

**SUBRECIPIENT AGREEMENT FOR
AMERICAN RESCUE PLAN ACT SLFRF FUNDS**

This Subrecipient Agreement (“Agreement”), is entered into by and between the County of Weber, Utah (the “County”) and United Way of Northern Utah (the “Subrecipient”), individually referred to as “Party” and jointly referred to as “Parties.” The purpose of this Agreement is to provide funding to the Subrecipient from funds provided to the County by the Department of Treasury (“Treasury”) pursuant to Sections 602 and 603 of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (Mar. 11, 2021) (“ARPA”), which authorized the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) to enable the Subrecipient to carry out specific eligible activities on behalf of the County; and

WHEREAS, the County has received SLFRF funds from Treasury under ARPA; and

WHEREAS, the County is authorized by ARPA to disburse all or a portion of its SLFRF funds to Subrecipients, which carry out eligible uses on behalf of the County; and

WHEREAS, the Subrecipient has applied to the County for an eligible use of SLFRF funds; and

WHEREAS, based on the Subrecipient’s application for SLFRF funds in the form attached hereto as **Exhibit A**, the County has determined that the Subrecipient’s Project is an eligible use of SLFRF funds under ARPA and the Final Rule; and

WHEREAS, the County has awarded the Subrecipient SLFRF funds in the amount of \$75,000 (the “Award”), subject to the County and the Subrecipient entering into this Agreement with respect to the use of said funds;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the County and the Subrecipient agree as follows:

1. SCOPE OF PROJECT; ELIGIBLE USE OF AWARD FUNDS

- A.** The County shall pay the Subrecipient the Award to cover necessary expenses related to the activities specifically described in the Subrecipient’s application (the “Project”). If there is a conflict between the terms and provisions in the Subrecipient’s application and this Agreement, the terms of this Agreement shall govern.
- B.** The Subrecipient shall only use the Award to cover expenses that are necessary for the completion of the Project and are eligible under ARPA, the Final Rule, and this Agreement. The Subrecipient shall not use any portion of the Award to pay for any administrative costs of the Project.
- C.** The Subrecipient may make revisions to the scope of the Project with approval from the Weber County Commission, where such revisions to the Project do not materially alter the Project or cause the use of the Award for the revised Project to constitute an ineligible use of SLFRF funds or constitute a change in the category of

eligible use of SLFRF funds under the Final Rule. In no event shall a revision to the scope of the Project entitle the Subrecipient to an additional allocation of SLFRF funds by the County unless Subrecipient makes a request to the County for additional funds. The Weber County Commission, in its sole discretion may approve and authorize additional SLFRF funds for the Project. However, no such additional allocation is guaranteed. For illustration purposes only, a revision to a Project may include a change in the design, implementation, or construction means and methods that results in the ability to make additional improvements to the Project or serve more properties or individuals. Revisions to the scope of the Project that reduce the extent of the improvements to be made or properties or individuals to be served should be avoided unless necessary to keep the Project within the Subrecipient's budget for the Project and/or the Award to Subrecipient set forth in this Agreement.

- D. Once the Project is completed, all costs for the management, operation, maintenance, and repair and replacement of the Project (as applicable) shall be the sole responsibility of the Subrecipient. The County shall have no liability, financial or otherwise, with respect to the management, operation, maintenance, repair or replacement of the Project.

2. TERM OF AGREEMENT

The term of this Agreement begins on the date this Agreement is fully executed by the Parties and ends on December 31, 2026. Notwithstanding other provisions of this Agreement, this Agreement will remain in effect until the County determines that the Subrecipient has completed all applicable administrative actions, reporting requirements, and all Project work required by and set forth in this Agreement. Should Subrecipient require additional time for auditing of or reporting for the Project in accordance with ARPA and the Final Rule, this Agreement shall be deemed automatically extended until said audit and reporting is completed.

3. PAYMENTS

- A. *Reimbursement Payment.* The County shall pay the Award to Subrecipient on a reimbursement basis. The Subrecipient shall submit reimbursement requests to the County Comptroller no later than 15 days after the end of each calendar quarter for the duration of the Project. Such requests shall be in a form acceptable to the County and include, where applicable for construction projects, certification by the Subrecipient's engineer that the amounts are eligible Project costs. The Subrecipient may not request reimbursements under this Agreement for work that has not been completed.
- B. *Advance Payment.* The County, in its discretion, may elect to pay the Subrecipient in advance for its allowable costs for the Project identified by this Agreement upon the presentation of all forms and documents as may be required by the County. Advance payments must be limited to the minimum amounts needed and timed to be in accordance with the Subrecipient's actual, immediate cash requirements in carrying out and completing the work of the Project.

- C. *Withholding or Cancellation of Funds.* The County reserves the right to withhold payments until Subrecipient timely delivers reimbursement requests or documents as may be required under this Agreement. Upon completion of the Project, the County may cancel payment of any portion of the Award that the County determines to be surplus. The County shall be relieved of any obligation for payments if funds allocated to the County cease to be available for any cause other than misfeasance of the County itself.
- D. *Where Payments Are Made.* Payments shall be made by check or electronic deposit into Subrecipient's bank account, according to a process established by the County.
- E. *Recoupment.* The Award is subject to recoupment by Treasury and/or the County for the Subrecipient's failure to use the funds for the Project in strict accordance with AARPA, the Final Rule, and this Agreement.

4. OBLIGATION AND EXPENDITURE TIMING REQUIREMENTS; REPORTING REQUIREMENTS

- A. *Timing Requirements.* Subrecipient may use Award Funds to cover eligible costs as long as the obligations are liquidated by June 30, 2026.
- B. *Reporting Requirements.* The Subrecipient shall submit such reports and adhere to all conditions and obligations as are required by the County including, but not limited to, the SLRF Reporting Requirements attached to this Agreement as Exhibit B. Such reporting requirements shall extend beyond the term of this Agreement. The County reserves the right to inspect, at any time, the Subrecipient's records that are related to the Project and/or Subrecipient's performance of this Agreement. Notwithstanding any record retention policies, Subrecipient shall maintain all documentation associate with the Project for the period required by State law or Federal law or seven (7) years, whichever is greater.

5. COMPLIANCE WITH FEDERAL, STATE AND LOCAL LAWS

In addition to the requirements set forth in ARPA and the Final Rule, use of the Award may be subject to various other Federal, State, and Local laws including, but not limited to, the American Rescue Plan Act. Subrecipient shall comply with all applicable Federal, State, and Local laws and regulations with respect to its receipt and use of the Award pursuant to this Agreement.

6. RETURN OF FUNDS; RECOUPMENT

- A. Subrecipient shall return any Award funds not expended by June 30, 2026.
- B. If the County, the State of Utah, or Treasury determines that the Subrecipient's use of the Award does not comply with ARPA the Final Rule, or this Agreement, the County shall provide the Subrecipient with an initial written notice of the amount subject to recoupment, along with an explanation of such amounts. Within 30 calendar days of receipt of such notice from Treasury or the County, the Subrecipient

may submit to the County either (1) a request for reconsideration requesting the County seek a reconsideration of any amounts subject to recoupment under the Final Rule, or (2) written consent to the notice of recoupment.

- C. If the Subrecipient has not submitted a reconsideration request, or if the County denies the reconsideration request, the Subrecipient shall repay the amount subject to recoupment within 30 calendar days of the request for consideration deadline or the County's denial of the request.

7. FAILURE TO PERFORM

If Subrecipient fails to comply with any terms or conditions of this Agreement, or to provide in any manner the activities or other performance as agreed to herein, the County reserves the right to:

- A. withhold all or any part of payment pending correction of the deficiency; or
- B. suspend all or part of this Agreement.

Further, any failure to perform as required pursuant to this Agreement may subject the Subrecipient to recoupment as set forth ARPA, SLRF, and this Agreement. The option to withhold funds is in addition to, and not in lieu of, the County's right to terminate as provided in Section 8 below. The County may also consider performance under this Agreement when considering future awards.

8. TERMINATION

- A. *Termination for Cause.* The County may terminate this Agreement for cause if the Subrecipient fails to comply with the terms and conditions of this Agreement and any of the following conditions exist:
 - i. The lack of compliance with the provisions of this Agreement is of such scope and nature that the County deems continuation of this Agreement to be substantially non-beneficial to the public interest;
 - ii. The Subrecipient has failed to take satisfactory corrective action as directed by the County or its authorized representative within the time specified by the same; or
 - iii. The Subrecipient has failed within the time specified by the County or its authorized representative to satisfactorily substantiate its compliance with the terms and conditions of this Agreement.

The County shall initiate termination for cause by providing notice to the Subrecipient of its intent to terminate for cause, accompanied by a written justification for the termination. After receiving the notice of termination for cause, the Subrecipient shall have 15 calendar days to cure the cause for termination. If the Subrecipient has not cured the cause for termination within 15 days of receipt of the

notice, the County may pursue such remedies as are available by law, including, but not limited to, the termination of this Agreement in whole or in part, and thereupon shall notify in writing the Subrecipient of the termination, the reasons for the termination, and the effective date of the termination. Upon termination, any outstanding Award funds held by the Subrecipient are subject to recoupment by the County. Any costs resulting from obligations incurred by the Subrecipient after termination of this Agreement are not allowable and will not be reimbursed by the County unless specifically authorized in writing by the County.

- B. *Termination for Convenience.* This Agreement may be terminated for convenience, in whole or in part, by written mutual agreement of the Parties.
- C. *Termination for Withdrawal, Reduction, or Limitation of Funding.* In the event funding is not received from the Federal Government, or is withdrawn, reduced, modified or limited in any way after the effective date of this Agreement and prior to its normal completion, the County may summarily terminate this Agreement as to the funds not received, reduced, modified, or limited, notwithstanding any other termination provision in this Agreement. If the level of funding is reduced to such an extent that the County deems that the continuation of the Project covered by this Agreement is no longer in the best interest of the public, the County may summarily terminate this Agreement in whole notwithstanding any other termination provisions in this Agreement. Termination under this Section shall be effective upon receipt of written notice by the Subrecipient or its representative.

9. CLOSE OUT

Upon termination of this Agreement, in whole or in part for any reason, including completion of the Project, the following provisions apply:

- A. Upon written request by the Subrecipient, the County will make or arrange for payment to the Subrecipient of allowable reimbursable costs not covered by previous payments.
- B. The Subrecipient shall submit within 30 calendar days after the date of expiration of this Agreement, all financial, performance and other reports required by this Agreement, and in addition, will cooperate in a Project audit by the County or its designee.
- C. Closeout of funds will not occur unless all requirements of this Agreement and Federal, State, and Local law are met and all outstanding issues with the Subrecipient have been resolved to the satisfaction of the County.
- D. Any unused Award funds in Subrecipient's possession or control shall be immediately returned to the County.

10. INDEMNIFICATION

Any Award funds which are determined by the County or Treasury to be ineligible under

ARPA shall be subject to recoupment. To the greatest extent permitted by law, the Subrecipient shall indemnify and hold harmless the County, its appointed and elected officials, and employees from any liability, loss, costs (including attorney fees), damage or expense, incurred because of actions, claims or lawsuits for damages resulting from misuse of Award funds by the Subrecipient, personal or bodily injury, including death, sustained or alleged to have been sustained by any person or persons and on account of damage to property, arising or alleged to have arisen out of the performance of this Agreement, whether or not such injuries to persons or damage to property is due to the negligence of Subrecipient, its subcontractors, agents, successors or assigns.

11. NOTICES

Any notices required to be given by the County or the Subrecipient shall be in writing and delivered to the following representatives for each party:

The County	Subrecipient
County of Weber Attn: County Comptroller 2380 Washington Blvd., Suite 230 Ogden, UT 84401 sparke@webercountyutah.gov	United Way of Northern Utah 2955 Harrison Blvd. Ogden, UT 84403

12. RESERVATION OF RIGHTS

Failure to insist upon strict enforcement of any terms, covenants, or conditions of this Agreement shall not be deemed a waiver of such, nor shall any waiver or relinquishment of any right or power granted through this Agreement at any time be construed as a total and permanent waiver of such right or power.

13. FURTHER ASSURANCE

Each of the Parties shall cooperate in good faith with the other to execute and deliver such further documents, to adopt any resolutions, to take any other official action and to perform such other acts as may be reasonably necessary or appropriate to consummate and carry into effect the transactions contemplated under this Agreement.

Subrecipient shall, in good faith and to the greatest extent possible, complete the Project in accordance with the Subrecipient’s proposed Project timeline in the Subrecipient’s application. Subrecipient acknowledges that time is of the essence, and Subrecipient shall exercise due diligence to complete the Project in a timely manner.

14. ASSIGNMENT

The Subrecipient shall not assign any portion of the Award, nor responsibility for completion of the Project provided for by this Agreement, to any other party.

15. AMENDMENTS

This Agreement cannot be amended or modified except in writing, signed by both Parties.

16. VENUE AND CHOICE OF LAW

If either part to this Agreement initiates any legal or equitable action to enforce the terms of this Agreement, to declare the rights of the parties under this Agreement, or which relates to this Agreement in any manner, the County and Subrecipient agree that the proper venue for such action is the Utah Second Judicial District. This Agreement shall be governed by the laws of the State of Utah, both as to interpretation and performance.

17. SEVERABILITY

If any part of this Agreement is held by the courts to be illegal or in conflict with any law, the validity of the remaining portions or provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular part held to be invalid.

18. INTEGRATED DOCUMENT

This Agreement, together with all exhibits and attachments, which are incorporated by reference, constitute the entire Agreement between the Parties. There are no other Agreements, written or oral, that have not been fully set forth in the text of this Agreement.

19. NO THIRD PARTY BENEFICIARY

Nothing in this Agreement shall create or be interpreted to create any rights in or obligations in favor of any person or entity not a party to this Agreement. Except for the Parties to this Agreement, no person or entity is an intended third party beneficiary under this Agreement.

20. HEADINGS

The section headings of this Agreement are for the purposes of reference only and shall not limit or define the meaning thereof.

21. AUTHORITY TO SIGN

The persons executing this Agreement on behalf of the Subrecipient represent that one or both of them has the authority to execute this Agreement and to bind the Subrecipient to its terms.

**BOARD OF COUNTY COMMISSIONERS
OF WEBER COUNTY**

By _____
James "Jim" Harvey, Chair

Date _____

ATTEST:

Weber County Clerk/Auditor

UNITED WAY OF NORTHERN UTAH

By  _____
Executive Director

Date 10/07/2024

ATTEST:

EXHIBIT A: SUBRECIPIENT'S APPLICATION

Weber County ARPA Assistance Application

Please return the completed application, along with any related attachments to
ARPA@webercountyutah.gov

Policy Statement	
<p>The County's intention is to spend its first tranche of ARPA funds on infrastructure and other brick-and-mortar projects that would not otherwise receive funding through existing sources. It is not intended to provide support for existing services or other ongoing programs at this time.</p>	

Project Description	
Project Title:	Nonprofit Connection Learning Campus
Project Location:	2955 Harrison Blvd. Suite #201 Ogden, UT 84403
Summary of Project:	
<p>The purpose of the request is to build the capabilities of Northern Utah's Nonprofit Sector through the Nonprofit Connection of Northern Utah (NPC) and support. the building of the Nonprofit Connection Learning Campus to expand the possibilities for community organizations to convene to collaboratively work on their missions to meet the needs of the community. The concept for the NPC was conceived in early 2020 with a two-year development timeline. Our project currently seeks funding to assist United Way of Northern Utah in making needed capital improvements to our facility to create a state-of-the-art designated space for the NPC and provide adequate office facilities for a significant number of Weber-area nonprofit organizations.</p> <p>The Nonprofit Connection amplifies the impact of local nonprofits. The Nonprofit Connection Learning Campus will provide a physical space to support and increase the capacity of over 80 nonprofits in the first year, increasing 10% each year after. The Nonprofit Connection is currently serving over 85 nonprofits each year, and over 70% receive 3+ different services and has successfully supported the facilitation of more than \$4.45 million for nonprofits over the past two years.</p>	
Please attach any additional documents, letters of support, etc. to this application.	

Project Categories (select up to two options)	
<input type="checkbox"/>	Housing and Homelessness
<input checked="" type="checkbox"/>	Economic Opportunities and Recovery
<input type="checkbox"/>	Water and Sewer Broadband
<input type="checkbox"/>	Public Health Impact Other:

Project Impact
<p>Please explain why you believe this project fits within the allowable uses of ARPA funds as described in the Treasury’s Interim Final Rule? Please be specific when explaining your reasoning, including direct text citations and other references from Treasury guidelines that support the justification that this project is eligible. U.S. Treasury Interim Final Rule.</p>

This project fits within the allowable uses of ARPA funds as it addresses the economic disruptions area nonprofits faced resulting from or exacerbated by the pandemic. **Public Health and Economic Impacts Sections 602(c)(1)(A) and 603(c)(1)(A) provide significant resources for State, territorial, Tribal governments, and counties, metropolitan cities, and non-entitlement units of local governments (each referred to as a recipient) to meet the wide range of non-entitlement economic impacts of the COVID-19 public health emergency. The interim final rule entitlement payments from the Fiscal Recovery Funds should be designed to address economic harm resulting from or exacerbated by the public health emergency.**

In May 2020 The Center for Effective Philanthropy (CEP) surveyed members of its Grantee Voice panel to learn how they were faring. Based on survey responses from nonprofit leaders across the country, they found that while COVID-19 was having devastating impacts on nonprofits, the negative impacts were magnified for nonprofits that provide direct services and serve historically disadvantaged communities. Most nonprofit leaders report that the COVID-19 pandemic has had negative impacts on their organizations and has affected their programming, revenue, demand, and costs. These national trends are also reported in Utah. According to the Utah Nonprofits Association, 75% of 301 nonprofits who responded to its survey labeled COVID-19’s impact on programs, services, or general operations as “high” (2020).

Most nonprofit leaders report that their organizations’ revenue decreased in 2020 relative to the previous year. Making matters worse, half of the nonprofit leaders say demand for their programs and services increased, and 39 percent say their costs increased.

Under the Federal Register under Eligible Uses 35.6, there are two citations supporting this request. (7) Nonprofits - “assistance to nonprofit organizations, including in-kind assistance, technical assistance, or other services, that responds to the negative economic impacts of the COVID-19 public health emergency.” Under the Federal Register under Eligible Uses 35.6 (10) “Expenses to improve the efficacy of public health or economic relief programs. Administrative costs associated with the recipient’s COVID-19 public health emergency assistance programs, including services responding to the COVID-19 public health emergency or its negative economic impacts, that are not federally funded.” Page 37 of 39. Page 37 of 39.

The NPC provides the tools, skills, and expert services that these often under-resourced nonprofit organizations need to achieve their mission and most effectively serve the community. The NPC offers capability- and capacity-building support for eleven (11) domain areas including: Volunteer Management, Leadership and Organizational Culture, Outcomes and Evaluation, Board Governance, Fundraising, Human Resources, Information Technology, Legal, Marketing and Communications, Finance and Accounting and Diversity, Equity & Inclusion.

Another essential aspect of this project is the infrastructure - the physical spaces and services the facility provides that meet the needs of our community. Infrastructure not only helps build social networks, which allow nonprofit staff to share information and opportunities, it can also help address a number of other issues. Oftentimes, organizations do not have adequate access to spaces or buildings where they can hold larger conferences and/or gatherings and this space will provide ample spaces for those organizations to convene for the provision of services to the community. The proposed infrastructure changes will provide:

- **Safe spaces.** Featuring flexible layouts that can be easily adapted to safely accommodate nonprofits under current and normal circumstances far into the future. From extending Wi-Fi services, and offering nonprofits access to virtual meeting platforms to increased access to meeting spaces that allow for physically distanced meetings. With a robust partnership with Comcast, the Nonprofit Learning Campus is a Lift Zone providing free wireless internet access for nonprofits to utilize for training, meetings, and skill building.

Currently, our existing and commonly shared spaces within United Way are reserved weekly by various organizations within our community and building. If funded, the Nonprofit Learning Campus will provide 15 new spaces for nonprofit growth and convening.

- **Productive spaces.** It features many educational opportunities for local nonprofits to meet, learn, retreat, and plan. Two new conference/meeting rooms will be built to be used for smaller training sessions and/or other relevant meetings. Four private work pods will be added to the spaces to provide private meetings of about two people. Three drop-in workstations/booths for hybrid and remote staff of United Way and other nonprofits.
- **Space for direct services.** The space will be used to help facilitate access to resources that improve health outcomes, including services that connect residents with health care resources and public assistance programs, housing services to support healthy living environments, high-quality childcare, home visiting programs to provide structured visits to families with young children and a distribution center to collect and distribute materials to address material insecurity.

Below is an example of how the NPC helps to address the negative economic impact of the COVID-19 public health emergency on area nonprofits:

NEED: A national study was released by the National Council of Nonprofits on November 15, 2021, this study was conducted to understand the difficulties nonprofits are having with filling job vacancies with qualified employees. In this study, it was reported that 15% shared job vacancy rates of between 10% and 19%, and a troubling 26% responded that they had job openings for 20% to 29% of their positions. Eight out of 10 nonprofits identified salary competition as a factor preventing them from filling job openings. Locally these statistics are even more astounding - in a December study conducted by the NPC personnel expenses are increasing as much as 71%. Nearly a quarter (23%) stated that the inability to find childcare affected recruitment and retention. Vaccination policies affect more than one in five (21%) respondents.

Nonprofits facing job vacancies reported a number of coping techniques ranging from “cutting programming to focus on client service delivery” to having to “turn people away many times in a month.” Some report their waiting list had grown to more than a month due to job vacancies. Some report they adjusted the days and times that they provide services. While others have been forced to refuse added caseloads.

OUR RESPONSE: In December 2021, The NPC began exploring strategies to address job vacancies by conducting a survey and hosting a convening of nonprofit leaders to discuss best practices and identify a variety of strategies to address job vacancies. In a few short weeks, the NPC will provide technical assistance and support for the following strategies:

- **Provide Staff Better Benefits.** A creative way to access better benefits for nonprofit staff, The NPC worked with Weber County to pool their health benefits resources to provide area nonprofits access to more competitive health benefits.
- **Improved Nonprofit Advocacy.** Northern Utah Coalition of Nonprofits led by The NPC has been meeting with area nonprofits for the upcoming 2022 legislative session. One area of highest concern is addressing salary competition. Not all nonprofits will benefit equally from the Build Back Better Framework.
- **Increased Shared Learning.** Our training center will provide topic-based peer-to-peer learning sessions. These sessions are designed to expand, formalize conversations, and build relationships among area nonprofits so they don’t have to “reinvent the wheel” and solve problems that are too challenging to solve alone such as the current job vacancy crisis.
- **Increased Use of Skilled Volunteers.** Launching in 2022, The NPC will launch a Pro Bono Consulting volunteer program to establish a local network of skilled volunteers to share their expertise pro bono across ten areas of expertise including Leadership, Board Development, Accounting & Finance, IT, Human Resources, Volunteer Management, Outcomes & Evaluation, Marketing, Resource Development, and Diversity, Inclusion & Diversity.
- **Shared HR Support Services.** The NPC directly works with the **Employers Council** for HR support services. The Employers Council is an employers association with nearly 200 staff focused on human resources, training and employment law, including licensed attorneys and certified, experienced HR professionals to help nonprofits successfully navigate the complexities of HR and employment law. Their services span a broad array of advice, training and consulting services and uniquely intersect both HR and legal aspects of employment and employment law.

With your support, your investment will help The NPC build the capabilities and capacity of our nonprofits and will enable them to deliver services on which the most vulnerable in Weber County depend upon.

Will these ARPA funds be used for any ineligible uses as outlined by the U.S. Treasury, such as funding debt service, legal settlements or judgments, or deposits to rainy day funds or financial reserves?

No

Is the project located in a qualified census tract?

Yes

How will this project benefit those disproportionately affected by the COVID-19 pandemic and its negative impact on the economy?

This project will actively support 80+ organizations in Weber County through their unprecedented needs catalyzed by COVID-19. Area non-profits faced significant challenges in covering payroll, mortgages or rent, and other operating costs as a result of the public health emergency and measures taken to contain the spread of the virus. The NPC benefits those disproportionately affected by the COVID-19 pandemic in two ways. First, 13.5% of Utah's jobs are in the nonprofit sector. Utah's nonprofits have assets estimated at \$33,867,256,402 (Internal Revenue Service, October 2020 Exempt Organizations Business Master File). Investing in building the capabilities of our nonprofits will enable them to hire more people. Second, nonprofits provide essential services for a significant number of Weber County residents. Services, such as housing assistance, daycare, healthcare, and employment training are vital to their success. Investing in building the capabilities of our nonprofits will enable them to deliver services on which the most vulnerable in Weber County depend upon.

Most nonprofit leaders reported that the COVID-19 pandemic has had negative impacts on their organizations and has affected their programming, revenue, demand, and costs. Most nonprofit leaders say that they had to alter or reduce their programs or services. The NPC will provide temporary subsidized rentable office spaces, meeting spaces for board and other nonprofit meetings, broadband access, grant writing center access, a central drop-off location for COVID-19 relief supplies and other in-kind donations, a centralized and easy-to-access location within one block of a UTA rapid transit bus stop, and most importantly direct access to the NPC staff who can connect nonprofits and individuals with resources to help with COVID-19 recovery and other nonprofit needs.

What are the long-term benefits of this project?

The government is uniquely positioned to catalyze public-private partnerships that leverage private dollars and engage the community. These funds will provide the infrastructure improvements that will help the NPC build the capabilities of nonprofit organizations so they can sustainably provide high-quality effective services lifting individuals and families who experience the least opportunity. This project stretches taxpayers' dollars in the most meaningful way and has a broad reach across the constituency.

As previously stated, this project will actively support 80+ Weber County organizations. Nonprofits operate as economic multipliers in Weber County by providing preventative services, such as support for people living with disabilities and parenting education. They provide industry support services, such as childcare and job training. They stimulate economic activities, such as people spending at restaurants and retail stores near the art and cultural institutions and live events they patron. And, they provide supplemental educational services, such as after-school programs and enrichments, social and emotional learning, youth mentoring, physical activities, and tutoring programs.

In what ways could this project be considered innovative?

In Weber County, outside of Center of Excellence work which is targeted at housing/homelessness, this is the only other centralized support to help nonprofits stay viable during tough economic times. This project has broad support from the nonprofit sector and broad reach across Weber County. The NPC demonstrates innovation by using collective impact to address infrastructural support nonprofits may lack but need to achieve their missions. It collaborates with community partners to identify their specific needs and examines best practices. As a hybrid, the NPC can function as a fiscal agent, outsourcing agency, management service provider, funder, shared space, and training center. Further, it has the flexibility to offer a continuum of services based upon each nonprofit's needs.

United Way of Northern Utah is skilled in its ability to convene partners, providers, and resources to address community needs. Our work is centered around three focus areas that benefit the community. Namely, ensuring children have the resources to succeed in school and life; families have the resources to be financially stable; and youth and adults have the resources to be safe and healthy.

Additionally, Weber County is a place where the volunteer spirit runs deep. This is reflected in the number of nonprofit organizations that recruit and utilize volunteers, seek out those in need, help them learn and maintain self-sufficiency, and in a very real sense, contribute to the economic development of the County. This project will help channel that spirit, providing the knowledge, tools, skills, and expert services that these often under-resourced organizations need.

How are you going to measure the intended benefits of this project?

The NPC's work contains five essential objectives for our nonprofits:

- Manage and operate efficiently
- Create dynamic and engaged boards
- Develop capable leaders
- Recruit and retain capable staff and volunteers
- Engage in collective impact

The success of the overall program will be determined in several ways using both process and outcome evaluation methods. Process evaluation will help staff determine the degree to which the NPC model was implemented as planned, whether the intended target individuals were reached, and the major challenges and successful strategies associated with program implementation. The process evaluation findings will be reported periodically (monthly) and will be used for monthly corrections. The focus of the outcome evaluation will be to determine whether or not, and to what extent, the expected outcomes occur and whether these changes can be attributed to the overall program. Also, the outcome findings will allow opportunities for the Program Director to enhance the program implementation model for the coming years. The primary evaluation methods used to measure and track evidence of effectiveness for the NPC include: registration forms, sign-in sheets, participant surveys, post-event surveys (# who report serving on a board, # reporting satisfaction, # reporting change in behavior, attitude, skill) and organizational assessments (# who report increases knowledge, capability and capacity across ten areas including leadership, resource development, marketing, financial assessment, human resources, IT, board development, outcomes & evaluation, volunteer management, and diversity, equity & inclusion.

This project will have the following economic benefits:

- 1) Investments in community facilities by type of facility: United Way of Northern Utah's facility has an estimated vacancy at 12.5%. Our updated community facility will house 14 local nonprofits and community programs at a rate of \$12 per square foot bringing it to capacity.
- 2) Number of small businesses assisted: 90% of Utah nonprofits have revenue less than \$500,000. The Nonprofit Connection will serve a minimum of 60 small businesses (nonprofits, community programs, and educational institutions) annually. If funded, NPC will increase the capacity of the number of organizations it serves.
- 3) Percent of department investment in distressed areas: 100% of the grant will be invested in a distressed area. Ogden
- 4) Employment Rates: The NPC will track the voluntary turnover rates for our local nonprofits.

Data will be stored in the program's database. The Nonprofit Connection Director will have responsibility for the overall success of the program. They will be involved in collecting data, tracking and monitoring all data outcomes, uploading data reports, auditing online tracking systems, and building and generating reports in United Way's database. Findings will be reported periodically to all program staff and consultants and a continuous improvement plan will be monitored quarterly.

Does this project require action based on the National Environmental Policy Act?

No

Is the project on any local, regional or state plan?

This project is partially funded through the Governor's Office of Economic Development (GOED).

Can this project be accomplished using existing funding sources or private funding? If yes, what other sources are available?

Our fundraising efforts are primarily focused on securing the required funds to operate our programs and services. This one-time request will be solely used for much-needed infrastructure improvements to our facility.

Please list any additional ARPA or other state or local fiscal recovery funds you are requesting.

This project is partially funded through the Governor’s Office of Economic Development. We have met on numerous occasions with Mark Johnson from Ogden City and other City representatives. Mr. Johnson toured the facility in August. At this time, Ogden City has not formally announced its application process but has given UWNU strong signals of its interest in providing some level of support for stated infrastructure improvements. We have submitted a proposal for their consideration to support the infrastructure improvements to improve the overall donation collection functionality of the facility.

Project Timeline	
Anticipated start date:	April 2024
Anticipated end date:	December 2025
Please summarize the project timeline, including key milestones and when expenditures will be completed.	

- April** - finalize bids/proposals from contractors and decide on construction and vendors to assist with remodel
- June**- begin first phases of construction and remodel work in NPC. Demo/wall removal and new room construction
- July - Sept** - complete construction and remodel
- December** - complete finishing work/ ribbon cutting

*If County regulation, and ARPA funding rules, allow for a longer timeline to accommodate for supply chain issues/contractor availability this timeline may be extended in sync with complementary ARPA funds from other agencies.

Project Budget	
Amount Requested from County:	\$75,000
Total Project Costs:	\$1.4 million

Provide a breakout summary of the project costs:

Construction and Design Est. Cost - \$1,000,000

Architectural/Engineering Permits ~\$75,000

Furniture and Fixtures ~\$140,000

Contingency ~\$176,000

Insurance and Overhead ~\$20,000

Total ~\$1,411,000

The Nonprofit Learning Campus will provide 15 spaces for nonprofit growth:

- Seven private offices - six to be leased to small nonprofits during their start-up timeline and one for the Nonprofit Connection Director.
- Two new conference/meeting rooms, which could also be used for smaller trainings
- Four private work pods - two for individual use, and two for small private meetings of two people
- Three drop-in workstations for hybrid and remote staff of United Way and other nonprofits
- Three casual gathering/meeting spaces to facilitate networking
- Doubled capacity at the Zada Haws Grant Center. (The **Zada Haws Grant Center** is a community grant center that provides sources of information regarding philanthropy in Northern Utah. This center is open to grant seekers, grant makers, researchers, policymakers, and to the general public. This database contains over 5 million recently awarded grants. This center is accessed monthly by various local nonprofits and other organizations seeking to increase their operating budgets.)
- Functional kitchen/break space for staff and nonprofit use to build authentic relationships

What are the other sources of funding for the project, including any matching funds?

1. UWNU Reserve Fund up to \$200,000. - Confirmed
2. GOED \$50,000 - Confirmed
3. Capital Campaign Fundraising - In process
4. Legislative Appropriations Request - In process

If this project includes multiple local government entities, please describe each entity's matching amount.

GOED - \$50,000

How will this project be fiscally sustained after these one-time stimulus funds are exhausted?

UWNU will continue to support facility costs through rent and other Nonprofit Connection earned revenue sources. United Way has a dynamic resource development plan led by a team of professionals driving the fundraising effort to sustain the NPC services for future years from diverse funding streams to sustain and grow the project. It is worth noting that a significant portion of services offered through the NPC will be provided to nonprofit organizations by pro-bono experts and volunteers.

Our goal is to raise \$711,000 prior to the 2024 Legislative session then ask for a match of \$700,000 from a Request for Appropriations. Representative Rosemary Lesser has agreed to advocate for our request and support this campaign.

Additional Questions – Answer the questions for each Project Category selected above

Housing and Homelessness

Is your project proximate to transit if located within a Metropolitan Planning Organization (MPO) boundary area?

N/A

Does your project serve individuals at 50% or below Area Median Income? (MDI)

N/A

Is your project's gross rent no greater than 30% of household income?

N/A

Does your project have a perpetual deed restriction to maintain affordability?

N/A

Does your project provide services to address homelessness such as supportive housing, or access to stable, affordable housing among unhoused individuals?

N/A

Water and Sewer	
How is this project eligible under the EPA's Clean Water or Drinking Water State Revolving funds? Please be specific, using direct citations from the CWSRF or DWSRF.	
	Clean Water State Revolving Fund:
	Drinking Water State Revolving fund:
How does your project directly help to mitigate a public health issue?	
n/a	
How does your project support community resilience to water, drought, climate change, etc.?	
n/a	
Does your project provide a substantive water quality benefit?	
n/a	
<u>Does your project preserve/ and or expand current water storage?</u>	
n/a	
<u>How does your project integrate land use and water planning?</u>	
n/a	
<u>Does your project address an existing or impending water supply need?</u>	
n/a	
<u>Will this project be completed in conjunction with a road project or any other infrastructure project?</u> n/a	

Broadband	
How does your project serve unserved/underserved areas as defined in the Treasury's Interim Final Rule?	
n/a	
Is your project located within an economically distressed area?	
n/a	

Does your project target last-mile gaps in network connection?
n/a
Describe the role of the private sector or other providers in relation to this project.
n/a

How does your project plan to address digital equity?

n/a

What are the planned upload / download speeds of the proposed project?

n/a

Will there be other entities or businesses involved with this project?

n/a

Public Health Impact
How does your project aid in mitigating COVID-19 cases, hospitalizations, deaths, and/or increased vaccination rates?
n/a
How does your project address (a) physical or behavioral health issue(s) exacerbated by COVID-19?
n/a
Does your project address a COVID-19 need not funded elsewhere?
n/a
Does your project target populations at higher risk of being impacted by COVID-19?
n/a

Economic Opportunities and Recovery
What is the amount of time that your project will need to reach full impact?
This is a multi-phased project that we are estimating to be completed over a five year period. Please refer to the Five Year Building Improvement Plan handout for a complete description of the project phases.

What is the longevity of the impact of your project?

Charitable nonprofits embody the best of Northern Utah. Utah is home to over 10,750 nonprofits. Of those, 74% have seen an increase in demand since the COVID-19 pandemic. Moreover, 77% of nonprofits have a budget of less than \$100,000/year. NPC's mission is to help build the infrastructure of local nonprofits. Together, nonprofits reduce the burden on government and taxpayers by providing direct services to those in need such as feeding the hungry. They also reduce the burden on the government indirectly through preventative programs, such as promoting literacy, and reading to increase education outcomes in communities, supporting local neighborhoods by reducing crime on our streets and making it safer for children to grow up, and much more.

They provide a way for people to work together for the common good, transforming shared beliefs and hopes into action. They give shape to our boldest dreams, highest ideals, and noblest causes. Local nonprofits in Weber County and surrounding areas feed, heal, shelter, educate, inspire, enlighten, and nurture people of every age, gender, race, and socioeconomic status, from coast to coast, border to border, and beyond. They foster civic engagement and leadership, drive economic growth, and strengthen the fabric of our communities. Every single day. However, operating a nonprofit is not easy. Nonprofits face serious, growing challenges that can limit their ability to serve the people and communities that rely on them. Some of these challenges relate to internal matters such as governance, personnel, and financial accountability, while others relate to external matters like fundraising and operational issues. Many of these challenges are caused by external forces larger than any one organization such as the pandemic. Nonprofits can overcome these challenges, but only if we all embrace the proven wisdom that more can be accomplished by working together than by working in separate silos.

The NPC brings together 80+ local nonprofits to increase their ability to achieve their mission and desired results. The following are some examples of our impact.

- The NPC houses our local **YMCA of Northern Utah** and acts as a fiscal agent on several government grants for our local **Boys & Girls Club of Weber / Davis County**. Afterschool programs like these support parent involvement in their child's education while also giving working parents peace of mind about their child. And, attending after-school programs can improve students' academic performance. A national evaluation found that more than 40 percent of students attending 21st Century Community Learning Center programs improved their reading and math grades and that those who attended more regularly were more likely to make gains (youth.gov). Afterschool programming also ensures that students are able to achieve long-term economic success by promoting skill-building and career readiness.
- The NPC houses employment programs like **People Helping People (PHP)** dedicated to helping low-income women and single moms reach their full potential in the workplace. PHP helps families break the cycle of poverty by teaching low-income women how to earn a living wage.
- The NPC helped facilitate **Habitat for Humanity's (Habitat)** executive director hiring process and plans to assist with onboarding and ongoing mentoring. Habitat helps families build and improve places to call home.
- The NPC is the fiscal agent for **Rocky Mountain Homes Fund (RMHF) - \$300,000**, which provides staffing to support low-income families with home down payments and secure affordable financing for medium to low-income families in Weber County. RMHF helps address some of the issues that make it hard for families with moderate incomes to pay the

price of getting a home. Notably, it assists in covering the down payment on a home, typically 20% of its value. It also helps homeowners get a reasonable interest rate on their home loans so they can afford the monthly mortgage payments.

- **United Way's 2-1-1** is a well-known resource to utilize to gather information on securing childcare, finding entry-level jobs, getting food assistance, etc. Over 28% of the calls are related to housing & shelter. Of those calls, over 45% are related to rent assistance, 27% are related to low-cost housing, 11% to shelters and the remaining are related to landlord/tenant issues, home repair and maintenance and mortgage assistance.
- **Ogden Valley Adaptive Sports** is the perfect example of a local nonprofit that utilized the Nonprofit Connection to increase both the capacity and capability of their organization. In the last two years of working with the NPC, their revenue has increased 87.6%, and they doubled the number of people they serve. They have added one full-time and five part-time staff positions and doubled their volunteers. They have increased services from winter sports only to year-round programming.
- **YCC Family Crisis Center** is a nonprofit that regularly utilizes the Zada Haws Grant Center. They have generated around \$15,000 by searching for small and mid-size family foundations they haven't connected with before. They've also been able to reconnect with lapsed donors to find updated information and reconnect.
- The NPC visited **Red Barn Farms** in January 2023. It was a great opportunity to create connections and start collaboration. We appreciated the opportunity to educate them about the work of Red Barn Academy, our goals, and some of our needs, and explore how they could help us gain additional support from the community. We also really appreciated learning more about the resources available through the United Way and the NPC. As a result of this first visit, Red Barn Farms signed up to receive the NPC newsletter. The newsletter is a great tool for nonprofit partners to stay up to date on what is happening with other nonprofit partners, training opportunities, and funding opportunities.
- **Seager Memorial Clinic** has provided 34 years of free medical care and medications for the underserved in our community, the Seager Memorial Clinic launched a capital campaign to raise 2.5 million to transform Ogden's former Family History Library into a leading-edge medical and dental clinic. This is a statement directly from them: "This new home will enable us to care for the uninsured and underinsured for decades to come! Unfortunately, we didn't have a lot of experience raising millions of dollars. Our annual operating budget for many years was under \$50,000 because our free clinic is staffed by medical professionals in the community who volunteer their time. We knew we needed some expert fundraising advice, so we reached out to the Nonprofit Connection at the United Way of Northern Utah. Without doubt their support has been critical to the success of our fundraising efforts."

How does your project create economic stabilization?

Nonprofits are partnering with the public and private sectors to fill service gaps and solve our communities' most urgent needs efficiently and effectively. These cross-sector partnerships have proven to stabilize and revitalize communities. Nonprofits employ over 120,000 Utahns each year, contributing significantly to the economic stabilization within our communities and giving families an opportunity for economic mobility.

People and communities rely on nonprofits for support during COVID-19 and will continue to rely on their community expertise in the recovery phase. From housing support, health care, job training, child care access, mental health support, and more. Stabilizing the nonprofit sector can not only help save jobs, mitigate the impact on Weber County, and prevent downstream costs from deterioration of health and well-being caused by the pandemic. Revenue streams have taken a major hit, and current government support will not reach all nonprofits and will not be enough. Nonprofits are not just about service delivery - they contribute 5.8% to Utah's GDP. Any shrinkage in the nonprofit sector's economic activity will not only harm clients and community members - it will also have a direct effect on the economy. The NPC aims to help stabilize nonprofits and ensure they are ready to address our most critical needs in the community. Over the 65+ years United Way of Northern Utah has been serving the community, every \$1 public assistance received has yielded a return on investment between \$3-\$10 depending on the service or initiative.

How does your project target areas of lowest recovery and highest impact?

The purpose of nonprofit organizations is generally to improve the quality of life for others at a community, local, state, national, or even global level. These organizations are not dedicated to private or financial gain but to the advancement of public interest. A key focus of the UWNU's mission is to build the capabilities of Northern Utah's nonprofit sector through the Nonprofit Connection (NPC). As a major employer and critical community stakeholder group, the Northern Utah community relies on small to midsize nonprofits for many social services. These organizations both provide a safety net as well as significant preventative services to essential workers such as childcare and job training. Upgrading and improving the functionality of this key community-building facility will dramatically improve the ability of United Way and its nonprofit tenants to achieve their missions.

Does your project aid with workforce engagement and/or retention?

Because the nature of delivering charitable services is labor-intensive, nonprofits including United Way of Northern Utah make a huge contribution to the economic health of the community as employers. According to the Bureau of Labor and Statistics, nonprofits comprise 6.7% of Utah's jobs and represent 5.8% of Utah's GDP.

How does your project align with existing state or local economic development projects or programs?

There are three existing local area projects that this project aligns with, namely with Weber County (Job Creation and Homelessness) and Ogden City (Arts & Culture).

Homelessness. Boosting and supporting area nonprofits will directly advance and complement the work of the Weber County Center of Excellence. The NPC provides technical assistance, counseling, or other services to assist with business planning needs. Investing in building the capabilities of our nonprofits will enable them to deliver services to address homelessness.

High-quality job creation. The NPC contributes to job creation in two ways. First, 13.5% of Utah's jobs are in the nonprofit sector. Utah is home to 10,707 nonprofits that have assets estimated at \$33,867,256,402 (Internal Revenue Service, October 2020 Exempt Organizations Business Master File). Investing in building the capabilities of our nonprofits will enable them to hire more people in multiple industries.

Second, nonprofits provide essential services for a significant number of entry-level employees of our local businesses and industries. Services, such as daycare, healthcare, and employment training are vital to their success. Investing in building the capabilities of our nonprofits will enable them to deliver services on which their employees depend upon.

Arts & Culture. Nonprofits stimulate economic activities, such as people spending at restaurants, bars, and retail stores near the art and cultural institutions and live events they patronize. And, the arts service organizations are nonprofit entities that support artists, creators, and the general cultural community. There are a number of nonprofits we support that provide programs and services that enhance the arts & cultural sector through a variety of ways.

EXHIBIT B: SLFRF REPORTING REQUIREMENTS

A. Applicable Statutes, Rules, and Guidance

The statutes, rules, and regulations set forth in the Agreement apply with respect to the reporting obligations set forth herein. All terms used herein have the definitions set forth in the Agreement or, if not specified in the Agreement, as set forth in ARPA or the Final Rule. Additionally, Treasury’s publication entitled the “Compliance and Reporting Guidance” (“Compliance Guidance”)¹ and Treasury’s “Project and Expenditure Report User Guide for State and Local Fiscal Recovery Funds” (“User Guide”)² apply as noted herein. In addition, the Uniform Administrative Requirements for Federal Awards in 2 CFR Part 200 apply to the Award under this Agreement.

B. Important Concepts

i. Recipients, Subrecipients, Subawards, and Projects

The definition of “recipient” includes counties that receive a payment under section 602(b) or 603(b) of the Social Security Act. 31 CFR § 3. In this case and as set forth in the Agreement, the County is the recipient of SLFRF funds. A subrecipient includes any non-Federal entity that receives a subaward from a recipient to carry out part of a Federal program, in this case the SLFRF program. See 2 CFR 200.93. Entities that receive a subaward from the County to carry out the SLFRF program are subrecipients, as defined in the Agreement. A “subaward” is an award of SLFRF funds provided to a subrecipient by a recipient to carry out the SLFRF program. “Projects” are defined as a group of closely related activities that are intended to meet a certain goal or directed toward a common purpose³ or “new or existing eligible government services or investments funded in whole or in part by SLFRF funding.”⁴

ii. Eligible Costs Timeframe

Under this Agreement, the Subrecipient may use Award funds to cover eligible costs as long as they liquidated by June 30, 2026.

iii. Obligations

The Final Rule for SLFRF funds defines an obligation as “an order placed for property and services and entering into contracts, subawards, and similar transactions that require payment.” 31 CFR 35.3. The Project and Expenditure Report User Guide also includes contracts as obligations.⁵ Obligation is similarly defined as “orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the

¹ United States Department of Treasury, Compliance and Reporting Guidance, State and Local Fiscal Recovery Funds, November 15, 2021, <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>.

² United States Department of Treasury, Project and Expenditure Report User Guide, State and Local Fiscal Recovery Funds, January 24, 2022.

³ User Guide, p. 10.

⁴ Compliance Guidance, p. 17.

⁵ Project and Expenditure Report User Guide, State and Local Fiscal Recovery Funds, p. 12, <https://home.treasury.gov/system/files/136/Project-and-Expenditure-Report-User-Guide.pdf>.

same or a future period,” in the Uniform Administrative Requirements for federal awards. 2 CFR § 200.1; 2 CFR §200.71. For purposes of the Agreement, an obligation is incurred by Subrecipient when the Subrecipient enters into a contract with a contractor, service provider, or supplier with respect to and in furtherance of the Project; the Agreement between the Subrecipient and the County does not constitute an obligation for purposes of Subrecipient’s compliance with the Rule.

iv. Expenditures

Reporting must be consistent with the definition of “expenditure” in 2 CFR Part 200. The Uniform Administrative Requirements for the federal awards defines “expenditures” as “charges made by a non-Federal entity to a project or program for which a federal award was received.” 2 CFR § 200.1; 2 CFR § 200.34. However, the definition does not clarify whether the “non-Federal entity” is the recipient or the good has been delivered to the entity, and payment is due.”⁶ This definition similarly does not clarify whether “the entity” is the recipient or the subrecipient. For a subrecipient, the service or goods would be delivered to the subrecipient, and then the subrecipient would ask the recipient for funds. Expenditures may be reported on a cash or accrual basis, but the methodology must be disclosed and consistently applied.⁷

For purposes of this Agreement and the Subrecipient’s reporting obligations under this Agreement and Exhibit, the County will consider funds “obligated” when the Subrecipient incurs the obligation (enters into a contract with a contractor or supplier) and “expended” payment is due to a contractor or supplier under that contract and payment is made by the Subrecipient.

C. Required information for Project and Expenditure Reports

Since the County is required to submit quarterly or annual Project and Expenditure reports (using the **Assistance Listing Number 21.027**), the Subrecipient is required to provide the County with the necessary information on the Subrecipient’s Project in a timely manner so that the County can comply with its reporting obligations under ARPA and the Final Rule. The Subrecipient shall provide necessary information to the County within 15 days of the end of each quarter to facilitate the County’s filing of such reports. The County will furnish Subrecipient with forms or links to submit information for the Project and Expenditure reports.

Subrecipients **must be** registered in SAM.gov and must provide identifying and demographic information (DUNS number, Unique Entity Identifier (UIE) number, or its Taxpayer Identification number (TIN), and location) to the County in order to receive ARPA funds.

D. Civil Rights Compliance

The Treasury will request information regarding Subrecipient’s compliance with Title VI of the Civil Rights Act of 1964 on an annual basis. This may include a narrative describing the Subrecipient’s compliance in addition to other questions or assurances.

⁶ Project and Expenditure Report User Guide, State and Local Fiscal Recovery Funds, p. 12, <https://home.treasury.gov/system/files/136/Project-and-Expenditure-Report-User-Guide.pdf>.

⁷ Compliance Guideline, p. 9.