

RESOLUTION NO. 20- 40, 2020
COLUMBIA TOWNSHIP, HAMILTON COUNTY, OHIO

**AUTHORIZING COLUMBIA TOWNSHIP TO PARTICIPATE IN HAMILTON COUNTY'S
CARES ACT COMMUNITY ASSISTANCE GRANT PROGRAM, DISPENSING WITH
THE SECOND READING AND DECLARING AN EMERGENCY**

WHEREAS, the Coronavirus Aid, Relief, and Economic Security Act, 116 Public Law 136, (the CARES Act) was signed into law by the President of the United States on March 27, 2020 and the U.S Treasury directly allocated a portion of CARES Act funding to counties and cities with a population greater than 500,000 which includes Hamilton County; and,

WHEREAS, Hamilton County's Board of Commissioners ("County") recognizes that its 49 local jurisdictions ("Localities") have been impacted by the COVID-19 public health crisis and has allocated \$25 million of its CARES funding to assist Localities in reducing the financial burden. The County will is providing a direct allocation to each Locality, based on the County Undivided Local Government Fund formula, which is available as a reimbursement through its Community Assistance Program ("Program"); and,

WHEREAS, Localities may only submit for reimbursement those costs and expenses that comply with any Guidance, and Frequently Asked Questions and Answers, issued by the federal government or State of Ohio, which includes without limitation, U.S. Treasury, Office of Inspector General, Ohio Auditor of State, and Ohio Office of Budget and Management; and,

WHEREAS, the County requires each Locality that seeks to participate in the Program to pass a resolution authorizing a designated official to enter into an agreement with the County ("Agreement") and affirming that funds may only be used to cover costs consistent with the requirements of section 5001 of the CARES Act as described in 42 U.S.C. 601(d), and any applicable regulations before receiving said funds; and,

WHEREAS, the County will allow reimbursement for eligible expenses incurred between March, 1, 2020 and December 30, 2020 which must be submitted no later than January 6, 2021.

NOW THEREFORE, be it resolved that the Board of Trustees of Columbia Township affirms that all funds received from the Hamilton County CARES Community Assistance Program will be expended only to cover costs of the Township consistent with the requirements of section 5001 of the CARES Act as described in 42 U.S.C. 601(d), and any applicable regulations and guidance only to cover expenses that:

1. Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).

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2. Were not accounted for in the Local Jurisdiction's budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act). A cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget; or (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

3. Were incurred during the period that begins March 1, 2020, and ends December 30, 2020.

FURTHERMORE, be it resolved by the Board of Trustees of Columbia Township that the Columbia Township Administrator shall enter into an Agreement, and on or before January 6, 2021, shall take all necessary action to submit the Program reimbursement request form to the County for eligible expenses; and,

WHEREAS, the Board, upon majority vote, hereby dispenses with the requirement that this resolution be read on two separate days, and hereby authorizes the adoption of this resolution upon its first reading; and,

WHEREAS, this Resolution is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and welfare of the Township; the reason for the emergency is the Township must immediately enter into the Agreement, then encumber and spend Program funds, and then request reimbursement all before January 6, 2021, and fulfill accounting and reporting requirements.

Motion to accept Resolution made by: Mr. Lamar

Seconded by: Ms. Hughes

VOTE:

TRUSTEE	VOTING	SIGNATURE	DATE
David Kubicki, President	<u>yes</u>	<u>[Signature]</u>	<u>10/13/20</u>
Brian Lamar, Vice-President	<u>yes</u>	<u>[Signature]</u>	<u>10-13-20</u>
Susan Hughes, Trustee	<u>yes</u>	<u>[Signature]</u>	<u>10-13-20 10</u>
ATTEST:		<u>[Signature]</u>	<u>10-13-20</u>
		Caroline Heekin, Fiscal Officer	

**2020 CARES ACT
LOCAL JURISDICTION AGREEMENT**

This Agreement is entered into on October 13, 2020, by and between the Board of County Commissioners, Hamilton County, Ohio (“Board”) and Columbia Township, (“Local Jurisdiction”), located at 5686 Kenwood Road, Cincinnati, Ohio, 45227, sometimes collectively referred to in this Agreement as “Parties.”

WITNESSETH THAT:

WHEREAS, in 2020, the United States began addressing problems and issues associated with the worldwide COVID-19 public health emergency (“Pandemic”); and

WHEREAS, in response to the economic fall-out caused by the Pandemic, the Federal Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) was passed establishing a \$150 billion Coronavirus Relief Fund to provide payments to State, Local and Tribal governments navigating the negative and devastating impacts of the Pandemic; and

WHEREAS, as a county with a population that exceeds 500,000, Hamilton County (“County”) is a unit of local government eligible for receipt of direct payment under the CARES Act, and as such received \$142 Million from the Coronavirus Relief Fund; and

WHEREAS, the Board passed a resolution on June 2, 2020 authorizing the County Administrator to appropriate and implement programming consistent with the County’s CARES Act Plan which included, among other priorities, assistance for municipalities and townships; such plan was amended by Board on July 30, 2020 and August 27, 2020; and,

WHEREAS, Board has allocated \$25,000,000 in CARES Act funding to municipalities and townships located within the geographical boundaries of County for reimbursement of certain necessary expenditures incurred due to the public health emergency with respect to the Pandemic; and

WHEREAS, Based upon the computation used in conjunction with County’s Undivided Local Government Fund, Board has calculated the maximum amount of CARES Act funding that Local Jurisdiction will be able to receive from Board for certain necessary expenditures incurred due to the public health emergency with respect to COVID-19 as \$63,344.00; and

NOW THEREFORE, in consideration of the mutual covenants by and between the Parties hereto, the Parties agree as follows:

1. Amount of Grant.
Board hereby grants and awards to Local Jurisdiction, a municipality or township located within the geographical boundaries of County, an amount up to **\$63,344.00** (“Grant”).

2. Uses of Grant Funding.
Grant funding shall only be used to reimburse necessary expenditures incurred by Local Jurisdiction due to the public health emergency with respect to COVID-19. Local Jurisdiction agrees that it will only submit for reimbursement those costs and expenses that comply with any Guidance, Frequently Asked Questions and Answers issued by the federal government or State of Ohio, which includes without limitation, U.S. Treasury, Office of Inspector General, the Ohio Auditor of State and the Ohio Office of Budget and Management. The receipt and review of documentation as well as the payment of Grant funding by Board to Local Jurisdiction shall in no way be construed as Board’s determination or approval of the eligibility of the expenses being reimbursed. In all cases and under all circumstances, Local Jurisdiction is ultimately responsible for the determination of the eligibility of expenses that it submits to the Board for reimbursement.

3. Applicable Time Periods.
Funds provided for hereunder can only be used to reimburse eligible expenses incurred between March 1, 2020 through December 30, 2020, inclusive unless extended by written agreement of the Parties or otherwise terminated as provided herein. Any unused funding shall be forfeited by Local Jurisdiction.

4. Compliance with Program Criteria.
Local Jurisdiction acknowledges and agrees that it will comply with the criteria and requirements set forth in the *LOCAL JURISDICTION ASSISTANCE PROGRAM OVERVIEW*, attached hereto and incorporated herein by reference, as Exhibit A.

5. Compliance with Applicable Law.
Local Jurisdiction agrees to comply with all applicable federal, state, and local laws, rules, and regulations.

6. Ineligible Uses.

If at any time, it is determined that Grant funds have been used to reimburse ineligible costs or expenses of the Local Jurisdiction, all or part of the funding shall be immediately repaid to Board, upon demand. If there is any determination by the federal or state government (including without limitation, the Office of Inspector General or the Ohio Auditor of State) that any funds were expended by Local Jurisdiction in violation of the CARES Act requirements which results in a request for repayment of these funds, then Local Jurisdiction shall provide, upon demand, funds to the Board sufficient to meet any repayment request. If Local Jurisdiction fails to provide the required repayment, then the Board reserves the right to pursue all necessary legal means to recoup said funds. If Local Jurisdiction determines that any required repayment will be made from funds to be transferred by Board to Local Jurisdiction from the County Undivided Local Government Fund; Board agrees to cooperate with such process. This paragraph shall survive termination or expiration of this Agreement.

7. Classification of Grant Funds.

Funds provided through this Agreement are considered to be federal financial assistance subject to the Single Audit Act and the related provisions of the Uniform Guidance, 2 CFR 200.303 regarding internal controls, 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. Local Jurisdiction agrees to remain in compliance with these provisions.

8. Accounting.

Local Jurisdiction shall establish internal controls, including a special revenue fund, to ensure that all required documentation required herein shall be easily accessible and understandable in the case of any audit or review.

9. Other Funding Sources.

Funds provided hereunder shall not be used for costs or expenses that are already being funded by any other federal, state, or local funding sources. Funding paid hereunder shall not supplant any other funding.

10. Reimbursement Requests.

a. Local Jurisdiction shall submit reimbursement request on the Reimbursement Application Form, a form of which is attached hereto and incorporated herein by reference or another form that may be agreed to by

the Parties. All reimbursement requests shall include all source documentation, including without limitation, invoices, packing slips, purchase orders, payroll records, and financial statements that evidence the requested reimbursement request. Reimbursement requests shall be received by Board on or before January 6, 2021. Notwithstanding the above, Local Jurisdiction is encouraged to submit any request for reimbursement as soon as practicable.

- b. If Local Jurisdiction requests reimbursement for public safety and public health payroll and personnel costs, Local Jurisdiction must submit all relevant payroll and personnel records/reports, that evidence the amount of payroll and personnel expenses being requested for reimbursement (e.g. position description, rate of pay, hours worked, and any required allocation of time). A Local Jurisdiction shall not include in any reimbursement request any separation payments (e.g. as sick, vacation and comp time), bonuses, payroll for administrative personnel, or any other payroll expense not permitted by federal law and federal or state guidance.

Any submitted request for reimbursement shall include a signed certification from the Chief Executive of the Local Jurisdiction that states that the payroll and personnel costs that are included as a part of the reimbursement request are in compliance with federal law and federal and state guidance.

11. Records and Record Retention.

Local Jurisdiction shall maintain all records, financial or otherwise, relating to the reimbursement of costs and expenses paid for through this Agreement for at least five (5) calendar years after final payment of CARES Funds is received by the Local Jurisdiction. In addition, Local Jurisdiction shall maintain documentation that supports the costs of and conclusions made with respect to the public safety and public health employees or personnel being substantially dedicated to mitigating or responding to COVID-19 health emergency.

Board shall at any reasonable time have the right of access to and review or audit any and all such records pertinent to this Agreement and that said records shall be maintained in a manner to facilitate such reviews and audits.

12. Termination by Local Jurisdiction.

Local Jurisdiction may, at any time, terminate this Agreement, in whole or in part, upon written notification to Board.

13. Compliance.

Local Jurisdiction certifies it is an equal opportunity employer and shall remain in compliance with state and federal civil rights and nondiscrimination laws and regulations including but not limited to Title VI, and Title VII of the Civil Rights Act of 1964 as amended, the Rehabilitation Act of 1973, the Americans with Disabilities Act, the Age Discrimination Act of 1975, the Age Discrimination in Employment Act, as amended, and the Ohio Civil Rights Law.

14. Complete Agreement.

This Agreement, including all exhibits, is the complete and exclusive statement of the mutual understanding of the Parties and supersedes and cancels all previous and contemporaneous written and oral agreements and communications relating to the subject matter of this Agreement.

15. Warranties/ Representations and Required Signature from Local Jurisdiction.

a. Local Jurisdiction warrants and represents that (i) it has the full and unrestricted right, power and authority to enter into this Agreement; (ii) it is duly organized and validly existing under the laws of the State of Ohio, and has all requisite legal power and authority to execute this Agreement and to carry out its terms, conditions and provisions; (iii) all required corporate action needed to authorize the execution, delivery and this Agreement and the transactions contemplated hereby have been taken and are in full force and effect; and (iv) this Agreement when duly executed and delivered and constitutes the valid, legal and binding obligation of Local Jurisdiction.

b. Local Jurisdiction shall sign and return this Agreement within thirty (30) days of receipt or may forfeit the funding allocation.

16. Counterparts.

This Agreement may be executed in counterparts. It is not necessary that the signature on behalf of each Party appear on each counterpart copy, so long as each party executes the Agreement. All counterparts of this Agreement collectively constitute a single agreement. County is authorized to combine each party's execution sheets into a single document. An electronic transmitted signature of this Agreement or any document, instrument or agreement hereinafter executed or given in connection with this Agreement shall be considered valid and binding upon the Parties as if an original.

SIGNATURES

IN WITNESS WHEREOF, this Agreement is effective upon the date of the last signature.

COLUMBIA TOWNSHIP

Signature: Melissa Taylor

Print Name: Melissa Taylor

Title: Columbia Township Administrator

Date Signed: Oct. 16, 2020

BOARD OF COUNTY COMMISSIONERS, HAMILTON COUNTY, OHIO

Signature: _____

Print Name: Jeffrey W. Aluotto

Title: County Administrator

Date Signed: _____

EXHIBIT A
LOCAL JURISDICTION ASSISTANCE PROGRAM OVERVIEW

HAMILTON COUNTY, OHIO
CARES ACT
LOCAL JURISDICTION ASSISTANCE PROGRAM OVERVIEW

The Board of County Commissioners, Hamilton County, Ohio (“Board”) recognizes that the 49 local political jurisdictions (“Local Jurisdiction(s)”) that are located within the geographical boundaries of Hamilton County have been impacted by the COVID-19 public health crisis. To assist in offsetting the resulting financial burden from COVID-19, the Board has allocated \$25 million of its CARES Act funding to provide direct financial assistance (“Program”) to the Local Jurisdictions (“CARES Funds” or “CARES Funding”). In determining the amount of funding to be allocated to each of the Local Jurisdictions, the Board used the County Undivided Local Government Fund formula.

Permissible Uses of Funds

The CARES Act provides that payments 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 Local Jurisdiction’s budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act). A cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget; *or* (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
3. Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

Local Jurisdiction will only submit for reimbursement those costs and expenses that comply with any Guidance, Frequently Asked Questions and Answers issued by the federal government or State of Ohio, which includes without limitation, U.S. Treasury, Office of Inspector General, the Ohio Auditor of State, and the Ohio Office of Budget and Management. Local Jurisdictions are cautioned that guidance changes frequently and later versions may become available.

Ineligible Uses of Funds

If it is determined that CARES Funds have been used to reimburse ineligible costs or expenses of the Local Jurisdiction, all or part of the funding shall be immediately repaid to Board, upon demand.

Accessing Funds

CARES Funds are available to Local Jurisdictions on a reimbursement basis only for those COVID-19 related costs that comply with federal and state guidance. While this guidance continues to evolve, if future guidance is modified in a manner that affects the permitted uses of funds, the Board may, at its discretion, use its best efforts to notify the Local Jurisdictions to make any necessary changes. In all cases and under all circumstances, Local Jurisdiction is ultimately responsible for the determination of the eligibility of expenses that it submits to the Board for reimbursement.

Local Jurisdictions must comply with the following in order to access CARES Funding through the Program:

1. Execute an agreement in a form satisfactory to the Board which sets forth Program requirements and eligible costs and expenses as outlined in U.S. Treasury guidance.
2. Establish internal controls, including setting up a Special Revenue Fund to separately track the receipt and expenditures of the CARES Funds.
3. Return the executed agreement to the Board along with any authorizing resolution of the Local Jurisdiction.
4. Submit a completed Reimbursement Request form for all reimbursement requests. Reimbursement is permitted for eligible expenses incurred between March, 1, 2020 and December 30, 2020. The Reimbursement Request form must be a form substantially similar to that set forth as Attachment A.
5. Comply with the reimbursement timeline set forth below:
 - A. Reimbursement requests can be submitted upon final execution of agreement.
 - B. Local Jurisdictions are encouraged to submit request for reimbursement as soon as practicable.

- C. Local Jurisdictions are encouraged to communicate to Hamilton County as soon as practicable if they will not be utilizing the full funding allocation.
 - D. Final Reimbursement request must be submitted by close of business on January 6, 2021.
6. Submit copies of all source documentation for eligible expenses at the time the reimbursement request is delivered to the Board. Source documentation includes, without limitation, invoices, packing slips, purchase orders, and financial records evidencing proof of payment. The receipt and review of documentation as well as the payment of CARES funding by Board to Local Jurisdiction shall in no way be construed as Board's determination or approval of the eligibility of the expenses being reimbursed.
7. A Local Jurisdiction that requests reimbursement for public safety or public health payroll costs must submit all relevant payroll and personnel records/reports that evidence the amount of payroll expenses and personnel expenses being requested for reimbursement (e.g. position description, rate of pay, hours worked, any required allocation of time). A Local Jurisdiction shall not include in any reimbursement request any separation payments (e.g. as sick, vacation and comp time), bonuses, payroll for administrative personnel, or any other payroll expense not permitted by federal law and federal or state guidance.

Any submitted request for reimbursement shall include a signed certification from the Chief Executive of the Local Jurisdiction that states that the payroll and personnel costs that are included as a part of the reimbursement request are in compliance with federal law and federal and state guidance.

8. Local Jurisdiction shall maintain all records, financial or otherwise, relating to the reimbursement of costs and expenses for at least five (5) calendar years after final payment of CARES Funds is received by the Local Jurisdiction. In addition, Local Jurisdiction shall maintain documentation that supports the costs of and conclusions made with respect to the public safety and public health employees or personnel being substantially dedicated to mitigating or responding to COVID-19 health emergency.

Attachment A – Application for Reimbursement



Date and Community Name

Date Submitted	<input type="text"/>			
Community Name	<input type="text"/>			
Community Address	<input type="text"/>	<input type="text"/>	Ohio	<input type="text"/>
	Street	City	State	Zip
Remit Address	<input type="text"/>	<input type="text"/>	Ohio	<input type="text"/>
	Street	City	State	Zip

Contact Information

Authorized Official (Chief Executive)	<input type="text"/>		
Authorized Official Email	<input type="text"/>		
Authorized Official Phone	<input type="text"/>		
Secondary Contact Name	<input type="text"/>		
Secondary Contact Email	<input type="text"/>		
Secondary Contact Phone	<input type="text"/>		<input type="text"/>

