1. Q. If the township, city or county has additional CARES Act funds that they would like to subgrant to the library, can the library accept them? Can the library receive both the Coronavirus Relief Funds (CRF) for Libraries and a CARES Act subgrant?

   A. Yes, the library can receive both CRF funds and a CARES Act subgrant from the township, city or county. However, the library would need to establish a separate fund for the subgrant, follow the guidelines for the use of those funds and account for those expenditures separately.

2. Q. Can public libraries apply the cost of Calamity Days (those days in which we had to pay salaries while the library was closed and received no benefit) to this grant? If yes, how should the accounting work? The current cost of calamity days is already in the general fund salary category. Some have said that both the revenue and expense from the CARES Act should be placed in a separate fund. Does it make more sense to create a separate project number within the General Fund, so that both salaries and revenue are reflected in the General Fund in the future.

   A. Administrative leave is allowed if there was an inability to telework and there was a public health order or case of COVID in the workplace. As far as establishing a new fund, libraries should be setting up a separate fund. More information can be found on this topic in our Frequently Asked Questions http://www.ohioauditor.gov/resources/covid19/Coronavirus_new_FAQ_final.pdf (All Entities Question #12) and also in the OBM Frequently Asked Questions at https://grants.ohio.gov/fundingopportunities.aspx.

   For libraries who are UAN users needing assistance in setting up a Special Revenue Fund to account for grants, please reach out to the UAN Support line at 1-800-833-8261. UAN published step-by-step instructions on the AOS UAN website this week. For assistance with setting up funds in other software, use the same procedures that would be in place in setting up any new fund and reach out to the software provider if you need further assistance.

3. Q. If the library does not use all the CRF funds allocated and has to return a portion, does the library have to pay interest on the returned funds?

   A. Interest earned needs to go back into the program and if there is any remaining then it is returned with the other remaining funds.

4. Q. Is there a deadline listed for when a library has to submit their application to receive the CRF funds?
A. The current deadline listed on the funding opportunity is November 16, 2020, but this may change if there are any libraries that still need to apply for funds. Due to the period ending on December 30, the application period end date provides enough time to use the funds.

5. Q. In the FAQ from OBM, it mentions that interest earned must be placed back into the program and used in a manner consistent with the US Treasury guidance on eligible costs within the performance period. The FAQ from US Treasury sounds as if we can simply deposit the grant monies into our checking account (that is earning very little interest) or transfer to our STAR Ohio account and therefore, the monies would be pooled with our other monies and any interest would be posted to our General Fund per our investment policy. With such short time to spend any grant monies, it does not seem there will be much time to try and get a STAR Ohio account set up before expending the monies. Is this a correct understanding?

A. Yes, this may be a challenge in identifying the amount of interest when it is pooled together with other cash. In these situations, if there is a way to allocate interest based on the average daily cash or some other method that would seem to meet the Treasury requirement.

6. Q. The OBM FAQ indicates that the funds can be used to cover FFCRA leave. What documentation should be collected supporting this leave? For instance, the library has a request form and the leave is also documented in the employee’s timekeeping. If this staff member had taken FFCRA leave, would the request form and timekeeping be sufficient documentation?

A. The leave should indicate the type of leave taken and tie back the cost to the payroll ledger to match what was charged to the CRF.

There are different eligibility requirements, qualifying reasons, and benefits available for emergency sick leave and expanded FLMA provided by the FFRCA. If an employee is taking leave under either emergency sick or expanded FMLA, the employee must provide either orally, or in writing, the employee’s name, date(s) for the requested leave, and the reason for the leave. If an employee is taking leave for one of the existing qualifying reasons under the FMLA, also existing certification requirement remain in effect.

The Department of Labor website has a Frequently Asked Questions at https://www.dol.gov/agencies/whd/pandemic/ffcra-questions and Questions #15 and 16 that further discuss documentation requirements. Finally, for the leave to be charged to the CRF fund, the library would still have to be able to document how they meet the three prongs.

7. Q. What happens if the funds are utilized for PPE supplies, but the supplies are not completely utilized by December 30. Is there a penalty?
A. No, as long as there is no appearance of excessive stockpiling to support beyond the current pandemic.

8. Q. How long will it take to receive the funds once the library applies?

A. Approximately 7-10 days.