

## **FEDERALLY-FUNDED SUBAWARD AND FUNDING ASSISTANCE AGREEMENT**

The following information is provided pursuant to 2 C.F.R. §200.331(a)(1):

Name of sub-recipient: **GO Pantry Corporation**

ARPA Unique Identification Number: **ARPA-709**

Federal Award Date: **May 19, 2021 (first payment/tranche received)**

Subaward Period of Performance: Start Date: **May 9, 2023**

Subaward Period of Performance: End Date: **December 31, 2026**

Total Amount Obligated by this Action: **\$367,400**

Total Federal Obligation by Kenton County to Sub-recipient: **\$367,400**

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 (the Act) to add section 602, which establishes the Coronavirus State Fiscal Recovery Fund, and section 603, which establishes the Coronavirus Local Fiscal Recovery Fund (together, the Fiscal Recovery Funds). The Fiscal Recovery Funds are intended to provide support to state, local, and tribal governments (together, recipients) in responding to the impact of COVID-19 and in their efforts to contain COVID-19 on their communities, residents, and businesses. The Fiscal Recovery Funds build on and expand the support provided to these governments over the last year, including through the Coronavirus Relief Fund (C.R.F.).

The American Rescue Plan will deliver \$350 billion for state, local, territorial, and tribal governments to respond to the COVID-19 emergency and restore jobs. The Coronavirus State and Local Fiscal Recovery Funds provide a substantial infusion of resources to help turn the tide on 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 sectors; and,

- Invest in water, sewer, and broadband infrastructure by making necessary investments to improve access to clean drinking water, to support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Federal awarding agency: **U.S. Department of Treasury**

Pass-through entity: **Kenton County, Kentucky**

CFDA number: **21.019**

CFDA name: **Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)**

R&D designation: **Non R&D**

Should you have any question about this sub-award, please contact: **Scott Gunning, Assistant County Administrator at (859) 392-1400**

As required by Federal Regulations and the terms and conditions of this award, the applicant agrees to complete and sign this document to ensure that they are eligible for any future COVID-19 funding from Kenton County. This also includes that the Sub recipient agrees to report any fraud, waste, or abuse of these funds to Kenton County Administration.

[INTENTIONALLY BLANK]

## **SUBRECIPIENT CONTRACT BETWEEN**

**KENTON COUNTY and**

**GO Pantry Corporation**

THIS AGREEMENT is entered into by Kenton County, Kentucky a political subdivision of the State of Kentucky, herein referred to as COUNTY, and GO Pantry Corporation whose address is 7960 Kentucky Drive, Suite 1, Florence, Kentucky, 41042, herein referred to as SUBRECIPIENT. County and Subrecipient may be referred to collectively as (“the Parties”).

### **RECITALS**

WHEREAS, Kenton County is a body corporate and politic established under the Kentucky Constitution and the Laws of Kentucky, and is authorized to, among other things, accept and administer grants from State and Federal authorities to enhance the quality of life in Kenton County; and

WHEREAS, Congress passed the American Rescue Plan Act (ARPA) on March 10, 2021 and President Biden signed the American Rescue Plan Act into law on March 11, 2021; and

WHEREAS, the American Rescue Plan Act, in part, amends the Social Security Act (42 U.S.C. 601) by establishing the Fund in the amount of \$350 billion dollars for payments to States, Tribal governments and units of local government based on their populations.

WHEREAS, Kenton County accepted American Rescue Plan Act funding from the United States Department of the Treasury; and

WHEREAS, this Agreement is consistent with American Rescue Plan Act guidelines to respond to the public health emergency or its negative economic impacts; and

WHEREAS, the SUBRECIPIENT requests and the COUNTY agrees to provide funding to the SUBRECIPIENT for eligible expenditures under the American Rescue Plan Act, specifically pursuant to the terms and conditions specified herein relating to COVID-19; and

NOW, THEREFORE, in consideration of the mutual covenants, promises, and representations contained in this Agreement and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

#### Section 1. Recitals

The foregoing recitals are true and correct and form a material part of this Agreement upon which the Parties relied.

#### Section 2. Term

This Agreement is effective upon full execution by the Parties and ends on December 31, 2026 unless terminated earlier in accordance with this Agreement.

The Subaward Period of Performance is from May 9, 2023 and ends on December 31, 2026. The

Subaward Budget Period is from May 9, 2023 and ends on December 31, 2026.

### Section 3. American Rescue Plan Act Funding

- a) The American Rescue Plan (ARP) Act, Section 603(c)(1) of the Social Security Act, established the \$350 billion Coronavirus State and Local Fiscal Recovery Funds. The United States Department of Treasury made payments from the Fund to States and eligible units of local government. The American Rescue Plan Act requires that payments from the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) only be used to cover expenses that: (a) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, hospitality, or other identified industry; (b) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers; (c) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and (d) To make necessary investments in water, sewer, or broadband infrastructure.
- b) For the purposes this Agreement, the COUNTY serves as the pass-through entity for a Federal award and the SUBRECIPIENT serves as the recipient of a sub award. This Agreement is entered into based on the following representations:
1. The SUBRECIPIENT represents that it is fully qualified and eligible to receive these grant funds per the funding requirements.
  2. The COUNTY received these funds from the Federal government, and the COUNTY has the authority to sub grant these funds to the SUBRECIPIENT upon the terms and conditions outlined below.
  3. The COUNTY has authority to disburse the funds under this Agreement.
  4. The COUNTY agrees to provide financial assistance to the SUBRECIPIENT in an amount not-to-exceed **\$103,400** for the period May 9, 2023 through June 30, 2024, with an additional amount not to exceed **\$264,000** for the period July 1, 2024 through December 31, 2026. SUBRECIPIENT must use this financial assistance for expenses eligible under 603(c)(1) of the Social Security Act, specifically the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) to mitigate financial hardships incurred because of COVID-19 during the Term. These funds must be spent in accordance with the guidance on the United States Treasury's website <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>. SUBRECIPIENTS are responsible for ensuring that any procurement using CSLFRF funds, or payments under procurement contracts using such funds are consistent with the procurement standards set forth in the Uniform Guidance at 2 CFR 200.317 through 2 CFR 200.327, and Appendix II to Part 200, as applicable.
- c) SUBRECIPIENT is required to review the United States Treasury's website for updates to ensure compliance with the most updated CSLFRF guidance.
- d) For each SUBRECIPIENT, the COUNTY will assess the risk to successfully fulfilling the project objective pertaining to this Agreement. The results of subrecipient risk assessments will have an effect on the frequency and level of scrutiny during the monitoring process and may result in additional requirements being imposed on the SUBRECIPIENT.

- e) The SUBRECIPIENT must comply with 2 CFR 200 for accounting standards and cost principles.
- f) The SUBRECIPIENT must comply with COUNTY ethical standards and rules and 2 CFR 200 for conflicts of interest.
- g) The SUBRECIPIENT shall be responsible for indirect costs associated with this grant.
- h) SUBRECIPIENT acknowledges that it has read, understands, will be bound by, and agrees to have carried out, shall carry out, or cause to be carried out the terms, conditions, and services as described in the Agreement attachments, including:

- 1. ATTACHMENT A: PROJECT DETAILS – Overview (Need and Response), eligible activities.
- 2. ATTACHMENT B: SUBRECIPIENT MONITORING – Description of the SUBRECIPIENT’s and the COUNTY’s task, deliverables, timelines, and milestones. Additional United States Treasury scope requirements may be identified and required after the execution of this Agreement.
- 3. ATTACHMENT C: REPORTING REQUIREMENTS – Description of the reporting requirements. Additional United States Treasury reporting requirements may be identified and required after the execution of this agreement.

4. Award Payment:

- a. All payments made under this Agreement shall be on a reimbursement basis. In order to obtain reimbursement for expenditures, the SUBRECIPIENT must file with the COUNTY its request for reimbursement and any other information required to justify and support the payment request. Reimbursement requests may be submitted as frequently as monthly. The final reimbursement request is due on or before December 10, 2026, for costs incurred through November 30, 2026.
- b. Reimbursement requests must include a certification, signed by an official who is authorized to legally bind the SUBRECIPIENT, which reads as follows:

By signing this request, I certify to the best of my knowledge and belief that the request is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the reimbursement. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

- c. The COUNTY shall verify all documentation received prior to expending Funds under this Agreement and may request additional documentation, if needed. Reimbursements will only be made for expenditures that the COUNTY provisionally determines are eligible under the CSLFRF. The COUNTY retains the right to deny any requests for Funds under this Agreement if in the COUNTY'S sole discretion the request is not for and documentation does not substantiate an eligible expenditure. However, the COUNTY'S provisional determination that an expenditure is eligible does not relieve the SUBRECIPIENT of its duty to repay the COUNTY for any expenditures that are later determined by the COUNTY or the Federal government to be ineligible.
- d. COUNTY shall not be liable to any vendor, supplier or subcontractor for any expenses or liabilities incurred in connection with any Project and SUBRECIPIENT shall be solely liable for such expenses and liabilities.
- e. SUBRECIPIENT acknowledges that the COUNTY intends to award a portion of the CSLFRF funding to SUBRECIPIENT, and further acknowledges that the CSLFRF funding may be utilized only for the uses authorized by American Rescue Plan Act. Accordingly, SUBRECIPIENT covenants that the use of the CSLFRF funding by SUBRECIPIENT pursuant to this Agreement is limited to only those uses for which the CSLFRF funding may be utilized under American Rescue Plan Act.
- f. SUBRECIPIENT will retain any equipment purchased with CSLFRF funding through December 31, 2026, and provide an inventory log to COUNTY on that date.

#### Section 4. Enforcement

SUBRECIPIENT certifies that the information provided is complete, accurate, and current demonstrating SUBRECIPIENT'S eligibility to receive the Funds. SUBRECIPIENT is liable for recapture of Funds if any representation made in the reimbursement requests, reporting or supporting documentation is at any time false or misleading in any respect, or if SUBRECIPIENT is found in non-compliance with laws, rules or regulations governing the use of the Funds provided pursuant to this Agreement. The provisions of this Section 4 shall survive the termination of this Agreement.

Section 5. Recapture of Expenses

- A. COUNTY obligates an amount not to exceed **\$103,400** to SUBRECIPIENT through June 30, 2024 with an additional obligation not to exceed **\$264,000** for the period July 1, 2024 through December 31, 2026. A review of the program by the COUNTY prior to July 1, 2024 will determine the amount of the obligation for the period July 1, 2024 through December 31, 2026. Furthermore, the COUNTY reserves the right to increase or decrease the amount of the obligation at the sole discretion of the Fiscal Court at anytime during the contract period.
- B. Any funds that are not expended as authorized under this Agreement must be refunded to the COUNTY within fourteen (14) days of receipt of written notice provided by the COUNTY.
- C. 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 fourteen (14) days of receipt of written notice for a refund provided by the COUNTY.
- D. 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 Government, in each of its sole discretion, to be ineligible expenditures or the discovery of a duplication of benefits.
- E. 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 Kenton County and mailed directly to the COUNTY pursuant to Section 18 Notice and this Agreement.
- F. 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 COUNTY.
- G. For funds obligated to SUBRECIPIENT that are paid to SUBRECIPIENT on a reimbursement basis, the COUNTY reserves the right to reduce the amount of the obligation to SUBRECIPIENT upon review of the program by the COUNTY.

Section 6. Maintenance and Review of Records

SUBRECIPIENT shall maintain all records and accounts, including property, personnel and financial records, contractual agreements, memoranda of understanding, subcontracts, proof of insurance, and any other records related to or resulting from the Agreement to assure a proper accounting and monitoring of all funds awarded and shall maintain all accounts pertaining to such services, including, but not limited to, property, personnel and financial records, and supporting documentation, and any additional records required as a result of or associated with the utilization of the CSLFRF funding as outlined in the United States Treasury Compliance and Reporting Guidance, State and Local Fiscal Recovery Funds, or as maybe amended, which, among other things, shall enable ready identification of SUBRECIPIENT'S cost of goods and use of funds. If any litigation, claim, negotiation, audit, monitoring, inspection or other action has been started before the expiration of the required record retention period, records must be retained until completion of the action and resolution of all issues that arise from it, or the end of the required period, whichever is later.

With respect to all matters covered by this Agreement, records will be made available for examination, audit, inspection or copying purposes at any time during normal business hours and as often as COUNTY may require. SUBRECIPIENT will permit same to be examined and excerpts or transcriptions

made or duplicated from such records, and audits made of all contracts, invoices, materials, records of personnel and of employment and other data relating to all matters covered by this Agreement.

The SUBRECIPIENT must maintain records and financial documents in compliance with all standards in the ARPA CSLFRF guidance and 2 CFR 200. Generally, records and financial documents must be maintained for five years after all funds have been expended or returned. The COUNTY or Treasury may request transfer of records of long-term value at the end of such period. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

SUBRECIPIENT must agree to provide or make available such records to the COUNTY upon request, to Treasury upon request, and to the Government Accountability Office (“GAO”), Treasury’s Office of Inspector General (“OIG”), and their authorized representative in order to conduct audits or other investigations.

The COUNTY may access the SUBRECIPIENT records and financial statements as necessary to conduct monitoring activities.

#### Section 7. Monitoring

The SUBRECIPIENT agrees to permit persons duly authorized by the COUNTY, the Federal or State grantor agency (if applicable) or any representatives to inspect all records, papers, documents, facility's goods and services of the SUBRECIPIENT and/or interview any clients and employees of the SUBRECIPIENT to be assured of satisfactory performance of the terms and conditions of this contract to the extent permitted by the law after giving the SUBRECIPIENT reasonable notice. The monitoring is a limited scope review of the contract and agency management and does not relieve the SUBRECIPIENT of its obligation to manage the grant in accordance with applicable rules and sound management practices.

Following such monitoring, the COUNTY will deliver to the SUBRECIPIENT a written report regarding the manner in which services are being provided. The SUBRECIPIENT will rectify all noted deficiencies within the specified period of time indicated in the monitoring report or provide the COUNTY with a reasonable and acceptable justification for not correcting the noted shortcomings. The SUBRECIPIENT'S failure to correct or justify the deficiencies within the time specified by the COUNTY may result in the withholding of payments, being deemed in breach or default, or termination of this contract.

#### Section 8. Audits

A. The COUNTY may perform an audit of the records of the SUBRECIPIENT at any time during the Term of this Agreement and after final disbursements have been made, even if the Agreement has expired or terminated. Audits may be performed at a time mutually agreeable to the SUBRECIPIENT and the COUNTY. When conducting an audit of the SUBRECIPIENT'S performance under this Agreement, the COUNTY must use Generally Accepted Government Auditing Standards (“GAGAS”). As defined by 2 C.F.R. §200.50, GAGAS, also known as the Yellow Book, means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits.



B. If an audit shows that all or any portion of the Funds disbursed were not spent in accordance with the conditions of and strict compliance with this Agreement, the SUBRECIPIENT will be held liable for reimbursement to the COUNTY of all Funds not spent in accordance with these applicable regulations and this Agreement, within fourteen (14) days after the COUNTY has notified the SUBRECIPIENT of such non-compliance.

C. If the COUNTY elects to have the SUBRECIPIENT perform an audit, the SUBRECIPIENT must have all audits completed by an independent auditor as defined by Kentucky Statute. The independent auditor must state that the audit complied with the applicable provisions noted above. The audits must be received by the COUNTY no later than six (6) months from the end of the SUBRECIPIENT'S fiscal year.

D. The SUBRECIPIENT must send copies of reporting packages required under this paragraph directly to the COUNTY in accordance with Section 18 Notice.

E. Single Audit Requirements. SUBRECIPIENTS, that expend more than \$750,000 in Federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 C.F.R. Part 200, Subpart F regarding audit requirements.

#### Section 9. Closeout

SUBRECIPIENT will comply with all closeout procedures of the awards, to include full compliance with the Agreement terms and conditions, ARPA, CSLFRF rule and guidance, and 2 CFR 200. Key tasks will be closeout communications, confirmation for maintenance of records and financial documents, receipt of all final reimbursement requests or payment requests, receipt of all financial reports and performance reports, fulfillment of any requests to reconcile reports and payment requests. The retention period per CSLFRF compliance and reporting is 5 years.

#### Section 10. Indemnification

SUBRECIPIENT shall indemnify, hold harmless, and defend COUNTY from and against any and all liabilities, losses, claims, damages, demands, expenses or actions, either at law or in equity, including court costs and attorneys' fees (at the trial and all appellate levels), that may hereafter at any time be made or brought by anyone on account of personal injury, property damage, loss of monies, or other loss, allegedly caused or incurred, in whole or in part, as a result of any negligent, wrongful, or intentional act or omission, or based on any act of fraud or defalcation or breach of any provision or covenant of this Agreement or applicable law by the SUBRECIPIENT, its agents, subcontractors, assigns, heirs, and employees resulting from or arising under this Agreement.

The provisions of this Section shall survive the termination of this Agreement.

#### Section 11. Termination

This Agreement may be terminated by the SUBRECIPIENT or the COUNTY at any time, with Cause or without Cause, upon not less than thirty (30) days prior written notice delivered to the SUBRECIPIENT as provided for in this Agreement or, at the option of COUNTY, immediately in the event that SUBRECIPIENT fails to fulfill any of the terms, understandings, or covenants of this Agreement. COUNTY

will not be obligated to pay for costs incurred by SUBRECIPIENT after SUBRECIPIENT has received notice of termination.

Section 12. Remedies

The COUNTY may exercise any other rights or remedies, which may be available under law. If the COUNTY waives any right or remedy in this Agreement or fails to insist on strict performance by the SUBRECIPIENT, it will not affect, extend or waive any other right or remedy of the COUNTY, or affect the later exercise of the same right or remedy by the COUNTY for any other default by the SUBRECIPIENT.

Section 13. Equal Opportunity; Non-Discrimination

SUBRECIPIENT shall comply with the requirements of all applicable federal, state and local laws, rules, regulations, ordinances and executive orders prohibiting and/or relating to discrimination, as amended and supplemented. All of the aforementioned laws, rules, regulations, and executive orders are incorporated herein by reference.

Section 14. Governing Laws; Venue

This Agreement and terms and conditions shall be governed by the laws, rules, and regulations of the State of Kentucky, and venue shall be in Kenton County, Kentucky.

Section 15. Public Records Law

This Agreement, including attachments, is subject to disclosure under Kentucky' public records law subject to limited applicable exemptions. SUBRECIPIENT acknowledges, understands, and agrees that, except as noted below, all information in its application and attachments will be disclosed, without any notice to SUBRECIPIENT, if a public records request is made for such information, and the COUNTY will not be liable to SUBRECIPIENT for such disclosure. Social security numbers that are collected, maintained and reported by the COUNTY must comply with IRS 1099 reporting requirements and are exempt from public records pursuant to Kentucky law.

If SUBRECIPIENT believes that information in the Agreement, including attachments, contains information that is confidential and exempt from disclosure, SUBRECIPIENT must include a general description of the information and provide reference to the Kentucky Statute or other law which exempts such designated information from disclosure in the event a public records request is made. The COUNTY does not warrant or guarantee that information designated by SUBRECIPIENT as exempt from disclosure is in fact exempt, and if the COUNTY disagrees, it will make such disclosures in accordance with its sole determination as to the applicable law.

**IF THE SUBRECIPIENT HAS QUESTIONS REGARDING THE APPLICATION OF KENTUCKY'S STATUTES TO SUBRECIPIENT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE CONTRACT, CONTACT THE CUSTODIAN OF**

**PUBLIC RECORDS SCOTT GUNNING 859-392-1400, COUNTY ADMIN. BUILDING,  
1840 SIMON KENTON WAY, FL #5, COVINGTON, KY 41011.**

Section 16. Independent Contractor

SUBRECIPIENT acknowledges that it is acting as an independent contractor and not as an agent, officer or employee of COUNTY. In no event shall any provision of this Agreement make COUNTY liable to any person or entity that contracts with or provides goods or services to SUBRECIPIENT in connection with this Agreement. There is no contractual relationship, either express or implied, between COUNTY or any political subdivision of the State of Kentucky and any person or entity supplying any work, labor, services, goods or materials to SUBRECIPIENT as a result of this Agreement.

Section 17. Compliance with Applicable Laws

SUBRECIPIENT shall comply with the requirements of all applicable federal, state and local laws and the rules and regulations promulgated thereunder.

Section 18. Notice

Any notice delivered with respect to this Agreement must be in writing and will be deemed to be delivered (whether or not actually received) when (1) hand delivered to the persons designated below, or (2) when deposited in the United States Mail, postage prepaid, certified mail, return-receipt requested, addressed to the person at the address for the party as set forth below, or such other or to such other person as the Party may have specified by written notice to the other Party delivered according to this Section:

As to COUNTY:  
Scott Gunning  
1840 Simon Kenton Way, Suite 5200  
Covington, Kentucky 41011

As to SUBRECIPIENT:  
GO PANTRY  
Laura Dumancic  
7960 Kentucky Drive, Suite 1  
Florence, Kentucky 41042

Section 19. Risk Management

A. Hold Harmless and Indemnity Clause:

○ To the fullest extent permitted by applicable law, SUBRECIPIENT shall protect, defend, indemnify, save and hold the COUNTY, its agents, officials, and employees harmless from and against any and all claims, demands, fines, loss or destruction of property, liabilities, damages, for claims based on the negligence, misconduct, or omissions of the SUBRECIPIENT resulting from the SUBRECIPIENT'S work as further described in this contract and its attachments, which may arise in favor of any person or persons

resulting from the SUBRECIPIENT'S performance or non-performance of its obligations under this contract except any damages arising out of personal injury or property claims from third parties caused solely by the negligence, omission(s) or willful misconduct of the COUNTY, its officials, commissioners, employees or agents. Further, SUBRECIPIENT hereby agrees to indemnify the COUNTY for all reasonable expenses and attorney's fees incurred by or imposed upon the COUNTY in connection therewith for any loss, damage, injury, liability, or other casualty. SUBRECIPIENT additionally agrees that the COUNTY may employ an attorney of the COUNTY's own selection to appear and defend any such action, on behalf of the COUNTY, at the expense of the SUBRECIPIENT. The SUBRECIPIENT further agrees to pay all reasonable expenses and attorney's fees incurred by the COUNTY in establishing the right to indemnity.

The SUBRECIPIENT further agrees that it is responsible for any and all claims arising from the hiring of individuals relating to activities provided under the contract. All individuals hired are employees of the SUBRECIPIENT and not of the COUNTY.

#### B. Insurance Requirements

The SUBRECIPIENT agrees to secure and maintain the insurance coverage outlined below during the term of this contract. The SUBRECIPIENT agrees that this insurance requirement shall not relieve or limit SUBRECIPIENT'S liability and that the COUNTY does not in any way represent that the insurance required is sufficient or adequate to protect the SUBRECIPIENT'S interests or liabilities but are merely minimums. It is the responsibility of the SUBRECIPIENT to ensure that all subcontractors comply with the insurance requirements.

1. Workers' Compensation statutory benefits encompassing all operations contemplated by this Agreement to apply to all owners, officers, and employees.
2. Commercial General Liability – Coverage shall apply to premises and/or operations, products and/or completed operations, independent contractors, contractual liability, and broad form property damage exposures with minimum limits of:  
\$500,000 bodily injury per person (B.I.)  
  
\$1,000,000 bodily injury per occurrence (B.I.)  
  
\$500,000 property damage (PD) or  
  
\$1,000,000 combined single limit (C.S.L.) of B.I. and P.D.

The General Liability Policy Certificate shall name "Kenton County, a political subdivision of the State of Kentucky, its agents, employees, and public officials" as "Additional Insured". The SUBRECIPIENT agrees that the coverage granted to the Additional Insured applies on a primary basis, with the Additional Insured's coverage being excess.

3. Business Auto Liability – The following Automobile Liability will be required and coverage shall apply to all owned, hired, and non-owned vehicles used with minimum limits of:  
  
\$100,000 bodily injury per person (B.I.)  
  
\$300,000 bodily injury per occurrence (B.I.)  
  
\$100,000 property damage (PD) or

\$300,000 combined single limit (C.S.L.) of B.I. and P.D.

4. Directors & Officers Liability – Entity coverage to cover claims against the organization directly for wrongful acts with limits not less than \$100,000.
5. Fidelity Bonding – Covering all employees who handle the subrecipient’s funds. The bond amount must be equivalent to the highest daily cash balance or a minimum amount of \$50,000.

Section 20. Disclaimer of Third Party Beneficiaries

This Agreement is made for the sole benefit of the Parties of this Agreement and their respective successors and assigns and is not intended to and will not benefit any third party. No third party will have any rights under this Agreement, because of this Agreement or any right to enforce any provisions of this Agreement.

Section 21. Dispute Resolution

In the event of a dispute related to any performance or payment obligation arising under this Agreement, the Parties may by agreement attempt dispute resolution procedures prior to filing a lawsuit or otherwise pursuing legal remedies.

Section 22. Assignment

This Agreement may not be assigned nor subcontracted in whole or in part without the prior written consent of the COUNTY.

Section 23. Headings

Article headings have been included in the Agreement solely for the purpose of convenience and shall not affect the interpretation of any of the terms of this Agreement.

Section 24. Survivability

Any term, condition, covenant or obligation which requires performance by either party subsequent to termination of this Agreement shall remain enforceable against such party subsequent to such termination.

Section 25. Modifications

This writing embodies the entire agreement and understanding between the Parties hereto and there are no other agreements and/or understandings, oral or written, with respect to the subject matter hereof, that are not merged herein and superseded hereby. This Agreement may only be amended or extended by a written instrument executed by the COUNTY and the SUBRECIPIENT expressly for that purpose.

Section 26. Entire Agreement

It is understood and agreed that the entire agreement of the Parties is contained in this Agreement, which supersedes all oral agreements, negotiations, and previous agreements between the Parties relating to the subject matter of this Agreement.

Any alterations, amendments, deletions, or waivers of the provisions of this Agreement will be valid only when expressed in writing and duly signed by the Parties, except as otherwise specifically provided in this Agreement.

IN WITNESS WHEREOF, the SUBRECIPIENT and the COUNTY respectively, have caused this Agreement to be executed by their duly authorized representatives.

**SUBRECIPIENT: GO PANTRY CORPORATION**

BY :

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (print)

**KENTON COUNTY, KENTUCKY**

BY :

Signature: \_\_\_\_\_

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

Name (print): \_\_\_\_\_

Approved as to form by :

KENTON COUNTY ATTORNEY'S OFFICE  
Hon. Stacy H. Tapke  
1840 Simon Kenton Way, Fl 4  
Covington, Kentucky 41011

BY:

Christopher S. Nordloh  
*/s/ Christopher S. Nordloh*

## **ATTACHMENT A: PROJECT DETAILS**

### **Overview (Need and Response), Eligible activities, Budget.**

#### **Scope**

The Kenton County, Kentucky ARPA funds awarded to GO PANTRY will be used to fund costs of the GO Box food for Kenton County residents for years 2023, 2024, 2025 and 2026.

#### **Eligible Activities**

##### **A. Expense Category**

Project(s) direct services must follow the restrictions from U.S Treasury rules and fit within the ARPA expense category: 2.1 – Household Assistance: Food Programs

School Breaks (Spring Break, Christmas and Summer) are daunting times for kids struggling with food insecurity. The kids GO Pantry serves are often stuck at home with not much to do and with little to eat. Opening the schools to feed kids is not an option in Northern Kentucky because of distance. Even if the schools or a local building were to open with food service, the kids have no way to get to those places. Transportation is a challenge. GO Pantry fills the gap by getting food home to the kids the most in need. For these extended breaks, GO Pantry offers a GO Box that feeds the child and family (family of four) for a week. The average cost to fill a GO Box is around \$55.

Spring Break	235 Students each receive 1 GO Box
Summer Break	235 Students each receive 6 GO Boxes
Winter Break	235 Students each receive 1 GO Box

## **ATTACHMENT B: SUBRECIPIENT MONITORING**

### **Subrecipient Monitoring Policy for Kenton County Fiscal Court Regarding American Rescue Plan Act Funds**

**Purpose** The purpose of this Subrecipient Monitoring Policy is to establish guidelines and procedures for the monitoring and oversight of subrecipients who receive funding from Kenton County Fiscal Court (the "County") under the American Rescue Plan Act (ARPA).

**Scope** This policy applies to all subrecipients who receive ARPA funding from the County, regardless of the amount of funding received.

**SUBRECIPIENTS** are responsible for ensuring that any procurement using CSLFRF funds, or payments under procurement contracts using such funds are consistent with the procurement standards set forth in the Uniform Guidance at 2 CFR 200.317 through 2 CFR 200.327, and Appendix II to Part 200, as applicable. Proof of compliance must be included with back-up/supporting documentation.

#### **Definitions**

1. **Subrecipient:** Any entity that receives ARPA funding from the County to carry out a program or project.
2. **Monitoring:** The ongoing review and oversight of a subrecipient's activities to ensure compliance with ARPA requirements and the terms and conditions of the grant agreement.
3. **Subrecipient Agreement:** A written agreement between the County and a subrecipient that establishes the terms and conditions of the grant. (FEDERALLY-FUNDED SUBAWARD AND FUNDING ASSISTANCE AGREEMENT)

#### **Procedures**

##### **1. Subrecipient Monitoring:**

- a. The County will conduct ongoing monitoring of subrecipient activities to ensure compliance with ARPA requirements and the terms and conditions of the grant agreement.
- b. The County will establish a subrecipient monitoring plan that outlines the frequency and type of monitoring activities, as well as the roles and responsibilities of County staff involved in monitoring.
- c. Monitoring activities may include site visits, financial and programmatic reviews, and document reviews.



d. If any deficiencies or compliance issues are identified during monitoring, the County will work with the subrecipient to develop a corrective action plan to address the issues.

**2. Subrecipient Reporting:**

a. The County will require subrecipients to submit regular progress reports and financial reports as outlined in the subrecipient agreement.

b. The County will establish a reporting schedule and format for subrecipients to follow.

c. The County will review and evaluate subrecipient reports to ensure compliance with ARPA requirements and the terms and conditions of the grant agreement.

d. If any deficiencies or compliance issues are identified in subrecipient reports, the County will work with the subrecipient to develop a corrective action plan to address the issues.

**3. Closeout:**

a. At the end of the grant period, the County will require the subrecipient to submit a final progress report and a final financial report.

b. The County will review and evaluate the final reports to ensure compliance with ARPA requirements and the terms and conditions of the grant agreement.

c. Any unspent ARPA funds must be returned to the County.

**4. Record Keeping:**

a. The County will maintain complete and accurate records of all subrecipient activities, including subrecipient agreements, progress reports, financial reports, monitoring reports, and any corrective action plans.

b. Records will be retained in accordance with the County's record retention policy and any applicable federal and state laws and regulations.

## ATTACHMENT C: REPORTING REQUIREMENTS

See Treasury's Compliance and Reporting Guidance State and Local Fiscal Recovery Fund, <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>

### **SAM.gov account (UEI Number) required**

“The COUNTY is responsible for the subrecipients’ compliance with registering and maintaining an updated profile on SAM.gov.” GO Pantry Corporation to provide UEI number to COUNTY as required prior to any reimbursement payments being made.

### **Info on Executives/Officers required**

“As required by the 2 CFR Part 170, Appendix A award term regarding reporting subaward and executive compensation, recipients must also report the names and total compensation of their five most highly compensated executives and their subrecipients’ executives for the preceding completed fiscal year if (1) the recipient received 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as provided by 2 CFR 170.320 (and subawards), and received \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act (and subawards), and (2) if the information is not otherwise public.” GO Pantry Corporation to provide COUNTY with information on Executives/Officers as required prior to any reimbursement payments being made.

### **Financial Accountability and Grant Administration**

1. **Financial Management.** Subrecipient shall maintain a financial management system and financial records related to all transactions with funds received pursuant to this Agreement and with any program income earned as a result of funds received pursuant to this Agreement. Subrecipient must administer funds received pursuant to this Agreement in accordance with all applicable federal and state requirements, including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, as required by the ARP/CSLFRF Assistance Listing (21.027). Subrecipient shall adopt such additional financial management procedures as may from time-to-time be prescribed by COUNTY if required by applicable federal or state laws or regulations, or guidelines from US Department of Treasury. Subrecipient shall maintain detailed, itemized documentation and other necessary records of all income received and expenses incurred pursuant to this Agreement.
2. **Limitations on Expenditures.** COUNTY shall only reimburse Subrecipient for documented expenditures incurred during the Agreement Term that are: (i) reasonable and necessary to carry out the scope of Approved Activities described in Exhibit B; (ii) documented by contracts or other evidence of liability consistent with the established COUNTY and Subrecipient procedures; and (iii) incurred in accordance with all applicable requirements for the expenditure of funds payable under this Agreement. COUNTY may not reimburse or otherwise compensate Subrecipient for any expenditures incurred or services provided prior to the Performance Begin Date or following the earlier of the expiration or termination of this Agreement.

3. **Financial and Other Reports.** Subrecipient shall submit to COUNTY such reports and back-up data as may be required by the Federal Government or COUNTY, including such reports which enable COUNTY to submit its own reports to the US Department of Treasury, in accordance with the following schedule, which may be amended from time to time:

REPORT

Monthly Invoice

DEADLINE

10<sup>th</sup> of the following month the expenses were incurred in

Quarterly Summary Report

10<sup>th</sup> of January, April, July, October

This provision shall survive the expiration or termination of this Agreement with respect to any reports which the Subrecipient is required to submit to COUNTY following the expiration or termination of this Agreement.

**Monthly Invoice**

- Provides COUNTY the information needed to reimburse SUBRECIPIENT on a monthly basis for costs incurred during the period. Information includes, but not limited to:
  - Invoice Number
  - Invoice Date
  - Period date range
  - Period Unit Count (amount of Go Boxes distributed to each school in Kenton County)
  - Per Unit Cost
  - Total request for reimbursement

**Quarterly Summary Report (Form to be provided)**

- Period date range
- Period expenses
- Total Project expenses to date
- Previous reimbursements
- Number of individuals benefitting from funding this period
- Total number of individuals benefitting from funding to date