# Attachment D: Federal and State Assurances for the Coronavirus Relief Fund Grant Program

Authorized by AB 3 of the 31st Special Session of the Nevada Legislature

By signing this document, the (enter LEA name here) agrees to comply with the following terms and conditions.

Name of Authorized Representative: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Authorized Representative: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_

1. The subrecipient agrees to coordinate with the Nevada Department of Education (NDE) in optimizing federal funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act and other potentially available federal sources, including but not limited to the Governor’s Emergency Education Relief Fund (GEER), Elementary and Secondary School Emergency Relief Fund (ESSER), and the Coronavirus Relief Fund (CRF) distributed to local governments.
2. The subrecipient agrees that the proposed uses of the funds provided as payment under section 601 (a) of the Social Security Act will be used only to cover those costs that -
   1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) (“necessary expenditures”);
   2. were not accounted for in the subrecipient’s budget most recently approved as of March 27, 2020; and
   3. Were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.
3. The subrecipient agrees that the funds provided through this grant program will adhere to the *Coronavirus Relief Fund Terms and Conditions for Local Governments* and official federal guidance issued or to be issued, on what constitutes a necessary expenditure (current guidance provided in Appendix A and [State and Local Governments](https://home.treasury.gov/policy-issues/cares/state-and-local-governments)). Any funds expended by the subrecipient 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. Amounts recovered shall be returned to the State of Nevada through deposit into the State’s General Fund. The subrecipient further agrees that any determination by the Federal Government that it or its grantee(s) failed to comply with federal guidance shall be a final determination binding on itself and its grantee(s).
4. The subrecipient receiving funds pursuant to this certification shall retain documentation of all uses of the funds, including but not limited to invoices and/or sales receipts and documentation of how payments meet federal criteria for necessary expenditures incurred due to the public health emergency with respect to COVID-19. The subrecipient agrees that all records and expenditures are subject to audit by the United States Department of Treasury’s Inspector General, the State of Nevada, or designee and agrees to provide and cooperate with any information and documentation requests necessary to evaluate compliance.

1. The subrecipient agrees to report monthly, by the 15th of the month, on incurred expenses for the previous month in a form prescribed by the Nevada Department of Education and will cooperate in creating and retaining appropriate documentation to demonstrate that the proposed uses meet the requirements of section 601 (a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). Additionally, documentation will be produced to the Department of Education on or before Saturday, February 13, 2021, showing all CRF expenses and a reconciliation of the funding received by the subrecipient.
2. The subrecipient understands that payment from the CRF is 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. CRF 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. CRF payments to subrecipients 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 the subrecipients spend $750,000 or more in federal awards during their fiscal year.
3. The subrecipient understands that any funds provided pursuant to this grant program cannot be used as a revenue replacement for lower than expected tax or other revenue collections and will notify each grant applicant of this obligation.
4. The subrecipient understands that funds received pursuant to this grant program cannot be used for expenditures for which a local government entity, political subdivision or its grantee(s) has received any other emergency COVID-19 supplemental funding (whether state, federal or private in nature) for that same expense and will notify each grant applicant of this obligation.
5. The subrecipient acknowledges that the school district/State Public Charter School Authority has an affirmative obligation to identify and report any duplication of benefits and that the State of Nevada has an obligation and the authority to deobligate or offset any duplicated benefits.
6. The subrecipient understands that the Nevada Department of Education may amend this subgrant agreement at any time provided that such amendments make specific reference to the subgrant agreement or the grant program and are executed in writing, and signed by a duly authorized representative of the school district/State Public Charter School Authority and the Nevada Department of Education. Such amendments shall not invalidate the subgrant agreement, nor relieve or release either party from any obligations under the subgrant agreement. The subrecipient understands that an amendment will be used whenever there are changes to the originally approved terms and conditions resulting from but not limited to issues arising from additional Department of Treasury or federal compliance requirements or guidance.
7. The subrecipient agrees to the funds awarded though this grant program:
8. Must be accounted for separately from any other money received by the school district or charter school and used only for allowed purposes.
9. May not be used to settle or arbitrate disputes between a recognized organization representing employees of a school district and the school district, or to settle any negotiations.
10. May not be used to adjust the district-wide schedules of salaries and benefits of the employees of a school district.