

County Direct Aid Spending Plan/Form

Updated 7.15 (Make sure you use the 7.15 copy of the Direct Aid Form)

What is the Direct Aid Plan?

The Direct Aid Spending Plan/Form is strictly a planning document used for two purposes: first is helping counties organize spending priorities and programs into a single document, and second is communicating spending intentions to the SPARK Committee for eligibility review and approval. This document is NOT to be used to report already made expenditures or reimbursed costs. This form must cover any funds not otherwise reported in the August 15th County Reimbursement and Reporting form. This spreadsheet must be completed before any expenditure of non-reimbursement related funds. All spending must meet the federal requirements illustrated in the CARES Act. The form is an Excel spreadsheet and includes three types of sheets/tabs which can be utilized for expenditure planning:

- 1. Planned/Expected Independent Expenditures:** This sheet can be used for one-time, expected expenses made at the county level that are not a part of a new program or transfer to another entity. For example, this sheet can be used to record planned purchases of PPE for a county agency or other projected COVID-19 operational costs for the coming months. These expenditures must be unbudgeted per federal rules. If the expense is a part of a larger new program, do not include it in this section. For example, if the county plans to create a new program to provide grants for PPE to nursing homes, all costs associated with that program should be illustrated in a separate program tab, NOT in the planned independent expenditures tab.
- 2. Programs:** The program sheet can be used for each new "program" or "project" that the county wishes to implement with COVID-19 funds. The structure of this sheet is similar to a grant application and is designed to provide additional detail on timelines, budgets, and details of the proposed program. Programs are generally funding structures designed to provide funds to outside entities like businesses, nursing homes, etc. Funds may be used to supplement existing programs as needed, so long as they comply with federal guidance.
- 3. Transfers:** The transfer sheet can be used for planned direct transfers to other governments or public institutions within the county for flexible spending. For example, if a county would like to provide a school district within their county \$100,000 to spend on health-related investments, that transfer will be recorded here. Transfers require an itemized list of expected expenses. Do not include duplicative entries with reimbursements or expenditures already recorded in your reimbursement spreadsheet.

When is it due?

The Direct Aid Plan must be submitted via the covid.ks.gov online [submission portal](#) by **August 15th**. Since August 15th falls on a weekend, submission by the next business day, August 17th, is allowable.

What has changed in the July 15th Updated?

Based on feedback the Recovery Office has received, the updated form (dated July 15th) includes a few additional components to clarify the different types of expenditure and assist in providing complete information. The modifications include:

- There are now three types of tabs: planned independent expenditures, program tabs, and transfer tabs.
- The program tab now includes a budget narrative to ensure that there are justifications for all expenditures.
- All transfers to schools, cities, etc. should now be in a separate transfers tab, with itemized expected expenditures for that transfer.

Additional Clarification of Terms:

- **Direct Aid:** Direct Aid refers to any funds allocated to the county that are **not** used for reimbursements for the county or sub-recipients for the reporting period of March 1st- July 31st. These funds are considered the county's "flexible" funds, meaning a receipt is not required for expenditure. Funds can be used for anything outlined and approved in the county's direct aid spending plan, including bulk transfers to sub-recipients, new programs, or individual county expenditures. The direct aid spending plan must be submitted and approved before these funds are expended.
- **Transfers:** Transfers refer to any bulk allocation of funds to a sub-recipient for **multiple** COVID-19 related expenses. Functionally, transfers are providing sub-recipients with their own pot of flexible funds to be used for their needs. Transfers can be an option for counties to expend direct aid funds and should be outlined in the direct aid plan. Transfer recipients can be anything from a school to a city within the county. For county level planned expenses, use the planned independent expenditures tab. For example, a county may choose to use a portion of their flexible direct aid funds to provide a bulk allocation of \$400,000 to the local school district. The county would indicate this transfer in their direct aid plan and ask the school district to submit an itemized budget for this transfer.
- **Programs:** A program is broadly defined as a mechanism established by a county to provide funds, materials, or other assistance to private and public sub-recipients through an application process. For example, a county may establish a business grant program to provide grants for operating losses incurred due to required closures. The county would indicate this program in their direct aid plan, including a budget and budget narrative. Funds may be used to supplement existing programs as needed.

- **Reimbursement Reporting Form vs. the Direct Aid Form:** The reimbursement reporting form, which is also due on August 15th, is specific to reimbursed costs in the reporting period of March 1st to July 31st. It should include all reimbursements the county plans to provide either to itself or sub-recipients for that reporting period for already incurred expenses.

County Reimbursement Reporting Form

- Presented during the July 9th Webinar
- Official reporting document to track reimbursements for the reporting period of **March 1st – July 31st**
- Reimbursements can be either for the county or for sub-recipients.
- To be used for accounting and compliance purposes.

Direct Aid Planning Form

- Presented during the July 10th webinar.
- This form must cover any funds not otherwise reporting in the County Reimbursement and Reporting Spreadsheet.
- A planning tool used to outline spending plans for remaining funds. Should incorporate all funds not accounted for in the reimbursement reporting form. **Must be approved before direct funds are spent.**
- Can include transfers to sub-recipients, county level planned spending, or new programs.
- Can be amended as needed beyond August 15th.

How to Complete Direct Aid Form:

1. Complete the County Info Section on the Summary Page

- a. Include your county, if you have submitted your resolution, how your county considered or addressed the disproportionate impacts of COVID-19 on racial minorities, and your primary county contact name and email.

2. Move to the Planned/Expected Independent Expenditures Tab

- a. This tab is used for all of the expected independent, county-level expenditures until the final deadline on December 30th. These should be one-time expenditures and should not include any bulk transfers to a sub-recipient for multiple COVID-19 expenditures. This is NOT to be used for reimbursements or already incurred costs or any programs or bulk transfers like a small business grant program. For reimbursements and already incurred costs, use the County Reimbursement Reporting spreadsheet. **In other words, these are one-time purchases that you as a county are buying for yourself or for your departments.** If a sub-recipient like a school requires funds to make purchases, use the transfers tab. These expenditures cannot be previously budgeted per federal rules.
- b. Examples of these expenditures include PPE for your emergency management team, plastic barriers for your county offices, cleaning supplies for county government, using funds for the county's portion of the FEMA match, allowable payroll expenses etc.
- c. For each planned expenditure, fill out the following information. For definitions, just scroll over the title of the section.
 - i. Date Expected
 - ii. Expenditure Title
 - iii. Expenditure Description
 - iv. Estimated Cost
 - v. Expenditure Category (Select from options, a full list of options by category can be found on the expenditure category tab)
 - vi. Expenditure Sub-Category (Select from options, if it appears blank, scroll up on the list)
 - vii. County Entity
 - viii. Comments
- d. Check the total at the top of the page to ensure that all expenditures are categorized. For additional lines, just click on a blank line and copy or use the insert function.

3. Start creating Program Tabs as needed

- a. If you plan to use funds for a specific program, start by looking at the **Example Program** tab to understand what components need to be included.
- b. A blank version of the program tab is labeled "Program 1" To create a new program tab, just copy the tab titled "Program 1" using the instructions in the "Spreadsheet Instructions Tab".
- c. **Tip:** This tab can be used as a template "program application" for outside entities seeking to submit a program idea to your county. Simply copy and paste a blank version of the program tab into another Excel sheet and send it to the entity to fill out.
- d. Begin by filling out the **Sponsor Information Section** to illustrate the entity in charge of program administration. This can be a government entity or a non-profit.
- e. Next, fill out the **Program Details Section**. Definitions for sections in the program tab can be found in the "Spreadsheet Instructions" Tab or by hovering over the desired entry title.

f. Finally, complete the budget section, which now includes two parts, a **proposed budget and budget narrative**.

i. **Program Proposed Budget:** This is a broad overview of program expenses. Please fill it out to the best of your ability given program details. **Delete and add sections to this section as needed.** Ensure that the totals align at the end of the document. If some of the funding for this program is from non-CRF sources, please specify. A few areas of the budget are specifically defined, such as the difference between materials/supplies and capital outlays:

1. **Materials and Supplies:** supplies, equipment, materials, etc. of individual costs less than \$1500. If any one item costs more than \$1500, move to capital outlay section.

2. **Capital Outlay:** Capital improvements, maintenance, repair etc. totaling more than \$1500 dollars for any one item.

ii. **Program Budget Narrative:** This section was added to illustrate additional information for expenditure justifications and details. **Double-Click** this section to edit. Once you double-click, it should open up the Microsoft Word client to allow you to easily edit. You can be as brief as needed in this section. The instructions for each required part of the narrative are below and in the spreadsheet:

1. SALARIES AND WAGES (Include positions, description, timeline, projected salaries)

2. CONTRACTUAL SERVICES (include descriptions, projected costs, timeline for all contracted services, travel, and rent expenses only)

3. COMMODITIES (Include descriptions for any individual costs over \$1000)

4. CAPITAL OUTLAY (Include one description for all costs in this section)

5. TOTAL AID & ASSISTANCE (Include descriptions, costs, timeline for each type of aid or assistance provided)

6. AID/ASSISTANCE 1: INSERT DESCRIPTION, COSTS, TIMELINE

7. Non CRF Funding Source 1: INSERT DESCRIPTION AND TOTAL FUNDS

4. Start creating Transfer Tabs as needed (NEW AS OF 7/15):

a. If you plan to use funds for a bulk transfer to a sub-recipient, start by looking at the **Example Transfer** tab to understand what components need to be included.

b. A blank version of the program tab is labeled "Transfer 1" To create a new program tab, just copy the tab titled "Transfer 1" using the instructions in the "Spreadsheet Instructions Tab".

c. **Tip:** This tab can be used as a template "transfer grant application" for outside entities like schools seeking funds. Simply copy and paste a blank version of the program tab into another Excel sheet and send it to the entity to fill out.

d. Begin by filling out the **Transfer Recipient Information Section** to illustrate the entity receiving transfer funds.

e. Next, fill out the **Transfer Details Section**. Definitions for sections in the program tab can be found in the "Spreadsheet Instructions" Tab or by hovering over the desired entry title.

f. Finally, complete the **Proposed Itemized Budget**. The goal of this section is to better allow you all and the Office of Recovery to understand planned expenditures and ensure that all expenditures are eligible. Each expenditure needs to have the following categories:

i. Expenditure Title

ii. Expenditure Description

- iii. Estimated Cost
- iv. Expenditure Category (Select from options, a full list of options by category can be found on the expenditure category tab)
- v. Date Expected
- vi. Comments

5. Complete the August 15th Totaling Tool and the Monthly Spending Planning Estimation Tool

- a. The August 15th Totaling Tool is a way for your county to quickly ensure that all funds allocated are accounted for either as reimbursements or in the direct aid spending plan. Fill out the following sections:
 - i. Total County Allocation
 - ii. Total Reimbursements (Use the County Reimbursement Reporting Form for the reporting period of 3-1 to 7-31, not this spreadsheet)
 - iii. Total Planned Independent Expenditures
 - iv. Total from Each Program (Replace with title of each program, insert new rows as needed for new programs)
 - v. Total from each Transfer (Replace with title of each transfer, insert new rows as needed for new transfers)

Unreconciled funds should have a “-” to indicate an amount of \$0.

b. Monthly Spending Planning Estimation Tool

- i. Using the dates of expected expenditure, estimate monthly spending until December 30th, 2020. This section is a way to ensure that counties are on track for spending goals throughout the expenditure process.
- ii. *If funds are provided to a sub-recipient, use the date when funds are provided to that sub-recipient, i.e. when funds leave your county bank account.

6. Signature

- a. The primary or secondary contact must copy and paste an electronic signature or sign their name to signify completion of the document and assurance that all items have been completed to the best of the county’s ability.

For any additional questions, eligibility determinations, etc. please have your county contact email recovery@ks.gov OR use the county guidance interpretation submission process through the [submission portal](#) for all eligibility/guidance determinations.