compliance

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

Conflicts of Interest

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

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

Fraud, Waste or Misuse of Funds

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

False Statements or Claims

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

Reporting

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

SFY2020 Tab

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

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

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

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

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

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

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

SFY2021 Tab

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

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

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

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

Final Tab

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

Audit Provisions and Documentation

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

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

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

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

Recipients of CRF payments shall maintain and make available to the Treasury OIG upon request all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). An appropriate audit trail must be maintained to provide accountability for all expenditures of funds, reporting measures and funds received under this agreement.

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

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

Close Out

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

APPENDIX A

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

I, _____ as _____
(Chief Executive Officer) *(Job Title)*

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

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

Printed Name: _____

Signature: _____

Title: _____

Date: _____

Douglas County

State of Nevada

CERTIFIED COPY

I certify that the document to which this certificate is attached is a full and correct copy of the original record on file in the Clerk-Treasurer's Office on this

27th day of August, 2020

By _____ Deputy