

CHAMBERS COUNTY COMMISSION MEETING.....FEBRUARY 17, 2015

The Chambers County Commission met on Tuesday, February 17, 2015 at 4:00 P.M. CST with the following members in attendance: Chairman David Eastridge, Commissioners Charlie Williams, James Brown, Joe Blanks and Henry Osborne. Engineer Harvill and County Manager Dendy were also in attendance. Commissioner Wood and Attorney McCoy were absent.

Chairman Eastridge called the meeting to order. Commissioner Brown led the pledge of allegiance and Commissioner Blanks gave the invocation. County Clerk Chambers conducted a roll call. The results of the roll call were as follow: District 1 – Present, District 2 – Present, District 3 – Present, District 4 – Present, District 5 – Present, District 6 – Absent

Chairman Eastridge asked that everyone keep Commissioner Wood in prayer. Ms. Wood is having some medical problems. Chairman Eastridge further informed that Attorney McCoy was absent due to a previous scheduled meeting.

**COUNTY ROAD 180
MR. SAM BRADFORD**

Mr. Sam Bradford expressed his appreciation to the commission for the project done on County Road 180.

**EAMC-LANIER
MR. GREG NICHOLS**

Mr. Greg Nichols, administrator for EAMC-LANIER, was in attendance at the meeting to give an annual report for EAMC-LANIER (see page 137). Mr. Nichols informed that he would attend a meeting each February to provide the commission with a report. Mr. Nichols also expressed his appreciation to the commission and citizens for their support.

MINUTES AND WARRANTS PAYABLE

Commissioner Osborne motioned to adopt the February 2, 2015 minutes and warrants payable. Commissioner Brown seconded the motion. It was **approved** by the **“I”** vote.

RESOLVED: “To adopt the February 2, 2015 minutes and warrants payable.”

AGENDA APPROVAL

Commissioner Williams motioned to approve the agenda as presented for the February 17, 2015 meeting. Commissioner Brown seconded the motion. It was **approved** by the **“I”** vote.

RESOLVED: “To approve the agenda for the February 17, 2015 meeting.”

**RESOLUTION 02.17.15
TAX ABATEMENT FOR LEEHAN AMERICA**

Ms. Kimberly Carter, of the Chambers County Development Authority, approached the commission to request approval for a tax abatement for Leehan America (see pages 138-152). Chairman Eastridge informed that the Rules, Ways and Means Committee recommended approval of this abatement. It was **approved** by the "I" vote.

RESOLVED: "To approve a tax abatement for Leehan America as attached hereto on pages 138-152."

RESOLUTION: GRANT AGREEMENT FOR SERVICES FOR THE ELDERLY

County Manager Dendy requested a resolution to approve the grant agreement for services for the elderly (see pages 153-178). Commissioner Blanks motioned to adopt this resolution. Commissioner Osborne seconded this motion. It was **approved** by the "I" vote.

RESOLVED: "To adopt the grant agreement for services for the elderly as attached hereto on pages 153-178."

I have read the minutes and reviewed the warrants payable. I do hereby **APPROVE** the minutes and warrants payable.

Chairman David Eastridge _____

Commissioner Charlie Williams _____

Commissioner James Brown _____

Commissioner Joe Blanks _____

Commissioner Henry Osborne _____

Commissioner Debbie Wood _____

eamc  **LANIER**
east alabama medical center

Report to Chambers County Commission
February 17, 2015

Tax Receipts (2/14/14 – 1/16/15)	\$1,075,985.14
 Capital Expenditures (2/1/14 – 1/31/15)	
<i>MIS</i>	\$ 491,250.21
<ul style="list-style-type: none"> • Computers/Servers/Printers/Scanners • Phone System Head End • Software Licensing/Upgrades • Hardware/Software Security Upgrades 	
<i>Nursing Units</i>	\$ 6,218.00
<ul style="list-style-type: none"> • Telemetry Monitors • Medicine Dispensing Units 	
<i>Operating Rooms</i>	\$ 135,216.81
<ul style="list-style-type: none"> • Glidescopes/Laparoscopes/Colonoscopes • Shoulder Instruments 	
<i>Buildings and Grounds</i>	\$ 59,226.25
<ul style="list-style-type: none"> • AC Unit for Server Room • Pneumatic Tube Upgrade 	
<i>Nursing Home</i>	\$ 41,748.26
<ul style="list-style-type: none"> • Beds • Whirlpool 	
<i>Radiology</i>	\$ 281,654.12
<ul style="list-style-type: none"> • X-ray Replacement for ED • Equipment Upgrades 	
<i>Miscellaneous</i>	\$ 81,608.21
<ul style="list-style-type: none"> • Sleep Lab Equipment • Lab Track Equipment 	
Total	\$1,096,921.86



ALABAMA DEPARTMENT OF REVENUE

Application to Local Granting Authority for Abatement of Taxes

Noneducational Sales and Use Taxes, Noneducational Property Taxes, and/or Mortgage and Recording Taxes

This form is to be submitted to the local granting authority for their consideration in granting an abatement of all state and local noneducational property taxes, all construction related transaction (sales and use) taxes, except those local construction related transaction taxes levied for educational purposes or for capital improvements for education, and/or mortgage and recording fees, in accordance with the provisions of Section 40-9B-1 et seq., Code of Alabama 1975.

1. TYPE OF ABATEMENT APPLYING FOR: Sales & Use Taxes Property Taxes Mortgage & Recording Taxes

2. PROJECT NAIGS CODE: 336399

3. TYPE OF PROJECT: New Project Major Addition To An Existing Facility

4. DOES MAJOR ADDITION EQUAL THE LESSER OF: (CHECK APPLICABLE BOX)
 \$2,000,000 OR 30% of original cost of existing property, original cost \$

5. PROJECT APPLICANT: LEEHAN AMERICA, INC. DBA:

6. ADDRESS OF APPLICANT:
1230 COUNTY ROAD 177

CITY: CUSSETA STATE: AL ZIP CODE: 36852

7. NAME OF CONTACT PERSON: ESTHER YU TELEPHONE NUMBER: (334) 7560212 8. DATE COMPANY ORGANIZED: 09.12.2007

9. PHYSICAL LOCATION OF PROJECT:
CHAMBERS COUNTY INDUSTRIAL PARK, 1230 COUNTY ROAD 177 CUSSETA AL 36852

CITY (IF OUTSIDE CITY LIMITS, PLEASE INDICATE): OUTSIDE OF ALL CITY LIMITS COUNTY: CHAMBERS COUNTY ZIP CODE: 36852

10. BRIEF DESCRIPTION OF PROJECT (PLEASE ATTACH A COMPLETE AND DETAILED LISTING OF PROJECT PROPERTY COSTS TO ENABLE A COST/BENEFIT ANALYSIS BY GRANTING AUTHORITY):
PURCHASE NEW MACHINES AND EQUIPMENT FOR NEW DEVELOPMENT MODEL AND NEW BUSINESS ITEM

11. ESTIMATED DATE CONSTRUCTION WILL BEGIN: 03.01.2015 12. ESTIMATED DATE CONSTRUCTION WILL BE COMPLETED: 12.31.2015 13. ESTIMATED DATE PROPERTY WILL BE PLACED IN SERVICE: 11.30.2015

14. HAVE BONDS BEEN ISSUED FOR PROJECT: No Yes If yes, date bonds issued: 15. WILL BONDS BE ISSUED FOR PROJECT No Yes If yes, projected date of issue:

16. ESTIMATED NUMBER OF NEW EMPLOYEES	17. ESTIMATED ANNUAL PAYROLL OF NEW EMPLOYEES	Estimated Investment for Project	18. COST OR VALUE FOR PROPERTY TAX	19. COST SUBJECT TO SALES TAX
INITIALLY	INITIALLY		18a	
16	560,000	a. Land (if donated, show market value).....		XXXXXXXXXX
YEAR 1	YEAR 1	b. Existing Building(s) (if any).....	18b	XXXXXXXXXX
YEAR 2	YEAR 2	c. Existing Personal Property (if any).....	18c	XXXXXXXXXX
YEAR 3	YEAR 3	d. New Building(s) and/or New Additions to Existing Building(s) (19d = building materials only).....	18d	19d
This form may be used as the application to the local granting authority required by Section 40-9B-6(a), Code of Alabama 1975. The information requested here is required by Section 40-9B-6 and Section 40-2-11(7), Code of Alabama 1975.		e. New Manufacturing Machinery.....	3,000,000	19e 3,000,000
		f. Other New Personal Property (non-mfg machinery, office equipment, computers, etc.).....	450,000	19f 450,000
		g. TOTALS (PROPERTY TAX TOTAL MUST EQUAL TOTAL PROJECT INVESTMENT. SALES TAX TOTAL WILL BE LESS.).....	3,450,000	19g 3,450,000

The abatement of noneducational property taxes is based on the market value of specific assets; therefore, the actual amount of taxes abated is determined each year as the property is assessed and valued. An abatement of noneducational sales and use taxes shall apply only to tangible personal property and taxable services incorporated into private use industrial property, the cost of which may be added to capital account with respect to the property, determined without regard to any rule which permits expenditures properly chargeable to capital account to be treated as current expenses. No abatement of sales and use taxes shall extend beyond the date private use industrial property is placed in service. A verification inspection of qualifying property will be conducted by the Alabama Department of Revenue to insure compliance with Section 40-9B-1 et seq., Code of Alabama 1975, as amended.

I hereby affirm that to the best of my knowledge and belief the information in this application and any accompanying statement, schedules, and other information is true, correct and complete.

YUNSIK SUNG

NAME (PRINT)

SIGNATURE

PRESIDENT & COO

TITLE

01.20.2015

DATE



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION

ST: EX-A2
4/01

Application For
Sales and Use Tax Certificate of Exemption

For an Industrial or Research Enterprise Project

This Certificate of Exemption will be limited to purchases which qualify for an abatement of sales and use taxes pursuant to *Code of Alabama 1975*, Section 40-9B-1, et seq.

APPLICANT'S LEGAL NAME <u>LEEHAN America, Inc.</u>		FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) <u>42-174127</u>
MAILING ADDRESS <u>1230 County Rd 177</u>		
CITY, STATE, AND ZIP <u>Cusseta AL 36852</u>		
ADDRESS OF THE PROJECT SITE <u>1230 County Rd 177 Cusseta AL 36852</u>		
CONTACT PERSON <u>Esther Yu</u>	IF CONTRACTOR APPLICATION, NAME OF PRIVATE USER	
BUSINESS PHONE NUMBER <u>(334) 756-0212</u>	DATE ABATEMENT WAS GRANTED	ESTIMATED PROJECT COMPLETION DATE PER ABATEMENT AGREEMENT <u>12/31/2015</u>

A **prime contractor** must attach written confirmation from the private user that it will be making purchases of tangible personal property to be incorporated into the project referenced above. A **contractor or subcontractor** must attach written confirmation from the private user or the prime contractor that it will be making purchases of tangible personal property to be incorporated into the project referenced above.

The undersigned hereby makes application for a certificate of exemption (Form STE-2) in accordance with the provisions of Sales and Use Tax Rule 810-6-4-.24 and further agrees to abide by the procedures outlined in Sales and Use Tax Rule 810-6-4-.24.01.

Name Yurisik Sung
(PLEASE PRINT)

Signature

Title President & COO

Date 01.20.2015

Mail to:

Alabama Department of Revenue
Attn: Abatement Program Administrator
P. O. Box 327001
Montgomery, AL 36132-7001
(334) 242-1175

LEEHAN

AUTOMOTIVE PERFECTION

LEEHAN AMERICA, INC.

1230 County Road 177, Cusseta, Alabama 36852

Telephone: 334-756-0200; Fax: 334-756-0202

February 12, 2015

Re: Tax Abatement Request for New Project

To: Whom it may concern

LEEHAN AMERICA submits a request for tax abatement for new project for this year.

LEEHAN is currently producing the automobile parts for air intake system and mainly supply to KMMG in West Point Georgia and HMMA in Montgomery Alabama.

LEEHAN is having a plan to invest on air intake system for two new development models (project named "JFA" and "ADA") for this year. JFA is a new development model for Kia Optima and ADA is a new development model for Hyundai Elentra.

LEEHAN also has a plan to add new product called Canister which is an automotive part for fuel system for JFA and ADA models. The new part "Canister" will be supplied to KMMG and HMMA from 2015.

Below is the breakdown cost by investment items for new project for this year.

Item	QTY	Cost
Injection molding machines for canister	3	\$ 736,000
Vibration machine for JFA line	3	405,000
Vibration machines for ADA line	2	222,000
New layout cost for canister		94,000
JFA line installation	1	470,000
ADA line installation	1	314,000
Install utility line for new machines	1	267,000
Build raw material room	1	187,000
Material room machine and installation	1	266,000
Checkers	16	53,000
Shipping box for JFA	300	184,000
Shipping box for ADA	200	108,000
System buildup		145,000
Other toolings		97,000
Total		\$ 3,548,000

* This investment plan is tentative and may need to change during year.

LEEHAN
AUTOMOTIVE PERFECTION

LEEHAN AMERICA, INC.

1230 County Road 177, Cusseta, Alabama 36852

Telephone: 334-756-0200; Fax: 334-756-0202

Please contact Esther Yu, an accounting manager, at 334-756-0212 if you have any questions regarding this information. Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in black ink, appearing to be 'Yunsik Sung', written over a horizontal line. The signature is stylized and includes a date '2/17' at the bottom right.

Yunsik Sung
President & COO

INFORMATION SHEET FOR TAX ANALYSIS

2/16/2015

Prepared by the Alabama Department of Revenue, Office of Economic Development

17:06

USER INPUTS ARE IN BLUE ON THE SCREEN

Project name:

PROJECT LEEHAN

Location:

Unincorporated, Chambers County, Alabama

Criteria:

PROJECT CRITERIA: Total project costs are \$3,450,000, per Kimberly Carter with the Chambers County Development Authority. Project costs consist of: Land - \$0; Building - \$0; Manufacturing Equipment - \$3M; Nonmanufacturing Equipment - \$450,000; and other costs - \$0.

Project Cost or Investment Figures

Existing Real Property			\$0
Cost of New Land			\$0
	Value of Donated Land	\$0	
Full Cost of New Buildings			\$0
% of building cost for materials for sales tax	50.00%	\$0	
Total Real Property Costs			\$0
Total Real Property Value for Property Tax (costs + donated land)			\$0
Manufacturing Equipment (10-year life)			
	New manufacturing equipment		\$3,000,000
	Item 2		\$0
	Item 3		\$0
Equipment costs not subject to sales and use tax			
	Transferred/used equipment	\$0	
	Installation labor	\$0	
	Total owned/used manufacturing eqpt.		\$0
Total Manufacturing Equipment Costs			\$3,000,000
Nonmanufacturing Equipment (10-year life)			
	New nonmanufacturing equipment		\$450,000
	Item 2		\$0
	Item 3		\$0
Equipment costs not subject to sales and use tax			
	Transferred/used equipment	\$0	
	Installation labor	\$0	
	Total owned/used nonmanufacturing eqpt.		\$0
Total Nonmanufacturing Equipment Costs			\$450,000
Computer Equipment (3-year life)			
			\$0
Total Nonmanufacturing Equipment Costs			\$450,000
Vehicles (assessed per state manual)			\$0
Pollution Control Equipment (exempt from sales & use taxes and property taxes)			\$0
Other Labor & Miscellaneous Costs (not taxed for sales tax & not part of property tax value)			\$0
TOTAL REAL & PERSONAL PROPERTY INVESTMENT (for Capital Credit)			\$3,450,000

SALES TAX RATES

		General	Educ Part	Mfg. Mach.	Educ Part
State	Alabama	4.000%	0.000%	1.500%	0.000%
County	Chambers County	5.000%	1.000%	2.500%	0.500%
City	Unincorporated	0.000%	0.000%	0.000%	0.000%
TOTAL	all jurisdictions	9.000%	1.000%	4.000%	0.500%

PROPERTY TAX MILLAGE RATES

		Total		Educ Part	
State	Alabama	0.0065		0.0030	
County	Chambers County	0.0360	local total	0.0137	local total
City	Unincorporated	0.0000	0.0360	0.0000	0.0137
TOTAL	all jurisdictions	0.0425		0.0167	

**ALABAMA
SALES AND USE TAX SAVINGS
WITH ABATEMENTS**
(Estimated from best information available)

**PROJECT LEEHAN
Unincorporated, Chambers County, Alabama**

	Cost	Amount of Tax with NO Abatements (4)(5)(6)(7)	Amount of Tax with FULL Abatements (4)(5)(6)(7)	TAX SAVINGS
Items Taxed at GENERAL Sales & Use Tax Rates				
Building Materials (1) 50.00%	\$0	9.000% \$0	1.000% \$0	8.000% \$0
New Non-manufacturing Equipment (2)	\$450,000	\$40,500	\$4,500	\$36,000
Items Taxed at MANUFACTURING Rates				
New Manufacturing Machinery (2)	\$3,000,000	4.000% \$120,000	0.500% \$15,000	3.500% \$105,000
Items EXEMPT or NOT TAXED				
Building Labor (1) 50.00%	\$0	0.000% \$0	0.000% \$0	\$0
Land and Existing Real Property(1)	\$0	\$0	\$0	\$0
Used equipment already owned (2)	\$0	\$0	\$0	\$0
Pollution Control Equipment (3)	\$0	\$0	\$0	\$0
Other Labor & Miscellaneous Costs	\$0	\$0	\$0	\$0
TOTAL PROJECT VALUE & TOTAL TAXES	\$3,450,000	\$160,500	\$19,500	\$141,000

Breakdown by jurisdiction		State Taxes	County Taxes	City Taxes
		\$63,000	\$97,500	\$0
		\$0	\$0	\$19,500
		\$63,000	\$78,000	\$0

NOTES:

PROJECT CRITERIA: Total project costs are \$3,450,000, per Kimberly Carter with the Chambers County Development Authority. Project costs consist of: Land - \$0; Building - \$0; Manufacturing Equipment - \$3M; Nonmanufacturing Equipment - \$450,000; and other costs - \$0.

(1) Assume that the percentage of total building cost shown above is for building materials, and the remaining percentage of building cost is for labor. Assume further that all of the building materials cost is subject to sales and use taxes. Labor is not taxable for sales and use taxes in Alabama. Land is not taxable for sales and use taxes in Alabama.

(2) Manufacturing equipment is taxed at a reduced rate in Alabama. Non-manufacturing equipment (including warehouse, computer, furniture & fixtures, etc.) is taxed at the general rate. Used equipment already owned by the company, or purchased from the former owner, is not subject to sales tax. Installation labor, when billed as a separate item, is not subject to sales and use tax.

(3) All equipment, facilities, or materials constructed or acquired primarily for the control, reduction, or elimination of air or water pollution are statutorily exempt from sales and use taxes in Alabama.

(4) Project criteria show that the site will be located inside the city limits of: Unincorporated, Chambers County, Alabama

(5) Sales and use tax rates are as follows:

LOCATION	General	Educational	Mfg. Machinery	Educational
Alabama	4.000%	0.000%	1.500%	0.000%
Chambers County	5.000%	1.000%	2.500%	0.500%
Unincorporated	0.000%	0.000%	0.000%	0.000%
TOTALS	9.000%	1.000%	4.000%	0.500%

(6) State sales and use taxes and local non-educational sales and use taxes may be abated if a company meets certain requirements. An abatement of state and local sales and use taxes is granted at the local level, by a City Government, a County Government, or a Public Authority. The non-abatable portions of state and local sales and use taxes are indicated in the chart above.

(7) The sales and use tax abatement is effective the date it is granted by the local granting authority. Therefore, any purchases made prior to the effective date would not qualify for the abatement. The sales and use tax abatement is only available until the project is placed in service, and only for capitalized purchases. The full sales and use tax would be due for periods subsequent to date the project is placed in service.

**ALABAMA
PROPERTY TAX SAVINGS
WITH ABATEMENTS**
(Estimated from best information available)

**PROJECT LEEHAN
Unincorporated, Chambers County, Alabama**

	Assessed Value @ 20% of Market Value for Real & Personal	Amount of Tax with NO Abatements @ 0.0425	Amount of Tax with FULL Abatements @ 0.0167	ESTIMATED TAX SAVINGS 0.0258
Year 1	\$662,400	\$28,152	\$11,062	\$17,090
Year 2	\$648,600	\$27,566	\$10,832	\$16,734
Year 3	\$600,300	\$25,513	\$10,025	\$15,488
Year 4	\$558,900	\$23,753	\$9,334	\$14,420
Year 5	\$503,700	\$21,407	\$8,412	\$12,995
Year 6	\$441,600	\$18,768	\$7,375	\$11,393
Year 7	\$372,600	\$15,836	\$6,222	\$9,613
Year 8	\$310,500	\$13,196	\$5,185	\$8,011
Year 9	\$241,500	\$10,264	\$4,033	\$6,231
Year 10	\$200,100	\$8,504	\$3,342	\$5,163
Totals		\$192,959	\$75,821	\$117,137

NOTES:

PROJECT CRITERIA: Total project costs are \$3,450,000, per Kimberly Carter with the Chambers County Development Authority. Project costs consist of: Land - \$0; Building - \$0; Manufacturing Equipment - \$3M; Nonmanufacturing Equipment - \$450,000; and other costs - \$0.

- (1) For calculation purposes, land is valued at cost, including the current value of any donated land. However, the savings granted by an abatement will vary based upon the assessed value of the land every year. Land is valued at market value, including purchased land and donated land.
- (2) Real property is valued on an "observed condition," with reappraisal occurring approximately every 3 to 5 years. For easier calculation, the value of real property will remain constant. However, this figure is likely to change throughout the 10 year abatement period.
- (3) All equipment, facilities or materials constructed or acquired primarily for the control, reduction or elimination of air or water pollution are statutorily exempt from property taxes in Alabama. All inventory is statutorily exempt from property taxes in Alabama.
- (4) All manufacturing equipment is valued using current trend factors and the applicable economic life for your type of industry. All non-manufacturing equipment is valued using current trend factors and a 10 year economic life, except computers having a 3 year economic life.
- (5) All business property is assessed at 20% of market value and taxes are collected by the local tax officials.
- (6) Project criteria show that the site will be located inside the city limits of: Unincorporated, Chambers County, Alabama
- (7) Property tax millage rates:

LOCATION	Full millage	Education Millage	Abatable Millage
Alabama	0.0065	0.0030	0.0035
Chambers County	0.0360	0.0137	0.0223
Unincorporated	0.0000	0.0000	0.0000
TOTALS	0.0425	0.0167	0.0258

(8) Non-educational state and local property taxes may be abated for a period of up to ten years for a qualifying industry. If no bonds are issued, the abatement period begins when the project is placed in service. Therefore, any CIP would be taxable at the full millage rate. In addition, the property would be fully taxable at the end of the abatement period. An abatement is granted at the local level, by a City Government, a County Government, or a Public Authority.

PROJECT LEEHAN
PROPERTY TAX DATA FOR PERSONAL & REAL PROPERTY TAX COMPUTATIONS USING PROJECTIONS OF FUTURE MARKET VALUE

MANUFACTURING EQUIPMENT	\$3,000,000	NON-MFG. EQUIPMENT	\$450,000	COMPUTER EQUIPMENT	\$100,000	REAL PROPERTY	\$3,450,000
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YEAR	10Y COMPOSITE FACTOR	MEAN-10Y Cost	10Y COMPOSITE FACTOR	NM=10Y Cost	3Y COMPOSITE FACTOR	CEASY Cost	MEAN+OE	Real	Pres+Real	20% ASSESSED VALUE (20% FOR REAL & PERSONAL PROPERTY)	0.0055 * AV	0.0360 * AV	0.0425 State + Local	0.0030 * AV	0.0137 * AV	0.0167 State + Local
1 2014	0.96	\$2,880,000	0.96	\$432,000	0.94	\$312,000	\$3,243,000	\$3,243,000	\$3,243,000	\$662,400	\$4,306	\$23,846	\$28,152	\$1,987	\$9,075	\$11,062
2 2015	0.94	\$2,820,000	0.94	\$391,500	0.94	\$3,001,500	\$3,001,500	\$3,001,500	\$3,001,500	\$600,300	\$4,216	\$23,350	\$27,566	\$1,946	\$8,986	\$10,932
3 2016	0.87	\$2,610,000	0.87	\$328,500	0.93	\$2,794,500	\$2,794,500	\$2,794,500	\$2,794,500	\$558,900	\$3,902	\$20,120	\$23,759	\$1,801	\$7,657	\$9,334
4 2017	0.81	\$2,430,000	0.73	\$288,000	0.20	\$2,518,500	\$2,518,500	\$2,518,500	\$2,518,500	\$503,700	\$3,633	\$18,133	\$21,407	\$1,511	\$6,901	\$8,412
5 2018	0.73	\$2,190,000	0.64	\$243,000	0.16	\$2,208,000	\$2,208,000	\$2,208,000	\$2,208,000	\$441,600	\$2,870	\$15,989	\$18,769	\$1,325	\$6,050	\$7,375
6 2019	0.64	\$1,920,000	0.54	\$162,000	0.14	\$1,863,000	\$1,863,000	\$1,863,000	\$1,863,000	\$372,600	\$2,422	\$13,474	\$15,836	\$1,118	\$5,105	\$6,222
7 2020	0.54	\$1,620,000	0.45	\$135,000	0.12	\$1,552,500	\$1,552,500	\$1,552,500	\$1,552,500	\$310,500	\$2,018	\$11,178	\$13,196	\$932	\$4,254	\$5,185
8 2021	0.45	\$1,350,000	0.35	\$102,500	0.10	\$1,207,500	\$1,207,500	\$1,207,500	\$1,207,500	\$240,100	\$1,570	\$8,694	\$10,264	\$725	\$3,309	\$4,033
9 2022	0.35	\$1,050,000	0.29	\$70,000	0.10	\$1,000,500	\$1,000,500	\$1,000,500	\$1,000,500	\$200,100	\$1,301	\$7,204	\$8,504	\$600	\$2,741	\$3,342
10 2023																
11 2024	0.26	\$780,000	0.26	\$117,000	0.10	\$897,000	\$897,000	\$897,000	\$897,000	\$179,400	\$1,166	\$6,458	\$7,625	\$1,166	\$6,458	\$7,625
12 2025	0.24	\$720,000	0.24	\$108,000	0.10	\$828,000	\$828,000	\$828,000	\$828,000	\$165,600	\$1,076	\$5,962	\$7,038	\$1,076	\$5,962	\$7,038
13 2026	0.24	\$720,000	0.24	\$108,000	0.10	\$828,000	\$828,000	\$828,000	\$828,000	\$165,600	\$1,076	\$5,962	\$7,038	\$1,076	\$5,962	\$7,038
14 2027	0.24	\$720,000	0.24	\$108,000	0.10	\$828,000	\$828,000	\$828,000	\$828,000	\$165,600	\$1,076	\$5,962	\$7,038	\$1,076	\$5,962	\$7,038
15 2028	0.24	\$720,000	0.24	\$108,000	0.10	\$828,000	\$828,000	\$828,000	\$828,000	\$165,600	\$1,076	\$5,962	\$7,038	\$1,076	\$5,962	\$7,038
16 2029	0.24	\$720,000	0.24	\$108,000	0.10	\$828,000	\$828,000	\$828,000	\$828,000	\$165,600	\$1,076	\$5,962	\$7,038	\$1,076	\$5,962	\$7,038
17 2030	0.24	\$720,000	0.24	\$108,000	0.10	\$828,000	\$828,000	\$828,000	\$828,000	\$165,600	\$1,076	\$5,962	\$7,038	\$1,076	\$5,962	\$7,038
18 2031	0.24	\$720,000	0.24	\$108,000	0.10	\$828,000	\$828,000	\$828,000	\$828,000	\$165,600	\$1,076	\$5,962	\$7,038	\$1,076	\$5,962	\$7,038
19 2032	0.24	\$720,000	0.24	\$108,000	0.10	\$828,000	\$828,000	\$828,000	\$828,000	\$165,600	\$1,076	\$5,962	\$7,038	\$1,076	\$5,962	\$7,038
20 2033	0.24	\$720,000	0.24	\$108,000	0.10	\$828,000	\$828,000	\$828,000	\$828,000	\$165,600	\$1,076	\$5,962	\$7,038	\$1,076	\$5,962	\$7,038

Property Tax Abatements expire after 10 years.

Property Tax Abatements expire after 10 years.

RESOLUTION NUMBER _____

This Resolution is made this **17th day of February, 2015**, (the Effective Date) by the Chambers County Commission (the Granting Authority), a tax abatement for **LEEHAN AMERICA INC** (the Company).

WHEREAS, the Company has announced plans for a (check one):

new project or major addition to their existing facility (the Project),
located within the jurisdiction of the Granting Authority; and

WHEREAS, pursuant to the Tax Incentive Reform Act of 1992 (Section 40-9B-1 et seq., **Code of Alabama 1975**) (the Act), the Company has requested from the Granting Authority an Abatement of (check all that apply):

all state and local noneducational property taxes,
 all construction related transaction taxes, except those construction related transaction taxes levied for educational purposes or for capital improvements for education, and/or
 all mortgage and recording taxes; and

WHEREAS, the Company has requested that the abatement of state and local non-educational property taxes (if applicable) be extended for a **period of 5 (five) years**, in accordance with the Act; and

WHEREAS, the Granting Authority has considered the request of the Company and the completed applications (copy attached) filed with the Granting Authority by the Company, in connection with its request; and

WHEREAS, the Granting Authority has found the information contained in the Company's application to be sufficient to permit the Granting Authority to make a reasonable cost/benefit analysis of the proposed project and to determine the economic benefits to the community; and
WHEREAS, the construction of the project will involve a capital investment of **\$3,450,000 in Property Tax and Sales & Use Tax**; and

WHEREAS, the Company is duly qualified to do business in the State of Alabama, and has powers to enter into, and to perform and observe the agreements and covenants on its part contained in the Tax Abatement Agreement; and

WHEREAS, the Granting Authority represents and warrants to the Company that it has power under that constitution and laws of the State of Alabama (including particularly the provisions of the Act) to carry out provisions of the **Tax Abatement Agreement**;

NOW THEREFORE, be it resolved by the Granting Authority as follows:

Section 1. Approval is hereby given to the application of the Company and abatement is hereby granted of (check all that apply):

all state and local noneducational property taxes,

all construction related transaction taxes, except those construction related transaction taxes levied for educational purposes or for capital improvements for education, and/or

all mortgage and recording taxes

as the same may apply to the fullest extent permitted by the Act. The period of the abatement for the noneducational property taxes (if applicable) shall extend for a **period of 5 (five) years** measured as provided in Section 40-9B-3(a)(12) of the Act.

Section 2. The governing body of the Granting Authority is authorized to enter into an abatement agreement with the Company to provide for the abatement granted in Section 1.

Section 3. A certified copy of this resolution, with the application and abatement agreement, shall be forwarded to the Company to deliver to the appropriate local taxing authorities (if applicable) and to the Alabama Department of Revenue in accordance with the Act.

Section 4. The governing body of the Granting Authority is authorized to take any and all actions necessary or desirable to accomplish the purpose of the foregoing of this resolution.

I hereby certify that the above and foregoing was duly adopted by the Chambers County Commission of Alabama at a meeting held on the 17th day of February, 2015.

(Secretary)

Tax Abatement Agreement

This Abatement Agreement is made this **17th day of February, 2015**, (the Effective Date) by and between the Chambers County Commission (the Granting Authority), and **LEEHAN AMERICA INC** (the Company), its successors and assigns.

WHEREAS, the Company's NAICS Code, 336399, meets the qualifications of an industrial or research enterprise in accordance with Section 40-9B-3(a)(10), **Code of Alabama 1975**, as amended.

WHEREAS, the Company has announced plans for a (check one):
 new project or major addition to their existing facility (the Project), located within the jurisdiction of the Granting Authority; and

WHEREAS, the Project is estimated to be completed by the 31st day of December, 2015; and

WHEREAS, the Project will be located in the County of Chambers (check whichever is applicable)
 inside the city limits of _____,
 inside the police jurisdiction of _____,
 outside the city limits and police jurisdiction of all incorporated municipalities located in Chambers County

WHEREAS, pursuant to the Tax Incentive Reform Act of 1992 (Section 40-9B-1 et seq., **Code of Alabama 1975**) (the Act), the Company has requested from the Granting Authority an Abatement of (check all that apply):

all state and local noneducational property taxes,
 all construction related transaction taxes, except those construction related transaction taxes levied for educational purposes or for capital improvements for education, and/or
 all mortgage and recording taxes; and

WHEREAS, the Granting Authority has considered the request of the Company and the completed applications filed with the Granting Authority by the Company, in connection with its request; and

WHEREAS, the Granting Authority has found the information contained in the Company's application to be sufficient to permit the Granting Authority to make a reasonable cost/benefit analysis of the proposed project and to determine the economic benefits to the community; and

WHEREAS, at its meeting held on the **17th day of February, 2015** (the Meeting), the Granting Authority approved the Company's application for abatement of (check all that apply):

all state and local noneducational property taxes,
 all construction related transaction taxes, except those construction related transaction taxes levied for educational purposes or for capital improvements for education, and/or
 all mortgage and recording taxes; and

WHEREAS, the Project will consist of private use industrial development property, which is composed of all real and related personal property to be acquired, constructed, and installed thereon, as described in Attachment One hereto; and

WHEREAS, the private use industrial development property for which the abatement is applied shall be (check whichever is applicable):

owned by the entity applying for the abatement,
 leased from a public authority, municipal, or county government; and

WHEREAS, in the event that the private use industrial development property is leased from a public authority, municipal, or county government, the lessee shall be treated as the owner of such property for federal income tax purposes; and

WHEREAS, it shall be indicated whether the Granting Authority intends to issue bonds in connection with the private use industrial development property herein described, and, if so intends, shall attach a copy of the inducement agreement; and

WHEREAS, for the purposes of abatement of all noneducational property taxes (if applicable), it has been determined that a portion of the Project has been placed in service or operation by the Company or by a related party, as defined in 26 U.S.C. §267, with respect to the Company prior to the Effective Date of this Agreement; and

WHEREAS, for the purposes of the abatement of all construction related transaction taxes (if applicable), no portion of the Project which has been requested for abatement has been purchased prior to the Effective Date of this Agreement; and

WHEREAS, the Project conducts trade or business as described in the 2007 North American Industry Classification System, promulgated by the Executive Office of the President of the United States, Office of Management and Budget, Sectors 31 (other than National Industry 311811), 32, 33; Subsectors 423, 424, 511, and 927; Industry Groups 5417, 5415, and 5182 (without regard to the premise that data processing and related services be performed in conjunction with a third party); Industries 11331 and 48691; and National Industries 115111, 517110, 541380, and 561422 (other than establishments that originate telephone calls) and includes such trades and businesses as may be hereafter reclassified in any subsequent publication of the North American Industry Classification System or other industry classification system developed in conjunction with the United States Department of Commerce, or any process or treatment facility which recycles, reclaims, or converts any materials, which include solids, liquids, or gases, to a reusable product; and

WHEREAS, if the Project is a major addition to an existing facility, the request for abatement of all state and local non-educational property taxes (if applicable) and/or all construction related transaction taxes (if applicable) does not include any capitalized repairs, rebuilds, maintenance, replacement equipment, or costs associated with the renovating or remodeling of existing facilities of industrial development property previously placed in service by the Company; and

WHEREAS, if the Project is a major addition to an existing facility the addition equals the lesser of (i) thirty (30) percent of the original cost of the industrial development property, or (ii) \$2,000,000; and

WHEREAS, the Company is duly qualified to do business in the State of Alabama, and has powers to enter into, and to perform and observe the agreements and covenants on its part contained in this Agreement; and

WHEREAS, the Granting Authority represents and warrants to the Company (a) that it has power under that constitution and laws of the State of Alabama (including particularly the provisions of the Act) to carry out provisions of this Agreement, (b) that the execution of this Agreement on its behalf has been duly authorized by resolution adopted by the governing body of the Granting Authority;

WHEREAS, the amount to be invested, the type or category of property to be purchased, the prospective number of employees resulting from the project, the annual payroll associated with the project or other information used to calculate any tax savings estimated herein are estimates provided by the Company. All estimated tax savings are computed by third parties based on said estimates and the Granting Authority makes no representation as to the accuracy thereof. As provided for herein, the actual tax savings will vary as the project progresses and upon completion, and, if certain conditions, statutory and contractual, are not met, the Company may not qualify for the tax savings anticipated herein;

NOW, THEREFORE, the Granting Authority and the Company, in consideration of the mutual promises and benefits specified herein, hereby agree as follows:

1. In accordance with the Act, the Granting Authority hereby grants to the Company an abatement from liability for the following taxes as permitted by the Act (check all that apply):

(a) Noneducational Property Taxes: all property taxes that are not required to be used for educational purposes or for capital improvements for education;

(b) Construction Related Transaction Taxes: the transaction taxes imposed by Chapter 23 of Title 40 of the **Code of Alabama 1975** on the tangible personal property and taxable services to be incorporated into the Project, the cost of which may be added to capital account with respect to the Project, except for those local construction related transaction taxes levied for educational purposes or for capital improvements for education;

(c) Mortgage and Recording Taxes: all taxes imposed by Chapter 22 of Title 40 of the **Code of Alabama 1975** relating to mortgages, deeds, and documents relating to issuing or securing obligations and conveying title into or out of the Granting Authority with respect to the Project.

2. An estimate of the amount of tax abated pursuant to this Agreement is set forth below. The Granting Authority and the Company hereby acknowledge that this estimate reflects the amount of tax abated for the period stated, under current law, and that the actual abatement for such taxes may be for a greater or lesser amount depending upon the actual amount of such taxes levied during the abatement period as stated. (Check all that apply)

(a) If no bonds are to be issued, non-educational property taxes are expected to be approximately **\$15,345.40** per year and the maximum period for such abatement shall be valid for a **period of 5 years**, beginning with the October 1 lien date next proceeding the acquisition date of abated property.

(b) If bonds are issued, non-educational property taxes are expected to be approximately \$___ per year and the maximum period for such abatement shall be valid for a period of 10 years, beginning the initial date bonds are issued to finance project.

(c) Construction related transaction taxes, except those construction related transaction taxes levied for educational purposes or for capital improvements for

education, are expected to be approximately \$141,000 and such abatement shall not extend beyond the date the Project is placed in service.

 (d) Mortgage and recording taxes are expected to be approximately \$0

3. The Company hereby makes the following good faith projections:

(a) Amount to be invested in the Project: \$3,450,000 for Property and Sales & Use Tax;

(b) Number of individuals to be employed initially at the Project and in each of the succeeding three years:

Initially 16 Year 1 0 Year 2 0 Year 3 0;

(c) Annual payroll initially at the Project and in each of the succeeding three years:

Initially \$560,000 Year 1 \$0 Year 2 \$0 Year 3 \$0;

4. The Company shall file with the Alabama Department of Revenue within 90 days after the date of the Meeting a copy of this agreement as required by Section 40-9B-6(c) of the Act.

GENERALLY

5. Compliance. If the Company fails to comply with any provision in this Agreement or if any of the material statements contained herein or in Attachment Two (*Note: This attachment shall include the application for abatement*), are determined to have been misrepresented whether intentionally, negligently, or otherwise, the Granting Authority shall terminate this Agreement and take such equitable action available to it as if this Agreement had never existed. If it is determined that certain items, which are identified on application form for abatement of taxes, are not in compliance with the Act or governing regulations, these items may be subject to taxation for all local and state taxing authorities.

6. Binding Agreement. Each party to this Agreement hereby represents and warrants that the person executing this Agreement on behalf of the party is authorized to do so and that this Agreement shall be binding and enforceable when duly executed and delivered by each party. This Agreement shall be binding upon and inure to the benefit of each of the parties and their respective successors.

7. Limitations. Notwithstanding any provision contained herein to the contrary, this Agreement is limited solely to the abatement of (check all that apply):

all state and local noneducational property taxes,
 all construction related transaction taxes, except those construction related transaction taxes levied for educational purposes or for capital improvements for education, and/or
 all mortgage and recording taxes fees for the periods specified herein. Nothing in this Agreement shall be construed as a waiver by the Company of any greater benefits that the Project or any portion thereof may have available under provisions of the law other than the Act.

8. Severability. This Agreement may be amended or terminated upon mutual consent of the Company and the Granting Authority. Any such amendment or termination shall not in any manner affect the rights and duties by and between the Company and the Granting Authority.

9. Company and its successors and assigns does hereby waive, release, indemnify, and hold harmless the Granting Authority, its, successors, assigns, directors, officers, agents, employees, and elected or appointed officials against any and all claims, actions, demands, causes of action, liabilities, suits, expenses (including attorneys fees and costs) of whatever kind or nature, either in law or in equity which are related to the variance in the tax savings anticipated hereby or the failure of the project to qualify in any way for the tax savings anticipated hereby.

Releasor does further release releasee, their heirs, administrators, executors, successors, assigns, directors, officers, agents, employees, and members from any and all claims, demands, causes of action, liabilities, suits, expenses (including attorneys fees and costs) of whatever kind or nature, either in law or in equity which are related to or arise out of any first aid, treatment or service rendered me from any such injury or death resulting from the activity

This Agreement is executed as of the dates specified below.

LEEHAN AMERICA INC
(the Company)

The Chambers County Commission
(the Granting Authority)

By: _____

By: _____

Name: Yunsik Sung

Name: David Eastridge

Title: President & COO

Title: Chairman

Date: 02-17-15

Date: 02-17-15

Grant #: 04-15-03-07

**GRANT AGREEMENT FOR SERVICES
FOR THE ELDERLY**

This grant agreement entered into this 1st day of October by and between the East Alabama Regional Planning and Development Commission, hereinafter referred to as the "Area Agency on Aging or EAC AAA" and the Chambers County Commission hereinafter referred to as the "Grantee".

WHEREAS, the Area Agency on Aging has been awarded a grant from the Alabama Department of Senior Services, hereinafter referred to as the "ADSS" subject to pertinent Department of Health and Human Services (DHHS) regulations and policies applicable to implementation of Area Plans under Title III of the Older Americans' Act; and

WHEREAS, pursuant to said grant, the Area Agency on Aging (contingent upon continued availability of funds) is making certain grant awards and entering into grant agreements for the provision of certain services; and

WHEREAS, pursuant to said grant, the Area Agency on Aging desires to make a grant to the Grantee and to engage the Grantee through this grant agreement to render certain assistance in such undertakings.

NOW, THEREFORE, for valuable consideration and mutual promises exchanged between the parties hereto, it is agreed as follows:

1. Grantee agrees that it shall, in a satisfactory and proper manner as determined by the Area Agency on Aging, perform the services described in this grant agreement and its attached exhibits and shall conform and comply with the provisions of the attached exhibits and assurances, said exhibits and assurances are attached hereto and made a part of this grant agreement.
2. **Definitions.** As used in this agreement:
 - a. Grantee, means the entity, public or private, which has the responsibility for administering an Area Plan component or activity.
 - b. Area Plan means the Area Plan for Aging for Region IV, which includes the Counties of Calhoun, Chambers, Cherokee, Clay, Cleburne, Coosa, Etowah, Randolph, Talladega, and Tallapoosa.
 - c. Administration on Aging means the Administration on Aging in the U. S. DHHS.
 - d. Commission means the Alabama Department of Senior Services.
 - e. Project means the activities of the Area Agency on Aging.
 - f. Outreach means intervention initiated by a provider to identify clients and to encourage the use of existing services and benefits. (Does not include information provided solely through mass media, e.g., television, radio, or newspapers.)
3. **Initiation of Services.** The services of the Grantee under this grant agreement shall commence no later than 10/01/14 and shall continue until 09/30/15. Upon mutual agreement of the Grantee and the Area Agency on Aging, this agreement may be renewed for up to three additional grant periods.

4. **Modifications.** This agreement may be modified by amendment duly executed by authorized official(s) of the Grantee and the Area Agency on Aging. However, contingent upon funding availability, the Area Agency on Aging retains the right to reduce the amount of the grant awarded under this agreement, upon written notice to the Grantee.
5. **Request for Funds.** A requisition for funds (monthly) will be prepared by the Grantee and submitted to the Area Agency on Aging. Such requisitions for payment will be accompanied by a cumulative report of expenditures for the Grant period and shall reach the Area Agency on Aging no later than the 15th of the month following the end of the request period. Reports on expenditures will include amounts of the Grant (Federal and State funds) and other funds committed to matching the proceeds of the Grant. Donation and AIMS service reports must be submitted monthly.
6. **Payment of Funds.** Subject to receipt of funds from ADSS, the Area Agency on Aging shall reimburse the Grantee for the Federal and State portion of eligible cost incurred under this agreement. Upon review of the accuracy of the reported expenditures, the Area Agency on Aging will make payment in the amount of reported expenditures less the amount of local matching funds. Payments will be made for an approved fund request to the Grantee no later than ten working days after receipt of funds from ADSS.

Payment under this agreement is limited to costs incurred in accordance with the component budget Exhibit III attached hereto and made a part of this agreement.

It is expressly understood and agreed that in no event will the total compensation and reimbursement, if any, to be paid hereunder exceed the amount listed in Exhibit II, Item 9 for all of the services required; as described in the attachments, monthly payments are not to exceed one-twelfth of the approved amount, and quarterly payments are not to exceed one-fourth of the approved amount. Amendments to the reimbursement process will be made only after review and written approval by the Area Agency on Aging.

The Grantee agrees to provide, at a minimum, the following amounts of cash and in-kind resources to the project as listed in Exhibit II, Item 8,

\$ 785.00

It is expressly understood that the EAC AAA retains the right to withhold payment if the grantee fails to comply with any of the terms of this agreement, which includes service quality, program standards, policies, and program requirements established by the EAC AAA, ADSS, or by Federal Guidelines. It is also understood that the EAC AAA retains the right to withhold partial or full payments if the Grantee fails to comply with corrective action plans established by the EAC AAA. In addition, it is understood that the EAC AAA retains the right to re-allocate funds not requested thirty (30) days following the end of the Grant period.

7. **Maintenance of Records.** The Grantee shall maintain such records and accounts, including property, personnel, and financial records, as are deemed necessary by the Area Agency on Aging and ADSS to assure a proper accounting for all project funds, including both the proceeds of the agreement and other expended funds committed to matching the proceeds of the agreement. These

records shall be retained for three years from the date of the final Expenditure Report under this agreement, or until audited and all audit exceptions are resolved, or as requested by the Alabama Department of Senior Services or the Administration on Aging.

8. **Fidelity Bonding Requirement.** Prior to the disbursement of funds to the Grantee, the Area Agency on Aging shall receive a statement from the Grantee's chief fiscal officer assuring that Fidelity Insurance covers all persons handling funds received or dispersed under this agreement in an amount consistent with sound fiscal practice.
9. **Shift of Funds.** Funds may be shifted between budget categories without prior written approval by the Area Agency on Aging only to the extent that such action does not result in a substantial change in an approved project, that it does not increase in excess of 10% of the sum originally approved for such category, nor involves an expenditure for any item of equipment costing in excess of \$1,000. The Grantee will advise the Area Agency on Aging in writing of any such budget change made within five (5) working days of the change.
10. **Non-Expendable Property.** A property record inventory, including source of funds for acquisition, date of acquisition, cost of acquisition, description, model and serial number, and condition will be maintained on all non-expendable items of equipment acquired for the project, provided, however, that no accounting shall be required for items with an acquisition cost of under \$100.00 per unit. Upon termination of the project, an inventory report will be submitted to the Area Agency on Aging for a determination by the Area Agency on Aging as to the disposition of the equipment items. At the discretion of the Area Agency on Aging, equipment accountability may be satisfied by refunding to the Area Agency on Aging an amount equivalent to the fair market value of the equipment, returning the equipment to ADSS, using the equipment on other aging projects, or transferring the equipment to another federal grantee.

The Grantee will be responsible for reporting the loss, damage, or destruction of any equipment item and for replacing or repairing such equipment items.

11. **Audits and Inspections.** At any time during normal business hours and as often as the Area Agency on Aging may deem necessary, Grantee's records relating to matters covered by this agreement shall be made available to the Area Agency on Aging, and the Grantee will permit the Area Agency on Aging, ADSS or their designated representatives to audit, examine and make excerpts from invoices, materials, payrolls, records of personnel, conditions of employment and other data relating to matters covered by this agreement.

The Grantee will secure the services of an independent Auditor to examine the records of the project within sixty (60) days following the termination of the grant period. This provision is not intended to conflict with the requirements of OMB Circular A-133, which requires that Grantees expending \$300,000.00 or more in Federal awards during the Grantees fiscal year meet the federal and state audit requirements for the Grant period. The audit of this grant may be integrated with the Grantee's annual independent audit, when the single audit procedure is applicable. However, this grant should be included in the exhibit titled "Schedule of Federal Financial Assistance", if single audit procedures are implemented. Whether prepared as a separate audit or under OMB Circular A-133 single audit procedure, said audit shall be completed in a timely manner, and the Area Agency on Aging will be provided a copy of the audit report within thirty (30) days of completion of said audit report. The Area Agency on Aging shall issue a management decision on

audit findings within six months after receipt of the Grantee's audit report and ensure that the Grantee takes appropriate and timely corrective action.

The Area Agency on Aging shall provide the best information available to the Grantee describing the award, and advise the Grantee of requirements imposed on them by federal laws, regulations, and the provisions of the grant agreement as well as any supplemental requirements imposed by the Area Agency on Aging. The Area Agency on Aging will determine whether Grantee audits necessitate adjustment of its own records.

12. **Monitoring/Evaluation.** The Grantee agrees that the Area Agency on Aging and the Department of Senior Services may carry out monitoring and evaluation activities as determined necessary by the Area Agency on Aging and ADSS.
 - a. Permit staff of the EAC AAA and/or ADSS, or person acting upon their behalf to monitor and evaluate direct services performed in pursuant to this agreement.
 - b. Be responsible for monitoring fiscal and/or program exceptions established by evaluation, monitoring, and/or audit of this agreement, and to promptly settle any exceptions by making direct payment, or reduction of future reimbursement, or by other methods approved by the EAC AAA.
 - c. Respond to monitoring reports by submission of and compliance with a Corrective Action Plan based on monitoring results.
13. **Availability of Information.** During the period of this agreement, provide information upon request of the EAC AAA and/or ADSS concerning all activities performed pursuant to this agreement.
14. **Information Services.** As a condition of funding, the Grantee will perform the following information services.
 - a. All literature prepared and distributed by the Grantee relating to the services funded through this grant will include a notation acknowledging that funding for the Grantee's aging services is received through the "East Alabama Regional Planning and Development Commission, the Area Agency on Aging, through funds provided by the Older Americans Act" and shall receive prior approval from the Area Agency on Aging.
 - b. The Grantee will prominently display all signs, posters, training bulletins and other materials furnished by the Area Agency on Aging for information or training purposes and shall post in a prominent location any information which the Area Agency on Aging requests to be posted.
 - c. The Grantee shall mount on entrances, vehicles, and equipment, decals or labels provided by the Area Agency on Aging for that purpose.
 - d. The Grantee will distribute to participants, as instructed, all materials provided by the Area Agency on Aging.

15. **Subcontracts.** None of the work or services covered by this agreement will be subcontracted without prior written approval by the Area Agency on Aging. None of the aforementioned work or services will be subcontracted to a "for profit" organization or individual without prior written approval by both the Area Agency on Aging and ADSS. Grantee maintains full responsibility for fulfillment of the terms of this grant agreement. All subcontracts are subject to additional conditions and/or provisions as may be deemed necessary by the EAC AAA.
16. **Confidentiality.** Assure the confidentiality of all written or verbal information provided by or about any client seeking or receiving services under this contract, except as approved and authorized in writing by the client, or as otherwise authorized by law, in compliance with the Health Insurance Portability and Accountability Act (HIPPA) of 1996.
17. **Client Grievance Procedures.** Assure that clients aggrieved by actions arising from services rendered under this contract shall have the right to a hearing. Such assurance shall include an opportunity for an aggrieved client to request a hearing and be heard by the grantee agency under approved written grievance procedures, and shall include the right of appeal to the EAC AAA if the grievance is not resolved by the grantee. A copy of each grantee's grievance procedure must be included with the Local Community Profile for Aging Services.
18. **Personnel Policies and Procedures.** Maintain written personnel policies and procedures including salary, conditions of employment, and job descriptions relative to all personnel, including those whose services are contracted for other than on a full time basis and/or secured by processes other than direct employment. All personnel policies must comply with Americans with Disabilities Act regulations. Policy must state that aggrieved personnel must file according to grantee's Personnel Grievance policy and may not pursue further action to the EAC AAA.
19. **Civil Rights.** The Grantee has completed an Assurance of Compliance with Title VI of the Civil Rights Act of 1964 (Form HEW-441) (see Exhibit IV).
20. The Grantee will assure that the project makes no distinction on the grounds of race, color, national origin, or disability, in providing to individuals any services, financial aid or other benefits financed in whole or in part with funds provided through the terms of this agreement.

Specifically, the Grantee must:

- a. Ensure that all services or benefits under this program are provided on a non-discriminatory basis;
- b. Make available, without distinction on the grounds of race, color, national origin or disability, the use of any facility, e.g., any room, equipment, office, waiting rooms, restrooms, restaurant, recreational facilities, or concessions;
- c. Afford opportunities for participation on a non-discriminatory basis in the project as conferees, observers, consultants, advisors, members of review committee, or as volunteers;

- d. Inform effectively all beneficiaries, participants, and other interested persons about the provisions of Title VI and the regulations. Specific methods by which beneficiaries are to be informed of this policy should include public statement, press, radio, meetings, letters, brochures, posted notices, and meetings with community groups;
 - e. Train or orient staff members regarding non-discriminatory policies and requirements for implementing Title VI of the Civil Rights Act, the Americans with Disabilities Act; and
 - f. Inform all beneficiaries of their right to file complaints with the grantee, the Area Agency on Aging, the Department of Senior Services and the Administration on Aging;
 - g. Assurance of Compliance with Section 504 of the Rehabilitation Act of 1973, as amended. The Grantee hereby agrees that it will comply with Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794). All requirements imposed by the applicable U.S. Department of Health and Human Services (HHS) regulations (45 CFR Part 84) and all guidelines and interpretations issued pursuant thereto. Section "504" requires, in part, that a site providing services under this or other Federal programs be free of architectural barriers impeding handicapped access to the site, and the Agency agrees to take all necessary steps to ensure that facilities serving the elderly under this program are "barrier-free". The Grantee is responsible for conducting a self-assessment of facilities serving the elderly to ensure full compliance with Section 504 and to correct any identified deficiencies. The Grantee shall retain on file a copy of the self-assessment regarding handicapped non-discrimination and provide a copy to the Area Agency on Aging of any findings and plans for corrective action.
 - h. Compliance with Americans with Disabilities Act of 1990, (ADA). The Grantee assures that it does not discriminate in its employment practices against any qualified individual with a disability because of the disability of said individual in regard to job application procedures, the hiring, advancement, or discharge of employees, employee compensation, job training, and other terms, conditions, and privileges of employment; nor does the grantee discriminate in any of its programs or provision of services on the basis of sex, race, color, age or disabilities.
21. **Fees.** The Grantee will assume any taxes, fees, licenses, etc. associated with the implementation and/or delivery of services to the program.
22. **Supplies/Equipment.** The Grantee will be responsible for any necessary supplies or equipment necessary to continually operate this project, unless specifically provided in this grant agreement.
23. **Independent Contractor.** The Grantee is an independent contractor, and the personnel providing the services described in this grant agreement are employees or volunteers of the Grantee and are controlled by and work under the exclusive supervision of the Grantee. The Grantee accepts full responsibility for any actions of the aforementioned personnel, and the Area Agency on Aging is not responsible for any and all liability, loss, damage, cost or expense resulting from any person suffering any personal injury, death, property loss, or damage caused by any officer, agent, employee, or volunteer of the Grantee.

24. **Liability.** The Grantee hereby agrees that it will indemnify and save harmless the Area Agency on Aging against any and all liability, loss, damage, cost or expenses which may be incurred (1) by reason of any service recipient suffering personal injury, death or property loss or damage either while participating in or receiving services to be furnished under this grant agreement, (2) by reason of any service recipients causing injury to another person or damage to the property of another person at any time, place, or location or in any matter related to services to be furnished under this grant agreement, (3) by reason of any person suffering any personal injury, death, or property loss or damage caused by any officer, agent, employee or volunteer of the Grantee, or (4) by reason of any of the aforementioned personnel suffering injury, death or property loss or damage during working hours or at any time, place or location, or in any matter related to services to be furnished under this grant agreement.
25. **Insurance.** The Grantee will assure that adequate insurance coverage is maintained with regard to all Older Americans' Act programs, meeting, but not limited to the following minimum standard:
- a. For motor vehicle coverage, the Grantee shall maintain liability coverage for owned vehicles of \$500,000.00, liability coverage for non-owned and hired vehicles (including any vehicle borrowed from the Area Agency on Aging or another Area Agency on Aging Grantee) of \$500,000.00, medical payments coverage of \$1,000.00, comprehensive coverage of actual cash value and collision coverage of actual cash value. However, coverages may include a deductible if the Grantee certifies assumption of full responsibility for damages or loss under the deductible.) The Grantee must list under policy coverage all drivers and potential drivers providing services under this agreement, including center managers, Senior AIDES, or volunteers. The grantee assumes full responsibility for any vehicle on loan from the Area Agency on Aging or from any Area Agency on Aging grantee, will maintain full liability coverage on said vehicle, is responsible for all maintenance on the vehicle, and will repair any and all damages occurring to said vehicle while in the custody of the grantee.
 - b. For multi-peril liability coverage, the Grantee must maintain bodily injury and property damage liability coverage of \$500,000.00 and full coverage on contents and improvements purchased with funding from the Area Agency on Aging. (However, coverages may include a deductible if the Grantee certifies assumption of full responsibility for damages or loss under the deductible.) Any and all equipment purchased with funding from the Area Agency on Aging must be replaced by the grantee in a timely manner if said property is lost, stolen or damaged.
- The Grantee shall provide the Area Agency on Aging certificates of insurance from the Grantee's insurance company or agent and must name under the coverage the "East Alabama Regional Planning and Development Commission" as "additional insured as their interest may appear". Providers that are self-insured or participating in self-insurance programs must certify to the equivalency of the to the aforementioned standards.
26. **Change in Service.** Written approval must be given by EAC AAA for any addition, deletion, cap on services, or major changes in the service plan and/or services site outlined in this grant agreement. The Grantee must make a written request for a change in service to the Area Agency on Aging thirty (30) days in advance.

27. **Quality Service Provision.** In relation to this agreement, the Grantee assures the provision of quality services to eligible participants. Grantee will maintain proper staff to fulfill the obligations under this grant agreement. Grantee shall fill any vacancies of program personnel within 30 days from notice of vacating position.

Grantee will assure all employees meet and maintain standards as set forth by program regulations. Grantee will provide orientation for new employees including an overview of local programs, service provision, accountability, confidentiality, facility maintenance, and other topics necessary for meeting program standards.

Grantee shall take into consideration, when hiring personnel, individuals experienced in services to the elderly or an understanding of senior citizen's needs within the community.

Grantee shall provide ongoing staff training to program personnel in an effort to maintain the provision of quality of services. Grantee shall provide, to program staff, time and funds necessary for attending required professional development meetings as called by the EAC AAA. Grantees not providing staff to required meetings will be considered out-of-compliance with grant requirements.

Essential services must be provided as required by Title III of the Older Americans Act, as amended, and by the EAC AAA, and as outlined in the attachments to this agreement. Grantee shall provide Program and Fiscal Administrators following those responsibilities as outlined in Exhibit I of this agreement.

28. **Termination or Suspension of Contracts.** If, through any cause, the Grantee shall fail to fulfill in a timely and proper manner its obligation under this agreement, or if the Grantee shall violate any of the covenants, agreements, or stipulations of this grant, or if the grant from ADSS under which this agreement is made is terminated, or temporarily suspended by the Commission, or if funding under the grant is reduced by ADSS, the Area Agency on Aging shall thereupon have the right to terminate or suspend this grant agreement by giving written notice to the Grantee of such termination or suspension and specifying the effective date thereof. In the event of termination, all property and finished or unfinished documents, data, studies and reports prepared by the Grantee under this agreement shall, at the option of the Area Agency on Aging, become the property of the Area Agency on Aging and the Grantee shall be entitled to compensation, contingent upon availability of funds from ADSS, for any reimbursable expenses necessarily incurred in satisfactory performance of this agreement, less payments as compensation previously made. It shall be the option of the Area Agency on Aging to renew or terminate this agreement at the end of one year. Transition of records, equipment, documents or other dates deemed necessary by the EAC AAA, must be completed within 30 days of the request by the EAC AAA data. Requests from the Grantee to the Area Agency on Aging for termination of this agreement must be submitted in writing sixty (60) days prior to the requested termination date.

29. **Certification of "Drug-Free" Workplace Requirements.** The Grantee must certify that it will provide a drug-free workplace as outlined in Exhibit V.

30. In relation to this agreement, the Grantee agrees to provide services as described in the Scope(s) of Service attached to this agreement, for the provision of services under Titles III and VII of the Older Americans Act, as amended.

31. The Grantee agrees that elderly clients will be targeted for service according to the regulations set forth in Title III of the Older Americans Act of 1965, as amended, including giving priority to those with the greatest social and/or economic need, targeting low-income minority participants, and individuals at risk of institutionalization.

32. In any situation not covered specifically by this agreement, grantee will follow guidelines for the Older Americans' Act of 1965, as amended. Further, the Grantee will be responsible for compliance with all exhibits and attachments included as a part of this Agreement.

33. **EAC AAA Performance.** The EAC AAA shall provide consultation and technical assistance to the grantee as deemed necessary for assisting in the performance of responsibilities and duties under the agreement. Conduct periodic monitoring/evaluations of the grantee to assess the implementation of the Grantee's approved Grant Agreement and services described therein.

Monitor and evaluate the quality of service provision by the Grantee pursuant to this agreement and conduct on-site visits to observe activities funded under this agreement.

Assure confidentiality of all information between the Grantee and the EAC AAA except as authorized in writing by the client or as otherwise authorized by law.

Arrange for program training and/or professional development training to staff of the Grantee.

Maintain policies and procedures to assist in the implementation of programs and services as outlined by this grant.

34. **Conflict-Of-Interest Laws and Principles.** The Grantee covenants that it presently has no interest and shall have no interest, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this contract. The Grantee further covenants that in the performance of this agreement, no person having such interest shall be employed. The Grantee further covenants that it shall prevent any unlawful benefits from accruing to individuals associated with the contractor as a result of the contract.

IN WITNESS WHEREOF, the Area Agency on Aging has executed this agreement as of the date first above written.

WITNESS:

AREA AGENCY ON AGING:

BY _____

Executive Director, East Alabama Regional Planning and Development Commission

WITNESS:

GRANTEE:

BY John P. Dendy
John P. Dendy

David Eastridge
David Eastridge

Exhibit I

**Grantee Certification of
Designated Program Administrator***

The Grantee agrees that in order to assure that the program is administered properly and that the requirements of the agreement are fulfilled, the person designated below will be responsible for the following:

- Supervision of local Aging Services Programs including Senior Center Programs and program staff or supervisor of project staff and project services.
- Serve as the point of contact for EAC Area Agency on Aging staff to address the results of monitoring activities performed by the staff of the EAC Area Agency on Aging and the Alabama Department of Senior Services.
- Be responsible for the provision of training for local program staff.
- Be responsible for the timely submission of all reports and requests mandated by the EAC Area Agency on Aging and the Alabama Department of Senior Services.
- Be responsible for formally monitoring the local program at least once per year.
- Be responsible for the Grantee's compliance with the Grant Agreement requirements.

Designated Program Administrator:

Name: Regina Chambers

Address: #2 South LaFayette Street
LaFayette, Alabama 36862

Telephone #: (334) 864-4341

E-mail address: Regina.Chambers@chamberscountyal.gov

Authorized by:
(Person Executing Grant Agreement)



David Eastridge

*This person cannot be the Senior Center Manager

Exhibit I - A

**Grantee Certification of
Designated Fiscal Administrator**

The Grantee agrees that in order to assure that the program is administered properly and that the requirements of the agreement are fulfilled, the person designated below will be responsible for the following:

- Serve as the point of contact for EAC Fiscal staff regarding issues related to grantee request for reimbursement.
- Be responsible for the provision of training for local fiscal staff.
- Be responsible for the timely submission of all fiscal reports and requests mandated by the EAC Area Agency on Aging and the Alabama Department of Senior Services.
- Be the formally designated staff for signing all fiscal reports submitted to EAC (i.e., original budget, budget revisions, requests for reimbursement).

Designated Fiscal Administrator:

Name: John P. DendyAddress: #2 South LaFayette StreetLaFayette, Alabama 36862Telephone #: (334) 864-4341E-mail address: John.Dendy@chamberscountyal.gov

Authorized by:
(Person Executing Grant Agreement)

David Eastridge
David Eastridge

Exhibit II

Grantee: 04-15-03-07

East Alabama Regional Planning and Development Commission
 The Area Agency on Aging
 Local Community Aging Services Program
 Notice of FY15
 Title III Award

		TOTAL
1 Title III-B Funds	\$ <u>5,387</u>	
2 Title III-B Contributions (Access Services)	\$ <u>1,682</u>	\$ <u>7,069</u>
3 Title III-C Project Management	\$ <u>0</u>	
4 Title III-C Contributions (Congregate)	\$ <u>0</u>	\$ <u>0</u>
5 Title III-D Health Promotion	\$ <u>0</u>	\$ <u>0</u>
6 SeniorRx	\$ <u>0</u>	\$ <u>0</u>
7 SUBTOTAL		\$ <u>7,069</u>
8 Required Grantee Match	\$ <u>785</u>	
9 TOTAL FUNDS		\$ <u>7,854</u>
10 Project Meals (Based on meals provided as of September 30, 2014)		\$ <u>0</u>
11 GRAND TOTAL		\$ <u>7,854</u>

Exhibit IV

ASSURANCE OF COMPLIANCE WITH THE DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE REGULATION UNDER
TITLE VI OF THE CIVIL RIGHTS ACT OF 1964

CHAMBERS COUNTY COMMISSION (hereinafter called the "Applicant")

HEREBY AGREES THAT it will comply with Title VI of the Civil Rights Act of 1964 (P.L. 88-852) and all requirements imposed by or pursuant to the Regulation of the Department of Health, Education, and Welfare (45 CFR Part 80) issued pursuant to that title, to the end that, in accordance with Title VI of that Act and the Regulation, no person in the United States shall, on the grounds of sex, race, color, physical handicap, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the Applicant receives Federal financial assistance from the Department; and HEREBY GIVES ASSURANCE THAT it will immediately take any measures necessary to effectuate this agreement.

If any real property or structure thereon is provided or improved with the aid of Federal financial assistance extended to the Applicant by the Department, this assurance shall obligate the Applicant, or in the case of any transfer of such property, any 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 so provided, this assurance shall obligate the applicant for the period during which it retains ownership or possession of the property. In all other cases, this assurance shall obligate the Applicant for the period during which the Federal financial assistance is extended to it by the Department.

THIS ASSURANCE is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts, property, discounts or other Federal financial assistance extended after the date hereof to the Applicant by the Department, including installment payments after such date on account of applications for Federal financial assistance which were approved before such date.

The Applicant recognizes and agrees that such Federal financial assistance will be extended in reliance on the representations and agreements made in this assurance, and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Applicant, its successors, transferees, and assignees, and the person or persons whose signatures appear below are authorized to sign this assurance on behalf of the applicant.

Dated February 17, 2015

CHAMBERS COUNTY COMMISSION
(Applicant)

BY: David Eastwood
(President, Chairman of Board or comparable
authorized official)

#2 South LaFayette Street
~~LaFayette, Alabama 36862~~
(Applicant's mailing address)

Exhibit V

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

- A. By execution of this Grant Agreement and Certification the Grantee certifies that it will provide a drug-free workplace by:
- a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - b) Establishing a drug-free awareness program to inform employees about -
 - 1) The dangers of drug abuse in the workplace;
 - 2) The Grantee's policy of maintaining a drug-free workplace;
 - 3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will -
 - 1) Abide by the terms of the statement; and
 - 2) Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction;
 - e) Notifying the Area Agency on Aging within ten days after receiving notice under subparagraph (d) (2) from an employee or otherwise receiving actual notice of such conviction;
 - f) Taking one of the following actions, within 30 days of receiving notice under subparagraph (d) (2), with respect to any employee who is so convicted -
 - 1) Taking appropriate personnel action against such an employee, up to and including termination; or
 - 2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

B. The site(s) for the performance of work done in connection with this specific Grant Agreement

1. 2 South LaFayette Street
(Street Address)

LaFayette, AL 36862
(City, County, State, Zip Code)

2. _____
(Street Address)

(City, County, State, Zip Code)

The Grantee will inform East Alabama Regional Planning and Development Commission of any additional site for performance of work under this Grant Agreement.

The undersigned is authorized to make the foregoing certification and assurances and to execute this Certificate on behalf of the Grantee.

EXECUTED BY: Chambers Co. Commission
GRANTEE

David Eastman
AUTHORIZED OFFICER

#2 South LaFayette Street
ADDRESS

February 17, 2015
DATE

LaFayette, Alabama 36862

Exhibit VI

Grant Assurances

I. General Assurances

- (1) To administer all services in accordance with the Older Americans Act of 1965, as amended, and with the regulations, policies, and procedures established by the Alabama Department of Senior Services, the Area Agency on Aging, the Commissioner of the Administration on Aging and/or the Secretary of Health and Human Services.
- (2) To meet the requirements of safeguarding confidential information under relevant program regulations.
- (3) To operate the program fully in conformance with all applicable Federal, State and local fire, safety, health and sanitation standards prescribed by law or regulation.
- (4) To act as an advocate for programs for older persons by drawing attention to their needs for services and opportunities for services.
- (5) To assure that preference will be given to providing services to older individuals with the greatest economic or social needs with particular attention to low-income minority individuals. However, a means test will not be used to deny or limit an older person's receipt of service. The provider will set specific objectives for providing services to older individuals with greater economic or social needs, and include specific objectives for providing services to low-income minority individuals.
- (6) To specify how the provider intends to satisfy the needs of low-income minority individuals in the area served; and that the provider serve low-income minority individuals in accordance with their need for such services.
- (7) To provide a free and voluntary opportunity for service recipients to contribute to the cost of the service.
- (8) To conduct outreach that will identify individuals eligible for assistance under the Older Americans Act, with special emphasis on rural elderly, older individuals, with greatest economic and social needs (with particular attention to low-income minority individuals), and older individuals with severe disabilities, and inform such individuals of the availability of assistance. Outreach is a required service for Older American Act Title III Programs.

II. Program Assurances

In relation to this agreement, the Grant shall perform the following functions described in this attachment for the Title III Program.

- (1) Perform the functions described in the Grantees approved Local Community Profile approved by the EAC AAA and hereby made a part of this agreement.
- (2) Adhere to the Grantees approved budget for the provision of services as outlined by this agreement.
- (3) Provide assurances that the provision of services is based on:

- A) The uniform service definitions established for the Title III Program and approved by EAC AAA; and
 - B) Provide services to individual aged 60 or over as established by the Title III Program; and
 - C) Give priority of services to individual with the greatest social and economic need with particular attention to low-income minority individuals; and
 - D) Policies and procedure established by the Title III Program, the EAC AAA and/or the Alabama Department of Senior Services.
- (4) Collect and account for program contributions according to established procedures provided by the EAC AAA and further defined by Title III.
- (5) Staff and Training:
- A) Provide staff with a plan defining their responsibilities, including program responsibilities, emergency situations, disaster plan implementation, illness, etc.
 - B) Insure that personnel hired under this grant agreement will participate in all training events sponsored by the EAC AAA and the Alabama Department of Senior Services, and operate all programs following written procedures provided by the EAC AAA and ADSS.
 - C) Provide staff with adequate training to insure the delivery of quality services.
- (6) Administrative Requirements:
- A) Provide designated person to be responsible for services required by its agreement. This person will be directly responsible for the training and supervision of program staff, both paid and volunteer.
 - B) Provide adequate staff, paid and/or volunteer, to perform the required services.
 - C) Insure that personnel hired under the grant will participate in training events sponsored by the Area Agency on Aging and the State Department of Senior Services.
 - D) Provide service and financial records on a monthly basis, which are needed by the Area Agency on Aging for its reports to the State Department of Senior Services.
 - E) Maintain records in such a manner that confidentiality will not be violated.
 - F) Insure that no information obtained from an individual will be disclosed in a form which would identify him or her, without his or written permission.
- (7) Local Advisory Council:
- 1) Grantee shall maintain a local advisory committee of five to seven members. The committee must be represented by at least 50% individuals age 60 and over and at least two must be consumers of the program and two non-attendees. Remaining

representation may be other persons knowledgeable of the local community and older person's needs. The local committee may have a number of rolls. Advisory Committee must meet at least quarterly.

The main responsibilities are to review and recommend services, and to assist in the development of community programs for individuals age 60 and over, which is coordinated by the local grantee agency.

A copy of the minutes from each meeting must be submitted to EAC AAA within ten days of meeting.

- 2) Grantee shall provide a list of committee members to EAC AAA to be made a part of this grant agreement, including meeting dates, time and location.

Exhibit VII

ASSURANCE OF COMPLIANCE WITH THE U.S. OFFICE OF MANAGEMENT AND BUDGET
CIRCULAR A-110 REGARDING PROCURMENT, AND SUSPENSION AND DEBARMENT

CHAMBERS COUNTY COMMISSION (hereinafter called the "Sub grantee")

HEREBY AGREES THAT it will comply with A-102 Common Rule and OMB Circular A-110 regarding procurement and suspension and debarment from any program or activity for which the Sub grantee receives Federal financial assistance from the Department; and HEREBY GIVES ASSURANCE THAT it will immediately take any measures necessary to effectuate this agreement.

THIS ASSURANCE is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts, property, discounts or other Federal financial assistance extended after the date hereof to the Sub grantee, including installment payments after such date on account of applications for Federal financial assistance which were approved before such date.

The Sub grantee recognizes and agrees that such Federal financial assistance will be extended in reliance on the representations and agreements made in this assurance, and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Sub grantee, its successors, transferees, and assignees, and the person or persons whose signatures appear below are authorized to sign this assurance on behalf of the applicant.

Dated February 17, 2015

Chambers County Commission(Sub grantee)

BY: 
(President, Chairman of Board or comparable
authorized official)

Exhibit VIII

CERTIFICATE OF COMPLIANCE WITH THE BEASON-HAMMON ALABAMA
TAXPAYER AND CITIZEN PROTECTION ACT (ACT 2011-535, as amended by Act
2012-491)

RE Contract/Grant/Incentive (*describe by number or subject*):

_____ by and between
Chambers County Commission (Contractor/Grantee) and
_____ (State Agency or
Department or other Public Entity)

The undersigned hereby certifies to the State of Alabama as follows:

1. The undersigned holds the position of Chairman with the Contractor/Grantee named above, is authorized to provide the representations that are set out in this Certificate as the official and binding act of that entity, and has knowledge of the provisions of THE BEASON-HAMMON ALABAMA TAXPAYER AND CITIZEN PROTECTION ACT (ACT 2011-535 of the Alabama Legislature, as amended by Act 2012-491) which is described herein as “the Act”.
2. Applying the following definitions from the Section 3 of the Act, the Contractor/Grantee’s business structure is as indicated by my initials.

BUSINESS ENTITY. Any person or group of persons employing one or more persons performing or engaging in any activity, enterprise, profession, or occupation for gain, benefit, advantage, or livelihood, whether for profit or not for profit. “Business entity” shall include but not be limited to the following:

- a. Self-employed individuals, business entities filing articles of incorporation, partnerships, limited partnerships, limited liability companies, foreign corporations, foreign limited partnerships, and foreign limited liability companies authorized to transact business in this state, business trusts, and any business entity that registers with the Secretary of State.
- b. Any business entity that possesses a business license, permit, certificate, approval, registration, charter, or similar form of authorization issued by the state, any business entity that is exempt by law from obtaining such a business license, and any business entity that is operating unlawfully without a business license.

EMPLOYER. Any person, firm, corporation, partnership, joint stock association, agent, manager, representative, foreman, or other person having control or custody of any employment, place of employment, or of any employee, including any person or entity employing any person for hire within the State of Alabama, including a public employer. This term shall not include the occupant of a household contracting with another person to perform casual domestic labor within the household.

____ (a.) The Contractor/Grantee is a business entity or employer as those terms are defined in Section 3 of the Act.

____ (b.) The Contractor/Grantee is not a business entity or employer as those terms are defined in Section 3 of the Act.

3. As of the date of this Certificate, Contractor/Grantee does not knowingly employ an unauthorized alien, as that term is defined in Section 3 of the Act, within the State of Alabama and hereafter it will not knowingly employ, hire for employment, or continue to employ an unauthorized alien within the State of Alabama.

{ **Alien** is any person who is not a citizen or national of the United States, as described in 8 U.S.C §1101, et seq., and any amendments hereto. }

{ **Unauthorized Alien** is an alien who is not authorized to work in the United States as defined in 8 U.S.C. §1324a(h)(3). }

4. The Contractor/Grantee is enrolled in E-Verify unless {initial the following selctions wich apply}:

___ (a) it is not eligible to enroll because of the rules of that program or other factors beyond its control.

___ (b) it is excused from the requirement of enrollment in E-Verify because it does not have an employee in the State of Alabama.

Certified this 17th day of February 2015.

David Eastridge
Name of Contractor/Grantee/Recipient

By: David Eastridge
Its Chairman

The above Certification was signed in my presence by the person whose name appears above, on this 17th day of February 2015.

WITNESS John P. Dendy
John P. Dendy

Print Name of Witness

Exhibit IX

Scope of Services
Title III-BSenior Center Service Descriptions:

- **Outreach** - Title III mandates that all grantees provide extensive outreach services in an attempt to locate those most in need of assistance. Outreach should be sufficient to recruit individuals into the local program to assure stability and/or growth of local provision of services.
- **Senior Center Program** - Grantee shall provide for a facility to be used as a local community focal point for the provision of services to individuals age 60 or over and as outlined in the Local Community Profile for Aging Services.
- **Public Education** - Grantee is responsible for the provision of Education/Training program for providing formal or informal opportunities to individuals age 60 and over, including group events designed to increase awareness in areas such as crime, accident prevention, personnel enrichment, crafts, community services, health promotion, etc. Education/Training must be provided at least three (3) times per month.

Transportation:

- **Transportation** - The Grantee will provide transportation services to persons 60 years of age and older.
- **Assisted Transportation** – The Grantee will provide assisted transportation services to persons 60 years of age and older.

In Home Services:

- **Personal Care** – Providing personal assistance, stand-by assistance, supervision or cues for persons with the inability to perform one or more of the following activities of daily living: eating, dressing, bathing, toileting, transferring in and out of bed/chair or walking.
- **Homemaker** – Providing assistance to persons with the inability to perform one or more of the following instrumental activities of daily living: preparing meals, shopping for personal items, managing money, using the telephone, vacuuming or doing light housework.
- **Chore** – Providing assistance to persons having difficulty with one or more of the following instrumental activities of daily living: heavy housework, mowing the lawn, yard work, sidewalk maintenance, or minor home modifications.

Exhibit X

Scope of Services
Title III-C-1
Congregate Meals
and
Title III-C-2
Home Delivered Meals

Service Requirements:

- **Congregate Nutrition Services** - Grantee shall provide congregate meal services according to Title III service definitions and policies outlined by the Title III programs as established by the EAC AAA. This service must be provided a minimum of 240 days per year.
- **Home Delivered Meals** - Grantee shall provide Home Delivered meals according to Title III service definitions and policies outlined by the Title III program or as established by the EAC AAA. This service must be provided a minimum of 240 days per year.
- **Nutrition Education** - Grantee is responsible for providing nutrition education programs to both congregate and home delivered meal participants. Nutrition education should include assistance with meal planning, budgeting, nutrition advice, and shopping assistance. Nutrition education must be provided one (1) time per week.

Program Operations:

- Grantee shall be responsible for assuring meals allocated are served in direct proportion to the number approved. The EAC AAA may increase or decrease meal allocation according to utilization. Daily sign-in sheets for homebound and congregate recipients must be submitted daily.
- Grantee shall provide a facility in which the congregate and home delivered meal program will operate as established by the EAC AAA.
- Grantee will be responsible for reimbursement of EAC AAA for any ineligible meals not served or any meal components that are not replaced that effect USDA reimbursement.
- Center Equipment to Carry Out Safe and Sanitary Operations.
- The Grantee shall, in accordance with current guidelines provided by the Area Agency on Aging, provide adequate multi-peril liability insurance coverage for general personal injury, bodily injury and property damage, and loss of contents or improvements funded through the Area Agency on Aging due to fire, lightning, hailstorm, windstorm, smoke, aircraft, vehicles, vandalism, theft or malicious mischief, and shall certify to the Area Agency on Aging that said coverage has been acquired, is current and shall be maintained.
- Internet (broadband/high speed preferred) access at local level to allow reporting be completed via computer.
- Staff and Training:

- Provide a center manager to work a minimum of four hours daily at each site.
- Provide a designated person to be responsible for services as required by this agreement. This person will be directly responsible for the training and supervision of program staff, both paid and volunteer.

Exhibit XI

SERVING DAYS FOR FISCAL YEAR 2015

OCTOBER

Serving Days: 23
 Theme Day: None
 Holidays: None

APRIL

Serving Days: 21
 Theme Day: April 2
 Holidays: April 3 Good Friday

NOVEMBER

Serving Days: 17
 Theme Day: Nov. 26
 Holidays: Nov. 11 Veteran's Day
 Nov. 27-28 Thanksgiving

MAY

Serving Days: 20
 Theme Day: May 22
 Holidays: May 25 Memorial Day

DECEMBER

Serving Days: 17
 Theme Day: Dec. 19
 Holidays: Dec. 24-31 Christmas

JUNE

Serving Days: 22
 Theme Day: None
 Holidays: None

JANUARY

Serving Days: 19
 Theme Day: None
 Holidays: Jan. 1-2 New Year's Day
 Jan. 19 ML King Day

JULY

Serving Days: 22
 Theme Day: July 2
 Holidays: July 3 Independence Day
 (observed)

FEBRUARY

Serving Days: 20
 Theme Day: None
 Holidays: None

AUGUST

Serving Days: 21
 Theme Day: None
 Holidays: None

MARCH

Serving Days: 22
 Theme Day: None
 Holidays: None

SEPTEMBER

Serving Days: 21
 Theme Day: None
 Holidays: Sept. 7 Labor Day

TOTAL SERVING DAYS = 245