

**AMERICAN RESCUE PLAN ACT
SUBRECIPIENT AGREEMENT**

Path of Life Ministries

**Social Work Internship Program called
The Love Your Neighbor Collaborative (LYNC)**

THIS SUBRECIPIENT AGREEMENT ("agreement") is made and entered into this _____ day of _____, 2022 ("Effective Date"), by and between the CITY OF RIVERSIDE, a California charter city and municipal corporation ("City") Path of Life Ministries, a California non-profit corporation. ("Subrecipient").

RECITALS

A. The American Rescue Plan Act ("ARPA"), Public Law No. 117-2, was signed by President Joseph R. Biden on March 11, 2021, and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds ("SLFRF") program. This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses.

B. The City has been directly allocated Seventy-Three Million Five Hundred Thirty-Five Thousand One Hundred Eighty-Nine Dollars (\$73,535,189) of SLFRF funds.

C. SLFRF funds allocated may only be used for expenditures incurred between March 3, 2021 and December 31, 2024, in response to COVID-19, in guidance from the United States Treasury Department, including the answers to Frequently Asked Questions.

D. On November 9, 2021, the City Council approved an expenditure plan for the ARPA funds ("Expenditure Plan"), wherein approximately Four Hundred Thousand Dollars (\$400,000) was allocated for Mental Health.

E. Subrecipient has submitted a proposal to the City for social work interns to work at the Riverside Public Library (Program or "Project"). The Project is eligible for expenditure of the Recovery Funds under the Uniform Guidance, "Appendix 1: Expenditure Categories." The procurement of the Project complies with both the Uniform Guidance and Procurement Code provisions.

F. The City has agreed to provide SLFRF funds to the Subrecipient in the amount of Two Hundred Thousand Dollars (\$200,000) for costs associated with the Program ("Grant Funds").

G. The Parties intend this Agreement to set forth Subrecipient's obligations under ARPA and all other regulations pertaining to the Grant Funds.

NOW THEREFORE, in consideration of the mutual covenants set forth herein, and the mutual benefits to be derived therefrom, the City and Subrecipient agree as follows:

1. **SCOPE OF SERVICES.** Subrecipient shall provide services as more particularly described in Exhibit "A", entitled Scope of Services ("Services"), attached and incorporated by reference, in accordance with this Agreement.

2. **TERM.** The term of the Agreement shall begin on September 1, 2022, and shall remain in effect until June 30, 2024, unless otherwise terminated pursuant to the provisions herein.

3. **GRANT FUNDS.** City shall allocate to Subrecipient a grant amount not to exceed Two Hundred Thousand Dollars (\$200,000.00). Allocation shall be made not more often than weekly, on an as-needed basis, upon a request by Subrecipient.

4. **NOTICES.** Any notices provided for, or required, to be given hereunder shall be in writing and shall be personally served or given by mail. Any notice given by mail shall be deemed given when deposited in the United States Mail, certified and postage prepaid, addressed to the party to be served as follows:

<u>City</u>	<u>Subrecipient</u>
City of Riverside Attn: Erin Christmas, Library Director 3900 Main Street, 5 th Floor Riverside, California 92522	Path of Life Ministries Attn: Chris Oberg, CEO PO Box 1445 Riverside, California 92502

5. **AVAILABILITY OF GRANT FUNDS.** City's allocation of funding to Subrecipient is contingent upon the allocation funds to the City under ARPA. In the event of funding reduction, including elimination, the City may reduce the Grant Funds as a whole or as to cost category, and may, at its sole discretion, limit Subrecipient's authority to commit and spend Grant Funds, and may restrict Subrecipient's use of both its uncommitted and its unspent Grant Funds. Any such change shall be reflected by written amendment to this Agreement pursuant to Section 7.5. Notwithstanding the foregoing, the City may also terminate this Agreement pursuant to Section 7.6 of this Agreement.

6. **COMPLIANCE.** By executing this Agreement, Subrecipient hereby certifies that it will adhere to and comply with the same obligations to the City that the City has undertaken with the State, including adherence to all federal requirements, pursuant to its application and certifications for any funding related to ARPA, including but not limited to the following, as they may be applicable:

A. The ARPA Final Rule and guidelines set forth by the US Department of the Treasury, which is attached hereto as Exhibit "D" and incorporated herein by reference.

B. Sections 602 and 603 of the Social Security Act, as added by Section 9901 of ARPA (Subtitle M of Title IX of Public Law 117-2), which amends Title VI of the Social Security Act (42 U.S.C. 801 et seq.)

C. Office of Management and Budget (OMB) Circulars, as applicable: OMB Circular A-21 (Cost Principles for Educational Institutions); OMB Circular A-87 (Cost Principles for State, Local, and Indian Tribal Governments); OMB Circular A-102 (Grants and Cooperative Agreements with State and Local Governments); Common Rule, Subpart C for public agencies or OMB Circular A-110 (Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other NonProfit Organizations); OMB Circular A-122 (Cost Principles for Non-Profit Organizations); OMB Circular A-133 (Audits of States, Local Governments, and Non-Profit Organizations).

D. Single Audit Act (31 USC Sec. 7501 et seq.), OMB Circular A-133 (as stated above) and any administrative regulation or field memoranda implementing the Act, including 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, and the Catalog of Federal Domestic Assistance (CFDA) 21.019.

E. Title VI of the Civil Rights Act of 1964 (P.L. 88-352) and implementing regulations issued at 24 CFR Part I; Title VIII of the Civil Rights Act of 1968 (P.L. 90-284) as amended; Executive Order 11246, as amended by Executive Orders 11375 and 12086, and implementing regulations at 41 CFR Chapter 60; Executive Order 11063, as amended by Executive Order 12259, and implementing regulations at 24 CFR Part 107.

F. Section 504 of the Rehabilitation Act of 1973 (P.L. 93-112), as amended, and implementing regulations.

G. The Age Discrimination Act of 1975 (P.L. 94-135), as amended, and implementing regulations.

H. The Federal Accounting and Transparency Act of 2006 (P.L. 109-282), as amended by Section 6202(a) of P.L. 110-252.

Subrecipient shall be solely responsible, expressly or impliedly, for determining and effectuating compliance with all applicable federal, state and local public works requirements, prevailing wage laws, labor laws and standards, and the City does not make any representations, either legally or financially, as to the applicability or non-applicability of any federal, state or local laws to the project or any part thereof, either onsite or offsite. Subrecipient expressly, knowingly and voluntarily acknowledges and agrees that the City has not previously represented to Subrecipient or to any representative, agent or affiliate of Subrecipient, or any subcontractor(s) that any work and construction undertaken pursuant to this Agreement is or is not subject to Section 1720 of the Labor Code or the Davis Bacon Act (P.L. 71-798).

7. GENERAL CONDITIONS.

7.1 Subrecipient as Independent Contractor. In the performance of this

Agreement, Subrecipient, and Subrecipient's employees, subcontractors and agents, shall act in an independent capacity as independent contractors, and not as officers or employees of the City. Subrecipient acknowledges and agrees that the City has no obligation to pay or withhold state or federal taxes or to provide workers' compensation or unemployment insurance to Subrecipient, or to Subrecipient's employees, subcontractors and agents. This Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or a joint venture. Subrecipient shall be responsible for any and all taxes that apply to Subrecipient as an employer.

Subrecipient shall determine the method, details, and means by which it provides Services. Subrecipient shall be responsible to the City only for the requirements and results specified in this Agreement, and, except as expressly provided in this Agreement, shall not be subjected to the City's control with respect to the physical action or activities of Subrecipient in fulfillment of this Agreement. If in the performance of this Agreement, any third persons are employed by Subrecipient, such persons shall be entirely and exclusively under the direction, supervision, and control of Subrecipient. All terms of employment, including hours, wages, working conditions, discipline, hiring, and discharging or any other term of employment or requirements of law, shall be determined by Subrecipient.

7.2 Indemnity. Except as to the sole negligence or willful misconduct of the City, Subrecipient shall defend, indemnify, and hold the City, and its officers, employees and agents, harmless from any and all loss, damage, claim for damage, liability, expense or cost, including attorneys' fees, which arises out of or is in any way connected with the Program or the performance of the Services under this Agreement by Subrecipient or any of its employees, agents or subcontractors, and from all claims by Subrecipient's employees, subcontractors and agents for compensation for services rendered to Subrecipient in the performance of this Agreement, notwithstanding that the City may have benefitted from their services. This indemnification provision shall apply to any acts or omissions, willful misconduct or negligent conduct, whether active or passive, on the part of Subrecipient or of Subrecipient's employees, subcontractors or agents. Subrecipient understands and agrees that it shall defend the City from any claim even if it appears to be without merit.

Subrecipient shall also defend, indemnify, and hold the City harmless from any loss, damage, or attorneys' fees incurred because of any claim by any person or entity, including the State of California.

Parties also expressly agree that any payment, attorneys' fees, cost, or expense that the City incurs, or makes to or on behalf of an injured employee under the City's self-administered workers' compensation, is included as a loss, expense or cost for the purposes of this Section, and that this Section shall survive the expiration or early termination of the Agreement.

7.3 Insurance.

7.3.1 General Provisions. Prior to the City's execution of this Agreement, Subrecipient shall provide satisfactory evidence of, and shall thereafter maintain during the term of this Agreement, such insurance policies and coverages in the types, limits, forms and ratings required herein. The rating and required insurance policies and coverages may be modified in

writing by the City's Risk Manager or City Attorney, or a designee, unless such modification is prohibited by law.

7.3.2 Limitations. These minimum amounts of coverage shall not constitute any limitation or cap on Subrecipient's indemnification obligations under Section 8.2 hereof.

7.3.3 Ratings. Any insurance policy or coverage provided by Subrecipient or subcontractors as required by this Agreement shall be deemed inadequate and a material breach of this Agreement, unless such policy or coverage is issued by insurance companies authorized to transact insurance business in the State of California with a policy holder's rating of A or higher and a Financial Class of VII or higher.

7.3.4 Cancellation. The policies shall not be canceled unless thirty (30) days prior written notification of intended cancellation has been given to the City by certified or registered mail, postage prepaid.

7.3.5 Adequacy. City, its officers, employees and agents make no representation that the types or limits of insurance specified to be carried by Subrecipient pursuant to this Agreement are adequate to protect Subrecipient. If Subrecipient believes that any required insurance coverage is inadequate, Subrecipient will obtain such additional insurance coverage, as Subrecipient deems adequate, at Subrecipient's sole expense.

7.3.6 Workers' Compensation Insurance. By executing this Agreement, Subrecipient represents that Subrecipient is aware of and will comply with Section 3700 of the Labor Code of the State of California requiring every employer to be insured against liability for workers' compensation, or to undertake self-insurance before commencing any of the work. Subrecipient shall carry the insurance or provide for self-insurance required by California law to protect said Subrecipient from claims under the Workers' Compensation Act. Prior to the City's execution of this Agreement, Subrecipient shall file with City either (1) a certificate of insurance showing that such insurance is in effect, or that Subrecipient is self-insured for such coverage, or (2) a certified statement that Subrecipient has no employees, and acknowledging that if Subrecipient does employ any person, the necessary certificate of insurance will immediately be filed with the City. Any certificate filed with the City shall provide that the City will be given at least ten (10) days prior written notice before modification or cancellation thereof.

7.3.7 Commercial General Liability. Prior to the City's execution of this Agreement, Subrecipient shall obtain, and shall thereafter maintain during the term of this Agreement, commercial general liability insurance as required to insure Subrecipient against damages for personal injury, including accidental death, as well as from claims for property damage, which may arise from or which may concern operations by anyone directly or indirectly employed by, connected with, or acting for or on behalf of Subrecipient. City, and its officers, employees and agents, shall be named as additional insureds under Subrecipient's insurance policies.

Subrecipient's commercial general liability insurance policy shall cover both bodily injury (including death) and property damage (including, but not limited to, premises operations liability, products completed operations liability, independent contractor's liability, personal injury liability, and contractual liability) in an amount not less than \$1,000,000 per

occurrence and a general aggregate limit in the amount of not less than \$2,000,000.

Prior to the City's execution of this Agreement, copies of insurance policies or original certificates and additional insured endorsements evidencing the coverage required by this Agreement, for both commercial general and automobile liability insurance, shall be filed with the City and shall include the City and its officers, employees and agents, as additional insureds. Said policies shall be in the usual form of commercial general and automobile liability insurance policies, but shall include the following provisions:

It is agreed that the City of Riverside, and its officers, employees and agents, are added as additional insureds under this policy, solely for work done by and on behalf of the named insured for the City of Riverside.

7.3.8 Subcontractors' Insurance. Subrecipient shall require all of its subcontractors to carry insurance, in an amount sufficient to cover the risk of injury, damage or loss, which may be caused by the subcontractors' scope of work and activities provided in furtherance of this Agreement, including, but without limitation, the following coverages: Workers' Compensation, Commercial General Liability, Errors and Omissions, and Automobile liability. Upon the City's request, Subrecipient shall provide the City with satisfactory evidence that subcontractors have obtained insurance policies and coverages required by this section.

7.3.9 Commercial Automobile Insurance. Subrecipient is required to provide commercial automobile liability insurance for this Agreement with the exception being those subrecipients that do not require the use of an automobile to meet program requirements as detailed in the Scope of Work.

If Subrecipient does not require the use of an automobile to meet program requirements in the Scope of Work, Subrecipient must complete a Certification Regarding Automobile Usage and Receipt of Grant Funding from City of Riverside.

If Subrecipient requires the use of an automobile or must drive to meet program requirements in the Scope of Work, Subrecipient must submit insurance certificates acceptable to the City that meet the following requirement(s): Subrecipient's automobile liability policy shall cover both bodily injury and property damage in an amount not less than \$1,000,000 per occurrence and an aggregate limit of not less than \$1,000,000. All of Subrecipient's automobile and/or commercial general liability insurance policies shall cover all vehicles used in connection with Subrecipient's performance of this Agreement, which vehicles shall include, but are not limited to, Subrecipient owned vehicles, Subrecipient leased vehicles, Subrecipient's employee vehicles, non-Subrecipient owned vehicles and hired vehicles. City, and its officers, employees and agents, shall be named as additional insureds under the Subrecipient's automobile insurance policy.

7.4 **Personnel.** Subrecipient shall furnish all personnel necessary to perform the Services and shall be responsible for their performance and compensation. Subrecipient recognizes that the qualifications and experience of the personnel to be used are vital to professional and timely completion of the Services. The key personnel listed in Exhibit "C" attached hereto and incorporated herein by this reference and assigned to perform portions of the Services shall remain assigned through completion of the Services, unless otherwise mutually agreed by the parties in writing, or

caused by hardship or resignation in which case substitutes shall be subject to the City's approval.

7.5 **Amendment.** This Agreement may only be amended in writing by mutual agreement between the City and Subrecipient.

7.6 **Termination.**

7.6.1 For Cause. City may terminate this Agreement immediately if Subrecipient materially fails to comply with any terms of this Agreement, including but not limited to:

- A. Failure to comply with any of the rules, regulations or provisions referred to herein, or such statutes, regulations, executive orders, and, policies or directives as may become applicable at any time;
- B. Failure, for any reason, to fulfill in a timely and proper manner its obligations under this Agreement;
- C. Improper use of Grant Funds provided under this Agreement; and
- D. Submission of reports that are incorrect or incomplete in any material respect.

7.6.2 For Cause – Additional Remedies. If Subrecipient materially fails to comply with any term of this Agreement, as set forth in subsection 7.6.1 herein, the City, in addition to immediate termination, may also take any one or more of the following actions as appropriate in the circumstances:

- A. Temporarily withhold Grant Funds pending correction of the deficiency by Subrecipient;
- B. Disallow all or part of the cost of the activity or action not in compliance;
- C. Withhold further Grant Funds for the Program; and
- D. Take other remedies that may be legally available.

7.6.3 Availability of Grant Funds. Should the Grant Funds change pursuant to Section 5 of this Agreement, the City may suspend the operation of this Agreement upon three (3) days written notice to Subrecipient of its intention to so act.

7.6.4 Without Cause. Notwithstanding any other provision of this Agreement, this Agreement may be terminated for convenience by either Party, upon ten (10) days written notice to the other Party.

7.7 Costs Following Termination. Costs of Subrecipient resulting from obligations incurred by the Subrecipient during a suspension or after termination of this Agreement are not allowed unless the City expressly authorizes them in writing in connection with any notice of suspension or termination. Other Subrecipient costs during suspension or after termination which are necessary and not reasonably avoidable are allowed if: (a) the costs resulted from obligations which were properly incurred by Subrecipient before the effective date of suspension or termination, are not in anticipation of it, and, in the case of a termination, are non-cancellable; and (b) the costs would be allowable if the award were not suspended or expired normally at the end of the funding period in which the termination takes effect.

8. ADMINISTRATIVE REQUIREMENTS.

8.1 Revenue Disclosure Requirement. Subrecipient certifies that it has previously filed with the City a written statement listing all revenue received, or expected to be received, by Subrecipient from federal, state, city, or county sources, and from other governmental agencies, and applied or expected to offset, in whole or in part, any of the costs incurred by Subrecipient in conducting current or prospective projects, programs, or business activities, including, but not limited to the Program. Such statement shall reflect the name and a description of such project, program, or business activity, the dollar amount of funding provided, or to be provided, by each and every governmental agency to each such project, program, or business activity, and the full name and address of such governmental agency. For those projects, programs, and business activities in which there are sources of funds from the private sector, Subrecipient shall provide proof of such funding. City shall not pay for any services provided by Subrecipient which are funded by other sources. All restrictions and/or requirements provided in this Agreement relative to accounting, budgeting, and reporting, apply to the total project, program, or business activity regardless of funding sources.

8.2 Use of Grant Funds. Except as otherwise limited by this Agreement, Grant Funds shall be used exclusively to cover Eligible Expenses in implementing the Program consistent with the requirements of ARPA.

8.3 Budget. Subrecipient hereby certifies and agrees that Grant Funds shall be used exclusively as described in the Budget, attached hereto as Exhibit "B". Any deviation from the attached Budget must be approved by the City, in writing. Subrecipient shall not make expenditures that deviate from the Budget Act or from the guidance given by the United States Treasury Department, including the answers to Frequently Asked Questions.

8.4 Changes in Grant Allocation. City reserves the right to reduce the grant allocation when the City's fiscal monitoring indicates that Subrecipient's rate of expenditure will result in unspent funds at the end of the term. Changes in the grant allocation will be done after consultation with Subrecipient. Such changes shall be incorporated into this Agreement by written amendments.

8.5 Program Records. Subrecipient shall maintain financial, programmatic, statistical and other supporting records of its operations and financial activities, including but not limited to, documentation of all Grant Funds received from the City or other sources to operate the Program, documentation of expenses identified in the Budget, and any other related records as City may require from time to time. Such records shall be retained for a period five (5) years after

termination of this Agreement or after final disposition of all pending matters. "Pending matters" include, but are not limited to, an audit, litigation or other actions involving records.

8.6 **Quarterly Reports.** Subrecipient shall provide the City with quarterly reports as detailed on Exhibit "E" attached hereto and incorporated herein by reference, as well as any other reports as the City may reasonably require. Such reports shall identify the amount paid from the Grant Funds and the balance of the Grant Funds that Subrecipient has not spent.

8.7 **Performance Monitoring.** City will monitor the performance of Subrecipient against goals and performance standards required herein. Substandard performance as determined by the City will constitute non-compliance with this Agreement. If action to correct such substandard performance is not taken by Subrecipient within a reasonable period of time after being notified by the City, termination procedures will be initiated pursuant to Section 7.6.

8.8 **Recognition of City.** Subrecipient shall ensure recognition of the City in providing funding for the Services provided by this Agreement. All advertisements, notifications, publications, signs, brochures, and other promotional or information material shall identify the Program as being funded in part by the City of Riverside's American Rescue Plan Act Allocation for response to COVID-19.

8.9 **Lobbying.** Subrecipient certifies to the best of its knowledge and belief that:

8.9.1 No federally appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

8.9.2 If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, Disclosure Form to Report Lobbying, in accordance with its instructions.

8.9.3 The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into.

9. **NONDISCRIMINATION.** During Subrecipient's performance of this Agreement, Subrecipient shall not discriminate on the grounds of race, religious creed, color, national origin, ancestry, age, physical disability, mental disability, medical condition, including the medical condition of Acquired Immune Deficiency Syndrome (AIDS) or any condition related thereto, marital status, sex, genetic information, gender, gender identity, gender expression, or sexual

orientation, military and veteran status, in the selection and retention of employees and subcontractors and the procurement of materials and equipment, except as provided in Section 12940 of the California Government Code. Further, Subrecipient agrees to conform to the requirements of the Americans with Disabilities Act in the performance of this Agreement.

10. **CONFLICT OF INTEREST.** Subrecipient, for itself and on behalf of the individuals listed in Exhibit "C," represents and warrants that by the execution of this Agreement, they have no interest, present or contemplated, in the Project affected by the above-described Services. Subrecipient further warrants that neither Subrecipient, nor the individuals listed in Exhibit "C" have any real property, business interests or income interests that will be affected by this project or, alternatively, that Subrecipient will file with City an affidavit disclosing any such interest.

11. **COUNTERPARTS.** This Agreement may be signed by the Parties hereto in counterparts, each of which shall be an original but all of which together shall constitute one and the same agreement and shall become effective when counterparts have been signed by each party and delivered to the other party, it being understood that both parties need not sign the same counterpart. In the event that any signature is delivered by facsimile or electronic transmission, such signature shall create a valid and binding obligation of the party executing (or on whose behalf such signature is executed) with the same force and effect as though such facsimile or electronic signature page were on original thereof.

12. **EXHIBITS.** The following exhibits attached hereto are incorporated herein to this Agreement by this reference:

- Exhibit "A" – Scope of Services
- Exhibit "B" – Budget
- Exhibit "C" – Key Personnel
- Exhibit "D" – American Rescue Plan Act Final Rule
- Exhibit "E" – Quarterly Reports

IN WITNESS WHEREOF, the City and Subrecipient have caused this Agreement to be duly executed on the day and year first written above.

CITY OF RIVERSIDE, a California
Charter city and municipal corporation

By: _____
City Manager

Date: _____

Attest: _____
City Clerk

Date: _____

Path of Life Ministries, a California non-
profit corporation

By: Chris Oberg
Name: Chris Oberg
Title: CEO

By: _____
Name:
Title:

Certified as to Availability of Funds:

By: Kristal
for Chief Financial Officer

APPROVED AS TO FORM:

By: Susan Wells
Deputy City Attorney

EXHIBIT "B"
BUDGET

Line Item	Other Secured Funding	Other Funding Needed	Organization's In-kind Contribution	Requested from City of Riverside	Total
PERSONNEL					
Field Instructor/Program Director (1.0 FTE)				176,716	176,716
University Field Placement Directors (1 .0 FTE)			279,900		279,900
Social Work Interns (2.8 FTE)			279,552		279,552
Subtotal Personnel:			559,452	176,716	736,168
OTHER DIRECT					
Transportation		18,000			18,000
Office Space			20,250		20,250
Equipment and Office Supplies	5,000	13,900	17,259		36,159
Assessment Tools, Curriculum, & Training Materials/Support	2,477	36,002		5,102	43,581
Subtotal Other:	7,477	67,902	37,509	5,102	117,990
TOTAL DIRECT:	7,477	67,902	596,961	181,818	854,158
Indirect Costs (up to 10%)	745	6,790	59,696	18,182	85,413
Total	8,222	74,692	656,657	200,000	939,571

EXHIBIT "D"
AMERICAN RESCUE PLAN ACT FINAL RULE

The link to the American Rescue Plan Act Final Rule can be found at <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf> and may be amended from time to time.

Quarterly Project and Expenditure Report Timeline

Report	Year	Quarter	Period Covered	Internal Due Date	Due Date
1	2021	2 through 4	March 3 - December 31	January 18, 2022	January 31, 2022
2	2022	1	January 1 - March 31	April 14, 2022	April 30, 2022
3	2022	2	April 1 - June 30	July 14, 2022	July 31, 2022
4	2022	3	July 1 - September 30	October 17, 2022	October 31, 2022
5	2022	4	October 1 - December 31	January 17, 2023	January 31, 2023
6	2023	1	January 1 - March 31	April 13, 2023	April 30, 2023
7	2023	2	April 1 - June 30	July 17, 2023	July 31, 2023
8	2023	3	July 1 - September 30	October 17, 2023	October 31, 2023
9	2023	4	October 1 - December 31	January 17, 2024	January 31, 2024
10	2024	1	January 1 - March 31	April 16, 2024	April 30, 2024
11	2024	2	April 1 - June 30	July 17, 2024	July 31, 2024
12	2024	3	July 1 - September 30	October 17, 2024	October 31, 2024
13	2024	4	October 1 - December 31	January 16, 2025	January 31, 2025
14	2025	1	January 1 - March 31	April 16, 2025	April 30, 2025
15	2025	2	April 1 - June 30	July 17, 2025	July 31, 2025
16	2025	3	July 1 - September 30	October 16, 2025	October 31, 2025
17	2025	4	October 1 - December 31	January 15, 2026	January 31, 2026
18	2026	1	January 1 - March 31	April 16, 2026	April 30, 2026
19	2026	2	April 1 - June 30	July 16, 2026	July 31, 2026
20	2026	3	July 1 - September 30	October 15, 2026	October 31, 2026
21	2026	4	October 1 - December 31	March 17, 2027	March 31, 2027

Annual Project and Expenditure Report Timeline

Report	Year	Period Covered	Internal Due Date	Due Date
1	2022	March 3, 2021 - March 31, 2022	April 14, 2022	April 30, 2022
2	2023	April 1, 2022 - March 31, 2023	April 13, 2023	April 30, 2023
3	2024	April 1, 2023 - March 31, 2024	April 16, 2024	April 30, 2024
4	2025	April 1, 2024 - March 31, 2025	April 16, 2025	April 30, 2025
5	2026	April 1, 2025 - March 31, 2026	April 16, 2026	April 30, 2026
6	2027	April 1, 2026 - December 31, 2026	April 16, 2027	April 30, 2027