

Hamilton County CARES Arts and Cultural Organizations Relief Program

Hamilton County has received \$142 million in CARES Act funding to combat the ongoing impacts of COVID-19 in the community. Many non-profit arts and cultural organizations had to cease operations or had their operations severely diminished due to Ohio's mandated closures. As such, Hamilton County has allocated up to \$3.5 million of its CARES Act funding to help provide relief to arts and cultural organizations impacted by the COVID-19 public health emergency ("Program"). The Program will be administered by ArtsWave (sets up online application, answers questions, assists with application review). Hamilton County will ultimately make all decisions on award and award amount. In addition, all payments will be made directly by Hamilton County to the organization.

CARES Act funding can only be used to cover costs of necessary expenditures incurred due to the COVID-19 public health emergency. In addition, costs must be incurred between March 1, 2020 and December 30, 2020. All costs must comply with any Guidance, Frequently Asked Questions and Answers issued by the federal government or State of Ohio, which includes without limitation, U.S. Treasury, Office of Inspector General, the Ohio Auditor of State, and the Ohio Office of Budget and Management.

For Assistance, US Department of Treasury's guidance on the Coronavirus Relief Fund can be found as follows:

Treasury Guidance to State and Local Governments page link:

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>

U.S. Treasury Guidance FAQ:

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>

Eligibility

In order to apply for funding from the Program, arts and cultural organizations must meet the following eligibility criteria:

1. Its principal place of business and location(s) where services where operations occur is in Hamilton County.

2. Has been in operation and provided arts and cultural programming since at least January 2019.
3. Organized as a non-profit entity under the laws of the State of Ohio and recognized as a 501(c)(3) tax exempt organization by the Internal Revenue Service.
4. Registered with State of Ohio Attorney General's Office
www.ohioattorneygeneral.gov/Business/Services-for-Charities/Charitable-Registration
5. Primary mission is to provide arts and cultural programming that is open and accessible to the general public.
6. Has a DUNS number prior to being awarded grant funding. A DUNS number can be requested here: <https://fedgov.dnb.com/webform/displayHomePage.do>
7. Is currently in compliance with all state laws and treasury regulations, including those applicable to its status as an organization recognized as a tax exempt entity under I.R.C. 501(c)(3) and a non-profit organization under Ohio law.
8. Has the ability to demonstrate and document that from March 1, 2020 to December 30, 2020, it has incurred costs or will incur costs due to the public health emergency with respect to COVID-19.
9. Will not use Hamilton County CARES funding in place of or instead of local, state, federal, or other government funds already designated or used for that expense or activity.
10. Has prior experience in successfully managing federal, state or local financial assistance and/or grant funding.

Ineligible Service Providers and Programs

The following entities are NOT eligible to apply for CARES funding from the Program:

1. Organizations whose primary mission is not arts related (e.g. social service, religious, education, science, parks, nature, or health organizations).
2. Social clubs and membership only organizations.

3. Arts or cultural programming entities that are not open and accessible to the general public.

Funding Amounts and Payment by Hamilton County

Requests and award levels will be based on the total amount of revenue realized by the organization for its fiscal year ending in 2019:

Revenue >\$1M	Maximum request of \$100,000
Revenue \$300K-\$1M	Maximum request of \$50,000
Revenue <\$300K	Maximum request of \$25,000

Minimum request of \$5,000

Hamilton County, at all times, reserves the right to amend funding levels based on applications received and to extend any deadlines.

Required Documentation

1. IRS 501(c)3 determination letter;
2. Proof of Business Address (this can be evidenced by records such as a mortgage statement, utility bill, insurance statement, and property tax bills);
3. Most recent IRS 990 tax return;
4. FY 2019 Financial Information sufficient to evidence revenue;
5. Hamilton County Vendor Form;
6. Eligible Expense Form which breaks down expenses between those incurred before the time of the application and those anticipated to be incurred after the date of application but prior to December 30, 2020; and
7. Source Documentation.

All source documentation for expenses that have been incurred at the time of the application must be submitted as a part of the application process. For those expenses anticipated to be incurred after the date of application but prior

to December 30, 2020, source documentation must be submitted at the time a close-out report is submitted. Close-out reports are due December 15, 2020.

For all expenses, source documentation shall be in the form of paid invoices and canceled checks, bank statements, or similar documentation that evidences payment of Eligible Expenses, as described below. All source documentation must be maintained by organization for at least five (5) years.

If the organization cannot properly substantiate its Eligible Expenses or has received funding for an ineligible expense, the organization will be required to repay the undocumented or ineligible expense, as the case may be.

Eligible Expenses

Organizations shall only submit for reimbursement those costs and expenses that comply with any Guidance, Frequently Asked Questions and Answers issued by the federal government or State of Ohio, which includes without limitation, U.S. Treasury, Office of Inspector General, the Ohio Auditor of State, and the Ohio Office of Budget and Management. Organizations are cautioned that guidance changes frequently and later versions may become available.

Under all circumstances, organizations are ultimately responsible for the determination of the eligibility of expenses that it submits for reimbursement.

By way of example only, the following may constitute Eligible Expenses:

1. Business Interruption Costs

Support to cover general operating expenses related directly to required closures due to COVID-19 such as utilities, security, rent or mortgage payments, and personnel costs.

2. Mitigation Expenses for Re-opening

Expenses incurred directly in response to COVID-19 related to re-opening of facilities and offering of public activities. Costs related to preparations for re-opening may include:

- a. COVID-19 training and health testing of staff (including W-2 employees and 1099 independent contractors);

- b. Additional personnel required to manage re-opening health and safety requirements (such as professional cleaning companies, pandemic rules enforcement, etc.);
 - c. Communications and marketing efforts specifically to address compliance with COVID-19 requirements;
 - d. Purchase of materials including personal protection equipment (PPE), disinfecting supplies, hand sanitizer, and signage production; and
 - e. Purchase and implementation of physical accommodations that are mitigation measures specifically in response to COVID-19. The costs for these accommodations (physical barriers and plexiglass protective screens, touchless fixtures and equipment such as faucets, toilets and water fountains, markers for social distancing) are considered eligible expenses but the related construction or installation costs are not eligible for reimbursement under this program.
3. Program Transition Support
Expenses incurred to transition to virtual programming. Costs may include: transitioning to an online platform; equipment, systems, and devices purchased specifically to facilitate the COVID-19 related move to virtual programming, including computers, tablets, and video cameras; increased broadband capability/speed (communications services), software apps like (Zoom, GoToMeetings), monthly charges streaming services, etc.). Note that monthly subscription charges can only be reimbursed from March 1 – December 30, 2020.

Ineligible expenses

1. Revenue replacement;
2. Construction costs;
3. Any tax, license or fee obligations payable to any governmental entity businesses;
4. Costs for political activity, including lobbying;

5. For Mitigation Expenses for Re-opening and Program Transition Support – costs that were accounted in the organization's most recently approved budget as of March 27, 2020;
6. Fundraising;
7. Damages covered by insurance;
8. Reimbursement to donors for donated items or services;
9. Workforce bonuses;
10. Severance pay;
11. Legal settlements;
12. Prepayment of expenses for services that extend beyond December 30, 2020;
13. Expenses that were already covered by financial assistance from other county, city, state, or federal forgivable loan or grant programs established in response to COVID-19 or by insurance;
14. All costs which are ineligible per the most recent U.S. Treasury guidance and Frequently Asked Questions:

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>.

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>

15. Any cost or expense not permitted by any state or federal guidance or information.

Application Process

Applications and all Required Documentation must be submitted online through ArtsWave's grants portal. Instructions and link can be found at <https://www.artswave.org/apply-for-funding>.

All applications and required documentation are due by October 23, 2020.

A team consisting of ArtsWave employees will review and verify the applications and documentation to ensure the eligibility criteria is met.

After review by ArtsWave, Hamilton County will receive the applications and documentation for final review and grant award. All grant applications and documentation are considered public records.

Approval Process

Once approved for funding by Hamilton County, the organization must sign and return the Grant Agreement within 10 calendar days of receipt.

Close-Out Process

Organizations must submit a close-out report and all required source documentation in order to receive funding for any Eligible Expense incurred after the date of application but prior to December 30, 2020, which was detailed on the Initial Eligible Expense Form.