

Coronavirus Relief Fund (CVRF) Capital Improvements Guidance

US Treasury prioritizes use of the CARES Act funding that:

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

While only noting “capital improvement projects” on US Treasury FAQ Guidance on Page 6, #28 “*Could Fund payments be used for capital improvement projects that broadly provide potential **economic development** in a community?*” US Treasury notes “*Fund payments may be used for the expenses of, **for example***, establishing temporary public medical facilities **and** other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.*” ***emphasis added**

Nonexclusive list of example projects that have been funded or could be funded:

- HVAC Upgrades or replacements
- New Window Fixtures
- Tempered glass for countertop partition
- Temporary wall to allow for social distancing
- Plexiglass partition
- Sneeze Guard Installation

Additional examples and questions to consider:

Question to Consider	Eligible	Not Eligible
<p>1. How did you decide on the need for the expense - what conversation was had around the expense and with whom (staff, elected officials, businesses, public, etc)?</p>	<p>Example: Public Health officials recommended the expense, in writing, or a CDC or other health expert citation was utilized and held on file.</p> <p>Example: LPH toured a small County Courthouse lobby and recommended design and construction to create a one-way entrance to exit for the public to address social distancing measures for access to public services and for public meetings.</p>	<p>Example: City Clerk was afraid of sharing entrances with the public and the government installed a new door just for their access to the building.</p> <p>Why Ineligible- There is no determination by a public health official or guidance from a public health agency, like the CDC, that identifies creating separate entrances is effective in protecting the City Clerk from COVID-19.</p>
<p>2. Why is the expense needed - was it necessary due to COVID-19 public health emergency? Can you cite that reason based on CDC or other public health advice or order?</p>	<p>Example: The county placed plexiglass in various areas in the courthouse to ensure social distancing for all citizens when entering the building.</p> <p>-The city utilized guidance/order from the CDC to construct an addition to the facility to protect the public from COVID-19 or construct a temporary alternate care site.</p>	<p>Example: The special district rebuilt a boat dock in the park.</p> <p>Why Ineligible- There is no direct determination by a public health official or guidance from a public health agency, like the CDC, that identifies constructing a boat dock in a park is effective in protecting the public from COVID-19. If there is a documented determination by a public health official, then this expense would be eligible.</p> <p>Example: The city repaired/replaced the roof on a storage unit.</p> <p>Why Ineligible- There is no direct determination by a public health official or guidance from a public health agency, like the CDC, that replacing a roof on a storage unit is effective in protecting the public from COVID-19. If there is a documented determination by a public health official, then this expense would be eligible.</p>

Question to Consider	Eligible	Not Eligible
<p>3. Where is the expense? - get the full context</p>	<p>Example: Public facility, non profit or in a business</p> <p>Example: Grants to nonprofits that may do improvements in homes would be eligible though so long as those improvements are determined by a public health official to be needed in order to protect the public from COVID-19.</p>	<p>Example: Household</p> <p>Why Ineligible- Direct expenses in homes are not eligible.</p>
<p>4. Can you support the expense in a federal audit?</p>	<p>Example: Yes. Documentation on decisions are kept with a justification of being necessary due to COVID-19.</p>	<p>Example: No documentation is available identifying the need for the capital expense as it relates to COVID-19.</p> <p>Why Ineligible- Documentation will be required in an audit to support the need for a capital improvement.</p>
<p>5. Can you ensure no duplication of benefits? You can't make money. If an expense is covered by any other funds (federal, state, insurance, donations, private payer, etc) it is not eligible.</p>	<p>Example: Clear documentation exists that no other funds supported the expense.</p>	<p>Example: Other funds (federal, state, insurance, private, etc.) supported the expenses already.</p> <p>Why Ineligible- Duplication of benefits is prohibited for any federal funds.</p>