

Bob Dixon
Presiding Commissioner

Harold Bengsch
1st District Commissioner

John C. Russell
2nd District Commissioner



Shane Schoeller
Clerk of the Commission

Christopher J. Coulter, AICP
County Administrator

Megan Applegate
Executive Assistant

COUNTY COMMISSION
Greene County, Missouri
(417) 868-4112

**Greene County Commission
Commission Briefing Minutes**

Tuesday, May 12, 2020
08:45 AM
Commission Conference Room
1443 N. Robberson, 10th Floor



THIS MEETING WILL BE LIMITED TO NO MORE THAN 10 PEOPLE DUE TO SOCIAL DISTANCING (THIS DOES NOT INCLUDE TELECONFERENCE PARTICIPANTS.) THIS IS DUE TO A COMMISSION ORDER NO. POL-20.4.30.

The Greene County Commission is now offering an alternative to attending the meeting. Please join our meeting from your computer, tablet or smartphone. <https://www.gotomeet.me/GCCommissionOffice>. You can also dial in using your phone. United States: +1 (872) 240-3412. You will be prompted for a PIN number where you will hit the "#" key and be prompted for an access code: 675-853-269

PLEASE BE AWARE: Cox Health has adopted a universal mask policy for all their properties. Masks are to be worn entering and exiting their facilities and medical office buildings as well as when in any interior common areas such as a lobby, hallway, shared bathroom, elevator, and stairwell.

Attendees: Bob Dixon, Harold Bengsch, John Russell, Chris Coulter, Megan Applegate, Donna Barton, Bill Prince and Rachel Hogan.

Teleconference Attendees: Jim Arnott, Royce Denny, Cindy Stein, Mailyn Jeffries, Kami Johnson, Mike Cagle, Jeff Bassham, Franz Williams, Katie Towns, Larry Woods, Melissa Denny, Tim Connell, Rick Kessinger, Sarah Eiffert, Karen Burnel Ruff and Linda Simpkins.

Informational Items

(EX1) (EX2) Human Resources-Mailyn Jeffries, Tim Connell and Sarah Eiffert Burnel

- Highlighted the loss run report.
- Highlighted Workers Compensation Renewal report.

Cox Medical Tower • 1443 North Robberson Avenue, 10th Floor • Springfield, Missouri 65802
Mailing Address 940 Boonville Avenue • Springfield, Missouri 65802
www.greenecountymo.gov

Budget-Jeff Scott

- Working on bond refinancing for the Dan Kinney bond.
- Preparing upcoming Moody's call.

Donna Barton

- Inquired with the Commission about City View and possible budget cuts for savings.

Items for Consideration and Action by the Commission

(EX3) Discussion of CARES Funding Frame Work, Finance Group.

Commissioner John Russell moved to allow moving forward with finding a temporary grant coordinator for CARES funds distribution. Commissioner Harold Bengsch seconded the motion and it passed unanimously. Yes: Dixon, Bengsch and Russell.

Grant Award Acceptance, Juvenile Office

Commissioner Harold Bengsch moved to approve Presiding Commission Dixon to sign for the acceptance of the grant as presented. Commissioner John Russell seconded the motion and it passed unanimously. Yes: Dixon, Bengsch and Russell.

Other:

With no other business the meeting was adjourned.

Bob Dixon
Presiding Commissioner

Harold Bengsch
1st District Commissioner

John C. Russell
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**Greene County Commission
Commission Briefing Agenda**

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Informational Items
Human Resources
Budget
Chris Coulter
Donna Barton

Items for Consideration and Action by the Commission
Discussion of CARES Funding Frame Work, Finance Group.
Grant Award Acceptance, Juvenile Office

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Other:

REVISED 05/11/2020 @ 8:13 am

21

Loss Run Report

POLICYHOLDER CLAIM DETAIL

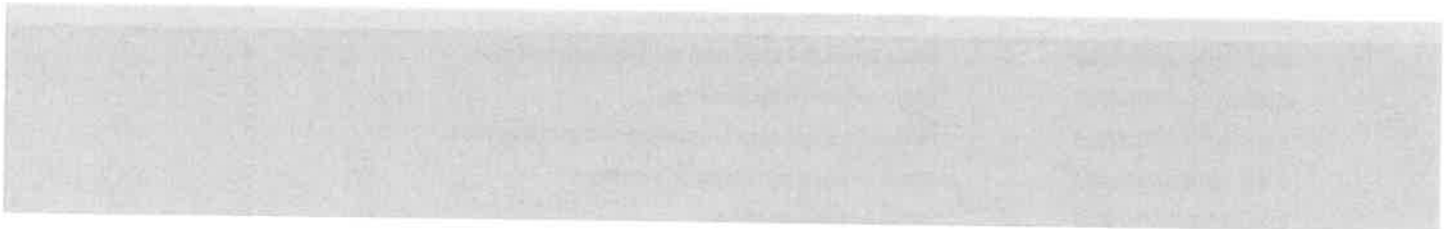
INSURED: Greene County
940 N BOONVILLE AVE
SPRINGFIELD MO 65802-3802

The loss run only includes losses from 07/01/2019 to the

Policy Number: 3002001

Effective: 07/01/2019

Claim # Jurisdiction State	Acc Date. Class	Day of Week Body Part	Time of Acc. Nature of Injury	Rep. Date Cause of Injury	Claimant	Suit Filed (Form 21)	Status O/C	Date Cl
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Report Run Time: May 5, 2020

Loss Run Report

INCIDENT ANALYSIS - BY INJURY CA

Policy Number: 3002001

Effective: 07/01/2019

Policy Period	Injury Cause	# of Claims	% of 1
07/01/2019-07/01/2020	Absorption, ingestion, or inhalation, miscellaneous	4	6
07/01/2019-07/01/2020	Caught in, under, or between machine or machinery	1	1
07/01/2019-07/01/2020	Caught in, under, or between object handled	3	4
07/01/2019-07/01/2020	Collision or sideswipe with another vehicle	1	1
07/01/2019-07/01/2020	Collision with a fixed object	1	1
07/01/2019-07/01/2020	Contact with chemicals (acid)	1	1
07/01/2019-07/01/2020	Cut, puncture, scrape, injured by miscellaneous	2	3
07/01/2019-07/01/2020	Fall, slip, or trip injury on ice or snow	1	1
07/01/2019-07/01/2020	Fall, slip, or trip injury on same level	3	4
07/01/2019-07/01/2020	Fall, slip, or trip injury on stairs	1	1
07/01/2019-07/01/2020	Foreign matter (body) in eye(s)	4	6
07/01/2019-07/01/2020	Miscellaneous - other than physical cause of injury	4	6
07/01/2019-07/01/2020	Motor vehicle, miscellaneous	1	1
07/01/2019-07/01/2020	Person in act of a crime (robbery or criminal assault)	1	1
07/01/2019-07/01/2020	Strain or injury by holding or carrying	3	4
07/01/2019-07/01/2020	Strain or injury by lifting	2	3
07/01/2019-07/01/2020	Strain or injury by miscellaneous	11	16
07/01/2019-07/01/2020	Strain or injury by twisting	1	1
07/01/2019-07/01/2020	Strain or injury by using tool or machinery	1	1
07/01/2019-07/01/2020	Striking against or stepping on stationary object	2	3
07/01/2019-07/01/2020	Struck or injured by animal or insect	3	4
07/01/2019-07/01/2020	Struck or injured by fellow worker; patient	14	21
07/01/2019-07/01/2020	Struck or injured by hand tool or machine in use	1	1
07/01/2019-07/01/2020	Struck or injured, miscellaneous	2	3
Period Total :		68	

Report Run Time: May 5, 2020

Loss Run Report

Total by Injury Cause

Absorption, ingestion, or inhalation, miscellaneous	4	6
Caught in, under, or between machine or machinery	1	1
Caught in, under, or between object handled	3	4
Collision or sideswipe with another vehicle	1	1
Collision with a fixed object	1	1
Contact with chemicals (acid)	1	1
Cut, puncture, scrape, injured by miscellaneous	2	3
Fall, slip, or trip injury on ice or snow	1	1
Fall, slip, or trip injury on same level	3	4
Fall, slip, or trip injury on stairs	1	1
Foreign matter (body) in eye(s)	4	6
Miscellaneous - other than physical cause of injury	4	6
Motor vehicle, miscellaneous	1	1
Person in act of a crime (robbery or criminal assault)	1	1
Strain or injury by holding or carrying	3	4
Strain or injury by lifting	2	3
Strain or injury by miscellaneous	11	16
Strain or injury by twisting	1	1
Strain or injury by using tool or machinery	1	1
Striking against or stepping on stationary object	2	3
Struck or injured by animal or insect	3	4
Struck or injured by fellow worker; patient	14	21
Struck or injured by hand tool or machine in use	1	1
Struck or injured, miscellaneous	2	3

Policy Total : 68

Report Run Time: May 5, 2020

Loss Run Report

INCIDENT ANALYSIS - BY BODY PART

Policy Number: 3002001

Effective: 07/01/2019

Policy Period	Body Part	# of Claims	% of Total
07/01/2019-07/01/2020	Body systems (with no external injury)	1	1
07/01/2019-07/01/2020	Chest	3	4
07/01/2019-07/01/2020	Eye(s)	6	9
07/01/2019-07/01/2020	Finger(s)	2	3
07/01/2019-07/01/2020	Foot	1	1
07/01/2019-07/01/2020	Hand	6	9
07/01/2019-07/01/2020	Hip	1	1
07/01/2019-07/01/2020	Knee	6	9
07/01/2019-07/01/2020	Lower arm	3	4
07/01/2019-07/01/2020	Lower back area	1	1
07/01/2019-07/01/2020	Lower Disc (back)	1	1
07/01/2019-07/01/2020	Lower leg	3	4
07/01/2019-07/01/2020	Mouth	1	1
07/01/2019-07/01/2020	MULTIPLE	8	12
07/01/2019-07/01/2020	Multiple body parts	1	1
07/01/2019-07/01/2020	No physical injury	3	4
07/01/2019-07/01/2020	Shoulder(s)	5	7
07/01/2019-07/01/2020	Soft Tissue (head and face)	4	6
07/01/2019-07/01/2020	Soft Tissue (neck area)	2	3
07/01/2019-07/01/2020	Teeth	2	3
07/01/2019-07/01/2020	Thumb	1	1
07/01/2019-07/01/2020	Upper arm	2	3
07/01/2019-07/01/2020	Wrist	4	6
07/01/2019-07/01/2020	Wrist(s) and Hand(s)	1	1
Period Total :		68	

Report Run Time: May 5, 2020

Loss Run Report

Total by Body Part

Body systems (with no external injury)	1	1
Chest	3	4
Eye(s)	6	9
Finger(s)	2	3
Foot	1	1
Hand	6	9
Hip	1	1
Knee	6	9
Lower arm	3	4
Lower back area	1	1
Lower Disc (back)	1	1
Lower leg	3	4
Mouth	1	1
MULTIPLE	8	12
Multiple body parts	1	1
No physical injury	3	4
Shoulder(s)	5	7
Soft Tissue (head and face)	4	6
Soft Tissue (neck area)	2	3
Teeth	2	3
Thumb	1	1
Upper arm	2	3
Wrist	4	6
Wrist(s) and Hand(s)	1	1

Policy Total :	68
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Report Run Time: May 5, 2020

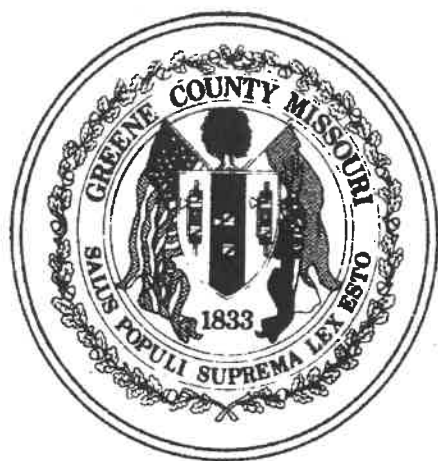
GREENE COUNTY

Workers' Compensation Renewal July 2020

		19/20 Premier Plus		20/21 Premier Plus	
5506	Street/Road Construction	\$ 7.37	\$ 3,756,742	\$ 8.51	\$ 3,895,489
7720	Police Officers & Drivers	\$ 3.99	\$ 16,045,959	\$ 4.38	\$ 20,655,608
8017	Store - Retail NOC	\$ 2.23	\$ 154,418	\$ 2.27	\$ -
8391	Auto Repair Shop/Parts Dept	\$ 3.18	\$ 487,672	\$ 2.69	\$ 670,566
8742	Salespersons/Collectors	\$ 0.40	\$ 624,174	\$ 0.42	\$ 363,245
8810	Clerical Office Employees NOC	\$ 0.19	\$ 7,863,542	\$ 0.19	\$ 8,393,647
8820	Attorney - All Employees	\$ 0.23	\$ 5,079,668	\$ 0.23	\$ 5,188,215
8832	Physician & Clerical	\$ 0.40	\$ 353,864	\$ 0.39	\$ 338,739
9015	Building/Property Management	\$ 4.33	\$ 681,045	\$ 4.61	\$ 733,904
9410	Municipal Employee	\$ 4.44	\$ 2,140,431	\$ 4.56	\$ 2,509,927
		\$ 37,187,515		\$ 42,749,340	
Premium:		\$	842,712	\$	971,946

ex2

Coronavirus Relief Fund



Missouri Total Coronavirus Relief Fund Allocation					
	St. Louis County				\$2,379,853,017
	Jackson County				\$173,481,106
	State Share				\$122,669,998
					\$2,083,701,913
					25%
	HB 2014, Section 14.435 Distribution				\$520,925,478
#	Geographic Area	2019 Population	Local Population Share	Local Population Share without St. Louis and Jackson Counties	Allocation of Funds
	Missouri	6,137,428		4,440,212	\$520,925,478
1	Adair County, Missouri	25,343	0.41%	0.57%	\$2,973,240
2	Andrew County, Missouri	17,712	0.29%	0.40%	\$2,077,971
3	Atchison County, Missouri	5,143	0.08%	0.12%	\$603,377
4	Audrain County, Missouri	25,388	0.41%	0.57%	\$2,978,519
5	Barry County, Missouri	35,789	0.58%	0.81%	\$4,198,764
6	Barton County, Missouri	11,754	0.19%	0.26%	\$1,378,979
7	Bates County, Missouri	16,172	0.26%	0.36%	\$1,897,298
8	Benton County, Missouri	19,443	0.32%	0.44%	\$2,281,052
9	Bollinger County, Missouri	12,133	0.20%	0.27%	\$1,423,443
10	Boone County, Missouri	180,463	2.94%	4.06%	\$21,171,910
11	Buchanan County, Missouri	87,364	1.42%	1.97%	\$10,249,541
12	Butler County, Missouri	42,478	0.69%	0.96%	\$4,983,517
13	Caldwell County, Missouri	9,020	0.15%	0.20%	\$1,058,226
14	Callaway County, Missouri	44,743	0.73%	1.01%	\$5,249,247
15	Camden County, Missouri	46,305	0.75%	1.04%	\$5,432,501
16	Cape Girardeau County, Missouri	78,871	1.29%	1.78%	\$9,253,142
17	Carroll County, Missouri	8,679	0.14%	0.20%	\$1,018,220
18	Carter County, Missouri	5,982	0.10%	0.13%	\$701,808
19	Cass County, Missouri	105,780	1.72%	2.38%	\$12,410,105

#	Geographic Area	2019 Population	Local Population Share	Local Population Share without St. Louis and Jackson Counties	Allocation of Funds
20	Cedar County, Missouri	14,349	0.23%	0.32%	\$1,683,424
21	Chariton County, Missouri	7,426	0.12%	0.17%	\$871,218
22	Christian County, Missouri	88,595	1.44%	2.00%	\$10,393,962
23	Clark County, Missouri	6,797	0.11%	0.15%	\$797,424
24	Clay County, Missouri	249,948	4.07%	5.63%	\$29,323,887
25	Clinton County, Missouri	20,387	0.33%	0.46%	\$2,391,802
26	Cole County, Missouri	76,745	1.25%	1.73%	\$9,003,720
27	Cooper County, Missouri	17,709	0.29%	0.40%	\$2,077,619
28	Crawford County, Missouri	23,920	0.39%	0.54%	\$2,806,293
29	Dade County, Missouri	7,561	0.12%	0.17%	\$887,056
30	Dallas County, Missouri	16,878	0.28%	0.38%	\$1,980,126
31	Daviess County, Missouri	8,278	0.13%	0.19%	\$971,175
32	Dekalb County, Missouri	12,547	0.20%	0.28%	\$1,472,013
33	Dent County, Missouri	15,573	0.25%	0.35%	\$1,827,024
34	Douglas County, Missouri	13,185	0.21%	0.30%	\$1,546,864
35	Dunklin County, Missouri	29,131	0.47%	0.66%	\$3,417,648
36	Franklin County, Missouri	103,967	1.69%	2.34%	\$12,197,404
37	Gasconade County, Missouri	14,706	0.24%	0.33%	\$1,725,307
38	Gentry County, Missouri	6,571	0.11%	0.15%	\$770,909
39	Greene County, Missouri	293,086	4.78%	6.60%	\$34,384,836
40	Grundy County, Missouri	9,850	0.16%	0.22%	\$1,155,602
41	Harrison County, Missouri	8,352	0.14%	0.19%	\$979,856
42	Henry County, Missouri	21,824	0.36%	0.49%	\$2,560,391
43	Hickory County, Missouri	9,544	0.16%	0.21%	\$1,119,702
44	Holt County, Missouri	4,403	0.07%	0.10%	\$516,560
45	Howard County, Missouri	10,001	0.16%	0.23%	\$1,173,317
46	Howell County, Missouri	40,117	0.65%	0.90%	\$4,706,525

Jeff Scott

From: Justin Hill
Sent: Thursday, May 7, 2020 7:50 PM
To: Cindy Stein; Jeff Scott; Bob Dixon; Harold Bengsch; John Russell; Chris Coulter
Subject: Confirmation of Receipt

Receipt Ledger Entries

File Edit Record Navigate Form Reports Format Tab Grid Help

Jump 1

Default Year 2020

Main Comments Approval Queues

Doc source gl_ach ... Receipt of ACH Deposit Group trsrrs Receipt amount 34,384,836.00

Receipt # 7178 Date 05/06/20 Check amount 0.00

Deposit # Template Cash amount 0.00

Payee name State of Missouri Check # Credit amount 34,384,836.00

Description CORONAVIRUS RELIEF FUNDING (CARES ACT) Check date Total change 0.00

Queue

Description/Account #	Amount
Coronavirus Relief (CARES) Fnd	34,384,836.00 C
R 226-92-45621 100.00000	34,384,836.00

Debits 0.00 Credits 34,384,836.00 Total 34,384,836.00

CARES Relief Funding EDENLive (server) jrhill View 1 of 1

Pledged collateral is sufficient to cover.

Thanks,

Justin Hill
Greene County Treasurer
940 N Boonville, Room 112
Springfield, MO 65802

jrhill@greencountymo.gov
Phone: 417-868-4084
Fax: 417-829-6196



CHAIR
Larry Hogan
Governor of Maryland

VICE CHAIR
Andrew Cuomo
Governor of New York

March 26, 2020

MEMORANDUM

To: Governors' Offices
From: National Governors Association
Re: Third Congressional COVID-19 Supplemental – Compromise Package

On Wednesday, March 25, the Senate introduced and unanimously passed a \$2 trillion emergency bill, the "Coronavirus Aid, Relief, and Economic Security Act or the CARES Act" (H.R. 748) to address the novel coronavirus (COVID-19) by a 96-0 vote.

The \$2 trillion package represents almost half of the annual federal spending in a year and is the largest relief package Congress has ever released. This bill would send a \$1,200 check to many Americans, create a \$377 billion loan program for small businesses and establish a \$500 billion lending fund for businesses.

NGA, on behalf of the nation's governors, sent a letter to Congressional leadership requesting \$150 billion in direct aid to states. Congress included the \$150 billion for states, territories, tribal and local government in the final bill.

- Bill Text
- Division A: Legislative Text Summary
- Division B: Appropriations Summary
- Senate Appropriations Minority Charts
- Senate Finance Majority Charts and Summary
- Senate HELP Minority Section-by-Section
- Senate Small Business Majority Summary

What's Next: The House is supposed to take up the bill as soon as today, passing by unanimous consent, and the President is expected to sign. Both chambers are expected to be in recess for the next several weeks, with orders from leadership that members may be called to return within 24 hours. A fourth bill could also tie up loose ends if any lawmakers are unhappy with the details of the "phase three" package. White House Legislative Director Eric Ueland agreed that another piece of legislation will likely be needed, and negotiators would decide its content after they see what is working and what still needs to be facilitated, expanded or redirected.

Key highlights and impacts for states and territories in the bill can be found below.

DIRECT FUNDING TO STATES & TERRITORIES

Coronavirus Relief Fund: Provides \$150 billion to states, territories, tribal governments by formula and based on population, to be distributed no later than 30 days after the date of enactment. Funds may be used for necessary expenditures due to COVID-19; expenditures that were not accounted for in the most recently approved budget; and were incurred during the period of March 1, 2020 through

December 30, 2020. The structure of the fund is not what was requested by NGA and there are concerns about restrictions on what the states can spend the money on. Below is a statement sent last night from the National Association of State Budget Officers (NASBO) and a preliminary estimate from Federal Funds Information for States (FFIS).

- NASBO
- FFIS

Governors' Education Response Fund: Governors in each state will receive a share of \$3 billion to allocate at their discretion for emergency support grants to local educational agencies, institutions of higher education or other education entities.

Funding for States to Provide School Districts: Provides \$13.5 billion is available for formula-grants to states, which will then distribute 90 percent of funds to local educational agencies to use for coronavirus-response activities.

Funding to States to Keep Child Care Open: Provides \$3.5 billion or states through the Child Care Development Block Grant to support child care and early education programs. This funding will allow child care programs to maintain critical operations, including meeting emergency staffing needs and ensuring first responders and health care workers can access child care while they respond to the pandemic.

Centers for Disease Control and Prevention: Provides \$4.3 billion to support federal, state, and local public health agencies to prevent, prepare for, and respond to the coronavirus, including: \$1.5 billion to support States, locals, territories, and tribes in their efforts to conduct public health activities, including: purchase of personal protective equipment; surveillance and contact tracing of coronavirus; laboratory testing to detect positive cases; infection control and mitigation at the local level to prevent the spread of the virus;

Centers for Medicare & Medicaid Services (CMS): Provides \$200 million for CMS to assist nursing homes with infection control and support states' efforts to prevent the spread of coronavirus in nursing homes.

Job Training: Provides \$360 million for the Department of Labor to invest in state programs that provide training and supportive services for dislocated workers, seniors, migrant farmworkers, and homeless veterans. This also includes funding for DOL agencies to ensure new Paid Leave and UI benefits are implemented swiftly and effectively.

Federal Emergency Management Agency

- **Disaster Relief Fund:** Provides \$45 billion for the immediate needs of state, local, tribal, and territorial governments. Reimbursable activities may include medical response, personal protective equipment, National Guard deployment, coordination of logistics, safety measures, and community services nationwide.
- **State and Local Grants:** Provides \$400 million for grants, to include \$100 million for firefighter grants, \$100 million for emergency management performance grants and \$200 for emergency food and shelter program.

Community Development Block Grants: Provides \$5 billion in state-eligible funding for the Community Development Block Grant (CDBG) program for coronavirus response and to mitigate the impacts in our communities. Of the amounts provided, \$2 billion will be allocated to states and units of local governments that received an allocation under the fiscal year 2020 CDBG formula, \$1 billion will go directly to states to support a coordinated response across entitlement and non-entitlement communities, and \$2 billion will be allocated to states and units of local government, cities and counties based on the prevalence and risk of COVID-19 and related economic and housing disruption.

Election Assistance Commission: Provides \$400 million for state contingency planning, preparation and resilience for federal elections. The funding may be used to increase the ability to vote by mail, expand early voting and online registration, and increase the safety of voting in-person by providing additional voting facilities and more poll-workers.

Byrne-JAG grants: Provides \$850 million, without previous certification requirements, for state and local law enforcement and jails to purchase personal protective equipment, medical supplies, and overtime.

OTHER APPROPRIATIONS

National Guard: Provides \$1.5 billion for National Guard to support Title 32 operations.

- Provides \$746.5 million for Army National Guard personnel.
- Provides \$186.6 million for Army National Guard operations and maintenance.
- Provides \$482.1 million for Air National Guard personnel.
- Provides \$75.7 million for Air National Guard operations and maintenance.
- Section 13006 authorizes the President to extend senior pentagon military leader appointments, specifically the appointment of the Chief of the National Guard Bureau and the Directors of the Air and Army National Guard until the appointment of a successor. The Chief of the Guard Bureau and the Director of the Air National Guard are set to retire out by August, this provision ensures there is no gap in National Guard Bureau leadership.

Military Hospital Expansion: Provides \$1.6 billion for expansion of military hospitals and expeditionary medical packages the help alleviate strains on military and civilian hospital systems.

Defense Production Act Purchases: Provides \$1 billion for Defense Production Act purchases.

Strategic National Stockpile: Provides \$116 billion for supplies of pharmaceuticals, personal protective equipment, and other medical supplies, which are distributed to State and local health agencies, hospitals and other healthcare entities facing shortages during emergencies.

Child Nutrition Programs: Provides \$8.8 billion in additional funding for Child Nutrition Programs in order to ensure children receive meals while school is not in session.

Funding for Higher Education Institutions: Provides \$14.250 billion will be available for higher education emergency relief for institutions of higher education to prevent, prepare for, and respond to coronavirus.

Support for Agriculture: Provides \$9.5 billion in funding to support producers of specialty crops, farmers that supply local food systems and livestock producers. Guarantees \$1 billion in Business and Industry loans, which provide financing to business owners that may not be able to qualify for a loan individually. Replenishes the Commodity Credit Corporation's borrowing authority by \$14 billion.

Rural Broadband: Provides \$100 million in grants for a pilot program for rural broadband access. The bill also includes \$25 million to support the Distance Learning and Telemedicine program, which supports rural communities' access to telecommunications-enabled information, audio, and video equipment, as well as related advanced technologies for students, teachers, and medical professionals.

Federal Aviation Administration: Provides \$10 billion for the Federal Aviation Administration to help publicly-owned, commercial airports to address the COVID-19 crisis.

Mass Transit: Provides \$25 billion for transit providers, including states and local governments across the country, for operating and capital expenses.

Department of Energy Response and Research: Provides \$28 million to the Department of Energy to prepare for and respond to the coronavirus, with an additional \$3.3 million directed to the Nuclear Regulatory Commission to prepare for and respond to the coronavirus. The bill also provides \$99.5 million Office of Science for costs related to equipment, personnel, and operations to support research on the coronavirus.

Environmental Protection Agency: Provides \$7.2 million to support research efforts regarding coronavirus; staffing and associated costs for expediting registrations and other actions related to addressing coronavirus; cleaning and disinfecting of EPA's facilities; and enhancing EPA's telework infrastructure.

National Parks: Provides \$158.4 million in centralized, flexible resources to allow the Secretary of the Interior to allocate resources to address coronavirus response needs for national parks, wildlife refuges, and other public lands and other bureaus.

Bureau of Reclamation: Provides \$20.6 million to the Bureau of Reclamation to prepare for and respond to the coronavirus by providing additional equipment, licenses, and IT support to improve teleworking capabilities and secure remote access.

Amtrak: Provides \$1.018 for Amtrak operating assistance to cover revenue losses related to coronavirus and to help states pay for their share of the cost of state supported route.

Cybersecurity and Infrastructure Security Agency: Provides \$9.1 million to support interagency critical infrastructure coordination.

Veterans' Health Care: Provides \$14.3 billion for medical services, \$2.1 billion for medical community care, \$100 million for medical support and compliance, \$606 million for medical facilities and \$150 million for construction of state extended care facilities.

HEALTH CARE PROVISIONS

Health Resources and Services Administration (HRSA): Provides \$275 million for HRSA, including \$90 million for Ryan White HIV/AIDS programs and \$185 to support rural critical access hospitals, rural tribal health and telehealth programs, and poison control centers.

Administration for Community Living (ACL): Provides \$955 million for ACL to support nutrition programs, home and community-based services, support for family caregivers, and expand oversight and protections for seniors and individuals with disabilities.

Low Income Home Energy Assistance Program (LIHEAP): Provides \$900 million to help lower income households heat and cool their homes.

Supplemental Nutrition Assistance Program (SNAP): Provides \$15.8 billion available until September 30, 2021.

Substance Abuse and Mental Health Services Administration: Provides \$425 million for SAMHSA to increase access to mental health services in communities through Community Behavioral Health Clinics, suicide prevention programs, and emergency response spending that can target support where it is most needed.

Access to Health Care for COVID-19 Patients:

- **Rapid Coverage of Preventive Services and Vaccines for COVID-19:** Requires group health plans, health insurance issuers offering individual health insurance offering group or individual health insurance without cost-sharing to prevent and mitigate COVID-19.
- **Supplemental Funding for Health Centers:** \$1.3 billion
- **Limitation on Liability for Volunteer Health Care Professionals During COVID-19 Emergency Response:** a health care professional is not liable under Federal or State law during the public health emergency, if the health professional is a volunteer in the course of providing health care services that are within the scope of the license, registration, or certification of the volunteer, as defined by the State in which the medical services are received.
 - Preempts State laws, unless such laws provide greater protection from liability

Clarification Regarding Uninsured Individuals: Clarifies language in the Families First Coronavirus Response Act to include coverage with no cost-sharing of a COVID-19 vaccine and the administration of such vaccine.

Coverage of the COVID-19 Vaccine Under Part B of the Medicare Program Without Any Cost-Sharing.

Confidentiality and Disclosure of Records Relating to Substance Use Disorder: The bill streamlines the process of coordinating addiction records for the purposes of health care treatment, payment, and operations of records while allowing patients to opt-in before their information may be shared.

Federal Medical Assistance Percentage (FMAP): The bill amends the Families First Coronavirus Response Act by allowing states to qualify for the enhanced 6.2% FMAP by delaying the requirement that states must ensure premiums do not exceed the amount as of January 1, 2020.

Health Extenders

- **Extension of the Money Follows the Person Rebalancing Demonstration Program:** \$450 million for each FY 20 and FY 21.
- **Delay of DSH Reductions:** Reductions in DSH will begin on September 30, 2020.
- **Extension and Expansion of Community Mental Health Services Demonstration Program** until November 30, 2020
- **Demonstration Projects to Address Health Profession Workforce Needs** is extended until November 30, 2020
- **Temporary Assistance for Needy Families Program and Related Programs (TANF):** Extended until November 30, 2020.
- **Extension of Community Health Centers** until November 30, 2020.
- **Extension of Teaching Health Centers that Operate GME Program** until November 30, 2020.

UNEMPLOYMENT PROVISIONS

Unemployment Insurance: The federal government would give jobless workers an extra \$600 a week on top of their state benefits for four months. The supplement would significantly add to regular state unemployment benefits, which range from \$200 to \$550 a week, on average, depending on the state.

Extended Benefits: The bill adds up to 13 weeks of extended benefits for the unemployed, which would be fully covered by the federal government. Currently, state unemployment checks last up to between 12 weeks and 28 weeks, depending on the state. Most states provide up to half a year of benefits.

Pandemic Unemployment Insurance: The bill establishes a new pandemic unemployment assistance program would provide unemployment benefits to independent contractors, gig economy workers and the self-employed, who typically don't qualify for such assistance. These benefits would mirror what's available in an individual's state.

GENERAL PROVISIONS

REAL ID Extension: Section 16006 requires the Secretary of Homeland Security to extend the implementation of REAL ID to no sooner than September 30, 2021.

Coronavirus Accountability and Transparency Committee: Section 15010 establishes the Coronavirus Accountability and Transparency Committee within the Inspectors General on Integrity and Efficiency charged with preventing fraud, waste and abuse. The committee shall provide reports and recommendations to accomplish this goal. The bill also provides \$80 million to fund the committee's efforts.

- Members include – Inspector General of the Departments of Commerce, Defense, Education, Health and Human Services, Homeland Security, Labor, Transportation, Treasury, Inspector General for Tax Administration, Veterans Affairs and Small Business Administration.

For questions or concerns related to this memo, please contact NGA's government relations team

- Susie Perez Quinn, Office of Government Relations (spquinn@nga.org)
- Alex Whitaker, Natural Resources (awhitaker@nga.org)
- Maribel Ramos, Health and Human Resources (mramos@nga.org)
- Mary Catherine Ott, Homeland Security and Public Safety (mcott@ng.org)
- Richard Lukas, Economic Development and Commerce (rlukas@nga.org)
- Stephen Parker, Education and Workforce (sparker@nga.org)

GREENE COUNTY GRANT OVERSIGHT POLICY RESTATED AUGUST 1, 2013

This policy is being restated to clarify procedures that apply to the oversight of grants and the centralization of pertinent information related to said grants. Centralized information is necessary for audit review and to insure accuracy and compliance with federal requirements. This information will need to be supplied on all grants current and going forward.

To provide proper oversight and segregation of duties over the County's grant process, the existing procedures effective June 1, 2008 are being restated and expanded upon.

Application Process

Notify the Budget Office when a grant is being considered by a department. Provide grant application to the Budget Office with the following information and timeline, *before* submitting to the awarding agency. The County Grant Summary Sheet must accompany the application and be as complete as possible. Any and all information being sent with the application needs to be delivered to the Budget Office. **Please allow at least 3 business days for the budget office to review the grant application and if matching funds are required, to schedule on the Commission's daily briefing agenda.** This timing must be kept in mind when planning around deadlines.

The Budget Office will see all applications before the application is signed by the signatory authority. Once the Budget Office approves the application, by signing the County Grant Summary Sheet, the Grant Manager (person maintaining the grant file) will be able to get the application signed and submitted. The Budget Office will notify the Auditor of a potential grant award by forwarding a copy of the signed County Grant Summary Sheet.

Review Process

Once the grant is awarded, the Grant Manager will provide copies of the Award Notification Letter and the completed electronic version of the County Grant Summary Sheet to both the Budget Office and the Auditor's Office. The Auditor's Office will keep a centralized file of all County Grant Summary Sheets and Award Notification Letters for internal and external auditing purposes. Once properly notified the Auditor's Office will set-up the accounts necessary for the grant, provided the budget office has previously approved the application. Additional information may need to be provided to the Auditor to complete the accounts set-up process.

The Auditor's Office will complete periodic reviews of all grants and the Grant Manager will make all necessary information available. The standardization of information in files will not only aid the outside auditors in their review but provide a structure where departmental management can review the status of a grant in the event of the Grant Managers absence.

The following is the Proposed File Layout for discussion and input purposes:

Tab 1

County Grant Summary Sheet, including the CFDA # (xx.xxx).

(Contact state or federal agency if not provided in award notification.)

Award Notification Letter

Application

Tab 2

Tickler list for items missing or incomplete

Calendar/Grant Timing Plan all requirement deadlines shown or listed

Amendments

Bid documentation

Vendor suspension and debarment verifications (needed for purchase of goods and services of \$25,000 or more. Verification can be done on the Sam.gov website)

Tab 3

Final Report of Completed Grant

Activity Reports including financial status reports

Correspondence and other documentation demonstrating compliance with grant requirements

Tab 4

Deposit Receipts

Payment Requests

Supporting documentation for the payment requests

Certified payrolls and wage interviews, if subject to prevailing wage law

Tab 5 (for sub recipient grants only i.e. grants passed on to other governments or nonprofits)

Sub recipient payment requests

Sub recipient supporting documentation for the payment requests

Sub recipient audit report (required for sub recipient expending \$500,000 or more in federal funds)

Handling of Deposits

To serve as an internal control over funds, payment requests should be structured for non-electronic payments to be sent directly to the Treasurer's Office. Copies of all pay requests showing summary information should be sent to the Treasurer's Office to serve as notification of a future deposit and to provide the information necessary to allocate the funds. Upon receipt of the funds, the Treasurer's Office will issue a receipt to the Grant Manager to be placed in file.

Training

The Budget Office and Auditor's Office will provide initial training to affected individuals and will later provide training upon request or as reviews of grants dictate.

Greene County County Grant Summary Sheet

Grant Title:			
Department	Project #	Start Date	End Date
Grant #:	CFDA#	Grant Type	Funding Source
Application			
Date	Amount Requested	Signed By	Budget Office Review
Award			
Date	Total Amount		
Category	Project Expense String	Expense Account #	Category Amount
Category Amount Total			-
Revenue			
Project Funding String	Revenue Account #		
Financial / Pay Request Reporting			
Contact Person	Department	Signed by	Frequency (M, Q, A, O)
Activity Reporting (If Any)			
Contact Person	Department	Signed by	Frequency (M, Q, A, O)
Funding Agency Information			
Agency	OSCA		
Contact	Phone	Fax	Email
Address:			
Submission Instructions:			
Notes/Special Instructions/Significant Changes:			



BEST PRACTICE

Internal Control for Grants

BACKGROUND:

Federal, state, local and private entity grant funds often represent a significant source of funding for governments. In some governmental functions they represent the primary source of funding (e.g. housing, social services, etc.). As a result, it is crucial that governments have the proper framework for internal control to ensure that:

1. These resources are being utilized effectively and efficiently;
2. Assets purchased or developed with them are being safeguarded properly;
3. Financial reporting required by these grants is accurate and timely; and
4. Grant resources are being utilized in compliance with appropriate laws and regulations.

RECOMMENDATION:

The most widely recognized source of guidance on internal control is the Committee of Sponsoring Organizations (COSO), which updated its classic *Internal Control-Integrated Framework* in 2013. The GFOA has organized the following best practice steps for grant internal control into COSO's five essential components of a comprehensive framework of internal control: 1) Control Environment; 2) Risk Assessment; 3) Control Activities; 4) Information and Communication; and 5) Monitoring, as follows:

1. Control Environment¹

1. Alert agencies that policy decisions concerning grants are made entity-wide to ensure consistency and adherence to strategic planning goals;
2. Ensure that each area of the grant process (programmatic, budgeting, accounting, etc.) is managed by competent staff who are knowledgeable in their areas of responsibility;
3. Give staff authority and responsibility for their tasks associated with the grant;
4. Hold staff accountable for their tasks; and
5. In larger organizations, create cross-functional teams to support entity-wide grants management.

2. Risk Assessment²

1. Perform and document a risk assessment of the entity's grants management processes;
2. Utilize a comprehensive, internal control questionnaire to facilitate the risk analysis;
3. Consider the level of program risk (e.g., high, medium, low) when establishing control activities;
4. Perform a cost/benefit analysis prior to installing a new control activity;
5. Consider the possibility and likelihood of fraud in the entity's grants management process; and

6. Identify and assess changes in the regulatory, technology, personnel and operating environment under which the grants are managed.

3. Control Activities³

1. Document both government-wide and individual grant policies;
2. Document both government-wide and individual grant procedures;
3. Develop a timeline and process for updating policies and procedures as changes occur;
4. Become knowledgeable of and adhere to federal, state, and local laws and regulations;
5. Establish control activities to ensure the reliability of information obtained from third parties (e.g., vendors);
6. Develop comprehensive, information technology policies and procedures;
7. Keep information technology policies and procedures current;
8. Become knowledgeable of and implement, as necessary, federal and state standards for financial management systems;
9. Utilize financial management systems to support compliance with grant-related legal and regulatory requirements;
10. Become knowledgeable of and implement, as necessary, federal and state standards for procurement; and
11. Utilize federal and state official debarment lists to update the government's list of vendors.

4. Information and Communication⁴

1. Document in a format accessible to stakeholders the purpose and the government's responsibilities for each of its grants;
2. Distinguish grants by source (federal, state, local, and private entity);
3. Identify the time periods required by the grants;
4. Identify grant reporting requirements;
5. Identify grants that require specialized administration;
6. Ensure that grant requirements are documented in vendor communication;
7. Ensure that grant information is available to internal stakeholders;
8. Develop ongoing communication and knowledge of grantors, and pass-through organizations;
9. Develop an ongoing dialogue with financial statement, single audit, and program auditors concerning grant reporting and compliance; and
10. Develop processes to ensure that quality, supportable information is utilized in grant decision making.

5. Monitoring⁵

1. Develop a processes of ongoing (daily/weekly) and periodic (annual) programmatic control activities that ensures compliance with laws and regulations;
2. Provide an annual periodic review of the risk assessment process;
3. Ensure that program deficiencies are communicated to all responsible parties, including management and elected officials; and
4. Ensure that corrective action plans are taking place, addressing the control deficiencies and responding to the deficiencies in a timely manner.

Notes:

1. The *control environment* is the set of standards, processes, and structures that provide the basis for carrying out internal control across the organization.
2. *Risk assessment* involves a dynamic and iterative process for identifying and assessing risks to the achievement of objectives.
3. *Control activities* are the actions established through policies and procedures that help ensure that management's directives to mitigate risks to the achievement of objectives are carried

out.

4. *Information and communication* are the continual iterative process of providing, sharing, and obtaining necessary information.
5. This represents the process of ongoing and periodic evaluations to ascertain whether the components of internal control are present and functioning. To the extent control deficiencies are found they are communicated, in a timely manner, to responsible parties, including senior management and elected officials, for corrective action.

This best practice was previously titled Framework for Entity-wide Grants Internal Control.

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7 Basics of Internal Control Grant Managers Should Know



So you got a federal grant Internal Control .

Are you wondering what comes next?

One part of managing your federal awards is to make sure that your organization has strong internal controls in place Internal Control .

So, if you are feeling a little uncertain about what that means to you, I put together the basics into this short guide with examples from the world of grant management.

The 7 Basics of Internal Control for Grant Management

There are seven basic controls that every grant manager should look for to reduce the risk of both grant mismanagement and fraud.

Identifying *all* the necessary internal controls can be difficult as each grant may have varied specifications and requirements.

However, understanding the basics will set you on the right track Internal Control .

Take a minute to review the list and ask the related questions of your organization:

Control #1: Formal Written Policies and Procedures

- Has your organization formalized written policies and procedures such as who can approve grant spending, how labor is recorded and charged, and the procedures for procuring goods and services?
- Have you reviewed your grant terms and conditions for a list of policies that must be in writing, for example, drug-free workplace requirements, and a process to minimize the time between requesting grant funds and paying suppliers Internal Control ?

Control #2: Adequate Monitoring

- Does your organization check to make sure the existing policies and procedures are actually followed?
- How are you ensuring that charges to the grant are reasonable, allocable, not be limited or excluded by Federal Cost Principles regulations?
- How do you make sure that organizational policies are applied to your grants uniformly and that spending is adequately documented?

Control #3: Reconciliations

- Are your account reconciliations current and updated in a timely manner?
- Do your property records for equipment purchased with grant funds match the accounting records?
- Have you taken a physical inventory of property purchased with federal funds recently?

Control #4: Secured, Safeguarded Assets

- How is property safeguarded from loss, damage or theft?
- What is done to prevent misuse of credit cards and other assets?
- Is periodic training held for employees on grant requirements?

Control #5: Segregation of Duties

- How good is your segregation of duties?

- Do you have different people recording transactions, authorizing transactions, and having custody of the assets? (Or is this handled by one or two people?)

Control #6: Supervisory Review and Approval

- What is the process to have supervisors approve spending on the grant?
- What reviews are done by supervisory personnel?
- How do you demonstrate the approval and reviews were done? (Are the documents signed and dated?)

Control #7: Adequate Documentation

- Are receipts required for reimbursement of spending?
- Do the receipts have enough detail to determine if the costs are allowable to charge the grant? (i.e. itemized receipts)
- Do time cards show what grants and other activities the employee spent their time on?

The Goal of Internal Controls in the Federal Grant Environment

As a general rule, the *goal* of internal controls is to provide reasonable assurance that grant requirements are complied with in a timely and cost-effective manner.

But what does reasonable assurance mean?

It is not perfect assurance, but a reasonable bet that the work will be done on your grant effectively and efficiently while staying in compliance with the federal grant regulations.

Meeting this goal involves everyone working directly and indirectly on the federal grant to know the basics of well-developed control systems.



Greene County Contract Position Description



Position Title: CARES Act Relief Fund Grant Administrator	Temporary Contracted Position
Reports to: County Administrator and Budget Officer	Pay: TBD
Date Established: May 12, 2020	Duration: December 31, 2020 or Contract End Date

Purpose of Position

Facilitate all aspects of creating and executing a grant disbursement plan for Greene County's Coronavirus Relief Fund, established through the CARES Act and granted by the State of Missouri, and to ensure compliance with all applicable federal and state regulations and guidelines for use of said funds. The position will focus exclusively on the CARES Act fund purpose - to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency while meeting the criteria in section 601(d) of the Social Security Act and complying with additional state imposed guidelines.

Essential Duties

Research CARES Act, 601(d) documentation and all related federal and state correspondence in order to establish a comprehensive, structured plan for executing distribution of the CARES Act funds in compliance of all regulations and guidelines as well as creating a timeline for periodic assessments and regular status updates with the Greene County Commission. Expediently develop the plan and present the recommendation to the Greene County Commission for approval.

Facilitate communication between Greene County and various federal, state and local agencies regarding potential use of CARES Act funds, being the main contact and liaison for all related communication.

Establish an advertisement strategy, an application process, and coordination of data collection with analysis regarding estimation of needs. Assess needs within the county, creating a transparent grant review process that involves stakeholders within the community. Continue to monitor and reassess potential needs throughout the county on a regular basis as new developments arise in the wake of COVID-19.

Define an award recommendation process in accordance with federal guidelines and subsequently present recommendations to the Commission.

Coordinate and oversee the activity of the CARES Act funds to ensure Greene County's continued compliance with all guidelines and regulatory requirements. Keep abreast of updates, revisions and changes through federal and state communication regarding the CARES Act and make necessary procedural change recommendations known to the Greene County Commission.

Create a clear, concise system for record retention and organization to confirm all data is readily available for audit and/or inspection and in compliance with all regulations.

Maximize time management to ensure the processing of these grant funds is completed by December 30, 2020. Delegate and assign duties, as needed.

Other duties, as necessary, to fulfill the purpose of this position.

Minimum Training and Experience Required to Perform Essential Duties

Advanced degree related to the understanding and training in the evaluation and critical assessment of social problems and causes.

Five years or more experience working in a community setting addressing societal problems. Experience and current knowledge of community group contacts in the Greene County area desired.

Three years trackable experience with principles and procedures involving federal grants and/or loans administration.

Accounting, auditing, evaluation and oversight fundamentals experience relating to compliance and tracking of regulatory requirements.

Physical and Mental Abilities Required to Perform Essential Duties

- **Language Ability and Interpersonal Communication**

Ability to persuade, convince, and/or train others, including the ability to act in a lead capacity. Ability to advise and interpret how to apply regulations, guidelines, policies, procedures, and standards to specific situations.

Ability to communicate orally and in writing with emergency response personnel, a variety of government agencies, volunteers, County elected officials, County Department Heads, news media representatives, business personnel, and the general public as appropriate for the needs of the audience.

- **Mathematical Ability**

Ability to choose the correct mathematical methods or formulas to solve a problem.

Ability to calculate percentages, fractions, decimals, volumes, ratios, present values, and spatial relationships.

Ability to interpret basic descriptive statistical reports.

- **Judgment and Situational Reasoning Ability**

Ability to use functional reasoning in performing influence functions such as managing and directing.

Ability to exercise the judgment, decisiveness, and creativity required in situations involving the direction, control, and planning of an entire program or multiple programs.

Ability to identify complex problems and review related information to develop and evaluate options for solution implementation.

Ability to exercise judgement to apply facts and principles for developing approaches and techniques to problem resolution. A wide degree of creativity and latitude is expected. Due to the nature and function of the position, the ability to make high impact decisions based on limited information during potentially high stress situations is expected.

Ability to use logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions, or approaches to problem solving.

Ability to consider the relative costs and benefits of potential actions to choose the most appropriate solution.

Ability to analyze data and information using established criteria, in order to determine consequences and to identify and select alternatives. Ability to compare, count, differentiate, measure, and/or sort, as well as assemble, copy, record, and transcribe data and information. Ability to classify, compute, tabulate, and categorize data.

- **Physical Requirements**

Ability to operate, maneuver, and/or steer equipment and machinery requiring simple but continuous adjustments, such as motor vehicle, computer, photocopier, fax machine and telephones.

Ability to coordinate eyes, hands, feet, and limbs in performing semi-skilled movements such as data entry.

Ability to exert moderate physical effort in sedentary to light work, typically involving some combination of walking, standing, using hands and fingers to handle or feel, use sight, speech, smell and hearing, climbing and balancing, stooping, kneeling, crouching, crawling, reaching over head, lifting, carrying, pushing, and pulling 50 pounds.

- **Environmental Adaptability**

Ability to work under generally safe and comfortable conditions in a normal office environment.

Condition of Employment

Employee will be required to demonstrate continued knowledge of this position's current regulations and requirements. Sustained satisfactory performance is required. Employee must meet the requirements of the full job description as stated throughout the duration of employment with Greene County.

Disclaimer

Greene County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), the County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

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

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

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

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.¹

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

Necessary expenditures incurred due to the public health emergency

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

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

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

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

The CARES Act also requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. A cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost

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

is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

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

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

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

Nonexclusive examples of eligible expenditures

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

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

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

Nonexclusive examples of ineligible expenditures²

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.³
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.

² 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.

³ See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

4. Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.