

**Oregon Cultural Trust
Federal CARES Act Coronavirus Relief Fund
Cultural Support Final Report Guidelines**



Final Report Due Date: No later than 5 pm Friday, January 15, 2021 or within 15 days of expenditure of the award (whichever comes first)

**Final Report Link: [CRFCS Final Report](#)
Covered Period: March 1 to December 30, 2020**

Para asistencia en español, llame al 971-345-1641

The Coronavirus Aid, Relief and Economic Security (CARES) Act established the Coronavirus Relief Fund (CRF) and appropriated \$150 billion to the Fund. Under the CARES Act, CRF is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments. The State of Oregon allocated \$25,984,872 in CRF for Cultural Support (CRFCS) "for business, innovation and trade, for providing financial assistance to arts organizations and cultural and community venues that have canceled or postponed public programming because of economic conditions and executive orders associated with the COVID-19 pandemic."

Cultural Trust Vision and Mission

We envision an Oregon that champions and invests in creative expression and cultural exchange, driving innovation and opportunity for all. The mission of the Cultural Trust is to lead Oregon in cultivating, growing and valuing culture as an integral part of communities. We do this by inspiring Oregonians to invest in a permanent fund that provides annual grants to cultural organizations. - Cultural Trust Board of Directors

The Cultural Trust defines culture as encompassing the arts, heritage, humanities, history and preservation. Since 2001 the Cultural Trust has supported culture statewide through nonprofit cultural organizations, County and Tribal Coalitions and statewide partners.

The Cultural Trust, along with its sister agency the Oregon Arts Commission, is housed in Business Oregon, the state economic development agency. The Oregon Arts Commission became part of Business Oregon in 1993. In 2003, the Oregon legislature moved the operations of the Cultural Trust to Business Oregon in recognition of the expanding role the arts and culture play in the broader social, economic and educational arenas of Oregon communities.

Final Report - Use of Grant

The Recipient will use the Grant for the eligible costs identified in its Oregon Cultural Trust -Coronavirus Relief Funding- CRF Cultural Support Application materials and guidelines, subject to the eligibility requirements of Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act, and any implementation guidance from the federal Department of the Treasury or the State of Oregon guidelines for its Coronavirus Relief

Fund Cultural Support Program. Recipient represents and warrants that the Grant funds were used to cover only those costs that (1) **were necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19)**; (2) were not accounted for in its budget most recently approved as of 27 March 2020; and (3) were or are incurred during the period that begins on **1 March 2020, and ends on 30 December 2020**.

Unspent Funds

In the event the full grant was not allocated to eligible expenses the recipient agrees to return unspent funds to their County Cultural Coalition.

Failure to Submit

In addition to other remedies provided for default, in Section 5 of your grant contract, failure to submit a required satisfactory final report may render your organization ineligible to receive funding from the Cultural Trust, Oregon Arts Commission and Business Oregon for five (5) years following the final report due date of the grant or until the delinquent final reports are submitted, whichever occurs first. These failures may also affect our ability to release funds on any other open awards. Failure to comply may result in suspension or termination of the grant and the Cultural Trust's recovery of funds. The State of Oregon has the right to seek judicial enforcement of this obligation.

Certification

By submitting the Final Report the authorizing official certifies that the information contained in this Final Report is true and correct to the best of your knowledge and that your organization followed all guidelines set out in the Grant Agreement provided by the County Cultural Coalition or the Cultural Trust.

Final Report Review

The Cultural Trust will provide a copy of your Final Report to your County Cultural Coalition. The Cultural Trust will review the Final Report in coordination with the Coalition. The Cultural Trust or the Coalition may require additional information. The Cultural Trust has final authority on eligible expenses determination.

Final Report Deadline

Final Reports are due by Friday, January 15, 2021, or within 15 days of expenditure of the award (whichever comes first). The Final Report is due **no later than 5 pm Friday, January 15, 2021**. Follow this link to complete the [CRFCS Final Report](#).

Eligible Expenses

Eligible expenditures must align with Federal CRF guidelines; see the [Coronavirus Relief Fund Guidance and Frequently Asked Questions](#) for more information.

Nonexclusive examples of [eligible expenditures](#) include, but are not limited to, payment expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:

- Reimbursement of the costs of **business interruption** caused by required closures and/or reduced operations (excluding PPP or other federal funds); rent, lease or mortgage/loan payments for venue facilities; and operating costs (insurance, utilities, and personnel).

- Reimbursement of costs associated with **venue reopening**, including alterations to facilities to meet reopening guidelines, extra cleaning costs or supplies and the purchase of employee personal protective equipment (PPE);
- Reimbursement of costs associated with **transitioning services** to alternative means or methods (i.e. online services or outdoor or limited attendance performances); and
- **Durable goods or services** acquired during the covered period that were previously unbudgeted and a necessary expense incurred due to the COVID-19 public health emergency.

Local governments operating cultural organizations

For venues and programs owned by state or local government that had budgeted for operating costs prior to the pandemic, CARES Act Funds cannot be used as revenue replacement and usual operating expenses are not eligible.

For cultural organizations or programs housed in recognized Tribes or in higher learning, expenses must be for cultural programs.

Ineligible Expenditures

In addition to eligibility requirements, there are clear limitations to the use of CRF. As a reminder, lost income/revenue on its own is not an eligible expense. Funds may not be used for:

- Previously budgeted costs incurred outside of the covered period (March 1, 2020 to December 30, 2020);
- Performance or delivery of a good or service received prior to or after the covered period;
- Damages covered by insurance;
- Reimbursement to donors for donated items or services;
- Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds*;
- Workforce bonuses other than hazard pay or overtime;
- Property taxes;
- Capital improvement projects, if not a necessary expenditure incurred due to COVID-19**;
- Severance pay; and
- Legal settlements.

*Funds cannot be used to pay for the same expense in the same time period as expenses requested or received from any other CARES Act funding programs [for example, PPP, EIDL, SBA Bridge Loan, Oregon Humanities, Institute of Museums and Library Services, National Endowment for the Arts (NEA), National Endowment for the Humanities (NEH), Western State Arts Federation (WESTAF), any CARES Act funds received by a Oregon county or municipality, etc.].

**Consult with the Cultural Trust if capital improvements were a necessary expenditure in response to the COVID-19 public health emergency.

No authority has been given to charge an indirect rate or cost to CRF and therefore indirect costs will not be allowed. Administrative costs are allowed provided they meet the three CRF criteria, and must be actual direct costs traceable to the allowable activities.

Accountability

Grantee is subject to 2 CRF 200.303 Internal Controls; 2 CRF 200.330 through 200.332 Subrecipient Monitoring and Management; and Subpart F regarding Audit Requirements. Awarded organizations must keep records sufficient to demonstrate that the amount of Fund payment has been used in accordance with section 601 (d) of the Social Security Act and in the case of an audit.

Financial Records

Recipient will cooperate with Cultural Trust and Coalition to provide all necessary financial information and records to comply with CARES Act reporting requirements. Recipient will keep proper books of account and records on all activities associated with the Grant, including, but not limited to, invoices, cancelled checks, payroll records, instruments, agreements and other supporting financial records documenting the use of the Grant. Recipient will maintain these books of account and records in accordance with generally accepted accounting principles and will retain these books of account and records until January 15, 2026 or the date that all disputes, if any, arising under this Grant Contract have been resolved, whichever is later.

Final Report Form and Submission

The Final Report form is on the following pages for your reference, please complete the report [CRFCS Final Report](#). The online system DOES NOT ALLOW you to save and return later. You will need to complete the Final Report in one session*. Review the following questions prior to launching the online application and prepare your responses in advance. We recommend preparing your responses to the questions in a word processing program as well as your expenses related to the grant.

Print a copy of your Final Report for your records prior to submitting.

**If you do not complete the online Final Report in one session you will need to start over. Please plan accordingly.*

Assistance Para asistencia en español, llame al 971-345-1641

County and Tribal Coalition Contact Link

<https://www.culturaltrust.org/about-us/coalitions/>

Aili Schreiner
Trust Manager
503-428-0963

Aili.schreiner@oregon.gov

Raissa Fleming

Administrative Assistant
971-345-1646

Raissa.fleming@oregon.gov

Liora Sponko
Community Arts Coordinator
Oregon Arts Commission
971-345-1641

Liora.sponko@oregon.gov

**Oregon Cultural Trust
Coronavirus Relief Funding (CRF)
CRF Cultural Support
FINAL REPORT**



- 1 Organization Name (as registered with IRS) _____
- 2 DBA Organization Name (if applicable) _____
- 3 Employer Identification Number [\(EIN Link\)](#) _____
- 4 DUNS Number (if available)* [\(DUNS Link\)](#) _____
- 5 Street Address 1 _____
- 6 Street Address 2 _____
- 7 City _____
- 8 State _____
- 9 Zip _____
- 10 Oregon County Drop down list _____
- 11 Website _____
- 12 Primary Contact _____
- 13 Role/Title _____
- 14 Phone _____
- 15 Email _____
- 16 Secondary Contact _____
- 17 Role/Title _____
- 18 Phone _____
- 19 Email _____
- 20 Primary Purpose of Organization _____

Is your organization for-profit or nonprofit Drop down list (for profit and nonprofit)

21 Provide a brief update overview of the impacts of COVID-19 on your organization.

Limited to 1,500 characters with spaces

22 Summarize how the CRFCS funds helped your organization.

Limited to 1,500 characters with spaces

*DUNS number is not required

**Oregon Cultural Trust
Coronavirus Relief Funding (CRF)
CRF Cultural Support
FINAL REPORT**

Organization Name:

Covered Period March 1, 2020 to December 30, 2020. All expenses must fall within the period.

Did your organizations expensed CRFCS funds as originally described in the application?

Yes/No

If no provide a description:

[Limited to 1,500 characters with spaces](#)

1 Business Interruption Costs

1a Payroll expenses	\$0
1b Rent or mortgage	\$0
1c Operating costs	\$0
1d Other Business Interruption Cost	\$0
1e Subtotal	\$0

1f **Brief Description:**

[Limited to 1,500 characters with spaces](#)

1g How many FTE did CRFCS help retain?

[Link to how to calculate FTE.](#)

2 Venue Reopening Costs

2a Alterations to facilities cost	\$0
2b Cleaning costs and supplies	\$0
2c Personal protective equipment	\$0
2d Other venue reopening costs	\$0
2e Subtotal	\$0

2f **Brief Description:**

[Limited to 1,500 characters with spaces](#)

3 Transition Service Costs

3a Online programs and services	\$0
3b Outdoor performances	\$0
3c Limited attendance performances	\$0
3d Other transition services	\$0
3e Subtotal	\$0

3f **Brief Description:**

[Limited to 1,500 characters with spaces](#)

4 Durable Goods or Services Costs

4a Durable goods

4b Services

4c **Subtotal**

4d Brief Description:

Total Amount of necessary expenditures incurred during covered period (Add lines 1e + 2e + 3e + 4c)

Award amount from Cultural Trust CRFCS Program

Balance

Funds cannot be used to pay for the same expense in the same time period as expenses requested or received from any other CARES Act funding programs (for example, PPP, EIDL, SBA Bridge Loan, Oregon Humanities, Institute of Museums and Library Services, National Endowment for the Arts (NEA), National Endowment for the Humanities (NEH), Western State Arts Federation (WESTAF), any CARES Act funds received by a Oregon county or municipality, etc.).

*For cultural organizations or programs housed in recognized **Tribes or in higher learning** , expenses must be for cultural program.*

*For venues and programs owned by **state or local government** and that had budgeted for operating costs prior to the pandemic, CARES Act Funds cannot be used as revenue replacement and usual operating expenses are not eligible.*

*By submitting the Final Report the **authorizing official certifies** that the information contained in this Final Report is true and correct to the best of your knowledge and that your organization followed all guidelines set out in the grant agreement provided by the County Cultural Coalition or the Cultural Trust.*

I certify by checking this box