



KIM REYNOLDS  
GOVERNOR

**OFFICE OF THE GOVERNOR**

ADAM GREGG  
LT GOVERNOR

**Date:** September 14, 2020  
**To:** Iowa Homeland Security and Emergency Management  
Attention: Bonnie Rieder  
**Re:** HSEMD - Governor's Office Employee Salaries

---

For Governor's Office employee salary/benefits for the time period March 15, 2020 through June 30, 2020. These necessary expenditures were incurred in response to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) relief efforts in Iowa. The expenses associated with COVID-19 support were not accounted for in the Fiscal Year 2020 budget approved by the Iowa Legislature in 2019.

\$448,448.86

Please process reimbursement upon receipt using the following accounting codes:

Fund: 0001  
Department: 350  
Appropriation: C71  
Unit: 1000  
Rev Class 204

Attachment

Thank you

A handwritten signature in cursive script that reads "Sara Gongol".

Sara Gongol  
Chief of Staff

---

**From:** Rieder, Bonnie <bonnie.rieder@iowa.gov>  
**Sent:** Thursday, September 10, 2020 12:35 PM  
**To:** Flinn, Joyce; Benson, John; Dennis Harper  
**Subject:** CARES Act - \$1M COVID-19 Staffing

Good afternoon.

We received a surprise today. DOM transferred the \$1M for COVID-19 staffing into our **FY20** account. The full amount will most likely carry forward to FY21 as we are almost done with FY20 corrections. We have until 2:30 PM on September 15 to process FY20 corrections. I have not received anything else on the \$1M at this time.

Wanted you to know.

Bonnie

--

**Bonnie Rieder | Disaster Grants and Admin Bureau Chief - Recovery Division**

Iowa Department of Homeland Security & Emergency Management

7900 Hickman Rd, Suite 500, Windsor Heights, IA 50324

Phone: (515) 725-9381 | Fax: (515) 725-3260

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**Sent:** Thursday, September 10, 2020 12:35 PM  
**To:** Flinn, Joyce; Benson, John; Dennis Harper  
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**From:** Zamzow, Diane <diane.zamzow@iowa.gov>  
**Sent:** Thursday, September 10, 2020 11:07 AM  
**To:** Rieder, Bonnie; Nishijima, Julie; David Parziale  
**Subject:** COVID-19 \$1,000,000.00 IET Dept 532 Doc# 21532115200130 on 9/9/2020  
**Attachments:** IET 532 #21532115200130.pdf

I talked to Dave and he said you would co the invoice on this COVID Transfer.

Let me know if you have any questions.

Transfer is attached

--

*Diane E. Zamzow*  
*Iowa Homeland Security and Emergency Management 515-725-9336*

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**From:** Lunde, Joel <joel.lunde@iowa.gov>  
**Sent:** Tuesday, September 15, 2020 3:23 PM  
**To:** Fardal, David; Rieder, Bonnie  
**Subject:** Fwd: Signed HSEMD memo from Governor's Office  
**Attachments:** 20200915151759487.pdf

FYI

Joel.Lunde  
Iowa Department of Management  
[joel.lunde@iowa.gov](mailto:joel.lunde@iowa.gov)  
515-281-7072

----- Forwarded message -----

**From:** **Winters, Tammy** <[tammy.winters@iowa.gov](mailto:tammy.winters@iowa.gov)>  
**Date:** Tue, Sep 15, 2020 at 3:21 PM  
**Subject:** Signed HSEMD memo from Governor's Office  
**To:** Fardal, David <[david.fardal@iowa.gov](mailto:david.fardal@iowa.gov)>, Lunde, Joel <[joel.lunde@iowa.gov](mailto:joel.lunde@iowa.gov)>

***Tammy Winters***

***Department of Management***

***515-281-3322***



*BE GREEN - Please consider the environment before printing this email.*

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**From:** Fardal, David <david.fardal@iowa.gov>  
**Sent:** Tuesday, September 15, 2020 1:30 PM  
**To:** Rieder, Bonnie  
**Cc:** David Roederer  
**Subject:** IGOV Documentation  
**Attachments:** IGOV Staff Salaries and Benefits for the Time Period March 15 - June 30 - Compared to FY 20 Shortfall Amount - 9-3-20.xlsx

Hello Bonnie,

Thank you for your assistance with processing the coronavirus relief fund support for the Governor's Office.

Attached is a list of the salary/benefits of Governor's Office staff involved in coronavirus relief efforts during the time period March 15 through June 30th, and the percentage used to arrive at the amount of support needed.

Please review this information and let me know if it is acceptable documentation for CARES Act compliance. Please contact me if you have any questions.

Thanks again for your help!

--

David Fardal  
Fiscal Policy Analyst  
Iowa Department of Management

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**From:** Fardal, David <david.fardal@iowa.gov>  
**Sent:** Monday, September 14, 2020 11:10 AM  
**To:** Rieder, Bonnie  
**Subject:** Invoice for Governor's Office

Hello Bonnie,

I need to provide Homeland Security with an invoice on behalf of the Governor's Office for a portion of the recent \$1 million Coronavirus Relief Fund transfer.

Do you have a particular format that is required for the invoice?

--  
David Fardal  
Fiscal Policy Analyst  
Iowa Department of Management

---

**From:** Fardal, David <david.fardal@iowa.gov>  
**Sent:** Tuesday, September 15, 2020 2:38 PM  
**To:** Rieder, Bonnie  
**Cc:** David Roederer  
**Subject:** Re: IGOV Documentation

Thanks Bonnie. I agree with the updated column headers.

Have you received the signed invoice yet?

On Tue, Sep 15, 2020 at 2:18 PM Rieder, Bonnie <[bonnie.rieder@iowa.gov](mailto:bonnie.rieder@iowa.gov)> wrote:  
Hello, David.

The spreadsheet reflects the amounts to balance but doesn't indicate that it is COVID-19 related. I updated 4 headers for your consideration (highlighted). If you are in agreement with the updates and once I get the IGOV invoice, we can expedite processing. Other requirements still hold true that the costs must be in compliance with federal cost principles and Treasury guidance for COVID-19 expenditures.

Bonnie

On Tue, Sep 15, 2020 at 1:30 PM Fardal, David <[david.fardal@iowa.gov](mailto:david.fardal@iowa.gov)> wrote:  
Hello Bonnie,

Thank you for your assistance with processing the coronavirus relief fund support for the Governor's Office.

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Thanks again for your help!

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David Fardal  
Fiscal Policy Analyst  
Iowa Department of Management

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**Bonnie Rieder | Disaster Grants and Admin Bureau Chief - Recovery Division**

Iowa Department of Homeland Security & Emergency Management

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Phone: (515) 725-9381 | Fax: (515) 725-3260

--

David Fardal

Fiscal Policy Analyst

Iowa Department of Management

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**From:** Rieder, Bonnie <bonnie.rieder@iowa.gov>  
**Sent:** Tuesday, September 15, 2020 2:18 PM  
**To:** Fardal, David  
**Cc:** David Roederer  
**Subject:** Re: IGOV Documentation  
**Attachments:** IGOV Staff Salaries and Benefits for the Time Period March 15 - June 30 - COVID-19 Amount - 9-3-20.xlsx

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Bonnie

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Fiscal Policy Analyst  
Iowa Department of Management

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**From:** Rieder, Bonnie <bonnie.rieder@iowa.gov>  
**Sent:** Tuesday, September 15, 2020 2:52 PM  
**To:** Fardal, David  
**Cc:** David Roederer  
**Subject:** Re: IGOV Documentation

No, I have not.

On Tue, Sep 15, 2020 at 2:38 PM Fardal, David <[david.fardal@iowa.gov](mailto:david.fardal@iowa.gov)> wrote:  
Thanks Bonnie. I agree with the updated column headers.

Have you received the signed invoice yet?

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**From:** Lunde, Joel <joel.lunde@iowa.gov>  
**Sent:** Tuesday, September 15, 2020 4:40 PM  
**To:** Rieder, Bonnie  
**Subject:** Re: IGOV Staffing

Thanks Bonnie, it has been approved final. We are done.

Joel.Lunde  
Iowa Department of Management  
[joel.lunde@iowa.gov](mailto:joel.lunde@iowa.gov)  
515-281-7072

On Tue, Sep 15, 2020 at 4:38 PM Rieder, Bonnie <[bonnie.rieder@iowa.gov](mailto:bonnie.rieder@iowa.gov)> wrote:  
IET 215830991204

--

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**From:** Fardal, David <david.fardal@iowa.gov>  
**Sent:** Monday, September 14, 2020 1:14 PM  
**To:** Rieder, Bonnie  
**Subject:** Re: Invoice for Governor's Office  
**Attachments:** FY 20 IGOV Coronavirus Relief Fund Invoice to Homeland Security - 9-14-20.doc

Thanks Bonnie.

Attached is a revised invoice. Would you mind reviewing it one more time? I will forward it to the Governor's Office for them to put it on their letterhead, and for Sara Craig's review and signature.

Thanks again for your help with this.

On Mon, Sep 14, 2020 at 12:24 PM Rieder, Bonnie <[bonnie.rieder@iowa.gov](mailto:bonnie.rieder@iowa.gov)> wrote:

I am attaching one of the latest Treasury Guidance documents for CARES Act costs. I am sure you know this inside and out. Can you add the following highlighted information in the letter --

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.

Since CARES Act funds are federal, we also need to make sure the federal cost principles for salaries and benefits are met from the 2 CFR Part 200. I don't need that for the payment, but we will need to be able to show this during an audit if requested.

Who will be signing the memo?

Bonnie

On Mon, Sep 14, 2020 at 11:59 AM Fardal, David <[david.fardal@iowa.gov](mailto:david.fardal@iowa.gov)> wrote:

Thanks Bonnie.

Please review the sample invoice I prepared. Let me know what additional information you need.

I will include a spreadsheet with the IGOV staff details when the invoice format is finalized.

Thanks for your help.

On Mon, Sep 14, 2020 at 11:48 AM Rieder, Bonnie <[bonnie.rieder@iowa.gov](mailto:bonnie.rieder@iowa.gov)> wrote:  
Hi, David.

On letterhead, detail of request, performance period, accounting string for the transfer, amount requested. We will also need the documentation that supports the request to show compliance with CARES Act guidance for the type of expenses being claimed.

Let me know if you have questions.

Bonnie

On Mon, Sep 14, 2020 at 11:11 AM Fardal, David <[david.fardal@iowa.gov](mailto:david.fardal@iowa.gov)> wrote:  
Hello Bonnie,

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Do you have a particular format that is required for the invoice?

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Iowa Department of Management

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Fiscal Policy Analyst

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Iowa Department of Management

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Fiscal Policy Analyst  
Iowa Department of Management

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# Invoice

**Governor's Office  
Capitol Building  
Des Moines, Iowa 50319  
515-242-6165**

**Date:** September 14, 2020  
**To:** Iowa Homeland Security and Emergency Management  
Attention: Bonnie Rieder  
**Re:** Coronavirus Relief Fund – Governor's Office Employee Salaries

---

For Governor's Office employee salary/benefits for the time period March 15, 2020 through June 30, 2020. These necessary expenditures were incurred in response to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) relief efforts in Iowa. The expenses associated with COVID-19 support were not accounted for in the Fiscal Year 2020 budget approved by the Iowa Legislature in 2019.

\$448,448.86

Please process reimbursement upon receipt using the following accounting codes:

Fund: 0001  
Department: 350  
Appropriation: C71  
Unit: 1000

Attachment

Thank you



KIM REYNOLDS  
GOVERNOR

**OFFICE OF THE GOVERNOR**

ADAM GREGG  
LT GOVERNOR

September 2, 2020

Director David Roederer  
Department of Management  
State Capitol  
Des Moines, Iowa 50319

Director Roederer,

I hereby authorize the following transfers Coronavirus Relief Fund to the following agencies:

- \$875,233 to the Department of Inspections and Appeals for Health Facilities Database and Telework Upgrades
- \$32,635 to the Department of Natural Resources for Wallace Building Access Upgrades
- \$5,760,971.53 to the Department of Public Safety for March-August Expenses (25% sworn ISP salary)
- \$4,862,266.44 to the Department of Corrections for FY20 Expenses
- \$11,716,632 to the Department of Human Services for COVID-19 mitigation
- \$3,938,000 to the Office of Chief Information Officer for Technology Upgrades and Staffing
- \$1,000,000 to Homeland Security and Emergency Management Division for COVID-19 staffing

Sincerely,

  
Kim Reynolds  
Governor of Iowa



Report ID: PACKET  
 Source: I/3 Finance  
 Cycle Date: 9/9/20 - 9/10/20  
 Department: 583

STATE OF IOWA  
 INTERNAL EXCHANGE TRANSFERS

Page: 1 of 3  
 Run Date: 09/10/2020  
 Run Time: 08:16:14 AM

2020 Doc Cd: IET Dept: 532 Doc #: 21532115200130 ICRF Vers: 1 Cycle: 09/09/20

Seller Line:

Ln No	Fund	Dept	Unit	Sub Unit	Activity	Function	Rev	Sub Rev	Dept Rev	Appr	Task	Program
2	009J	583	0013				0301			0000		

Accounting Line(s):

Ln No	Fund	Dept	Unit	Sub Unit	Activity	Function	Obj	Sub Obj	Dept Obj	Appr	Task	Program	Description	Amount
1	009H	532	009H				3901			0000			Transfer from Iowa Coronavirus Relief Fund to HSEM for COVID-19 staffing	1,000,000.00
													<b>Sum:</b>	<b>1,000,000.00</b> ✓

# Cash Receipt

Printed: Sep 10, 2020 12:04 PM

Cash Receipt Number: 583-20-10659

Document Total: \$1,000,000.00

CR Created Date: Sep 10, 2020

Document Number	Invoice Number	Draw Source	SFY	Grant Year	Fund	Unit / Sub	Appr	Objt / Sub	Rev / Sub	Amount
583-20-10659	303361	Internal Transfer	2020	2020	009J	0013	0000		0301	\$1,000,000.00
		Internal Transfer	2020	2020	009J	0013				\$1,000,000.00
<b>Total Amount:</b>										\$1,000,000.00

**IOWA HOMELAND SECURITY AND  
EMERGENCY MANAGEMENT**

7900 Hickman Rd  
Suite 500  
Windsor Heights, IA 50324

Invoice Date: Sep 10, 2020  
Invoice Number: 303361

BILL TO:

State Fiscal Year: 2020  
Grant Year: 2020

Dept of Management  
MUST USE PROGRAM CODE

DESCRIPTION	AMOUNT
Coronavirus Relief Fund -- COVID-19 Staffing	\$1,000,000.00
<b>TOTAL:</b>	<b>\$1,000,000.00</b>

Make all checks payable to IOWA HOMELAND SECURITY

\*\*Invoice QUESTIONS contact Accounts Receivable at 515-725-3231\*\*

-----DETACH AND INCLUDE BOTTOM PORTION WITH PAYMENT-----

-----INCLUDE THIS PORTION WITH PAYMENT-----

INVOICE NUMBER: 303361

\*\*\* IOWA HOMELAND SECURITY - ACCOUNTING PURPOSES ONLY \*\*\*

LINE NO.	FUND	AGNCY	UNIT	SUB UNIT	REV OBJECT	EXP OBJECT	SUB OBJECT	ITEM	ELEMENT	AMOUNT
1.	009J	583	0013		0301					\$1,000,000.00
									<b>TOTAL:</b>	<b>\$1,000,000.00</b>

**FY 2020 Governor's Office Salaries and Benefits by Position**

**March 15, 2020 through June 30, 2020\***

**FY 2020 Shortfall Per I/3 Finance = \$448,448.86**

Name	Salary	Benefits	Total Salary/Benefits	Percentage Needed to Balance Appropriation	Salary/Benefit Reduction to Balance Appropriation	Revised Salary/Benefits to Balance Appropriation
	March 15 - June 30	March 15 - June 30	March 15 - June 30			
KIRBY J CONNELL	\$9,749	\$6,789	\$16,538	-37.413281342%	-\$6,187.41	\$10,350.59
MOLLY L FOLEY	\$15,516	\$4,281	\$19,797	-37.413281342%	-\$7,406.71	\$12,390.29
KRISTINE WALKER	\$15,719	\$9,248	\$24,967	-37.413281342%	-\$9,340.97	\$15,626.03
NATHANIEL RISTOW	\$25,638	\$11,060	\$36,698	-37.413281342%	-\$13,729.93	\$22,968.07
MICHAEL S BOAL	\$22,770	\$10,572	\$33,342	-37.413281342%	-\$12,474.34	\$20,867.66
JACOB D SWANSON	\$25,638	\$11,282	\$36,920	-37.413281342%	-\$13,812.98	\$23,107.02
LOGAN SHINE	\$21,366	\$10,247	\$31,613	-37.413281342%	-\$11,827.46	\$19,785.54
JOEL ANDERSON	\$31,338	\$11,905	\$43,243	-37.413281342%	-\$16,178.63	\$27,064.37
PAT GARRETT	\$25,466	\$7,326	\$32,792	-37.413281342%	-\$12,268.56	\$20,523.44
JESSICA FLAHERTY	\$25,638	\$11,061	\$36,699	-37.413281342%	-\$13,730.30	\$22,968.70
DANIEL WOLTER	\$35,609	\$9,341	\$44,950	-37.413281342%	-\$16,817.27	\$28,132.73
ELIZABETH A MATNEY	\$34,187	\$12,520	\$46,707	-37.413281342%	-\$17,474.62	\$29,232.38
TAYLOR COLLINS	\$9,889	\$4,981	\$14,870	-37.413281342%	-\$5,563.35	\$9,306.65
KASSIDY KRAUSE	\$13,521	\$5,512	\$19,033	-37.413281342%	-\$7,120.87	\$11,912.13
MEAGHAN A O'BRIEN	\$15,672	\$2,735	\$18,407	-37.413281342%	-\$6,886.66	\$11,520.34
MEGAN K HALL	\$13,675	\$9,007	\$22,682	-37.413281342%	-\$8,486.08	\$14,195.92
ANNA L HARTZOG	\$16,004	\$6,044	\$22,048	-37.413281342%	-\$8,248.88	\$13,799.12
HEATHER NAHAS	\$38,459	\$13,538	\$51,997	-37.413281342%	-\$19,453.78	\$32,543.22
SAMUEL P LANGHOLZ	\$39,016	\$13,611	\$52,627	-37.413281342%	-\$19,689.49	\$32,937.51
PAIGE M THORSON	\$38,459	\$13,134	\$51,593	-37.413281342%	-\$19,302.63	\$32,290.37
SARA CRAIG	\$44,728	\$14,273	\$59,001	-37.413281342%	-\$22,074.21	\$36,926.79
	<b>\$518,057</b>	<b>\$198,467</b>	<b>\$716,524</b>			<b>\$448,448.86</b>
* Includes Gaap days 6/26-6/30			<b>\$268,075.14</b>	37.413281342%		

**FY 2020 Governor's Office Salaries and Benefits by Position**

**March 15, 2020 through June 30, 2020\***

**COVID-19 Personnel Costs = \$448,448.86**

Name	Salary	Benefits	Total Salary/Benefits	Percentage Budgeted	Salary/Benefits Budgeted	Salary/Benefits Not Budgeted Related to COVID-19
	March 15 - June 30	March 15 - June 30	March 15 - June 30			
KIRBY J CONNELL	\$9,749	\$6,789	\$16,538	-37.413281342%	-\$6,187.41	\$10,350.59
MOLLY L FOLEY	\$15,516	\$4,281	\$19,797	-37.413281342%	-\$7,406.71	\$12,390.29
KRISTINE WALKER	\$15,719	\$9,248	\$24,967	-37.413281342%	-\$9,340.97	\$15,626.03
NATHANIEL RISTOW	\$25,638	\$11,060	\$36,698	-37.413281342%	-\$13,729.93	\$22,968.07
MICHAEL S BOAL	\$22,770	\$10,572	\$33,342	-37.413281342%	-\$12,474.34	\$20,867.66
JACOB D SWANSON	\$25,638	\$11,282	\$36,920	-37.413281342%	-\$13,812.98	\$23,107.02
LOGAN SHINE	\$21,366	\$10,247	\$31,613	-37.413281342%	-\$11,827.46	\$19,785.54
JOEL ANDERSON	\$31,338	\$11,905	\$43,243	-37.413281342%	-\$16,178.63	\$27,064.37
PAT GARRETT	\$25,466	\$7,326	\$32,792	-37.413281342%	-\$12,268.56	\$20,523.44
JESSICA FLAHERTY	\$25,638	\$11,061	\$36,699	-37.413281342%	-\$13,730.30	\$22,968.70
DANIEL WOLTER	\$35,609	\$9,341	\$44,950	-37.413281342%	-\$16,817.27	\$28,132.73
ELIZABETH A MATNEY	\$34,187	\$12,520	\$46,707	-37.413281342%	-\$17,474.62	\$29,232.38
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SARA CRAIG	\$44,728	\$14,273	\$59,001	-37.413281342%	-\$22,074.21	\$36,926.79
	<b>\$518,057</b>	<b>\$198,467</b>	<b>\$716,524</b>			<b>\$448,448.86</b>
* Includes Gaap days 6/26-6/30			<b>\$268,075.14</b>	37.413281342%		

**Coronavirus Relief Fund**  
**Guidance for State, Territorial, Local, and Tribal Governments**  
**Updated June 30, 2020<sup>1</sup>**

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.<sup>2</sup>

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

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<sup>1</sup> This version updates the guidance provided under “Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020”.

<sup>2</sup> See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

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.

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***

Finally, the CARES Act provides that payments from the Fund may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020 (the “covered period”). Putting this requirement together with the other provisions discussed above, section 601(d) may be summarized as providing that a State, local, or tribal government may use payments from the Fund only to cover previously unbudgeted costs of necessary expenditures incurred due to the COVID-19 public health emergency during the covered period.

Initial guidance released on April 22, 2020, provided that the cost of an expenditure is incurred when the recipient has expended funds to cover the cost. Upon further consideration and informed by an understanding of State, local, and tribal government practices, Treasury is clarifying that for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). For instance, in the case of a lease of equipment or other property, irrespective of when payment occurs, the cost of a lease payment shall be considered to have been incurred for the period of the lease that is within the covered period, but not otherwise. Furthermore, in all cases it must be necessary that performance or delivery take place during the covered period. Thus the cost of a good or service received during the covered period will not be considered eligible under section 601(d) if there is no need for receipt until after the covered period has expired.

Goods delivered in the covered period need not be used during the covered period in all cases. For example, the cost of a good that must be delivered in December in order to be available for use in January could be covered using payments from the Fund. Additionally, the cost of goods purchased in bulk and delivered during the covered period may be covered using payments from the Fund if a portion of the goods is ordered for use in the covered period, the bulk purchase is consistent with the recipient’s usual procurement policies and practices, and it is impractical to track and record when the items were used. A recipient may use payments from the Fund to purchase a durable good that is to be used during the current period and in subsequent periods if the acquisition in the covered period was necessary due to the public health emergency.

Given that it is not always possible to estimate with precision when a good or service will be needed, the touchstone in assessing the determination of need for a good or service during the covered period will be reasonableness at the time delivery or performance was sought, *e.g.*, the time of entry into a procurement contract specifying a time for delivery. Similarly, in recognition of the likelihood of supply chain disruptions and increased demand for certain goods and services during the COVID-19 public health emergency, if a recipient enters into a contract requiring the delivery of goods or performance of services by December 30, 2020, the failure of a vendor to complete delivery or services by December 30, 2020, will not affect the ability of the recipient to use payments from the Fund to cover the cost of such goods or services if the delay is due to circumstances beyond the recipient’s control.

This guidance applies in a like manner to costs of subrecipients. Thus, a grant or loan, for example, provided by a recipient using payments from the Fund must be used by the subrecipient only to purchase (or reimburse a purchase of) goods or services for which receipt both is needed within the covered period and occurs within the covered period. The direct recipient of payments from the Fund is ultimately responsible for compliance with this limitation on use of payments from the Fund.

### *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 expenditures<sup>3</sup>***

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.<sup>4</sup>
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.
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.

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<sup>3</sup> 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.

<sup>4</sup> See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.