

The State of Indiana's Coronavirus Relief Fund (CRF) Program

CARES Act Reimbursement Presentation for the
Association of Indiana Counties

July 13, 2020

CRF Overview

- ❑ In May the Governor announced that \$300 Million of the Coronavirus Relief Funds (CRF Fund) received from the U.S. Department of Treasury via the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) would be made available to reimburse Indiana local units of governments for incurred eligible expenditures.

 - ❑ Local units of government include:
 - Counties
 - Cities
 - Towns

 - ❑ The State's Office of Management and Budget has allocated each local unit of government a portion of the CRF Funds based upon population. Each community may access their funds to reimburse eligible CARES Act expenses. You can review your community's allocation on the IFA's website [here](#).

 - ❑ Other political subdivisions (e.g. public libraries, townships, conservancy districts, etc.) may be reimbursed for eligible expenditures from the CRF Fund; but are required to coordinate a reimbursement with their enabling body (e.g. body that approves their budget) to make the reimbursement request on their behalf from the enabling body's allocated amount.
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What may qualify as an eligible expense for reimbursement?

- ❑ The CRF may only be used to reimburse local units of government to cover costs that –
 - Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19)
 - Were not accounted for in the budget most recently approved as of March 27th, 2020 (the enactment of the CARES Act) for the local unit of government
 - Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020
 - The expenditure is allowed under the guidance issued by the U.S. Department of Treasury as modified by the State of Indiana (can find this on the second page of the CRF Reimbursement Request Form on the IFA website)

Eligible Designated Expense Item Categories

1. Medical expenses
2. Public Health expenses
3. Unforeseen payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency
4. Expenses of actions to facilitate compliance with COVID-19 related public health measures
5. Expenses that are associated with the provision of economic support to small businesses in connection with the COVID-19 public health emergency and shall be limited to only the costs of personal protective equipment, cleaning and sanitization products, and measures that promote social distancing
6. Any other COVID-19 related expenses reasonably necessary to the function of government that satisfy the CARES ACT Fund's eligibility criteria

Category #1 – Medical Expenses

- ❑ COVID-19 related expenses of public hospitals, clinics, and similar facilities
- ❑ Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs
- ❑ Costs of providing COVID-19 testing, including serological testing
- ❑ Emergency medical response expenses, including emergency medical transportation, related to COVID-19
- ❑ Expenses for establishing and operating public telemedicine capabilities for COVID-19 related treatment

Examples of eligible expense items under Category #1:

- ❑ Lab costs associated with COVID-19 testing
- ❑ Temporary access / entry ways to a COVID-19 testing site
- ❑ Acquisition of trailer or mobile unit for the purpose of conducting COVID-19 testing

Category #2 – Public Health Expenses

- ❑ Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19
- ❑ Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, in connection with the COVID-19 public health emergency
- ❑ Expenses for disinfection of public areas and other facilities
- ❑ Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19 related threats to public health and safety
- ❑ Expenses for public safety measures undertaken in response to COVID-19
- ❑ Expenses for quarantining individuals

Examples of eligible expense items under Category #2:

- ❑ Face Masks, Gowns, Gloves, Face Shields, Infrared Handheld Thermometers, and Respirators
- ❑ Hand Sanitizer, Clorox Wipes, Bleach or other bacteria-killing solutions for sanitary purposes
- ❑ Installation of touchless Sinks, Hand Dryers, Toilets, and Foot Door Openers
- ❑ Signs and Banners that promote hand washing, wearing masks, social distancing, etc.
- ❑ Cleaning services for disinfecting nursing homes, courthouses, ambulances, etc.

Category #3 – Unforeseen Payroll Expenses

- ❑ Overtime paid, or any other unbudgeted time paid above regular hours, that were COVID-19 related
 - As a matter of administrative convenience in light of the emergency nature of this program, you may presume that unforeseen payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency

- ❑ A new, temporary employee whose 1) sole responsibility will be substantially dedicated to mitigating or responding to the COVID-19 public health emergency and 2) had not been budgeted for as of March 27, 2020
 - *The IFA will work with the Participant to determinate appropriate documentation needed for verification. If this is a scenario your community is considering, we recommend to reach out to the IFA in advance of your reimbursement request submission for these expenses to describe the duties that will be performed and how it will be related to COVID-19.*

- ❑ Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions are **NOT** eligible for reimbursement at this time

- ❑ Please note that salary paid to public employees that have been accounted for in a budget approved on or before March 27, 2020 will not be reimbursable, regardless if a portion of their regular shift have been COVID-19 related

Examples of eligible expense items under Category #3:

- ❑ A police officer(s) working overtime to set up barriers to promote social distancing requirements
 - ❑ A newly hired employee's paid hours whose responsible for cleaning and disinfecting public playgrounds, public venues, and park benches and bathrooms
 - ❑ Hazardous pay to EMS technicians due to their responses during the COVID-19 public health emergency
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Category #4 – COVID-19 Compliance Expenses

- ❑ Expenses for food delivery to residents to enable compliance with COVID-19 public health precautions
- ❑ Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions
- ❑ COVID-19 related expenses of maintaining state prisons and county jails, including as it relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions
- ❑ Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions

Examples of eligible expense items under Category #4:

- ❑ Purchase of laptops and other necessary equipment for the purpose of remote work for public employees and for local board members to allow for virtual board meetings
- ❑ Zoom or other similar subscription services for virtual meetings
- ❑ UV light machine for disinfecting county jails
- ❑ Food and grocery delivery services to senior citizens

Category #5 – Economic Support to Small Business, NFP

- ❑ Expenses that are associated with the provision of economic support to small businesses and not-for-profits in connection with the COVID-19 public health emergency
- ❑ Please note that not-for-profits may apply for reimbursement with the FEMA Reimbursement Program as well.

Examples of eligible expense items under Category #5:

- ❑ A restaurant's purchase of Face Masks and Shields for staff
- ❑ A deli market's purchase of sneeze guards to better protect open products
- ❑ A golf course's purchase of plexiglass and brackets installed in middle of cart to allow two people in cart at a time

We will still need receipts to account for all expense items in your reimbursement request

What isn't eligible for reimbursement?

- ❑ The CRF may **not** be used to offset or replace lost revenue
- ❑ Paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions are **not** eligible
- ❑ Professional services fees (e.g. legal, financial services) that are contributed to the COVID-19 public health emergency are **not** eligible
- ❑ Expenses that have been reimbursed by insurance, legal settlement, or any other emergency COVID-19 supplemental funding are **not** eligible
- ❑ For workforce / job skill training to citizens unemployed or furloughed due to COVID-19, should collaborate with the Indiana Department of Workforce Development

CRF vs FEMA

- ❑ Funds from the CRF may be used for FEMA 25% match requirement.
- ❑ **Each local unit of government needs to ensure that federal funds are not used twice**
- ❑ If the Participant desires to use CRF for the 25% match, we recommend they closely coordinate that request with their State Department of Homeland Security contact and that any expense in which they wish to claim a 25% CARES Act reimbursement, should be handled as follows:
 - The invoice(s) reflecting the entire amount of the expense should be submitted to the IFA, with the request that they desire only 25% to be reimbursed because the balance will be submitted to FEMA
 - Alternatively, they can go through the FEMA process and come back to the IFA to request the 25% after FEMA has approved the 75%.
- ❑ **We can only reimburse for items that are eligible expenses under the CARES Act**

How do I submit expenses for reimbursement?

- ❑ **Step #1** – Make sure your Chief Executive Officer has signed the [CRF Acceptance Certification Form](#) and is delivered to the IFA via email AND U.S. Mail. The IFA will need this on file before we can process reimbursements.

- ❑ The Chief Executive Officer is the only official authorized to submit reimbursement requests for their respective local unit of government. We are considering the following persons as Chief Executives:
 - County – President of Board of County Commissioners
 - City – Mayor
 - Town – President of Town Council

- ❑ This person may change if the authorizing board adopts a resolution authorizing an alternative official. If that occurs, please provide us with the resolution and when future reimbursement requests are submitted and signed by the authorized representative, please note in the signature blank (pursuant to resolution xxx).

How do I submit expenses for reimbursement?

- ❑ **Step #2** – Review the IFA [Frequently Asked Questions](#) and [Directions for Reimbursement](#) prior to filling out the CRF Reimbursement Request Form
- ❑ These two documents contain many helpful tips in filling out the request form, what documentation is needed, what may be an eligible expense item for reimbursement, etc
- ❑ You can review both documents, as well as much more information about the CARES Act on the IFA website

How do I submit expenses for reimbursement?

- ❑ **Step #3** – Make sure you have the proper documentation needed to obtain reimbursement.

- ❑ Documentation should include at minimum:
 - Receipts and invoices for the dollar amount that was paid that equals or exceeds the amount of the reimbursement request; and
 - Description in the receipt or invoice that clearly shows an expenditure that falls within the 6 eligible categories on the attachment to the Reimbursement Request Form

- ❑ For reimbursement requests under Category #3 (unforeseen payroll expenses), pay stubs or a report downloaded from your payroll system reflecting the overtime paid and a letter attached certifying that the overtime was associated with an eligible CARES Act expense is required

- ❑ For reimbursement requests under Category #5 (economic support), you will need invoices and receipts from the small business or NFP included with your reimbursement request that follows the same procedures described above

- ❑ For reimbursement requests under Category #6 (other), specific details and invoice documentation will be required for approval. Please note that reimbursement requests submitted under category #6 will take longer for us to review.

How do I submit expenses for reimbursement?

- ❑ **Step #4** – Fill out the CRF Reimbursement Request following the instructions provided in the Directions, and have the Chief Executive Officer or appointed authorized representative sign
- ❑ Please always retrieve the Reimbursement Request from the IFA’s website <www.in.gov/ifa> to make sure you have the most up-to-date version
- ❑ Email the Reimbursement Request with documentation to COVID-19@ifa.in.gov

Questions?



<https://www.in.gov/ifa/>

in.gov/ifa/

Information about novel coronavirus (COVID-19)

Get the latest information about coronavirus and the Indiana Department of Health preparations here - [coronavirus.in.gov](https://www.in.gov/coronavirus)

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Coronavirus Relief Fund Program

Frequently Asked Questions

Relief Fund Program Information Letter to Executive Officers

Acceptance Certification of Chief Executive Officer

County, City and Town Allocations

Reimbursement Request Form

Helpful Links

CARES Act Disbursements

Notices of Public Hearings

Credit Ratings



About IFA

In order to provide economic efficiencies and management synergies and enable the State of Indiana ("State") to communicate as one voice with the various participants in the financial markets, the Indiana Development Finance Authority, the State Office Building Commission, the Indiana Transportation Finance Authority, the Recreational Development Commission, the State Revolving Fund Programs and the Indiana Brownfields Program were consolidated into a new and separate entity called the **Indiana Finance Authority ("IFA")** on May 15, 2005. The Indiana Health and Educational Facilities Finance Authority was also merged into the IFA, effective July 1, 2007.