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Office of Budget
and Management

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Coronavirus Relief Fund (CRF) Public Library Assistance Program



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Guidance & Frequently Asked Questions

Funding Period:
March 1, 2020 – December 31, 2021

NOTE: As U.S. Department of the Treasury issues future guidance and clarifications, the specific guidelines listed in this document are subject to change. Changes will be addendums to this document in the Frequently Asked Questions section.

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The purpose of this document is to provide guidance to Ohio public libraries receiving Coronavirus Relief Funding through the Ohio Office of Budget and Management.

Funding Information

Funds were awarded to the State of Ohio as Federal Financial Assistance from the U.S. Department of Treasury. Funds were awarded under the Social Security Act, as amended by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) as the Coronavirus Relief Fund (CRF).

Federal Assistance Information

The US Department of Treasury did not provide a notice of award to the State of Ohio. A Federal Award Identification Number (FAIN) was found on USASpending.gov to be SLT0018 and SLT0234 and the federal award date is presumed to be the date of enactment of the CARES Act, March 27, 2020.

Funds are considered federal financial assistance and have been assigned a Catalog of Federal Domestic Assistance (CFDA) or Assistance Listing Number of 21.019. Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Performance Period

The U.S. Department of Treasury has determined that CRF funds may only cover costs **incurred** between **March 1, 2020 and December 30, 2020**. On December 27, 2020, President Trump signed the Consolidated Appropriations Act, 2021 which provided an extension on the use of the Coronavirus Relief Funds **through December 31, 2021**.

Eligibility

This program provides funding of \$25,000 to each Ohio public library and branch location to be used to assist libraries in operating safely during the COVID-19 public health emergency, including supporting increased sanitation costs, maintaining social distancing, purchasing personal protective equipment (PPE) and other necessary costs to comply with public health orders, local health department recommendations, and best practices.

When determining allowable use of funds for other necessary costs, a public library should evaluate based on guidance contained within the U.S. Department of Treasury Guidance and Coronavirus Relief Fund Frequently Asked Questions which can be found at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>. This guidance

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document calls out some specific eligibility areas and related Frequently Asked Questions provide information about specific uses, but the examples are not all-inclusive.

If a library has any questions regarding the eligibility of a cost, please contact the Ohio Grants Partnership via e-mail at grants@obm.ohio.gov.

General Eligibility Information

The CARES Act requires that the payments from the CRF only be used to cover expenses that:

- (1) are **necessary** expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- (2) were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the government; and
- (3) were **incurred during the period that begins on March 1, 2020 and ends on December 30, 2020***.

***On December 27, 2020, President Trump signed the Consolidated Appropriations Act, 2021 which provided an extension on the use of the Coronavirus Relief Funds through December 31, 2021.**

While the CRF distributions are not required to be the funding of last resort, the expenditures cannot be used in multiple programs or be reimbursed by other funds. Expenditures necessary to take direct action in response to the COVID-19 public health emergency are allowable. Expenditures are required to be related to current COVID-19 needs and not in preparation of or stock piling for future emergencies.

Permissible Use of Funds

The following list of specific permissible uses is not intended to be comprehensive:

Public Health and Related Measures

- Expenses for communication and enforcement by governments for public health orders related to COVID-19.
- Expenses for protective supplies, including sanitizing products and personal protective equipment.
- Expenses for disinfection of public areas and other facilities in response to the COVID-19 public health emergency.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses to promote social distancing to enable compliance with COVID-19 precautions within public facilities.
- Expenses to facilitate distance learning, including technological improvements, which can support those impacted by school closings.

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- Expenses of providing paid sick and paid family and medical leave to public employees who are infected/directly impacted to enable compliance with COVID-19 public health precautions. Full costs are eligible despite leave being in previously approved budget.

Personnel

Personnel that were diverted to a **substantially different use** due entirely to the COVID-19 public health emergency and are supporting the response to COVID-19 are allowable. This could mean the repurpose of positions who would have been furloughed or laid off (in other words were underutilized due to COVID-19) to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

Funds may also be used to cover increased administrative leave costs for public employees who could not telework in the event of a stay at home order or a case of COVID-19 in the workplace as long as the cost exceeds amounts previously budgeted for this purpose.

Equipment

- Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
- Equipment and lease costs if previously budgeted and consistent with other criteria.

Economic Support

- Unemployment insurance costs incurred by the Recipient as an employer.

Prohibited Use of Funds

- Revenue replacement/forgone revenue including unpaid property taxes and utility fees.
- Expenses covered by insurance or reimbursed through other federal aid or program.
- Any costs, including indirect, administrative, and payroll, that were already in the most recently approved budget as of March 27th.
- Personnel expenses for employees whose work duties are not substantially dedicated to mitigating or responding to COVID-19.
- Personnel costs of private employees paid directly (grants or loans to private employers may be allowed to cover this).
- Workforce bonuses, this prohibition does not include hazard pay or overtime.
- Severance Pay.
- Prepayments on contracts related to COVID-19, unless this is part of the normal policies and procedures.
- Reimbursement to donors for donated items or services.
- Legal settlements.

Reporting (updated January 19, 2021)

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OBM will require reporting in the OBM grants portal. The grants contact listed on the registration will be provided a log-in to access and complete the financial status reports. Here is the following table of reporting periods and due dates:

Reporting Cycle	Reporting Period	Due Date
Cycle 1 & 2	March 1, 2020 to September 30, 2020	October 20, 2020
Cycle 3	October 1, 2020 to December 31, 2020	January 6, 2021
Cycle 4	January 1, 2021 to March 31, 2021	April 6, 2021
Cycle 5	April 1, 2021 to June 30, 2021	July 6, 2021
Cycle 6	July 1, 2021 to September 30, 2021	October 6, 2021
Cycle 7	October 1, 2021 to December 31, 2021	January 5, 2022

Any cash on hand reported on the cycle 7 report due on January 5, 2022 must be returned to OBM no later than December 31, 2021.

Responsibilities, Records, & Future Audits

The U.S. Treasury has limited compliance to the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, § 200.330 through § 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. Effective internal controls must be established and maintained (2 C.F.R. § 200.303). Every CRF dollar should be accounted for with supporting documentation. Libraries should maintain documentation evidencing that the funds were expended in accordance with federal, state, and local regulations.

The CRF is subject to future audits to ensure appropriate use with ultimate recoupment by Treasury. Records must be made available to OBM, the Ohio Auditor of State, Independent Public Auditors that perform audits on behalf of Ohio Auditor of State, the federal government, and/or other oversight entities for audit or review. While these funds are considered payments, they are also subject to and count towards the threshold of the Single Audit Act (31 U.S.C. § 7501-7507).

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Frequently Asked Questions

NOTE: Information is provided as a reference. In the event of a conflict between this document and state law, federal law, or U.S. Treasury guidance, the state and federal laws and guidance supersede this document. This document will be updated if the U.S. Treasury provides future clarifications.

Do libraries have to register for the funding?

Yes, OBM requires each library system to complete a registration on the OBM website at <https://grants.ohio.gov/fundingopportunities.aspx> under the Coronavirus Relief Fund – Public Libraries funding opportunity. An authorized representative and grant contact will be required to be listed on the registration. After the registration is approved by OBM, the grant contact will receive an e-mail confirmation and a temporary log-in to the OBM grants portal. Grant contacts will access the portal to complete the required interim and final financial reporting. Approved registrations will be processed for payment based on the confirmed number of main and branch libraries.

What is the difference between the Authorized Representative and the Grant Contact?

OBM is collecting information from libraries receiving funds to allow for future administration and monitoring. The Authorized Representative is the main executive within the library that can authorize acceptance of the funds on behalf of the library. The Grant Contact will be the main person OBM will reach out to for monitoring, obtaining resolutions, or other questions regarding the funds. This contact will be responsible for completing the reporting in the OBM grants portal on behalf of the library.

How do I access the OBM grants portal after receiving a log-in? The grants portal can be accessed at <https://grantsportal.ohio.gov>.

When will the financial status reports be due to OBM? (updated January 19, 2021)

The following table is the timeline for reporting:

Reporting Cycle	Reporting Period	Due Date
Cycle 1 & 2	March 1, 2020 to September 30, 2020	October 20, 2020
Cycle 3	October 1, 2020 to December 31, 2020	January 6, 2021
Cycle 4	January 1, 2021 to March 31, 2021	April 6, 2021
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Should my library setup a separate fund to account for the CARES Act Coronavirus Relief Fund (CRF) funds?

Yes, public libraries should establish a separate Special Revenue Fund to separately track the receipt and expenditure activity of the CRF funds. Since this is a new federal program with a restricted purpose, local governments have authority under Ohio Revised Code Section 5705.09 to establish the new fund, without seeking Auditor of State (AOS) approval (see AOS FAQs at: https://www.ohioauditor.gov/resources/covid19/Coronavirus_new_FAQ_final.pdf). Additional funds will likely necessitate an amendment to the current budget to account for the additional revenue and appropriation.

Funding allocations are based on \$25,000 to each Ohio public library and branch location. Can the total funds provided be used for needs systemwide or does it have to be limited to that amount per library or branch?

Funds are allocated based on the number of libraries however can be used for systemwide needs.

If a library receives Coronavirus Relief Funds or other related funds from another source, are they still eligible for these funds?

Yes, libraries are still eligible for these funds but must keep all activity separated for each funding source and ensure costs are not duplicated against multiple sources.

Generally, what are some examples of eligible expenses related to public health precautions that are allowable uses of the CRF funds?

Examples include, but are not limited to, disinfection of public areas, surfaces, and transient materials (books, media, etc.); touchless precautions such as automatic/motion sensor doors, faucets, soap dispensers, hand dryers, and water fountains; masks and hand sanitizer; sanitizing stations, and installation of plexiglass and barriers to create social distancing. Independent contracts to perform deep cleaning or additional cleaning services not previously provided are allowable. Equipment and supplies to perform additional disinfection are also allowable. In all instances, costs must not be previously budgeted, are necessary expenditures incurred due to the public health emergency, and within the covered period (March 1, 2020 through December 31, 2021).

Can the funds be utilized for professional moving services for rearranging furniture to ensure physical distancing within the building? (updated January 19, 2021)

Yes, as long as this service was not previously budgeted, are necessary expenditures incurred due to the public health emergency, and within the covered period (March 1, 2020 through December 31, 2021).

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Are professional cleaning services to perform cleaning of upholstered furniture eligible? (updated January 19, 2021)

Yes, as long as this service was not previously budgeted, are necessary expenditures incurred due to the public health emergency, and within the covered period (March 1, 2020 through December 31, 2021). Reasonable replacement of upholstered furniture such as chairs to hard plastic to necessitate cost effective cleaning may be allowable.

Can costs associated with new ways to reduce the number of patrons in the facility at one time or to minimize contact be covered? (updated January 19, 2021)

Costs such as curbside service, 24/7 remote lockers for pick-up, or door counters to actively monitor occupancy to comply with public health orders and/or local health department recommendations are allowable. Costs must not be previously budgeted, are necessary expenditures incurred due to the public health emergency, and within the covered period (March 1, 2020 through December 31, 2021).

Are HVAC or ventilation/air handling upgrades allowable? (updated January 19, 2021)

Overall, costs must not be previously budgeted, are necessary expenditures incurred due to the public health emergency, and within the covered period (March 1, 2020 through December 31, 2021). These types of costs must be recommended and documented as COVID-necessary by the local health department.

Can increased costs associated with an increase in remote demand by patrons for digital materials, including licenses for ebooks, be covered? (updated January 19, 2021)

Costs which exceed previously budgeted levels and are deemed necessary expenditures incurred due to the public health emergency are allowable. It is important to note these costs must only be for the duration of the covered period (March 1, 2020 through December 31, 2021). License fees may not be pre-paid or paid to cover a period beyond December 31, 2021. For example, if an ebook license is purchased for two years, the amount charged to the Coronavirus Relief Fund must be prorated to cover only the period that the ebook was available to patrons between March 1 and December 31, 2021.

Can a library system utilize the funds to purchase equipment and editing software to provide virtual programming and services? (updated January 19, 2021)

Costs must not be previously budgeted, are necessary expenditures incurred due to the public health emergency, and within the covered period (March 1, 2020 through December 31, 2021). Associated license costs must only support the covered period of March 1, 2020 to December 31, 2021. Libraries that had to purchase the license as a yearly license must apply funds based on a pro-rated basis for the covered period.

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Can the library system cover WiFi hotspot charges and/or devices? (updated January 19, 2021)

Costs must not be previously budgeted, are necessary expenditures incurred due to the public health emergency, and within the covered period (March 1, 2020 through December 31, 2021).

What does the prohibition, or limitation against using CRF Funds for costs already in an approved budget prior to March 27 mean? Does this mean I am unable to be reimbursed if I already incurred the costs with budgeted funds?

A cost is allowable if either: 1. The cost cannot lawfully be funded using a line item, allotment, or allocation within that budget, or 2. The cost is for a substantially different use from an expected use of funds in such a line item, allotment, or allocation. A library may have incurred costs prior to the receipt of CRF funds in response to COVID-19 utilizing budgeted resources that were previously budgeted for another purpose. Thus, necessitating a reimbursement – and that is allowable.

This may be best explained by considering the following hypothetical example: If the library's most recently approved budget prior to March 27, 2020 had a provision to allocate \$10,000 for personal protective equipment (PPE) to address COVID-19. The library must use their funds to purchase \$10,000 of PPE and any amounts spent over \$10,000 for PPE can be covered by CRF monies.

What is "the most recently approved" budget and how do adjustment, amendment or supplemental appropriations effect the use of CRF funds?

The "most recently approved" budget refers to the enacted budget for the relevant fiscal period for your jurisdiction, which includes subsequent supplemental appropriations or other budgetary adjustments, or amendments made in response to COVID-19 that were approved prior to March 27, 2020. Temporary appropriation measures allowable by Ohio law that were passed prior to March 27, 2020 are considered an approved budget.

When can CRF funds be used to cover payroll expenses of employees on leave?

CRF money may be used for leave required in the Families First Coronavirus Response Act (FFCRA). The library must ensure that the leave was taken for reasons outlined in FFCRA. Regardless of what your government calls the leave - bonus leave, emergency leave, etc. - the leave is reimbursable if used for FFCRA leave. OBM suggests structuring leave under the FFCRA leave types and making sure that employees are properly recording time. Budget amendments and changes to your government's budget do not affect the ability to reimburse these expenses.

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Fund payments may also be used to cover increased administrative leave costs of public employees who could not telework in the event of a stay at home order or a case of COVID-19 in the workplace. The statute requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. If the cost of an employee was allocated to administrative leave to a greater extent than was expected, the cost of such administrative leave may be covered using payments from the Fund. A library must document administrative leave was used, the leave was beyond amounts budgeted, and the circumstance for the leave to include the inability for the employee to telework and an active stay at home order or case of COVID-19 in the workplace.

Can I dispose of assets purchased with CRF funds? (updated January 19, 2021)

If assets are disposed of prior to December 31, 2021*, then the proceeds are subject to the restrictions on eligible use of payments from the Fund.

***On December 27, 2020, President Trump signed the Consolidated Appropriations Act, 2021 which provided an extension on the use of the Coronavirus Relief Funds through December 31, 2021.**

What happens if there is interest earned on CRF funds? (updated January 19, 2021)

Funds are not subject to the Cash Management Improvement Act of 1990. Interest funds earned must be placed back into the program and used in a manner consistent with the U.S. Department of Treasury guidance on eligible costs within the performance period.

Can CRF funds be used to pay for expenses in preparation for a future COVID-19 outbreak or for pandemic public health measures for a future pandemic or disaster?

CRF funds may be used only for expenditures necessary to address the current COVID-19 public health emergency.

When is a cost incurred? (updated January 19, 2021)

A cost is incurred when the responsible party has expended funds to cover the cost. The U.S. Treasury updated their guidance document on June 30 to further extend the definition of an incurred cost to include the performance or delivery, as well as a need for receipt, during the “covered period” (March 1, 2020 to December 30, 2020). The Consolidated Appropriations Act, 2021 extended the covered period to December 31, 2021.

Can we prepay for services or goods that will be provided or received after December 30, 2020? (updated January 19, 2021)

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The performance period was extended to December 31, 2021; therefore, services or goods may now be received through December 31, 2021. Previously prorated services may now be covered through December 31, 2021.

If the funds are encumbered, would they be considered spent?

No, an encumbrance is an obligation, but funds are not considered spent. However, an encumbrance may mean a cost is incurred. See question above regarding when a cost is incurred.

Who will be monitoring my activities with the funds?

The Office of Budget and Management will be performing subrecipient monitoring of the financial activities with the funds.

How long should libraries retain records relating to the CRF and supporting expenditures?

Records shall be maintained for a period of five (5) years after final payment is made using Coronavirus Relief Fund monies.

Who is my grant contact at OBM for questions or concerns?

The Ohio Grants Partnership is available to answer any questions or concerns that you may have via e-mail at grants@obm.ohio.gov.

What is the process for returning funds to the State of Ohio?

Final returns of payment must be received by the Office of Budget and Management no later than December 31, 2021. Returns can be made via check payable to the Treasurer of the State of Ohio and mailed to:

Ohio Office of Budget and Management
ATTN: Fiscal Section
30 E. Broad St., 34th Floor
Columbus, OH 43215

