The following policy was approved at the November 21, 2022, Board of Commissioner's meeting.

Cumberland County

Section I – Board Approved Policies

Subsection 10: American Rescue Plan Act of 2021

Policy No. 10-1.9: Program for COVID19 Assistance to Nonprofits

1.0 PURPOSE

Cumberland County has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARPA/CSLFRF). The Board of Commissioners approved allocating ARPA funding to establish a Program for COVID19 Assistance to Nonprofits in response to the detrimental economic impacts experienced by nonprofit organizations as a result of the COVID-19 pandemic. This program describes eligible activities as defined in 31 CFR Part 35.

2.0 SCOPE

Funds are made available by the U.S. Department of Treasury through Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) and are administered by the Cumberland County ARP Staff Committee. The goal is to provide up to \$50,000 in financial assistance to nonprofit organizations that experienced detrimental impacts due to the pandemic. For the purpose of this program Cumberland County has defined a nonprofit organization as a 501(c)3 or 501(c)19 organization.

For the purposes of this program applicants are permitted to request funds to be reimbursed for:

- Payroll, which includes wages and associated payroll taxes; and
- Occupancy, which includes rental lease payments, mortgage (for organization property), and utilities

The organization must have been incorporated on or before March 3, 2021.

Funds under this Program may not be used for any purpose other than reimbursement of payroll and occupancy expenses.

3.0 STATEMENT OF THE POLICY

Nonprofit 501(c)(3) or 501(3)(19) organizations operating within Cumberland County may apply. To be eligible a nonprofit organization must:

- (a) Employ low to moderate income individuals, being those full-time equivalent positions paying less than \$37,350;
- (b) possess the capacity to be successful with the use of the ARPA/CSLFRF program funds;
- (c) have a valid employer identification number (EIN);
- (d) be registered and in good standing with the North Carolina Secretary of State;
- (e) not be in bankruptcy;
- (f) be current with property taxes and any fees that are collected with property taxes, or has a payment plan in place with the tax administrator;
- (g) maintain a policy of general liability insurance with at least as much coverage as the amount of funding received from the program;
- (h) comply with Cumberland County Policy No.3-11: Conflict of Interest;
- (i) have employees with wages reported with a W-2; and
- (j) have been in in operation on or before March 3, 2021; and
- (k) maintain employment of at least one full-time equivalent low to moderate income employee for one year after the first receipt of assistance under the program.

4.0 IMPLEMENTATION

A contractual relationship will be established between the County and the nonprofit organization to ensure compliance with county, state, and federal guidelines.

• Implementation and enforcement of this policy shall be the responsibility of County Administration, Finance, and Legal in accordance with <u>31 CFR 35, Coronavirus State and Local Fiscal Recovery Funds Final Rule</u>.