FEMA Reimbursement for COVID-19 Expenses for Private Non-Profits

June 18, 2020
Additional topics for discussion:

- PUBLIC ASSISTANCE
- CARES ACT AND OTHER SOURCES OF FUNDING
Featured Speakers

- Allison Harrell, CPA
- Joe Myers
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AGENDA

1. What is the FEMA Public Assistance (PA) Recovery Program?
2. What Laws and Authorities govern the FEMA PA Recovery Program & the CARES Act Paycheck Protection Program (PPP)?
3. What are the differences between FEMA PA and the CARES Act?
4. What are the eligible expenditures?
5. What steps do I need to take to initiate?
1. What is the FEMA Public Assistance (PA) Recovery Program?
Definition of FEMA Recovery Program

During major disasters, States (Grantee), local governments, and Private Non-Profits (Sub-grantees) are eligible to apply for government assistance through the Public Assistance Program under the Robert T. Stafford Act for Infrastructure and Protective Action cost.
Types of Threats:
Natural or Man-Made
2. What laws and authorities govern the FEMA Public Assistance Program & the Paycheck Protection Program?

- Chapter 252
- Local State of Emergency Declarations
- Robert T. Stafford Act
- CARES Act
Courthouse through Statehouse to the Whitehouse

- All disasters are local
- Once assistance is needed, the request must follow this format
- Working around or outside this structure will delay needed resources
- Established in Chapter 252, Florida Statutes
Courthouse through Statehouse to the Whitehouse

Each level of government has someone dedicated to carry out these duties:
- Federal – FEMA Director
- State – State Director
- County – County Emergency Management (EM) Director
- City – City EM Director

Each level of government has specific roles and responsibilities to carry out pertinent to their jurisdiction.
3. What are the differences between FEMA PA Recovery Program & CARES Act?
CONSEQUENCES OF DISASTERS

People Isolated or Displaced

Infrastructure Damaged or Destroyed
Emergency and Permanent Work

CATEGORY A: DEBRIS
CATEGORY B: PROTECTIVE ACTIONS
CATEGORY C: ROADS AND BRIDGES
CATEGORY D: WATER CONTROL FACILITIES
CATEGORY E: PUBLIC BUILDINGS AND CONTENTS
CATEGORY F: PUBLIC UTILITIES
CATEGORY G: PARKS, RECREATIONAL, AND OTHER FACILITIES
<table>
<thead>
<tr>
<th>FEMA PA</th>
<th>CARES Act</th>
<th>Employee Retention Credit</th>
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| ➢ Covid-19 – Limited to Protective Actions – CAT B  
➢ Emergency Essential PNP  
➢ Non-Emergency Essential PNP  
➢ Grant Program – No limit on amount  
➢ Incident Period – On-going; eligibility started 1/20/20  
➢ Admin Cost – Allowed  
➢ Admin by State – Grantee DEM | ➢ Retention of Employees – 60%  
➢ Supplies – 40%  
➢ Small Business & PNP  
➢ Loan Program – Amount capped  
➢ Specific Dates – 12/20/20 for spending and requesting forgiveness of loan  
➢ Admin Cost – Not allowed  
➢ Administered by bank | ➢ For companies who didn’t receive PPP funds  
➢ Credit = 50% of wages paid to each employee  
➢ Max of $5,000 per employee  
➢ Must be 501(c) and exempt from tax under 501(a)  
➢ Wages paid after 3/12/20 and before 1/1/21 |
Incident Period

PA  Jan-2020

PPP  Mar-2020

December
Spending Strategy

Use FEMA for time periods not covered

On-going event plan beyond PPP eligibility date

DEM already received $252M – Mar 13 – April 30
4. What are specific eligible expenditures under the Public Assistance (PA) Program?

1. Labor – Force Account
   ◦ Hourly rates & fringe benefits
   ◦ Overtime work
   ◦ Un-budgeted employees or temporary employees performing emergency work
   ◦ Extraordinary costs: i.e., hazard pay, call back, etc.
   ◦ Re-assigned employees’ pay for emergency work not related to their regular job duties
   ◦ Backfill employee pay
   ◦ Overtime pay
   ◦ Standby time

2. Equipment
   ◦ Own equipment
   ◦ Purchased
   ◦ Leased
   ◦ Equipment rates
   ◦ Fleet maintenance
   ◦ COOP
4. What are specific eligible expenditures under the Public Assistance (PA) Program? - cont.

3. Supplies
   - Purchased with justification to effectively respond and recover from incident
   - Applicants own stock used

4. Project Mgt., COVID 19 training and design services
   - Procurement – document review and construction oversight
   - Staff training to increase capacity to work with COVID-19 operations
   - Engineering and design services
4. What are specific eligible expenditures under the Public Assistance (PA) Program? - cont.

5. Management of incident, admin services, administrating and managing PA award costs
   ◦ Meetings requesting PA program claims
   ◦ Organize claims
   ◦ Travel
   ◦ Preparing correspondence
   ◦ Collecting, filling, and submitting documents
   ◦ Requesting disbursement of PA funds
5. What steps do I take to initiate becoming a Subgrantee to the Grantee (DEM) for the Recovery Assistance?

- Determine eligibility
- Essential emergency or Essential non-emergency
- Appoint Grant Management Team
  - Office Manager
  - Financial
  - Human Resources
  - Contractor
- Team Duties
  - Documentation
  - Submit RPA
  - Incident on-going
  - Review PA & PPP eligibility of expenditures
  - No duplication of benefits
  - Projected future costs
  - Attend briefing of State and FEMA
  - Develop Project Worksheet (PW)
  - Submit to State
  - Review payments
  - Close-out grant
Closing Remarks

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