

CARES Act Funds for Cultural Service Grant Program Recipients

GENERAL GUIDELINES

Purpose of CARES Act Funds: To cover qualifying expenses and economic losses from business interruptions due to COVID -19 in accordance with the CARES Act. The qualifying expenses must be reasonably necessary for the operation of the business and in response to the COVID-19 public health emergency.

Eligibility:

1. Recipient of CSGP Award for FY 2020-2021
2. In good standing and compliance with COJ
3. In business February 29, 2020 and throughout Covered Period with intent for on-going operations
4. Proof of economic loss (Pre-Pandemic) vs. (Pandemic) **(FORM CA1)**
5. Proof of not using multiple grants for same expense **(Respond to CERTIFICATION questions in the COJ CARES Application as it relates to eligibility criteria and the intent and use of funds).**

Covered Period: Incurred Expenses from March 1, 2020 - December 31, 2021

Contract Date: September 1, 2021- November 30, 2021

Amount to be Distributed: \$740,000. Organizations will receive funds *approximately* 15 business days after receipt and approval of a Request for Reimbursement **(FORM CA2 and CA3)**.

Grant Award Methodology: Amount is equally distributed among CSG orgs per level. It is determined by using the CSG Level's total award as a % of CSG pool multiplied by \$740K and divided by the # of orgs within that Level. The below assumes all organizations will request for the full amount available to their organization.

Level 1 orgs will receive **\$72,779.82** ($\$2,037,400 / \$2,589,447 = 78.68\% \times \$740K = \$582,238.56 / 8$)

Level 2 orgs will receive **\$15,973.07** ($\$391,257 / \$2,589,447 = 15.11\% \times \$740K = \$111,811.49 / 7$)

Level 3 orgs will receive **\$3,917.46** ($\$150,790 / \$2,589,447 = 5.82\% \times \$740K = 43,092.06 / 11 = \$3,917.46$)

Program orgs will receive **\$714.47** ($\$10,000 / \$2,589,447 = .386\% \times \$740K = \$2,857.88 / 4 = \714.47)

Application Process: COJ CARES Application and all related and required grant forms are open and available on Sept 1, 2021 in Foundant. Any COJ CARES Application not received by Sept. 15, 2021 in Foundant will indicate decline of grant award and any declined funds will be evenly redistributed among organizations within that level.

Reporting Requirements:

6. Deposit COJ CARES funds in a NON-CSG bank account
7. Five-year record retention
8. Adhere to Florida Sunshine Laws
9. Submit to CCGJ a Request for Reimbursement **(FORM CA2 and CA3)** with all supporting documents on (or before) Oct 8th and/or Nov 8th (final deadline, no exceptions). Expenses can be **incurred** through Dec. 31, 2021 and included on the Request for Reimbursement if paid by Nov 8th.
10. Report to CCGJ any unspent awards by Nov 8th
11. If recipient expends more than \$750K in federal funds in one FY, a Single Audit is required 120 days after end of FY
12. No matching requirement
13. External Audit required for recipients of \$50K or more of CARES Funding per COJ (if not already required by CSGP)
14. Contracts available for e-signature on Oct. 1, 2021

Qualifying Question: If COVID-19 did not exist, would this expense exist? If organizations answered "NO," then the expense is **Non-Allowable**.

Examples of Allowable Costs:

- A. Medical costs for COVID-19 testing, serological testing, emergency transportation, medical protective supplies like masks and gloves, personal protective equipment, sanitizing products, shields, plexi-glass equipment, air filtration systems, contact tracing efforts
- B. Costs for quarantining employees or caretaking of family members (up to 2 weeks' pay)
- C. Costs for food purchase or delivery to vulnerable populations
- D. Technology expenses and improvements to facilitate distance learning, remote work, online meetings, website changes, virtual classes
- E. Payment to employees, facilitators or performers of such virtual programs, classes and shows
- F. Portion of payroll costs for employees dedicated to COVID-19 mitigation efforts, payroll costs for additional maintenance/housekeeping staff to sanitize buildings and equipment
- G. Ordinary business costs such as ticket refunds to customers, rent, utility, loans, equipment leases, routine building and grounds maintenance incurred during covered period when loss of revenue was prevalent
- H. Marketing, communication, advertising and other expenses related to the reopening of business
- I. Physical enhancement to buildings and facilities in response to COVID-19 or costs related to the reopening of business
- J. Training and professional development and related costs in the rehiring of employees
- K. Assistance to employees suffering from unforeseen financial costs of mental health, medical health, funeral costs, and other personal emergency needs as it relates to COVID-19
- L. Alcohol is allowable if part of ordinary and necessary business expenses if alcohol sales is part of inventory to produce earned revenue.

Examples of Non-Allowable Costs:

- M. Revenue replacement (loss in endowments value, donations, investment portfolios, reserve accounts, interest on savings)
- N. Damages covered by insurance
- O. Payroll and Benefits for employees whose work duties are not substantially dedicated to mitigating or responding to COVID-19
- P. Reimbursement to donors for goods or services
- Q. Workforce bonuses, severance pay
- R. Legal settlements, late fees, penalties, tax obligations
- S. Alcohol for entertainment or personal consumption, amusement, social activities
- T. Other costs deemed unallowable under COJ contracts
- U. Audit Costs
- V. **IMPORTANT: Costs already paid from other grants are Non-Allowable (no double dipping)**

For a complete list on the Coronavirus Relief Fund Program Guidance, see Federal Registrar/Vol.86, No.10/January 15, 2021.

QUESTIONS?

For COJ CARES Act:

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For Foundant/Other:

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COJ CARES FUNDING TIMELINE OF ACTIVITIES

REPORT/ ACTIVITY	1. CCGJ TO ORGS	2. ORGS TO CCGJ	3.CCGJ TO COJ	4.OTHER ACTIVITIES
CCGJ Board Approval of CARES Allocation				Aug 19, 2021
CARES Info Session with CSGs	Sept 1, 2021			
COJ CARES Application Available in Foundant	Sept 1, 2021			
CARES Application Due with Form CA1, <i>Proof of Economic Loss</i>		Sept 15, 2021 CARES Applications not received by Sept. 15, 2021 will indicate decline of grant award by the org.		
CARES Application and Review Completed	Sept 24, 2021 Any declined funds will be evenly distributed among organizations within that level.			
Contracts with Award Amounts Sent to Orgs (e-sign)	Oct 1, 2021	Oct. 8, 2021 Orgs sign contracts		
Request for Reimbursement #1 Form CA2 & CA3		Oct 8, 2021 (Orgs can submit prior to Oct 8)	Oct 15, 2021 (CCGJ will batch all Request for Reimbursements through Oct 8)	
Request for Reimbursement #2 Form CA2 & CA3 FINAL REQUEST		Nov 8, 2021 (Orgs can submit prior to Nov 8)	Nov 15, 2021 (CCGJ will batch all Request for Reimbursements through Nov 8)	
End of Contract CCGJ v Orgs CCGJ Final Admin Request	Nov 30, 2021		Nov 30, 2021	
CARES Final Reports, End of Contract CCGJ v COJ			Dec 15, 2021	
Record Retention, E-files, program closeout			Jan 30, 2022	

