

**AGREEMENT BY FULTON COUNTY, GEORGIA FOR SPECIAL FUNDING OF
GRADY MEMORIAL HOSPITAL CORPORATION THROUGH THE FULTON-
DEKALB HOSPITAL AUTHORITY**

This Agreement made this 15th day of Jan, 2022
by and between Fulton County, Georgia, a political subdivision of the State of Georgia, having offices at 141 Pryor Street, SE, Atlanta, GA 30303 (hereinafter referred to as "Fulton County" or "Recipient"), **The Fulton-Dekalb Hospital Authority**, a public body corporate and politic, created and existing under the laws of the State of Georgia, acting by and through its Board of Trustees (the "Authority" or "Subrecipient"), with offices located at 145 Edgewood Ave. 2nd Floor, Atlanta, Georgia 30303, and **Grady Memorial Hospital Corporation** ("GMHC" or "Beneficiary"), a non profit entity with offices located at 80 Jesse Hill Jr. Drive SE, Atlanta, Georgia 30303 (collectively, jointly referred to as "the Parties").

WITNESSETH

WHEREAS, Fulton County is the Recipient of State and Local Fiscal Recovery Funds ("SLFRF") Award funds (Federal Award Number - ALN21.027 or otherwise as designated) under the American Rescue Plan Act ("ARPA"), which it may utilize to respond to the COVID-19 public health emergency or its economic impacts; and

WHEREAS, Fulton County has identified a need to support GMHC, which has been disproportionately impacted by the public health emergency, both through its increased costs for personnel; and

WHEREAS, Fulton County desires to award \$11,000,000.00 (Eleven Million Dollars) to the Authority for use by GMHC to address those disproportionate negative economic impacts sustained by GMHC as a result of the COVID-19 pandemic, including but not limited to the increased costs borne for personnel expenditure, hazard and premium pay, and retention; and

WHEREAS, GMHC is charged with administering the hospital, which the Authority owns and operates pursuant to the Hospital Authorities Law, O.C.G.A. § 31-7-70, et seq.; and

WHEREAS, the Fulton County Board of Commissioners approved the provision of these funds to the Authority for the benefit of GMHC pursuant to Agenda Item No. 22-0433 on June 15, 2022, as confirmed during the meeting of the Board of Commissioners on September 7, 2022, and this Agreement is subject to such authorizations.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, Fulton County, the Authority, and GMHC agree as follows:

1. Fulton County shall provide the Authority with ARPA funds in an amount totaling \$11,000,000.00 (Eleven Million Dollars) for distribution to GMHC to address the negative economic impacts suffered by GHMC as a result of COVID-19, including but not limited to the increased costs borne for personnel expenditure, hazard and premium pay, and retention.
2. It shall be the responsibility of the GMHC, through the Authority, to prepare and deliver to Fulton County a Written Justification for these uses of ARPA funds, which Fulton or the Authority may provide to the Secretary of the Treasury pursuant to the Final Rule for the Coronavirus State and Local Fiscal Recovery Funds, effective April 1, 2022. It shall also be the responsibility of the Authority and GMHC to cooperate with Fulton County to determine all appropriate federal

requirements to effectuate the Agreement herein. The Written Justification shall include a description of GMHC's eligible use of the funds for public health and economic impacts, including through its response to COVID-19 through mitigation and prevention, the shouldering of medical expenses, expenditures for public health and safety staff, and the economic impacts felt due to the exacerbation of existing disparities. The Written Justification shall include financial documentation to substantiate and quantify the negative economic impact sustained by the GMHC, will describe the negative economic impact sustained by GMHC as a result of COVID-19 and explain why funding provided pursuant to this Agreement will help address the negative economic impact, and will demonstrate how hospitals, including GMHC, are impacted industries under the Final Rule. GMHC, through the Authority, shall provide Fulton County with its budget for the use of funds to address the Coronavirus' negative economic impacts to GMHC within the eligible costs timeframe provided by the United States Department of the Treasury ("Treasury") Final Rule effective April 1, 2022, implementing the Coronavirus State and Local Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund established under the American Rescue Plan Act ("Final Rule"), for Fulton County's reporting purposes. If sought, the Authority and GMHC shall demonstrate GMHC's usual revenue losses and personnel expenses compared with the COVID-19 caused revenue losses and personnel expenses, and shall include a description and justification for including GMHC as a member of a disproportionately impacted class (e.g., emergency health care facilities or hospitals) eligible for funding under ARPA's SLFRF and the Final Rule.

3. The Parties agree that Fulton County is providing these funds to the Authority as Subrecipient for the benefit of GMHC as the Beneficiary, and as such, that the Authority is obligated to comply with all applicable requirements as a Subrecipient under this Agreement, and GMHC is obligated to comply with all requirements of a Beneficiary under this Agreement. These obligations are defined and described under the Treasury Final Rule t; provided however, that in the event Treasury determines that GMHC is a subrecipient under the terms of the law, GMHC shall acquire all rights and obligations accruing to it as a subrecipient, including but not limited to the federal reporting requirements that may or may not apply.
4. Fulton County shall provide the funds to the Authority in one lump sum after execution of the Agreement. Notwithstanding this provision, the Authority understands and agrees that SLFRF funds are obligated as described in Fulton County authorization in Agenda Item No. 22-0433, dated June 15, 2022 and reconfirmed by the Board of Commissioners on September 7, 2022. Accordingly, Fulton County will provide the lump sum funding amount to the Authority within a reasonable time upon execution of this Agreement by the Parties, who will, in turn, provide the funding to the GMHC within 30 calendar days thereafter. Fulton County will not provide funding to the Authority through this Agreement past December 31, 2026. SLFRF funds may only be used for costs incurred within a specific time period, beginning March 3, 2021, with all funds obligated by December 31, 2024 and all funds spent by December 31, 2026.
5. The Authority and GMHC shall provide necessary reports to the following person(s) employed by County: **Attn: Finance Director, Department of Finance, 141 Pryor Street, Suite 7001, Atlanta GA 30303 (404)612-7600.**
6. The Authority shall submit to Fulton County a quarterly fiscal report detailing the distribution and impact of the financial aid within and to GMHC. The reports shall be provided no later than (30) days after the close of each quarter. The reports shall consist of a line-item breakdown of expenditures by date, confirmation that these were eligible expenditures, and indicate the amount of funds remaining to be disbursed, if any, and a detailed breakdown of any additional agreed upon metrics. Metrics may include, but are not limited to, beneficiary award amount, date, type, and

payment method, time reports and expenditure reports demonstrating expenses and revenue losses during the eligible periods as compared with reports, expenses, and losses during pre-COVID time periods. Required reporting metrics are subject to change on a quarterly basis. Upon request, the Authority will provide any other documentation that may be needed to substantiate negative economic impact caused by COVID-19 for reporting purposes. Fulton County reserves the right to request additional project information at any given time. Any report or documentation required shall include all information required by the Federal Reporting Requirements, described and referenced herein as Appendix A and made a part of this Agreement.

7. **Levels of Accomplishment-Goals and Performance Measures for Any Services Provided**

In the provision of any services as a subrecipient hereunder, the Authority shall meet the expected performance measures for this Agreement as detailed in the attached Appendix B: Scope of Services.

The Parties agree that there shall be no indirect costs charged by the Authority to GMHC relative to this Agreement. Any amendments to the budget must be approved in writing by Fulton County, GMHC, and the Authority.

8. **Conflicts of Interest**

The Authority and GMHC understand and agree that for all procurement activities they must maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict of interest policy is applicable to each activity funded under this award. The Authority and GMHC must disclose in writing to Fulton County any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112, and Fulton County will, in turn, disclose such conflicts to the Treasury Department, as appropriate.

9. **Non-capital Use of Funds**

The Parties acknowledge and agree that funding provided pursuant to this Agreement will be used to address disproportionate negative economic impacts sustained by GMHC as a result of the COVID-19 pandemic, including but not limited to the increased costs borne for personnel expenditure, hazard and premium pay, and retention, and accordingly, the use of funding pursuant to this Agreement will not trigger capital expenditure reporting requirements on either the Authority or GMHC.

10. **Subrecipient Reporting**

Subrecipient shall provide reporting on a quarterly basis to the County consistent with and on the Fulton County Subrecipient Reporting and Monitoring forms attached hereto as Appendix C.

11. **Financial Management and Accountability**

A. Accounting Standards.

The Authority and GMHC agree to comply with Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards at 2 CFR part 200, including 2 CFR 200.307 as may be required, and agree to adhere to the accounting principles and procedures required therein, utilize adequate internal controls, and maintain necessary source documentation for all costs incurred.

B. Cost Principles.

The GMHC shall administer its programs hereunder in conformance with OMB Circular A-122 "Cost Principles for Non-Profit Organizations", incorporated within Title 2, Subtitle A, Chapter II, Part 200, Subpart E.

C. Retention.

The Authority and GMHC shall retain all financial records, supporting documents, statistical records, and all other records pertinent to the Agreement for a period to align with 2 CFR 200.334 Retention of Records. ("Retention Period"). The Retention Period begins on the date of the submission of the Authority's final expenditure report. Notwithstanding the above, if there is litigation, claims, audits, or other actions involving any records created before the expiration of the Retention Period, then such records must be retained until completion of the actions and resolution of all issues, or the expiration of the Retention Period, whichever occurs later.

The Authority's and GMHC's records with respect to any matters covered by this Agreement shall be made available to Fulton County, or the Federal Government, at any time during normal business hours, as often as Fulton County deems necessary, to audit, examine, and make excerpts or transcripts of all relevant data. Any deficiencies noted by Fulton County in the audit reports must be fully cleared by the Authority within thirty (30) days after receipt of notice of deficiency from Fulton County to the Authority. Failure of the Authority to comply with the audit requirements noted herein will constitute a violation of this Agreement and may result in the withholding of future payments.

D. Patient Data.

To demonstrate eligibility for use of these funds for revenue losses, GMHC shall maintain client data demonstrating client eligibility for COVID-19 related services that were or are provided, for which GMHC has taken a loss. Such data shall include, but not be limited to, client name, address, income level or other basis for determining eligibility, and description of service provided. Such information shall be made available to County's designees for review upon request. Any such information required for federal reporting shall be provided to Fulton County in a deidentified data set and including only the minimum necessary information required to accomplish the task, to conform with all obligations of the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 ("HIPAA") and/or all other confidentiality requirements at law.

E. Disclosure.

The Authority understands that patient information collected under this contract is private and is protected under federal and state privacy laws, including but not limited to HIPAA and the Health Information Technology for Economic and Clinical Health Act of 2009 ("HITECH Act") and the use or disclosure of such information, when not directly related to the administration of Fulton County's or the Authority's responsibilities with respect to any services that may be provided under this contract is prohibited unless written consent is obtained from such person receiving service and, in the case of a minor, that of a responsible parent/guardian.

F. Close Outs.

The Authority's and GMHC's obligation to Fulton County shall not end until all close-out requirements are completed. Activities during this close-out period shall include, but are not limited to: making final payments, disposing of program assets (including the return of all unspent or ineligible cash advances, program income balances, and accounts receivable to Fulton County), and determining the custodianship of records. Notwithstanding the foregoing, the terms of this Agreement shall remain in effect during any period that any Party has control over ARPA funds, including program income.

G. Audit Inspections.

All GMHC and Authority records with respect to any matters covered by this Agreement shall be made available to Fulton County and the Comptroller General of the United States or any of their authorized representatives, at any time during normal business hours, as often as deemed necessary, to audit, examine, and make excerpts or transcripts of all relevant data. Any deficiencies noted in audit reports must be fully corrected by the Authority or GMHC within 30 days after receipt by Fulton County. Failure of the Authority or GMHC to comply with the above audit requirements will constitute a violation of this contract and may result in the withholding of future payments. The Authority hereby agrees to have an annual agency audit conducted in accordance with current County policy concerning subrecipient audits and OMB Circular A-133, incorporated within 2 CFR Subtitle A, Chapter II, Part 200, Subpart F, if required.

H. Civil Rights.

a. Compliance

The Authority and GMHC agree to comply with all laws regarding civil rights and with Title VI of the Civil Rights Act of 1964 as amended, , the Americans with Disabilities Act of 1990, the Age Discrimination Act of 1975, and with Executive Order 11246 as amended by Executive Orders 11375,11478, 12107 and 12086.

b. Nondiscrimination

The Authority and GMHC agree to comply with all federal, state, and local non-discrimination laws and regulations, and will not discriminate against any employee or applicant for employment because of race, color, national origin, sex, age, disability, or creed, and will, in all solicitations or advertisements for employees placed by, or on behalf of the Authority or GMHC, state that all qualified applicants will receive consideration for employment without regard to color, national origin, sex, age, disability, or creed.

I. Suspension and Debarment.

1. This Agreement is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the Authority and GMHC are required to verify that neither it nor its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
2. The Authority and GMHC will comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C.

- J. Fulton County acknowledges that funding provided pursuant to this Agreement will be used to address disproportionate negative economic impacts sustained by GMHC as a result of the COVID-19 pandemic, including but not limited to the increased costs borne for personnel expenditure, hazard and premium pay, and retention, and accordingly, the use of funding pursuant to this Agreement will not trigger capital expenditure insurance requirements on either the Authority or GMHC.

12. Indemnification

To the extent allowable by law, Subrecipient hereby agrees to release, indemnify, defend and hold harmless Fulton County, its Commissioners, officers, employees, sub-Subrecipients, successors, assigns and agents, from and against any and all losses (including death), claims, damages, liabilities, costs and expenses (including but not limited to all actions, proceedings, or investigations in respect thereof and any costs of judgments, settlements, court costs, attorney's fees or expenses, regardless of the outcome of any such action, proceeding, or investigation), caused by, relating to, based upon or arising out of any act or omission by Subrecipient, its directors, officers, employees, sub-Subrecipients, successors, assigns or agents, or otherwise, in connection (directly or indirectly) with its acceptance, or the performance, or nonperformance, of its obligations under these agreements. Such obligations shall not be construed to negate, abridge or otherwise reduce any other rights or obligations of indemnity which would otherwise exist as to any party or person as set forth in this paragraph.

13. The Authority and GMHC will not discriminate against any employee or applicant for employment because of race, color, creed, religion, ancestry, national origin, sex, disability or other handicap, age, marital status, or status with regard to public assistance. The Authority and GMHC will take affirmative action to ensure that all employment practices are free from such discrimination. Such employment practices include but are not limited to the following: firing, upgrading, demoting, transferring, recruiting, or recruitment advertising, layoff, termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. Subrecipient agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting agency setting forth the provisions of this nondiscrimination clause.

14. The Authority and GMHC acknowledge that they have reviewed the terms and conditions of the ARPA funding for this project and will carry out all program activities and expenditures in accordance with those terms and conditions, in the manner provided by law. The Authority and GMHC will comply with all applicable federal, state and local laws and regulations governing the receipt or use of the federal funding provided under this Agreement, including but not limited to current and future rules and regulations issued by the US Treasury or other federal agencies in regard to the requirements of ARPA.

15. For the purposes of this Agreement, the Authority shall be considered a subrecipient, and in all instances related to the Authority's provision of services or status as a subrecipient, if applicable, the Authority shall be considered an independent contractor to Fulton County, and hereby covenants and agrees to act in accordance with that status, and the employees and agents of the Authority shall neither hold themselves out as nor claim to be officers or employees of Fulton County, and shall make no claim for, nor shall be entitled to, workers compensation coverage, medical and unemployment benefits, social security or retirement membership benefits from Fulton County. For purposes of this Agreement, GMHC will be considered a beneficiary and hereby covenants and agrees to act in accordance with that status, and the employees and agents of GMHC shall neither hold themselves out as nor claim to be officers or employees of Fulton County, and shall make no claim for, nor shall be entitled to, workers compensation coverage, medical and unemployment benefits, social security or retirement membership benefits from Fulton County.

16. **Termination:** Fulton County shall have the absolute right to terminate this Agreement for convenience of the County and such action shall not be deemed a breach of contract. Fulton County may terminate this Agreement immediately upon notice delivered or mailed to the Authority and GMHC as provided in the Notice section of this Agreement and in conformity with 2 CFR 200-339 – 200.343. The Authority and GMHC must be given an opportunity to demonstrate compliance before the Agreement is terminated for cause. In the event the Agreement is terminated for cause, the Authority and GMHC will reimburse the County any and all funds that were improperly or illegally spent, or those that were determined by the County or Treasury to have been ineligible uses of SLFRF dollars.

17. **Amendment and Extent of Amendment:** This Agreement may only be amended by a written instrument approved and executed by the Board of Commissioners or its designee, provided that no change with respect to compensation or additional services may be made without the prior authorization of the Board of Commissioners. Except as provided above, the Authority and GMHC waive any right to rely on any oral or written communications from any person or any County officer, employee and/or agent purporting to amend the provisions of this Agreement. This Agreement represents the entire agreement between the parties and supersedes all prior negotiations, representations, or agreements, either written or oral.

18. **Protections for Whistleblowers:** In accordance with 41 U.S.C. § 4712, neither the Authority nor GMHC may discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant. The list of persons and entities referenced in the paragraph above includes the following:

1. A member of Congress or a representative of a committee of Congress;
2. An Inspector General;
3. The Government Accountability Office;
4. A Treasury employee responsible for contract or grant oversight or management;
5. An authorized official of the Department of Justice or other law enforcement agency;
6. A court or grand jury; or
7. A management official or other employee of Fulton County, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.

The Authority and GMHC shall inform their employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

19. **Governing Law:** This Agreement shall be governed by the laws of the State of Georgia.

20. **Assignment and Subcontractors:** Neither this Agreement nor the services agreed to be provided may be assigned, sublet or contracted out without the written approval of Fulton County's Board of Commissioners; provided, however, that nothing in this paragraph shall prohibit GMHC from including the expenses of contracted labor performing health care activities for GMHC in the calculation of increased costs of personnel central to the eligible uses of SLFRF funds under this Agreement.

21. **Bankruptcy:** In addition to any other provisions of this Agreement with respect to its termination, this Agreement shall terminate immediately upon the filing by or against GMHC of any petition (voluntary or involuntary) in bankruptcy or for reorganization or for any arrangement under any bankruptcy or insolvency

law or for a receiver or for a trustee involving any property of the Authority.

22. **Stipulation:** Fulton County stipulates that no member of the Board of Commissioners or any other County official or employee forbidden by law is interested in or will derive income from or is a party to this Agreement.
23. **Waiver:** Failure of Fulton County to insist upon strict performance of any of the covenants or conditions of this Agreement shall not be construed as a waiver or relinquishment of any of the covenants or conditions contained herein but the same shall remain in full force and effect.
24. **Disputes:** Disputes involving this Agreement must be heard in a court of competent jurisdiction of the State of Georgia located in Fulton County.
25. **Severability:** If any term of this Agreement is to any extent invalid, illegal, or incapable of being enforced, such term shall be excluded to the extent of such invalidity, illegality, or unenforceability; all other terms hereof shall remain in full force and effect.
26. **Counterparts:** This Agreement may be executed in any number of counterparts, each of which when so executed and delivered shall be deemed to be an original without the production of any other counterpart. Any signature delivered via facsimile or other electronic means shall be deemed an original signature hereto.
27. **Notices:** All notices, requests, consents, claims, demands, waivers and other communications hereunder shall be in writing and shall be deemed to have been given (a) when delivered by hand (with written confirmation of receipt); (b) when received by the addressee if sent by a nationally recognized overnight courier (receipt requested); or (c) on the third day after the date mailed, by certified or registered mail, return receipt requested, postage prepaid. Such communications must be sent to the respective Parties at the following addresses:

If to Fulton County: Office of the County Manager
141 Pryor Street, Suite 10061
Atlanta, Georgia 30303
Attention: Richard "Dick" Anderson, County Manager

with a copy to: Attention: Office of the County Attorney
141 Pryor Street, Suite 4083
Atlanta, Georgia 30303

If to The Fulton-Dekalb Hospital Authority

145 Edgewood Ave, 2nd Floor
Atlanta, Georgia 30303
Attention: Jevon Gibson, CEO

with a copy to: Arnall Golden Gregory LLP
171 17th Street, Suite 2100
Atlanta, Georgia 30363
Attention: Sandra Z. Zayac

If to Grady Memorial Hospital Corporation

Attention: Timothy Jefferson, Esq.
Executive Vice President and Chief Legal Officer
Grady Memorial Hospital Corporation
80 Jesse Hill, Jr. Dr. SE, PO Box 26145
Atlanta, GA 30303

with a copy to: Michelle A. Williams, Esq.
Baker, Donelson, Bearman, Caldwell & Berkowitz, PC
3414 Peachtree Road, N.E.
Monarch Plaza, Suite 1500
Atlanta, GA 30326

[SIGNATURES ON FOLLOWING PAGES]

IN WITNESS THEREOF, the parties have hereto set their hands and seal as of the day and year above written.

FULTON COUNTY BOARD OF
COMMISSIONERS

Robert L. Pitts, Chairman

ATTEST:


Tonya R. Grier, Clerk to the Commission



APPROVED AS TO FORM:

Y. Soo Jo, County Attorney

THE FULTON-DEKALB HOSPITAL
AUTHORITY

By: 
Chairman, Board of Trustees


Secretary, Board of Trustees

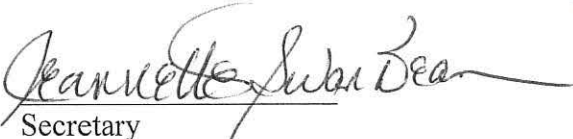
Approval as to Form

Legal Counsel

**GRADY MEMORIAL HOSPITAL
CORPORATION**

By Chief Executive Officer:


John M. Haupt


Secretary

APPENDIX A

As per this Agreement, 2 CFR 200.332(a) of the United States Code of Federal Regulations requires Fulton County to inform the Authority and GMHC of the following Federal reporting and administrative obligations and to ensure that such obligations are properly fulfilled by the Authority as a subrecipient of federal ARPA funds by the Department of Treasury, or by GMHC in the event GMHC is considered a subrecipient in the determination of Fulton County or Treasury.

1. SAM Requirement - The Authority cannot participate in ARPA/SLFRF funded programs without a unique entity number (EIN), which indicates that the subrecipient is registered to do business with the Federal Government. Subrecipients must access www.SAM.Gov and register to receive an EIN, and inform the Fulton County Finance Department once an EIN is obtained. GMHC has registered with the Federal Government, and its unique entity number is SK32M9ZYA2M6.
2. FFATA- The Federal Funding Accountability and Transparency Act requires Fulton County to report subaward obligations equal to or over \$30,000 by the end of the month following the month the obligation was made at www.FSRS.gov. Subaward and subrecipient information will be made publicly available at www.USASpending.gov. No action is required upon the subrecipient for FFATA compliance; however, please note that the Authority's information will be made public on the website mentioned above.
3. Single Audit Act - Recipients and subrecipients that spend \$750,000 or more in federal awards from all sources (including SLFRF funds) during a fiscal year are subject to a Single Audit by the Federal Government. Fulton County and subrecipients are required to use the Federal Audit Clearinghouse (2 CFR 200.S10(b)) to submit their Single Audit. Fulton County is responsible for resolving findings of the Single Audit in collaboration with the Authority.

Records Management – The Authority and GMHC must keep all records of the project for a minimum of five (5) years. Fulton County and Federal Government will have access to all financial records and statements pertaining to the project(s). All records are subject to audit.

4. Indirect Cost Rate - There will be no indirect charges.
5. Discretionary Site Visits – The Authority, GMHC, and their

related locations will be subject to site visits by Fulton County.

APPENDIX B

Fulton County, GA Subrecipient Reporting and Monitoring Guidance

Information pursuant to 2 C.F.R. §200.331(a)(1):

Federal Fund Recipient/Awarding Agency:	Fulton County Government
Name of Subrecipient:	Fulton-DeKalb Hospital Authority (FDHA)
Subrecipient Award Number:	GMHC2022ARPA
SAMs.gov Unique Identification Number (UEI):	
Federal Employer Identification Number (EIN):	
Subaward Period of Performance - Start Date:	March 3, 2021
Subaward Period of Performance - End Date:	December 31, 2026
Subaward Deadline to Obligate Funds:	March 31, 2024
Total Amount Award to Subrecipient:	\$11,000,000.00
Assistance Listing Number (ALN):	21.027
Federal Program Assistance Listing Name:	Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) – American Rescue Plan Act Funding
Federal Awarding Agency:	U.S. Department of Treasury
Award is R&D:	NO

Program Description: On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law by the President. Section 9901 of ARPA amended Title VI of the Social Security Act to add section 602, which establishes the Coronavirus State Fiscal Recovery Fund, and section 603, which establishes the Coronavirus Local Fiscal Recovery Fund. As the subrecipient of CSLFRF funds, FDHA is assigned the fiscal responsibility of budget, accounting, and reporting of expenditures made to cover beneficiary expenditures allowed by the Agreement in compliance with 2 CFR 200, GAAP, and Final Rule criteria.

The Coronavirus State and Local Fiscal Recovery Funds provide a substantial infusion of resources to help address disparities resulting from the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery. Recipients may use Coronavirus State and Local Fiscal Recovery Funds to:

- Support public health expenditures by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
- Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
- Replace lost public sector revenue by using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
- Provide premium pay for essential workers by offering additional support to

those who have borne and will bear the greatest health risks because of their service in critical infrastructure sector.

▪ **Fiscal Standards:**

- 1) The SUBRECIPIENT must comply with 2 CFR 200 for accounting standards and cost principles.
- 2) The SUBRECIPIENT must comply with FULTON COUNTY rules and 2 CFR 200 for conflicts of interest and procurement.
- 3) The SUBRECIPIENT may not deposit funds into a pension fund, offset debt of the organization, satisfy a judgement or settlement, or contribute to a "rainy day" fund, or be used as the non-federal share of Medicaid or CHIP programs.
- 4) The SUBRECIPIENT shall be responsible for indirect cost associated with this grant. Approved indirect cost will be capped that the 10% de minimus rate.
- 5) Any funds that are not expended as authorized under this Agreement must be refunded to the COUNTY within thirty (30) days of receipt of written notice provided by the COUNTY.
- 6) Any funds that are not expended within the anticipated timeframe under this Agreement are subject to recapture. If requested, a refund to the COUNTY must be made within thirty (30) days of receipt of written notice for a refund provided by the COUNTY.
- 7) The COUNTY'S determination that an expenditure is eligible does not relieve the SUBRECIPIENT of its duty to repay the COUNTY in full for any expenditures that are later determined by the COUNTY or the Federal awarding agency, in each of its sole discretion, to be ineligible expenditures or the discovery of a duplication of benefits.
- 8) If requested by the COUNTY, all refunds, return of improper payments, or repayments due to the COUNTY under this Agreement are to be made payable to Fulton County Government and paid directly to the COUNTY.
- 9) The SUBRECIPIENT has responsibility for identifying and recovering grant funds that were expended in error, disallowed, or unused. The SUBRECIPIENT will also report all suspected fraud to the county.
- 10) The SUBRECIPIENT must submit quarterly reports to Fulton County Finance Director, Hakeem Oshikoya meeting the reporting deadlines as listed below:

Budget Year 2 (January 1, 2022 - December 31, 2022)

Expenditure Category	Quantity and Description	Budget Estimate
1. Personnel Expenditures 3.1 (Separate quantity and description for each position)	Wages - Regular	
	Payroll taxes	
	Employee benefits	
	Hazard/Premium Pay	
	Retention	

Total Budget Year 2 (2022)

\$

Budget Year 3 (January 1, 2023 - December 31, 2023)		
Expenditure Category	Quantity and Description	Budget Estimate
1. Personnel Expenditures 3.1 (Separate quantity and description for each position)	Wages - Regular	
	Payroll taxes	
	Employee benefits	
	Hazard/Premium Pay	
	Retention	

Budget Year 4 (January 1, 2024 - December 31, 2024)		
Expenditure Category	Quantity and Description	Budget Estimate
1. Personnel Expenditures 3.1 (Separate quantity and description for each position)	Wages - Regular	
	Payroll taxes	
	Employee benefits	
	Hazard/Premium Pay	
	Retention	
A. Projected Obligation – 2025 Expenditures		
B. Projected Obligation – 2026 Expenditures		

Total Budget Year 4 (2024) and Obligation through 2026

\$

PROJECT DETAILS Overview of Project Justifications

The U.S. Treasury encourages uses of funds that promote strong, equitable growth, including racial equity, which clearly align with enumerated eligible uses provided in Final Rule.

1. Economic Impact – Funding Justification Budget Estimate on Support Narrative
 - a. Describe how the project prioritizes and addresses economic stability that will stabilize beneficiary operations for the benefit of sustainable operations.
 - b. Name specific targets intended to produce meaningful results and articulate the strategies to achieve those targets.

2. Public Health Emergency – Funding Justification Support Narrative
 - a. Describe how the project prioritizes and addresses the public health emergency and the need to support the specified beneficiary to meet response operational needs.
 - b. Name specific targets intended to produce meaningful results and articulate the strategies to achieve those targets.

Expenditure Reporting Periods	Deadline	Notes
Award Start Date – March 3, 2021		Initial report to capture eligible past costs.
March 3, 2021 – December 31, 2021	December 31, 2022	Due 30 days after the end of each quarter
January 1, 2022 – December 31, 2022	December 31, 2022	
January 1, 2023 – March 31, 2023	May 1, 2023	
April 1, 2023 – June 30, 2023	July 31, 2023	
July 1, 2023 – September 30, 2023	October 30, 2023	
October 1, 2023 – December 31, 2023	January 30, 2024	
<i>2023 Close Out Report</i>	<i>January 30, 2024</i>	
January 1, 2024 – March 31, 2024	April 30, 2024	
April 1, 2024 – June 30, 2024	July 30, 2024	
July 1, 2024 – September 30, 2024*	October 30, 2024	
October 1, 2024 – December 31, 2024	January 30, 2025	
<i>2024 Close Out Report</i>	<i>January 30, 2025</i>	

All funding must be obligated by December 31, 2024 and expended by December 31, 2026.

A. Expenditure Summary

Expenditure reporting will reconcile actual cost with budgeted expenditures based on the advance funding award to the FDHA. This project will report expenditures after actual costs have been reviewed and the reporting is approved. Fulton County will report project expenditures to US Treasury quarterly.

B. Performance Success Summary

Subrecipient will provide a report of key milestones for the past period. This will include identification of specific cost areas to be covered by grant funds and revisions of budget areas.

C. Supporting Documentation

Supporting Documentation must be retained to clearly support beneficiary costs. This can include but is not limited to cost for rehiring and retaining staff, documentation to support revenue loss due to services provided to the public, or other documentation of expenses for administering COVID-19 response programs; expenses to improve the efficacy of public health programs; and administrative expenses caused or exacerbated by the pandemic.

As allowed by Final Rule, for administrative convenience, the subrecipient may consider public health to be entirely devoted to responding to COVID-19, and therefore their full payroll and covered benefits eligible to be covered, if the employee, or his or her operating unit or division, is "primarily dedicated" to responding to COVID-19, meaning that more than half of the employee, unit, or division's time is dedicated to responding to COVID-19. Subrecipients may consider other presumptions for assessing the extent to which an employee, division, or operating unit is responding to COVID-19. Subrecipients must periodically reassess their determination and maintain records to support their assessment, such as payroll records, attestations from supervisors or staff, or regular work product or correspondence; subrecipients need not track staff hours. Public health employees would include employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other support services essential for patient care (e.g., laboratory technicians, medical examiner, or morgue staff) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel.

Budget Form Template – All

(All costs must be directly aligned with responses to the public health emergency.)

Budget Year 1 (March 3, 2021 - December 31, 2021)		
Expenditure Category	Quantity and Description	Budget Estimate
1. Personnel Expenditures 3.1 (Separate quantity and description for each position)	Wages – Regular	
	Payroll taxes	
	Employee benefits	
	Hazard/Premium Pay	
	Retention	
Subtotal		

Total Budget Year 1 (2022)	\$
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