

REPORTING TO THE GOVERNOR'S OFFICE FOR EMERGENCY RELIEF AND RECOVERY

NH NONPROFIT EMERGENCY RELIEF FUND

A Fund of the Governor's Office for Emergency Relief and Recovery

AGENDA

Goal: share information about the state's reporting process for the Nonprofit Emergency Relief Fund (NERF)

- Focus on Revenue Loss/Expense Report
- Review Basics
- Describe Reporting Template
- Explain Report Questions 16 – 19
- Provide Help Options
- Field Questions

THE BASICS

- Revenue Loss/Expense Report is for organizations that signed "Beneficiary" grant agreements (all but 17 NERF awardees)
- January 30, 2021 NERF report deadline – other GOFERR program reporting requirements vary – no extensions!
- Report is designed to confirm that you had qualifying 2020 COVID-19 related losses, and/or expenses from March 1 – December 30, 2020

GOFERR REPORTING SITE

<https://www.goferr.nh.gov/award-reporting>

- Read GOFERR FAQ and step-by-step reporting instructions
- Link to online reporting system
- Details for reporting (process and deadlines) on other GOFERR programs
- Separate report is required for *each* GOFERR grant

WHAT IS THE STATE LOOKING FOR?

- Did your organization experience revenue losses and/or COVID-19 expenses, not covered by another state or federal relief program, that are at least as great as the amount of NERF (or other GOFERR program) funding your organization received?
- *Starting point* for revenue loss inquiry is comparison of 2019 and 2020 calendar year revenues.

WHAT DO YOU NEED?

- Identifying info (application #, state vendor #, federal tax ID #, address, contact info)
- Calendar year 2019 total revenues
- Calendar year 2020 total revenues
- Total 2020 revenue losses not covered by another state and/or federal relief program
- All state or federal COVID-19 assistance (grants and loans) received through 12/30/20
- All expenses due directly to the pandemic between 3/1/20 – 12/30/20
- Any other information you want GOFERR to consider

DOES THE REPORT NEED TO MIRROR YOUR NERF APPLICATION?

No!

Any combination of qualifying 2020 income losses, and/or COVID-19 related expenses incurred between March 1 and December 30, that equal or exceed your grant amount will establish your eligibility, even if different from the projections that the award was based upon.

CALCULATING LOSSES (Q 16-18)

- Q16: Enter calendar year 2019 revenues
- Q17: Enter calendar year 2020 revenues – omitting state or federal relief
- Q 18: Subtract the Q17 from Q16 and exclude all losses covered by another state or federal relief program
- If this number accurately represents your losses for purposes of the NERF grant, this can be entered for Q18
- If this number does NOT accurately represent your losses for purposes of your NERF award, then you may report here the figure that is accurate, and you will have a place to upload added explanatory information

EXAMPLE CASE – SIMPLE

- \$200,000 total revenue in calendar year 2019
- \$200,000 total revenue in calendar year 2020:
 - \$100,000 from contributed/earned revenues
 - \$50,000 NERF grant
 - \$50,000 PPP
- \$200K (Q16) minus \$100K (Q17) minus \$50K (PPP/non-NERF relief)= \$50K
- May enter \$50K for Q18 if this accurately describes your losses

QUESTION 18

- Once you do the math to calculate the difference between 2019 and 2020 revenues (Q18), take stock.
- For most this will be a reasonable approach to calculating your qualifying revenue losses.
- But for some, you may have other factors at play, such as:
 - Restricted gifts (e.g. capital campaign)
 - Restricted grants (e.g. multiyear award for work in 2021 and beyond)
 - Increased/new expenditures in 2020 that correspond to income growth (e.g. a new state contract to run a new program)

EXAMPLE CASE – MORE COMPLEX

- \$200,000 total revenue in calendar year 2019
- \$250,000 total revenue in calendar year 2020:
 - \$150,000 from contributed/earned revenues
 - \$50,000 NERF grant
 - \$50,000 PPP
- For Q18, the math would have you enter \$0 (Q16 – Q17 – any other non-NERF GOFERR award if applicable, in this case PPP); however, you had a capital campaign raising \$50,000 in restricted funding
- Documentation is important!

REPORT “STEP 3”

- Allows you to submit any relevant explanatory text and documents for GOFERR's consideration
- “Lost revenue” is defined as income, revenue or receipts ... reasonably anticipated during the 2020 year, but that did not occur between 3/1/20 – 12/30/20 due to COVID-19

COVID-RELATED EXPENSES (QUESTION 19)

Examples of eligible expenses:

- Protective supplies, including sanitizing products and PPE
- Costs for cleaning and disinfection of facilities (above normal)
- Expenses for quarantining individuals
- Emergency financial assistance, food delivery, etc. for those impacted by loss of income and/or public health precautions due to the pandemic
- Costs for additional staff hours to address enhanced direct care needs, or to replace volunteers unavailable due to the public health emergency
- Equipment to improve telework capabilities
- Tools or supplies to support social distancing related practice change and/or service delivery
- Capital improvement projects to mitigate spread of the virus

REMINDERS

- Save your work!
- This process is for "short form" NERF "beneficiary" grantees
- No time limit to expend funds if received as reimbursement
- Multiple GOFERR awards = multiple reports
- Multi-state organizations – NH revenue/expenses only
- No matter your fiscal year:
 - Calendar year 2020 for revenues
 - 3/1/20 – 12/30/20 for expenses
- Good idea to talk this through with your accountant/bookkeeper if you have one
- Documentation is your friend (include if it supports your eligibility, and save **EVERYTHING** for 5 years)

HELP/QUESTIONS

- Ultimately, the decision of what you submit is each reporting organization's full responsibility
- More help:
 - GOFERR.Reporting@goferr.nh.gov
 - contact@nhcdfa.org
 - Request a one-on-one conversation by sending name, organization, phone number and question to: contact@nhcdfa.org