

Contract #0000000000000000000060476

MEMORANDUM OF UNDERSTANDING

Between the

INDIANA STATE BUDGET AGENCY

and the

INDIANA ECONOMIC DEVELOPMENT CORPORATION

This Memorandum of Understanding (“MOU”) is entered into by and between the Indiana Economic Development Corporation (“IEDC”) and the Indiana State Budget Agency (“SBA”). In consideration of those mutual undertakings, the parties agree as follows:

WHEREAS, SBA, an agency of the Office of Management and Budget (“OMB”), is designated by OMB to accept and administer funds from the federal American Rescue Plan (ARPA) Act, sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021 (the “Act”), Pub. L. No. 117-2 (Mar. 11, 2021); and

WHEREAS, IEDC is an independent body corporate and politic, not a department or agency of the state, but is an independent instrumentality exercising essential government functions (IC 5-28-3-2); and

WHEREAS, the parties enter into the MOU to memorialize their understanding of the mutual advantages of this cooperative relationship.

NOW, THEREFORE, the parties agree to the terms and conditions set forth below:

I. Purpose

The purpose of this MOU is to memorialize an agreement to reimburse IEDC for necessary expenditures in compliance with the ARPA Act, as more fully set forth in Attachments A, B and C, (the “Program”) and provide guidance to IEDC for the purpose of complying with federal requirements of the Program.

II. Grant Information

- a. Assistance listing (CFDA) number: 21.027
- b. Federal Award Name: Coronavirus State Fiscal Recovery Funds (CSFRF)
- c. Federal Award Identification Number: N/A
- d. Federal Award Date: March 11, 2021
- e. Name of Federal Agency: U.S. Department of the Treasury
- f. Total Amount of Funds obligated to subrecipient agency:
 - Biennial Appropriations:
 - Regional Economic Acceleration and Development Initiative: \$500,000,000
 - Next Level Flights: \$10,000,000
- g. Statutory Uses:
 - To respond to the COVID-19 public health emergency or its negative economic impacts;
 - To respond to workers performing essential work during the COVID-19 public health emergency by providing grants to eligible employers that have eligible workers who performed essential work;
 - For the provision of government services, to the extent the reduction in revenue of such recipient due to the COVID-19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency; and
 - To make necessary investments in water, sewer or broadband infrastructure.

- h. Period of time subrecipient agency can obligate funds:
 - **Federal Covered Period**

The Federal covered period to obligate CSFRF funds is March 3, 2021, through December 31, 2024. See also State Covered Period (State Appropriation). Funds must be expended by December 31, 2026.
 - **State Covered Period (State Appropriation)**

The funds listed in the MOU were appropriated by the Indiana General Assembly in P.L. 165-2021 (HEA 1001). FY 2022 and FY 2023 appropriations expire on June 30, 2023. Any funds not obligated by June 30, 2023, will revert to SBA CSFRF Fund.
- i. Period of time subrecipient agency can expend funds:
 - CSFRF funds must be expended by December 31, 2026.
- j. Requirements imposed on the subrecipient agency so that the award is used in accordance with Federal statutes and regulations, and the terms and conditions of the award:
 - 2 CFR 200, Uniform Administrative Requirement, Cost Principles and Audit Requirements for the Federal Awards.
 - i. The following 2 CFR policy requirements apply to this Assistance Listing:
 1. Subpart B, General Provisions
 2. Subpart C, Pre-Federal Award Requirements and Contents of Federal Awards
 3. Subpart D, Post Federal Award Requirements
 4. Subpart E, Cost Principles
 5. Subpart F, Audit Requirements
 - ii. The following 2 CFR policy requirements apply to this assistance listing:
 1. 2 CFR Part 25, Universal Identifier and System for Award Management
 2. 2 CFR Part 170, Reporting Subaward and Executive Compensation Information
 3. 2 CFR part 180, OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-Procurement)
 - The following 2 CFR policy requirements are excluded from coverage under this Assistance Listing:
 - i. For 2 CFR Part 200, Subpart C, the following provisions do not apply to the CSFRF program:
 1. 2 CFR 200.204 Notices of Funding Opportunities
 2. 2 CFR 200.205 Federal Awarding Agency review of merit proposal
 3. 2 CFR 200.210 Pre award costs
 4. 2 CFR 200.213 Reporting a determination that a non-Federal entity is not qualified for a Federal award.
 - ii. For 2 CFR 200, Subpart D, the following provisions do not apply to the CSFRF program:
 1. 2 CFR 200.305 (b)(8) and (9) Federal payment
 2. 2 CFR 200.308 Revision of budget or program plan
 3. 2 CFR 200.309 Modifications to period of performance
- k. Compliance with ARPA Act, CSFRF rules and guidance which may be updated through the term of the grant.
- l. Compliance with CSFRF required programmatic data requirements and performance indicators
- m. Administrative Expenses
 - Recipients may use funds for administering the CSFRF program, including costs of consults to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory and other requirements. Further, costs must be allowable under 2 CFR 403, and be reasonable and allocable as outlined in 2 CFR

200.404 and 2 CFR 405.

- n. Match requirements: None.

III. Term

The MOU shall be in effect from July 1, 2021 through December 31, 2026.

When the Director of SBA makes a written determination that funds are not appropriated or otherwise available to support continuation of performance of this MOU, the MOU shall be canceled. A determination by the Director of SBA that funds are not appropriated or otherwise available to support continuation of performance shall be final and conclusive.

IV. Obligation of the Parties

The parties agree to the following obligations under this MOU:

- a. SBA agrees to provide IEDC from the ARPA Act an amount not to exceed the amount listed in Section II(f), which may be amended from time to time. IEDC agrees to return to SBA any unused funds.
- b. IEDC will follow federal expenditure procedures as outlined in the State Board of Accounts manual.
- c. IEDC acknowledges that it is a Subrecipient Agency as the term is used in the State Board of Accounts manual.
- d. IEDC will administer the Program in accordance with federal laws and guidance of the ARPA Act, U.S. Treasury guidance and policies, OMB and SBA policies and procedures, State Board of Accounts guidance on administration and tracking of federal COVID funds, and any policies or procedure implemented by IEDC for administration of the program. IEDC's responsibilities to administer the Program include:
 - Provide communications and monthly reports to the Director of the OMB and the Director of SBA regarding the status of the Program, including a detailed breakdown of the expenditures reimbursed under the Program and an explanation of why those expenditures were necessary to respond to the COVID-19 public health emergency.
 - SBA will assist IEDC as necessary with the administration of the Program.

V. ARPA Reporting Requirement

- a. IEDC agrees to provide SBA with timely information that allows SBA to comply with reporting requirements of the ARPA Act. This includes, but is not limited to, interim report, Program and Expenditures Reports, and Recovery Plan Reports.
- b. IEDC agrees to provide information by deadlines established by SBA.
- c. IEDC agrees to collect data from sub-awards and contracts as required by SBA.

VI. Records Retention

IEDC agrees to maintain records to support compliance with the ARPA Act. This may include, but is not limited to, copies of the following:

- a. General ledger and subsidiary ledgers used to account for: (a) the receipt of ARPA Act payments and (b) the disbursements from such payments to meet the eligible expenses related to the public health emergency due to COVID-19;
- b. Budget records;
- c. Payroll, time records, and human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
- d. Receipts of purchases made related to addressing the public health emergency due to COVID-19

- e. Contracts and subcontracts entered into using APRA Act payments and all documents related to such contracts;
- f. Grant agreement and grant subaward agreements entered into using APRA Act payments and all documents related to such awards;
- g. All documentation of reports, audits, and other monitoring of contractors, including subcontractors, grant recipients, and subrecipients;
- h. All documentation supporting the performance outcomes of contracts, subcontracts, grant awards and grant recipient subawards;
- i. All internal and external email/electronic communications related to use of ARPA Act payments; and
- j. All investigative files and inquiry reports involving ARPA Act payments

IEDC will maintain records for a period of five (5) years after final payment is made using ARPA Act monies. These record retention requirements are applicable to all prime recipients and their grantees, subgrant recipients, contractors, and other levels of government that received transfers of ARPA Act payments from prime recipients.

IEDC agrees to provide SBA, its contractors, and State Board of Accounts full access to the IEDC's records and financial statements, as necessary to determine compliance with the Federal award for audit purposes.

VII. SEFA Reporting

IEDC will identify Emergency Act expenditures separately on its Schedule of Expenditure of Federal Awards (SEFA).

VIII. Modifications

The parties may modify this MOU by a written, mutual, signed amendment.

IX. Transfer of Funds to Another State Agency

IEDC is prohibited from transferring CSFRF funds to another state agency without prior approval of the State Budget Agency.

X. Notices

Any notice required or permitted to be given under this MOU shall be sent to the following:

State Budget Agency
Attn: Lisa Acobert
State House Room 212
200 W. Washington Street
Indianapolis, IN 46204
LiAcobert@sba.IN.gov

Indiana Economic Development Corporation
Attn: General Counsel
One North Capitol, Suite 700
Indianapolis, IN 46204
pfowler@iedc.in.gov

XI. Termination or Suspension

This MOU may be terminated or suspended by either party if the other party has failed to comply with the terms of this MOU, or for any reason if such termination is in the best interest of the terminating agency, upon thirty (30) days written notice. The notice of termination or suspension shall state the reasons for termination or suspension. Regardless of the reason for termination or suspension, the parties will be compensated for services properly rendered prior to termination or suspension of this MOU.

XII. Entire Agreement

This MOU constitutes the entire agreement of the parties and may only be amended by the written mutual consent of the parties.

XIII. Non-Collusion and Acceptance

The undersigned attests, subject to the penalties for perjury, that he/she is the agreeing party, or that he/she is the representative, agent, member or officer of the agreeing party, that he/she has not, nor has any other member, employee, representative, agent or officer of the division, firm, company, corporation or partnership represented by him/her, directly or indirectly, to the best of his/her knowledge, entered into or offered to enter into any combination, collusion or agreement to receive or pay, and that he/she has not received or paid, any sum of money or other consideration for the execution of this MOU other than that which appears on the face of this MOU.

In Witness Whereof, the SBA and IEDC have, through their duly authorized representatives, entered into this MOU. The parties, having read and understood the foregoing terms of this MOU, do by their respective signatures dated below agree to the terms.

Indiana Economic Development Corporation

By: [Redacted]
8C2556273584414...

Title: Secretary of Commerce

Date: 1/13/2022 | 10:40 EST

Indiana State Budget Agency

By: [Redacted]
C08285FB886741A...

Title: State Budget Director

Date: 1/13/2022 | 19:42 EST

Electronically Approved by: State Budget Agency	
By: Zachary Q. Jackson, Director	(for)

Attachment A

Regional Economic Acceleration and Development Initiative

The Regional Economic Acceleration and Development Initiative (“**READI**”) is an effort by the IEDC to promote strategic investments that will make Indiana a magnet for talent and economic growth. Awards of up to \$50 million per qualifying region, comprised of at least two counties, will be awarded funds. Regions will be led by a coordinating organization, which will be a regional development authority, or a nonprofit organization formed as a partnership between regional stakeholder entities and led by the private sector. Regions are expected to attract a minimum of a 4:1 match to state funds.

Eligible investments will include construction and improvement of physical quality of place assets as well as programs and initiatives aimed at attracting business and talent. Programs and initiatives must last longer than one year and should demonstrate a path to sustainability within three years.

- Grants Budget: \$500,000,000. Of which:
 - Up to \$20,000,000 may be used by IEDC for administration, marketing, support, and other related expenses of the program.
 - Up to \$10,000,000 may be used for grantee administration.

Total Budget: \$500,000,000

Attachment B

Inter-modal Transportation Study

The IEDC will fund the Inter-modal transportation Study. Funds were appropriated by the General Assembly to fund the final analysis for a light manufacturing, warehousing, distribution, and logistics distribution district along Buffington Harbor located on the shore of Lake Michigan in Gary, Indiana. The study is needed to determine the expected market demand, provide transportation and logistics operational modeling, and to analyze the need for environmental remediation. The project will be accomplished through a public private partnership in order to further advance development opportunities.

Budget: \$1,200,000

Attachment C

Next Level Flights

The Indiana General Assembly has appropriated funds to provide incentives to airlines that plan to initiate nonstop domestic and international air service between Indiana's international and regional airports and strategic business markets.

Grant Budget: \$ 10,000,000

MEMORANDUM OF UNDERSTANDING

Amendment #1

Contract # 000000000000000000060476

This is the First Amendment to the Memorandum of Understanding (the "MOU") entered into by and between the Indiana State Budget Agency ("SBA") and the Indiana Economic Development Corporation ("IEDC"). This Amendment is effective upon the date of signature.

In consideration of the mutual undertakings and covenants hereinafter set forth, the parties agree as follows:

1. Pursuant to Section VIII of the MOU, the following is added to Section II(f) Grant information Total Amount of Funds obligated to subrecipient agency for FY 2022:
 - Inter-modal Transportation Study: \$1,200,000
 - Indiana Internet of Things (IoT) Lab- Statewide Initiatives: \$1,000,000
2. Pursuant to Section VIII of the MOU, the Attachment A is amended as follows:
 - Grants Budget: \$500,000,000. Of which:
 - Up to \$15,000,000 may be used by IEDC for administration, marketing, support, and other related expenses of the program.
 - Up to \$15,000,000 may be used for grantee administration.
3. Pursuant to Section VIII of the MOU, Attachment D is added as follows:

Attachment D

The Indiana IoT Lab (IoT Lab- <https://indianaiot.com>) was established in 2017 with the support of The State of Indiana, The City of Fishers, major universities and corporate sponsors. The Indiana IoT Lab operates under The Fishers Entrepreneurship Center, Inc. The lab's vision is to serve as a catalyst for activities, companies, and programming directed at the emerging Internet of Things Economy. The IoT Lab does this by fostering an environment for innovation and entrepreneurship. This includes but is not limited to providing space and resources for individuals and startup organizations, developing business opportunities for established boutique firms, and a variety of programming activities. Organized programming ranges from developing community events, hosting technology driven networking opportunities, providing marketing and editing coordination for statewide publications, and aligning organization members to further their unique missions. In June, the IoT Lab hosted Senator Todd Young's announcement, with Governor Holcomb, to announce the Endless Frontiers Act.

In principle, the Indiana IoT Lab will utilize 25% of the funding for local (Fishers) based IoT Lab activities and 75% of the funding for statewide initiatives. Companion / matching funding for the Indiana IoT Lab comes via the City of Fishers totaling \$250,000 as well as sponsorships from Indiana University, Verizon, Beck's Hybrids and Comcast.

Statewide initiatives will be aligned with detailed categorical topics outlined in this scope of work. Core topical areas and activities include:

- Ecosystem Development: Collaborative engagement with Indiana based organizations with IoT initiatives or those that desire IoT program development.
- Programming: Targeted initiatives for workforce, education, networking, and citizen engagement.
- Promotion: Core activities aligned with benchmarking ecosystems, publications, and special projects.
- Support & Consulting engagements for program planning, business development, engineering support, and activity coordination assistance.

Budget

Programming:	\$ 475,000
Ecosystem Development:	\$ 200,000
Support and consulting:	\$ 250,000
Promotion, Research, Admin:	\$ <u>75,000</u>
Total	\$ 1,000,000

4. Pursuant to Section VIII of the MOU, Attachment E is added as follows:

ATTACHMENT E

AGREEMENT WITH SUBSUBRECIPIENT OF FEDERAL RECOVERY FUNDS

Section 602(b) of the Social Security Act (the Act), as added by section 9901 of the American Rescue Plan Act (ARPA), Pub. L. No. 117-2 (March 11, 2021), authorizes the Department of the Treasury (Treasury) to make payments to certain Subrecipients from the Coronavirus State Fiscal Recovery Fund. The State of Indiana has signed and certified a separate agreement with Treasury as a condition of receiving such payments from the Treasury. This agreement is between IEDC and SBA. IEDC is signing and certifying the same terms and conditions included in the State's separate agreement with Treasury. IEDC is referred to as a Subrecipient.

As a condition of your organization receiving federal recovery funds from the State, the authorized representative below hereby (i) certifies that your organization will carry out the activities listed in section 602(c) of the Act and (ii) agrees to the terms attached hereto. Your organization also agrees to use the federal recovery funds as specified in HEA 1001 (2021)

Under penalty of perjury, the undersigned official certifies that the authorized representative has read and understood IEDC's obligations in the Assurances of Compliance and Civil Rights Requirements, that any information submitted in conjunction with this assurances document is accurate and complete, and that the organization is in compliance with the nondiscrimination requirements.

5. Pursuant to Section VIII of the MOU, Attachment F is added as follows:

ATTACHMENT F

AGREEMENT WITH SUBRECIPIENT OF FEDERAL RECOVERY FUNDS TERMS AND CONDITIONS

1. Use of Funds.
 - a. Subrecipient understands and agrees that the funds disbursed under this award may only be used in compliance with section 602(c) of the Social Security Act (the Act) and Treasury's regulations implementing that section and guidance.
 - b. Subrecipient will determine prior to engaging in any project using this assistance that it has the institutional, managerial, and financial capability to ensure proper planning, management, and completion of such project.
2. Period of Performance. The period of performance for this award begins on the date hereof and ends on December 31, 2026. As set forth in Treasury's implementing regulations, Subrecipient may

use award funds to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024. (Refer to state appropriation language in MOU document)

3. Reporting. Subrecipient agrees to comply with any reporting obligations established by Treasury as they relate to this award. Subrecipient also agrees to comply with any reporting requirements established by the Governor's Office and Office of the State Controller. The State will provide notice of such additional reporting requirements via Exhibit G –Reporting Modification Form.
4. Maintenance of and Access to Records
 - a. Subrecipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
 - b. The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Subrecipient in order to conduct audits or other investigations.
 - c. Records shall be maintained by Subrecipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.
5. Pre-award Costs. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this award.
6. Administrative Costs. Subrecipient may use funds provided under this award to cover both direct and indirect costs. Subrecipient shall follow guidance on administrative costs issued by the Governor's Office and Office of the State Controller.
7. Cost Sharing. Cost sharing or matching funds are not required to be provided by Subrecipient.
8. Conflicts of Interest. The State of Indiana understands and agrees it must maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict of interest policy is applicable to each activity funded under this award. Subrecipient and Contractors must disclose in writing to the State Budget Agency or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112. The State Budget Agency shall disclose such conflict to Treasury.
9. Compliance with Applicable Law and Regulations.
 - a. Subrecipient agrees to comply with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Subrecipient also agrees to comply with all other applicable federal statutes, regulations, and executive orders, and Subrecipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this award.
 - b. Federal regulations applicable to this award include, without limitation, the following:
 - i. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award.

- ii. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference.
 - iii. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference.
 - iv. OMB Guidelines to Agencies on Government wide Debarment and Suspension (Nonprocurement), 2 C.F.R. Part 180, including the requirement to include a term or condition in all lower tier covered transactions (Agreements and Subcontractors described in 2 C.F.R. Part 180, subpart B) that the award is subject to 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19.
 - v. Subrecipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference.
 - vi. Government wide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20.
 - vii. New Restrictions on Lobbying, 31 C.F.R. Part 21.
 - viii. Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655) and implementing regulations.
 - ix. Generally applicable federal environmental laws and regulations.
- c. Statutes and regulations prohibiting discrimination applicable to this award include, without limitation, the following:
- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
 - ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
 - iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
 - iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
 - v. Title II of the Americans with Disabilities Act of 1990, as amended (42

U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

10. Remedial Actions. In the event of Subrecipient's noncompliance with section 602 of the Act, other applicable laws, Treasury's implementing regulations, guidance, or any reporting or other program requirements, Treasury may impose additional conditions on the receipt of a subsequent tranche of future award funds, if any, or take other available remedies as set forth in 2 C.F.R. § 200.339. In the case of a violation of section 602(c) of the Act regarding the use of funds, previous payments shall be subject to recoupment as provided in section 602(e) of the Act and any additional payments may be subject to withholding as provided in sections 602(b)(6)(A)(ii)(III) of the Act, as applicable.
11. Hatch Act. Subrecipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.
12. False Statements. Subrecipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.
13. Publications. Any publications produced with funds from this award must display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number SLFRF0126 awarded to the State of Indiana by the U.S. Department of the Treasury."
14. Debts Owed the Federal Government.
 - a. Any funds paid to the Subrecipient (1) in excess of the amount to which the Subrecipient is finally determined to be authorized to retain under the terms of this award; (2) that are determined by the Treasury Office of Inspector General to have been misused; or (3) that are determined by Treasury to be subject to a repayment obligation pursuant to sections 602(e) and 603(b)(2)(D) of the Act and have not been repaid by the Subrecipient shall constitute a debt to the federal government.
 - b. Any debts determined to be owed to the federal government must be paid promptly by Subrecipient. A debt is delinquent if it has not been paid by the date specified in Treasury's initial written demand for payment, unless other satisfactory arrangements have been made or if the Subrecipient knowingly or improperly retains funds that are a debt as defined in paragraph 14(a). Treasury will take any actions available to it to collect such a debt.
15. Disclaimer.
 - a. The United States expressly disclaims any and all responsibility or liability to Subrecipient or third persons for the actions of Subrecipient or third persons resulting in death, bodily injury, property damages, or any other losses resulting in any way from the performance of this award or any other losses resulting in any way from the performance of this award or any Agreement, or Subcontractor under this award.
 - b. The acceptance of this award by Subrecipient does not in any way establish an agency relationship between the United States and Subrecipient.

16. Protections for Whistleblowers.

- a. In accordance with 41 U.S.C. § 4712, Subrecipient may not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal Agreement or grant, a gross waste of federal funds, an abuse of authority relating to a federal Agreement or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal Agreement (including the competition for or negotiation of an Agreement) or grant.
- b. The list of persons and entities referenced in the paragraph above includes the following:
 - i. A member of Congress or a representative of a committee of Congress;
 - ii. An Inspector General;
 - iii. The Government Accountability Office;
 - iv. A Treasury employee responsible for Agreement or grant oversight or management;
 - v. An authorized official of the Department of Justice or other law enforcement agency;
 - vi. A court or grand jury; or
 - vii. A management official or other employee of Subrecipient, Contractor, or Subcontractor who has the responsibility to investigate, discover, or address misconduct.
- c. Subrecipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

17. Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Subrecipient should encourage its Contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

18. Reducing Text Messaging While Driving. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Subrecipient should encourage its employees, Subrecipients, and Contractors to adopt and enforce policies that ban text messaging while driving, and Subrecipient should establish workplace safety policies to decrease accidents caused by distracted drivers.

6. Pursuant to Section VIII of the MOU, Attachment G is added as follows:

Attachment G

**ASSURANCES OF COMPLIANCE WITH CIVIL RIGHTS
REQUIREMENTS**

**ASSURANCES OF COMPLIANCE
WITH TITLE VI OF THE CIVIL
RIGHTS ACT OF 1964**

As a condition of receipt of federal financial assistance from the Department of the Treasury, the Subrecipient provides the assurances stated herein. The federal financial assistance may include federal grants, loans and Agreements to provide assistance to the Subrecipient's beneficiaries, the use or rent of Federal land or property at below market value, Federal training, a loan of Federal personnel, subsidies, and other arrangements with the intention of providing assistance. Federal financial assistance does not encompass Agreements of guarantee or insurance, regulated programs, licenses, procurement Agreements by the Federal government at market value, or programs that provide direct benefits.

The assurances apply to all federal financial assistance from or funds made available through the Department of the Treasury, including any assistance that the Subrecipient may request in the future.

The Civil Rights Restoration Act of 1987 provides that the provisions of the assurances apply to all of the operations of the Subrecipient's program(s) and activity(ies), so long as any portion of the Subrecipient's program(s) or activity(ies) is federally assisted in the manner prescribed above.

1. Subrecipient ensures its current and future compliance with Title VI of the Civil Rights Act of 1964, as amended, which prohibits exclusion from participation, denial of the benefits of, or subjection to discrimination under programs and activities receiving federal financial assistance, of any person in the United States on the ground of race, color, or national origin (42 U.S.C. § 2000d *et seq.*), as implemented by the Department of the Treasury Title VI regulations at 31 CFR Part 22 and other pertinent executive orders such as Executive Order 13166, directives, circulars, policies, memoranda, and/or guidance documents.

2. Subrecipient acknowledges that Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency," seeks to improve access to federally assisted programs and activities for individuals who, because of national origin, have Limited English proficiency (LEP). Subrecipient understands that denying a person access to its programs, services, and activities because of LEP is a form of national origin discrimination prohibited under Title VI of the Civil Rights Act of 1964 and the Department of the Treasury's implementing regulations. Accordingly, Subrecipient shall initiate reasonable steps, or comply with the Department of the Treasury's directives, to ensure that LEP persons have meaningful access to its programs, services, and activities. Subrecipient understands and agrees that meaningful access may entail providing language assistance services, including oral interpretation and written translation where necessary, to ensure effective communication in the Subrecipient's programs, services, and activities.

3. Subrecipient agrees to consider the need for language services for LEP persons when Subrecipient develops applicable budgets and conducts programs, services, and activities. As a resource, the Department of the Treasury has published its LEP guidance at 70 FR 6067. For more information on taking reasonable steps to provide meaningful access for LEP persons,

please visit <http://www.lep.gov>.

4. Subrecipient acknowledges and agrees that compliance with the assurances constitutes a condition of continued receipt of federal financial assistance and is binding upon Subrecipient and Subrecipient's successors, transferees, and assignees for the period in which such assistance is provided.

5. Subrecipient acknowledges and agrees that it must require any sub-grantees, contractors, subcontractors, successors, transferees, and assignees to comply with assurances 1-4 above, and agrees to incorporate the following language in every Agreement or agreement subject to Title VI and its regulations between the Subrecipient and the Subrecipient's sub-grantees, Contractors, Subcontractors, successors, transferees, and assignees:

The sub-grantee, Contractor, Subcontractor, successor, transferee, and assignee shall comply with Title VI of the Civil Rights Act of 1964, which prohibits Subrecipients of federal financial assistance from excluding from a program or activity, denying benefits of, or otherwise discriminating against a person on the basis of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, which are herein incorporated by reference and made a part of this Agreement (or agreement). Title VI also includes protection to persons with "Limited English Proficiency" in any program or activity receiving federal financial assistance, 42

U.S.C. § 2000d et seq., as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, and herein incorporated by reference and made a part of this Agreement or agreement.

6. Subrecipient understands and agrees that if any real property or structure is provided or improved with the aid of federal financial assistance by the Department of the Treasury, this assurance obligates the Subrecipient, or in the case of a subsequent transfer, the transferee, for the period during which the real property or structure is used for a purpose for which the federal financial assistance is extended or for another purpose involving the provision of similar services or benefits. If any personal property is provided, this assurance obligates the Subrecipient for the period during which it retains ownership or possession of the property.

7. Subrecipient shall cooperate in any enforcement or compliance review activities by the Department of the Treasury of the aforementioned obligations. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. The Subrecipient shall comply with information requests, on-site compliance reviews and reporting requirements.

8. Subrecipient shall maintain a complaint log and inform the Department of the Treasury of any complaints of discrimination on the grounds of race, color, or national origin, and limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, pending or completed, including outcome. Subrecipient also must inform the Department of the Treasury if Subrecipient has received no complaints under Title VI.

9. Subrecipient must provide documentation of an administrative agency's or court's findings of non-compliance of Title VI and efforts to address the non-compliance, including any voluntary compliance or other agreements between the Subrecipient and the administrative agency that made the finding. If the Subrecipient settles a case or matter alleging such discrimination, the Subrecipient must provide documentation of the settlement. If Subrecipient has not been the subject of any court or administrative agency finding of discrimination, please so state.

10. If the Subrecipient makes sub-awards to other agencies or other entities, the Subrecipient is responsible for ensuring that sub-Subrecipients also comply with Title VI and other applicable authorities covered in this document State agencies that make sub-awards must have in place

standard grant assurances and review procedures to demonstrate that that they are effectively monitoring the civil rights compliance of sub- Subrecipients.

The United States of America has the right to seek judicial enforcement of the terms of this assurances document and nothing in this document alters or limits the federal enforcement measures that the United States may take in order to address violations of this document or applicable federal law.

Under penalty of perjury, the undersigned official(s) certifies that he/she has read and understood its obligations as herein described, that any information submitted in conjunction with this assurance document is accurate and complete, and that the Recipient is in compliance with the aforementioned nondiscrimination requirements.

All matters set forth in the original Service Contract and not affected by this Amendment shall remain in full force and effect.

THE REMAINDER OF THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK

In Witness Whereof, IEDC and SBA have, through their duly authorized representatives, entered into this Memorandum. The parties, having read and understood the foregoing terms of this Memorandum, do by their respective signatures dated below agree to the terms thereof.

Indiana Economic Development Corporation

By: 
8C2556273584414...

Title: Secretary of Commerce

Date: 4/8/2022 | 16:42 EDT

Indiana State Budget Agency

By: 
C08285FB886741A...

Title: State Budget Director

Date: 4/12/2022 | 10:24 EDT

Electronically Approved by: State Budget Agency By: Zachary Q. Jackson, Director (for)	

MEMORANDUM OF UNDERSTANDING

Amendment #2

Contract # 000000000000000000060476

This is an Amendment to the Memorandum of Understanding (the "MOU") entered into by and between the Indiana State Budget Agency ("SBA") and the Indiana Economic Development Corporation ("IEDC") on January 1, 2022 and subsequently amended April 12, 2022 (collectively, the "Original Agreement"). This Amendment is effective upon the date of last signature.

In consideration of the mutual undertakings and covenants hereinafter set for, the parties agree as follows:

- 1) Pursuant to Section VIII "Modification" of the MOU, the following are amendments to the MOU:
 - a. Agency funds are considered revenue replacement. (SLFRF Final Rule FAQs 13.14 and 13.15. <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-FAQ.pdf>)
 - b. The IEDC is not considered a subrecipient as defined in 2 CFR 200.1. All references to the IEDC as a subrecipient in the Original Agreement are hereby deleted.
 - c. Section II "Grant Information" subpart j. is amended to remove references to 2 CFR 200 and replace them with the following 2 CFR 200 references:

Subpart D Post Federal Award Requirements

- 200.300 Statutory and national policy requirements.
- 200.302 Financial management.
- 200.303 Internal controls.
- 200.328 Financial reporting.
- 200.329 Monitoring and reporting program performance.
- Record Retention and Access (2 C.F.R. 200.334 – 200.338)
 - o 200.334 Retention requirements for records.
 - o 200.335 Requests for transfer of records.
 - o 200.336 Methods for collection, transmission, and storage of information.
 - o 200.337 Access to records.
 - o 200.338 Restrictions on public access to records.

Subpart E – Cost Principles

- 200.400(a) - (c), and (e) Policy guide.
 - 200.403(a), (c), (d), (g), and (h) Factors affecting allowability of costs.
 - 200.404(e) Reasonable costs.
- d. The substate agency should not deviate from their established practices and policies regarding the incurrence of costs, and that they should expend and account for the funds in accordance with laws and procedures for expending and accounting for the recipient's own funds. Recipients' use of revenue replacement funds remains subject to the other applicable requirements of the SLFRF program, including among other things the deadlines for obligations and expenditures and the application of federal antidiscrimination requirements.

All matters set forth in the original Contract and not affected by this Amendment shall remain in full force and effect.

THE REMAINDER OF THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK.

In Witness Whereof, the Contractor and the IEDC have, through duly authorized representatives, entered into this Second Amendment. The Parties, having read and understand the foregoing terms of this Second Amendment, do by their respective signatures dated below hereby agree to the terms thereof.

Indiana Economic Development Corporation

By: [Redacted]
0EFF28637A064FA...

Title: Chief operating officer

Date: 12/30/2022 | 09:01 EST

Indiana State Budget Agency

By: [Redacted]
C08285FB886741A...

Title: State Budget Director

Date: 12/30/2022 | 09:59 EST

Electronically Approved by: State Budget Agency By: Zachary Q. Jackson, Director (for)	

MEMORANDUM OF UNDERSTANDING

Amendment #3

Contract # 000000000000000000060476

This is the Third Amendment to the Memorandum of Understanding 60476 (the "MOU") entered into by and between the Indiana State Budget Agency ("SBA") and the Indiana Economic Development Corporation ("IEDC").

In consideration of the mutual undertakings and covenants hereinafter set for, the parties agree as follows:

1. Pursuant to Section VIII Modifications of the MOU and Section 284 of HEA 1001 (2023), Section II (h) Grant Information, Period of Time Sub-State Agency Can Obligate Funds, State Cover Period is amended to read the funds listed in the MOU were appropriated by the Indiana General Assembly in P.L. 165-2021 (HEA 1001). As provided in Section 284 of HEA 1001 (2023) and under the terms of the CSFRF program guidelines funds must be obligated by December 31, 2024, and expended by December 31, 2026.

Non-Collusion and Acceptance

The undersigned attests, subject to the penalties for perjury, that he/she is the agreeing party, or that he/she is the representative, agent, member or officer of the agreeing party, that he/she has not, nor has any other member, employee, representative, agent or officer of the division, firm, company, corporation or partnership represented by him/her, directly or indirectly, to the best of his/her knowledge, entered into or offered to enter into any combination, collusion or agreement to receive or pay, and that he/she has not received or paid, any sum of money or other consideration for the execution of this MOU other than that which appears on the face of this MOU.

All matters set forth in the original Contract and not affected by this Amendment shall remain in full force and effect.

THE REMAINDER OF THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK.

In Witness Whereof, The SBA and IEDC have, through their duly authorized representatives, entered into this Memorandum. The parties, having read and understood the foregoing terms of this Memorandum, do by their respective signatures dated below agree to the terms thereof.

Indiana Economic Development Corporation

By: [Redacted Signature]
0ECAD3E29C714EA...

Title: Senior Vice President & CAO

Date: 5/3/2023 | 11:21 PDT

Indiana State Budget Agency

By: [Redacted Signature]
C08285FB886741A...

Title: State Budget Director

Date: 5/4/2023 | 10:32 EDT

Electronically Approved by: State Budget Agency By: Zachary Q. Jackson, Director (for)	