

**SPARK ROUND 1 - LOCAL GOVERNMENT  
 REIMBURSEMENT & DIRECT AID REVIEW  
 MEMORANDUM**

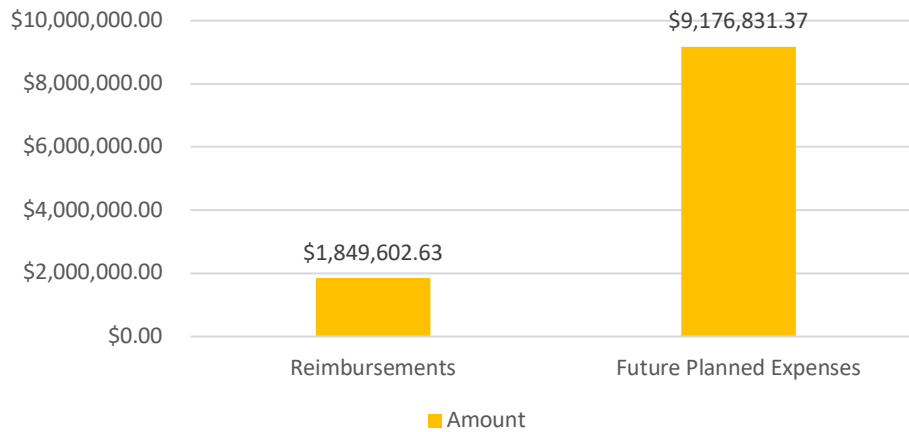
**Date** September 3, 2020  
**Re** Review of Reimbursement and Direct Aid Spending Plan for Saline County

**General Information**

Population: 54,224  
 COVID-19 Cases 08/17/2020: 427

Total Allocation Amount: \$11,026,433.95  
 Total Submitted for Reimbursement: \$1,849,602.63  
 Total Submitted for Future Planned Expenditures: \$9,176,831.37

**SPENDING PLAN OVERVIEW**



**Reimbursement Request Overview**

Total Amount for County Expenditures: \$256,512.88  
 Total Amount for Subrecipients: \$1,593,089.75

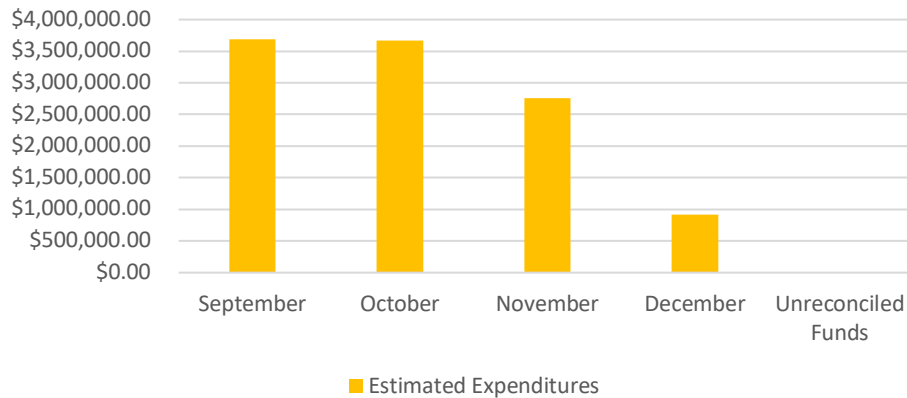
**Subrecipients and Amounts**

Subrecipient	Type	Amount
USD 305	Educational Institution	\$ 593,027.71
USD 306	Educational Institution	\$ 52,448.36
USD 307	Educational Institution	\$ 35,163.16
City of New Cambria	City	\$300
City of Salina	City	\$ 905,830.03
Saline Building Auth.	Governmental Organization	\$ 6,320.49
<b>Total</b>		<b>\$ 1,593,089.75</b>

### Direct Aid Overview – Future Spending Plan

Total Amount for County Expenditures: \$422,249.92  
 Total Amount for Transfers: \$4,817,982.13  
 Total Amount for Programs: \$3,936,599.32

#### PROJECT SPEND DOWN RATE



### Subrecipients/Transfers and Amounts

Subrecipient	Type	Amount
Kansas State University - Poly	Higher Education Institution	\$68,422.74
Kansas Wesleyan University	Higher Education Institution	\$105,377.50
Sacred Heart	Educational Institution	\$19,757.84
Salina Area Technical College	Higher Education Institution	\$154,306.00
St. Mary's Grade School	Educational Institution	\$18,261.00
Smoky Hill Education Service Center	Non-Profit	\$29,703.76
University of Kansas School of Nursing	Higher Education Institution	\$740.96
USD 305	Educational Institution	\$1,550,661.15
USD 306	Educational Institution	\$476,534.83
USD 307	Educational Institution	\$133,000.00
Cornerstone	Non-Profit	\$1,510.45
Ashby House	Non-Profit	\$4,238.25
Big Brothers Big Sisters	Non-Profit	\$5,564.00
CKMHC	Health	\$41,955.40
Christ Cathedral	Non-Profit	\$2,981.40
CKF	Non-Profit	\$137,150.50
Coronado Area Council BSA	Non-Profit	\$1,133.52
DVACK	Non-Profit	\$104,902.00
First Presbyterian	Non-Profit	\$5,879.22



Laura Kelly, Governor

Good Beginnings Collaboration - Salina Child Care Centers	Non-Profit	\$292,335.00
Infant Child Development, Salina Regional Health Center	Health	\$8,155.00
MLKJR CACFP	Non-Profit	\$17,562.96
OCCK	Non-Profit	\$73,882.31
PIN	Non-Profit	\$6,500.00
Rolling Hills Zoo	Business	\$10,795.30
St. Francis	Non-Profit	\$157,272.82
Salina Area Chamber of Commerce	Non-Profit	\$896.64
Salina Food Bank	Non-Profit	\$52,900.00
Salina Health Education Foundation	Non-Profit	\$595,000.00
Salina Presbyterian Manor	Non-Profit	\$59,539.00
Salina Public Library	Library	\$8,912.29
Salina Regional Health Center	Health	\$119,600.00
Salina Rescue Mission	Non-Profit	\$159,787.68
Salvation Army	Non-Profit	\$22,500.00
St. John's Missionary Baptist Church	Religious Institution	\$22,502.50
Sunflower Adult Day Services	Non-Profit	\$33,050.00
The Arc of Saline County	Non-Profit	\$2,064.88
City of Salina	City	\$312,645.23
<b>Total</b>		<b>\$ 4,817,982.13</b>

**Proposed Programs**

Program Title	Program Description	Program Budget Amount
Aliento De Vida-B.I.C.	This program will help the Hispanic community and people in need with the essentials to keep on living, such as rent, utility bills, and groceries, etc. Another part of the program will have baskets of food for those in need, for walk-ins of all kinds of people with different needs, having this reach out program would help meet one of their needs.	\$88,000.00

Catholic Charities of Northern Kansas	<p>This program will assist families with rent and/or utility bills, the SPARK funds will be used to help those households who seek direct financial assistance to pay such expenses. The funds are paid directly to the vendor to ensure appropriate use of the funds and applicants who are approved must meet with an Emergency Assistance staff person to discuss their overall financial situation and to provide initial financial coaching support. The goal of this additional step is to increase the likelihood that the family can return to PRE-COVID self-sufficiency by providing some direction and support with the development of a household budget.</p>	\$125,000.00
Child Advocacy and Parenting Services	<p>These dollars will be used only for families able to prove their income was impacted by COVID-19 to:</p> <ol style="list-style-type: none"><li>1. Create a source of Family Assistance dollars assist with expenses without any other source such as rent, vehicle repair, school supplies, transportation, or internet services.</li><li>2. Provide an iPad check-out library with cellular service to use for tele-med appointments. 20 devices would be purchased with prepaid cellular data for 12 months.</li><li>3. Supply cleaning materials to disinfect 26 client homes.</li><li>4. Distribute disposable 3 ply masks to clients participating in weekly, family mentoring sessions</li><li>5. Supplement childcare expenses</li><li>6. Pay partial staff salaries for 16 CAPS employees that would normally be funded through local contributions and fundraising which is uncertain for the fall of 2020.</li><li>7. Purchase 3 webcams for staff use on desktop computers</li><li>8. Develop 4 age appropriate videos for the school based Happy Bear program since local schools will not be allowing visitors on site</li><li>9. Provide 6 therapy sessions per families without insurance</li></ol>	\$131,818.02
Child Care Aware of Kansas	<p>This program will help meet the budgetary needs of childcare programs so that they remain open for working families in Saline County.</p>	\$405,090.00

28th Judicial District Community Corrections	<p>This program will use funds to purchase the needed equipment, enhancing outreach efforts to underserved populations. Additionally, the dollars will provide support to this population and their families for mental health treatment and medications, rent assistance, gas vouchers, education, and more while the clients and their families secure lost employment and income during this pandemic. The project will focus on preventing, planning, and responding more effectively while being efficient, to the needs and crisis incidents of this population and to the community at large.</p>	\$99,076.72
Salina Chamber Foundation	<p>This program will provide working capital to local businesses impacted by the COVID-19 pandemic. Operations of local businesses across all sectors were drastically changed as many were required to temporarily close during the stay at home order, others had drastically reduced customers, experienced cancellation of event/appointment bookings, and also saw revenue from cancelled contracts evaporate on a weekly basis due to stay at home and social distancing orders.</p>	\$2,723,313.71
YMCA	<p>This program will help working families stay working and provide support to the children that need extra guidance with their homework and provide alternate activities to just being at home. There are 7 total program initiatives.</p>	\$364,300.87
<b>Total</b>		<b>\$3,936,599.32</b>

**Definitions**

General Considerations – Summarizes county expenditure data.

Technical Understanding of SPARK Process – Assesses compliance of applicant expenditure information with SPARK guidance.

Identified Compliance Considerations – Highlights requested items that may present potential complications for CRF support eligibility.

Spending Plan Request for Additional Information – Specifies what information is still needed from the recipients.

**Modifications Required** – Requests any changes still needed to a Reimbursement or Direct Aid plan for proper review.

**Conclusion** – Gauges whether the county’s plan has sufficient information to move forward in the eligibility review process and highlights any remaining concerns.

## General Considerations

Saline County has prioritized its reimbursement requests for subrecipients, namely Cities, Higher Education and Educational Institutions. These subrecipients account for 86.1% of the \$ 1,849,602.63 in reimbursement requests. The City of Salina had the largest request at \$ 905,830.03.

Saline County’s substantially larger direct aid request prioritizes subrecipient expenditures again, which amounts to 95.4% of the \$ 9,176,831.37 submitted for direct aid review. Non-profit organizations account for 37.1% of transfer requests, while all other entities account for the remainder of requests.

The County should ensure that all expenses respond clearly to purpose and intent of CRF funding, meets all eligibility criteria and will be documented to the county file to support the expense incurred before December 30, 2020.

## Technical Understanding of SPARK Process

Saline County and its subrecipients demonstrate a generally proficient understanding of the intent of the SPARK committee and reporting expectations as exemplified by their detailed reporting of expenditures for reimbursements and direct aid.

Several of the programs do involve direct payments by nonprofits to families and communities impacted by COVID-19, and additional information is being requested regarding the application and selection process for recipients of these funds.

## Identified Considerations

### 1. Payroll Expenses

The matter of reimbursement for previously budgeted but substantially dedicated public safety and public health staff to COVID-19 related responsibilities remains an item of subjective interpretation. The Office of Recovery understands that many Counties and Cities are intending to utilize funding provided through CRF to account for this staff time. At this time, consistent with recently released guidance, the Office of Recovery has determined that the County may proceed with reimbursing the following payroll expenses:

- COVID-19 related FFCRA and FMLA leave costs
- Payroll for budgeted personnel and services diverted to a substantially different use than previously budgeted position (example: utility clerk re-assigned to support contact tracing)
- Previously unbudgeted staff hired to assist with COVID-19 related response or mitigation.
- Payroll for budgeted public safety and public health personnel that are considered substantially dedicated to preparing for, mitigating against or responding to COVID-19, and whose actions can be clearly documented. Public safety employees would include police officers (including state police officers), sheriffs and deputy sheriffs, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel. Public health employees would include employees involved in providing medical and other health services to patients and



supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other support services essential for patient care (e.g., laboratory technicians) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel.

- Overtime cost burden associated with public safety, public health, health care, human services, or other employees experienced by the County, Cities or Schools as a result of increased workload associated with mitigating or responding to COVID-19 -or- backfill coverage as a result of staffing shortages tied to COVID-19 (including as a result of staff out due to a qualifying FFRCA or FMLA leave).

The U.S. Treasury’s Office of Inspector General recently released additional guidance on how payroll expenses should be documented (OIG-CA-20-028; #62, 69-71). The County should ensure that all payroll is documented compliant to the OIG Guidance.

## 2. YMCA of Salina, Kansas

**\$364,300.87**

Direct Aid

The description of “Program B: Outdoor classrooms and equipment” appears to need equipment and installation for completion. As this represents a significant capital improvement, the County should ensure that the proposed project is bid appropriately, meets uniform guidance standards outlined in 2CFR 200, is cost reasonable, and can be substantially completed prior to December 30, 2020.

## 3. Catholic Charities of Northern Kansas Program and Salina Chamber Foundation Grant Program

**\$2,848,313.71**

Direct Aid

As these seem to be operated as grant programs, the County should have a well-qualified plan for how applicants will apply and be selected. Additionally, the County should ensure they have the appropriate level of administrative capacity to effectively administer the program and/or monitor any 3rd party entity responsible for administering the grant program.

## 4. Child Advocacy and Parenting Services

**\$1,360,415.02**

Direct Aid

Some aspects of the program appear to extend past the eligibility period. The program description states, “Provide an iPad check-out library with cellular service to use for tele-med appointments. 20 devices would be purchased with prepaid cellular data for 12 months. (\$420 x 12). 4. Distribute disposable 3 ply masks to clients participating in weekly, family mentoring sessions (226 clients x 4 sessions/month x 8 months).” The County should ensure that the proposed project is bid appropriately, meets uniform guidance standards outlined in 2CFR 200, is cost reasonable, and can be acquired prior to December 30, 2020.

## 5. Salina Health Education Foundation

**\$595,000**

Direct Aid

The Salina Health Education Foundation is requesting funds for a mobile medical and dental unit to serve populations without insurance, experiencing poverty, and are underinsured. The County will need carefully documented that the program and use of funds provides a clear nexus to COVID-19 and was considered both reasonable and necessary.

### **Spending Plan Request for Additional Information**

No additional information is requested at this time.

### **Modifications Required**

No modifications are requested at this time.

### **Conclusion**

1. Based on the documents provided by Saline County, it appears they have an adequate understanding of the eligibility requirements relative to CARES Act funding and have appropriately followed this process.
2. Saline County has an appropriate Project Spend Down Rate representing a low risk of funds not being expended on or before December 30, 2020.
3. The County should ensure that all expenses respond clearly to purpose and intent of CRF funding, meet all eligibility criteria and will be documented to the county file to support the expenses incurred before December 30
4. For any programs involving grants, including the program administered by the Catholic Charities of Northern Kansas and the Salina Chamber Foundation Small Business Grant Program, if not already in place, Saline County should consider development of an application process and establish a review committee to ensure equal access to funds from potential qualified applications. The County should also appropriately advertise the program within the community.

Subject to review of the additional documentation requested and considerations regarding payroll expenses, Saline County may proceed with implementation of its CARES Act funding allocation as outlined in its provided reimbursement and direct aid plan.