

Act 24 of 2020 and the CARES Act Coronavirus Relief Fund

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CARES Act: Coronavirus Relief Fund

- › The CARES Act was signed into law by the President on March 27, 2020 and provides funding for a variety of programs intended to alleviate the impact of COVID-19.
- › Section 5001 of the Cares Act establishes the Coronavirus Relief Fund.



CARES Act: Coronavirus Relief Fund

Coronavirus Relief Fund expenditures must be:

- › (1) Necessary expenditures incurred due to the COVID-19 public health emergency;
- › (2) Not accounted for in the budget most recently approved as of March 27, 2020; and
- › (3) Incurred, on a cash basis, during the period that begins on March 1, 2020 and ends on December 30, 2020.



Pennsylvania Act 24 of 2020

- › Distributes CARES Act Coronavirus Relief Fund money to the 60 Pennsylvania counties that did not receive it directly.
- › Establishes 7 categories of expenditures.
- › State laws like Act 24 can impose additional requirements, but cannot eliminate the underlying federal CARES Act requirements.



Pennsylvania Act 24 of 2020

- › (1) Offsetting the cost of the County's COVID-19 direct response, planning and outreach efforts, including the purchase of Personal Protective Equipment.
- › (2) Grant programs to support certain small businesses.



Pennsylvania Act 24 of 2020

- › (3) Grant programs to support certain designated types of entities for costs related to assisting businesses during the COVID-19 disaster emergency.
- › (4) Assistance to municipalities in the County for COVID-19 response and planning efforts, including the purchase of Personal Protective Equipment.



Pennsylvania Act 24 of 2020

- › (5) Behavioral health and substance abuse disorder treatment services.
- › (6) Nonprofit assistance programs for tax exempt entities covered by Section 501(c)(3) or 501(c)(19) of the Internal Revenue Code of 1986.
- › (7) Broadband internet deployment, with priority to unserved or underserved areas.



Examples of Eligible COVID-19 Response Activities: Public Health Measures

- › Purchase and distribution of medical and protective supplies such as sanitizer and Personal Protective Equipment to medical workers, law enforcement personnel, child protective services and welfare workers, direct service providers for older adults and disabled individuals, and other similar workers.
- › Installing Plexiglas shields at counters open to the public or between open work areas.



Examples of Eligible COVID-19 Response Activities: Public Health Measures

- › Cost of increased sanitation and disinfecting of County facilities, other public areas, and nursing homes.
- › Cost of communicating and enforcing governmental COVID-19 public health orders.
- › Expenses for quarantining individuals.



Examples of Eligible COVID-19 Response Activities: Medical Expenses

- › Costs related to temporary medical facilities to increase COVID-19 treatment capacity.
- › Costs related to COVID-19 testing.
- › Costs related to COVID-19 contact tracing.
- › Emergency medical response expenses, including emergency medical transportation, related to COVID-19.



Examples of Eligible COVID-19 Response Activities: Public Health Compliance Expenses

- › Expenses to improve telework capabilities for County employees during the COVID-19 public health emergency.
- › Expenses for food delivery to residents such as senior citizens and other vulnerable populations to enable compliance with COVID-19 public health precautions.
- › Expenses to facilitate distance learning, including technological improvements, in connection with COVID-19-related school closings.



Examples of Eligible COVID-19 Response Activities: Public Health Compliance Expenses

- › Expenses of providing Families First Coronavirus Response Act paid family and medical leave and paid sick leave to County employees.
- › COVID-19-related county jail expenses, including costs for increased sanitation and measures to improve social distancing measures.
- › Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.



Examples of Eligible COVID-19 Response Activities: COVID-19-Related Payroll Costs

- › Certain 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.
- › Eligible expenses can include previously unbudgeted overtime or hazard pay.
- › Payroll costs of employees who otherwise would have been laid off but were instead reassigned to COVID-19 related activities.
- › Law enforcement costs related to enforcing stay at home orders.



Examples of Eligible COVID-19 Response Activities: COVID-19-Related Economic Support

- › County unemployment compensation costs related to the COVID-19 public health emergency that are not reimbursed by the federal government under Section 2103 of the CARES Act or otherwise.
- › Programs to provide grants to small businesses to reimburse costs of business interruption caused by COVID-19-related required closures.



Examples of Some Ineligible Expenses

- › Expenses that are not necessary to respond to the COVID-19 public health emergency between March 1 and December 30, 2020.
- › Damages covered by insurance.
- › Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- › Expenses that have been or will be reimbursed under any other federal program.
- › Reimbursing donors for donated items or services.
- › Employee bonuses other than hazard pay or overtime.
- › Severance pay.
- › Legal settlements

