



COVID-19 CULTURAL ORGANIZATION GRANT PROGRAM
QUESTIONS AND ANSWERS – Version 5¹
November 10, 2020

Program summary

Governor Tony Evers has authorized up to \$15 million in financial assistance to support eligible cultural organizations impacted by the COVID-19 pandemic. Governor Evers' press release announcing the assistance is available [here](#). Funding for this assistance is provided to Wisconsin by the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. The program is administered by the Department of Administration (DOA). Additional details are available on the [program website](#).

Prior to contacting DOA please consult the Grant Announcement, Grant Application and this Question and Answer document available on the [Program Website](#).

U.S. Department of the Treasury CARES Act guidance can be found [here](#).

FOR ALL QUESTIONS RELATED TO ALLOWABLE EXPENSES

DOA will execute grant agreements with successful applicants only after DOA determines that expenses and lost revenues included in an application are reasonably consistent with CARES Act requirements and Program provisions. DOA's execution of grant agreements, however, is not dispositive as to whether any particular cost meets the criteria set forth in the CARES Act. Cultural organizations retain responsibility for demonstrating eligibility of expenses and are required to hold DOA harmless for any audit disallowance related to the eligibility of costs, including repayment of ineligible amounts.

FOR ALL QUESTIONS RELATED TO APPLICANT ELIGIBILITY

DOA will not respond to inquiries regarding an applicant's specific eligibility. Each applicant is required to determine its eligibility based on program requirements provided in the Grant Announcement. However, DOA will accept and answer questions seeking clarification of eligibility requirements. DOA will determine applicant eligibility only as a routine matter during the application review process after the application deadline has passed. Applicants should carefully review Section 4. Eligibility Requirements of the Grant Announcement prior to applying.

¹ Version 2 included updated answers to questions #21, #51 and #52 and new questions and answers #54 through #65. Version 3 includes an updated answer to question #41. Questions and answers #66 through #79 are new. Version 4 includes an updated answer to question #26. Questions and answers #80 through #84 are new. Version 5 includes new questions and answers #85 through #96 in response to questions received during the post-award webinar on November 6, 2020.

- 1. My organization is not a registered non-profit with IRS 501(c)3 tax-exempt status. Is my organization eligible?**

No.

- 2. My organization is not registered with the Wisconsin Department of Financial Institutions. Is my organization eligible?**

No.

- 3. How do I know if my organization is registered with the Wisconsin Department of Financial Institutions and/or is in good standing?**

Organizations may review registration status by visiting the WDFI webpage here:

<https://www.wdfi.org/apps/CorpSearch/Advanced.aspx>

- 4. Eligible organizations must have an “administrative presence in Wisconsin”. What does this mean?**

Organizations must have administrative operations, Wisconsin-based staff, physical presence, or other administrative presence within Wisconsin. Organizations may describe their administrative presence in Section 1. Applicant Information narrative.

- 5. Section 4.2 Ineligible Applicants of the Grant Announcement states, “Cultural organizations within, operating under or for the benefit of...public or 501(c)(3) accredited institutions of higher education...state and local governmental agencies...federally recognized Native American tribal governments...churches and religious organizations” are ineligible. What does “within, operating under or for the benefit of” mean?**

Departments and other subunits within or operating under a governmental body are not eligible. Likewise, nonprofits established for the benefit of a governmental unit are not eligible to apply. As an example, a nonprofit foundation established to benefit a state agency or University of Wisconsin campus is not eligible.

- 6. Our organization operates, hosts or administers classes, lessons, educational programs or a school-style functions, either for free or for a fee, as part of our activities. Does that render us ineligible under Section 4.2 Ineligible Applicants of the application?**

Organizations that are schools or whose primary mission is education are not eligible.

- 7. What sort of supplemental materials would be helpful?**

Applicants may choose to provide supporting documents that they believe will assist evaluators in assessing their application. However, do not provide audio files, video files or documents with links to online resources which the applicant intends the State or evaluators to read. Supporting documents should speak for themselves.

8. Our organization has received other coronavirus relief funding, are we eligible to apply?

Receiving alternative funding is not considered in eligibility determinations. However, per Section 6.1 of the Grant Announcement, eligible expenses must not be reimbursed and are not under consideration for reimbursement of another program.

9. What will happen if another grant comes thru that would cover the same things, and we already received this grant? Since we are applying to several different things at the same time, we can't wait for one to be approved and then apply for the next as the funds may not be there.

Organizations are required to repay grant funds to the state in the event grant funds are supplanted by other funding sources or are not utilized in accordance with the Grant Announcement and resulting Grant Agreements. Additionally, applicants should notify the State as soon as it receives notice that all or a portion its request will be funded by other sources.

10. The application also lists the DOA-6460 form. Where is that for and where can that be found?

DOA-6460 form is no longer a required component of the application. The most up-to-date application materials are available on the Program website.

11. Will we receive notice that our application has been received in full?

DOA will supply email confirmation of application receipt upon request. Confirmation of application receipt is not a determination of application completeness nor applicant eligibility.

12. So we should make a list of itemized expenses and income loss for reference but the dollar amount we ask for comes from 25% of the operating budget?

An applicant's request amount must equal the total of itemized expenses and/or revenue losses from Appendix A – Budget. Do not request funding exceeding \$250,000 or 25% of the organization's average three previous fiscal years of operating revenue, whichever is less.

13. If our lost revenue exceeds the amount the maximum amount we are able to apply for, should we still include the total? (For example, we have over \$450,000 in lost revenue in 2020 as compared to last year.)

Regardless of the organization's actual eligible expenses or revenue losses, do not request more than \$250,000 or 25% of the organization's average three previous fiscal years of operating revenue, whichever is less.

14. Will partial awards be made?

Possibly. Award amounts depend on the number of applicants, availability of funding, total amount requested and other factors.

15. Is there a minimum grant award request amount?

No

- 16. Revenues expected from a ticketed event were not realized in 2020 since it had to be cancelled. Some of that revenue MAY be available in 2021 if the event is rescheduled. Is the 2020 loss eligible?**

Assuming the cancelled event occurred between March 1, 2020 and December 30, 2020, yes. Applicants may apply for grant funds for eligible expenses and lost revenues that were incurred during the eligible period.

- 17. Would an independent contractor be considered an eligible expense (we don't have any salaries)?**

Likely, so long as all other eligibility criteria are met.

- 18. Must eligible expenses be used in service of organization's performance/production activities? Or, can they be used for operations?**

Eligible expenses may include operation expenses other than for performance/production activities so long as all other eligibility criteria are met.

- 19. If eligible expenses were initially covered by unrestricted organizational funds (i.e. an unrestricted foundation grant), can those unrestricted funds be redirected to other needs if a Cultural Organization Grant is awarded?**

The Grant Announcement does not restrict use of an organization's unrestricted funds, so long as grant funds are utilized compliant with the Grant Announcement and resulting grant agreement.

- 20. Are expenses related to arts education activities eligible?**

Likely, provided that the organization's primary mission is the production, presentation, or exhibition of cultural disciplines such as music, dance, theater, literature and the visual arts, or items of environmental or scientific interest.

- 21. Regarding eligible lost revenues, does this include dollars we've historically raised via annual fundraising events? Contributed revenue (corporate giving) in addition to earned revenue (tickets/memberships)?**

Lost contributions may be an eligible cost so long as the loss was attributable to the COVID-19 pandemic. Provide documentation demonstrating annual donation lost.

Additional details on use of funds may be requested when awardees submit Final Reports.

- 22. When we canceled our concerts we did not pay musicians who were going to perform but did not. They are independent contractors, not employees. Can we declare these services as expenses, that if covered by grant would be then paid to the musicians?**

No. By not paying the performers the organization did not incur an expense.

23. Can we seek reimbursement of expenses for mailings made to our audience informing them of concert cancellations?

Likely, so long as all other eligibility criteria are met.

24. Can funds be used to cover debt (operational, marketing) that the organization is now behind on because of lost revenue from event being cancelled due to Covid-19?

Possibly, so long as all other eligibility criteria are met. Please distinguish between “debt” and eligible expenses in Section 2.1, Financial Need, and in Appendix A, Budget.

25. We lost a \$10,000 annual donation from a patron who would have normally contributed on an annual basis. If this grant covers this lost revenue - do we need to explain what we will do with the \$10,000 grant awarded (lost revenue) to us after we receive the dollars from DOA?

Lost contributions may be an eligible cost so long as the loss was attributable to the COVID-19 pandemic. Provide documentation demonstrating annual donation lost.

Additional details on use of funds may be requested when awardees submit Final Reports.

26. Can we apply for a combination of both expenses incurred and lost revenue, or does it have to be only expenses incurred, or only lost revenue?

Yes, both expenses and lost revenue is an eligible cost. However, applicants may not claim both if claimed revenues will defer claimed expenses. Regardless of the organization’s actual eligible expenses or revenue losses, do not request more than \$250,000 or 25% of the organization’s average three previous fiscal years of operating revenue, whichever is less. Applicants are instructed to provide narrative of actual financial need, including information on impact to revenues and expenses, in Section 2.1 Financial Need of the application.

27. We have lost grant funding during the eligible period. Does there have to be documentation from the grant maker stating that we didn't get the grant due to COVID?

The loss of grant funding must be related to the COVID-19 pandemic. Documentation is not required but is recommended. Please explain in Section 2.1, Financial Need or supply a letter from the organization explaining the circumstances as Supporting Documentation.

28. Since date goes to end of December, can we list losses not yet occurred and items not purchased yet?

Yes. Please note the eligible period is March 1, 2020 through December 30, 2020 (not December 31, 2020).

29. Would expenses incurred by needing to upgrade our disinfecting equipment and supplies be included in eligible expenses?

Likely, so long as all other eligibility criteria are met.

30. Can we use "lost revenue" awards for day-to-day operations?

Yes

31. Are revenue funds lost from invested funds eligible for repayment?

No, investment losses are an ineligible cost.

32. We'd like to purchase equipment to video record our concerts for this year but won't be able to do this UNLESS we get some grant help. We won't make a purchase before receiving a grant. What to do?

Applicants may request funds for expenses incurred and paid for during the eligible period. This includes expenses not yet incurred as of the application due date. Purchases must be made before or on December 30, 2020.

33. Can we apply for a DFI entity ID now if we don't have one already?

Applicants should contact the Wisconsin Department of Financial Institutions for questions related to entity IDs. Per Section 4.1 of the Grant Announcement, applicants must be registered with the Wisconsin Department of Financial Institutions and have one of the following statuses as of the Grant Announcement closing date (September 30, 2020 at 2PM CDT): "restored to good standing", "incorporated/qualified/registered", "organized", or "registered".

34. Regarding the demonstration of financial need: does a necessary reduction in services demonstrate a financial need, independent of the financial health of our non-profit?

Applicants should provide narrative which they believe will allow evaluators to determine the extent and impact of financial need. Applicants should provide narrative in Section 2.1, Financial Need that clearly explains how the COVID-19 pandemic and public health emergency have impacted the cultural organization's operations and services, and how these impacts are directly tied to financial need.

35. Are state universities eligible for this grant program (Art museum or theater at the university)?

No.

36. What is considered a similar organization to a performing arts school under the ineligible applicants?

Please see answer to question #6.

- 37. The third question focuses on the degree to which our cultural activities are a component of our mission... what kind of answer are you looking for here? Some groups could say "to the fullest degree, 100%" but are you looking for a fuller description of those activities/programs?**

DOA understands that some organizations may have operations or missions of which only a portion may be related to cultural activities. Applicants are directed to describe cultural activities offered or produced and discuss how those activities are a component of the organization's mission. Please remember that eligibility will be considered based in part on whether the organization's primary mission is the production, presentation, or exhibition of cultural disciplines such as music, dance, theater, literature and the visual arts, or items of environmental or scientific interest.

- 38. If your group's revenues tend to vary from year to year depending on how often your group is hired to perform, what would be the best way to estimate lost revenues for this year for the purposes of this application?**

Applicants should use whatever actual financial information it has available and to the extent possible to estimate lost revenues.

- 39. Do the operating costs of the last 3 years, include 2020 year to date? Or is it 2017, 2018, 2019?**

Average should include 2017, 2018 and 2019 calendar years or the organization's equivalent fiscal years prior to March 1, 2020.

- 40. Can you show membership financial loss by showing membership dollars last year versus this year?**

Yes

- 41. Our revenue is significantly reduced, but expenses are also. Are we to look at bottom line? or just lost revenue?**

Applicants may request grant funds for incurred expenses and estimated lost revenues during the covered period (March 1 through December 30, 2020). Regardless of the organization's actual eligible expenses or revenue losses, do not request more than \$250,000 or 25% of the organization's average three previous fiscal years of operating revenue, whichever is less. Applicants are instructed to provide narrative of actual financial need, including information on impact to revenues and expenses, in Section 2.1 Financial Need of the application.

- 42. Does lost revenue replacement need to be spent by Dec 20? I do understand specific bills for expenses need to be paid, but if we are replacing revenue but still can't mount a show, do we need to spend the money somehow by Dec 30?**

Lost revenue claims must have been incurred during the covered period. Grant funds received from lost revenue claims do not need to be spent during the covered period (March 1 through December 30, 2020).

43. Are revenues considered for the purposes of this program based on accrual or cash basis?

Lost revenue claims must have been incurred and received by the organization during the covered period (March 1 through December 30, 2020).

44. How should an organization consider multi-year, restricted pledges that were made this year? Does the entire pledge count against lost revenue in 2020 or just the portion of the pledge that is paid in this year?

Request only that portion of an unfulfilled multi-year pledge that attributable to the covered period (March 1 through December 30, 2020).

45. Hypothetical questions. I submit \$50,000 in lost revenues and am funded for \$50,000. I get an unrestricted \$50,000 donation in December that eliminates our loss; does that mean I need to refund the \$50,000 grant?

Yes, if the grant fund and donation were to cover the same expenses or lost revenues.

46. If we document \$XXX in lost revenues, do we ALSO have to document the same amount in expenses?

No, do not document or double count lost revenues and expenses.

47. So, if we receive a grant for our lost ticket revenue, we will be expected to use that grant to cover operational expenses we incurred while COVID had us shut down, like paying for our musical director and accompanist who were under contract, and we should not be submitting those expenses as separate line items as that would be double dipping?

Correct, applicants should not request funds to cover both lost revenues and expenses that would be deferred by the lost revenue claim (and vice versa).

48. We were in critical need of funding and fundraised starting in July. We have raised \$130K to help cover our costs through the end of the year. Would I be correct in assuming that this amount would have to be taken out of the amount we request on our grant application?

Yes

49. Can we use evidence of canceled events to determine lost revenues, or is it preferred to only use the difference in income between 2019 and 2020.

Either is acceptable.

50. If the planned income for 2020 was higher than the past few years is it okay to ask for more money for this reimbursement, provided there is appropriate documentation.

Yes

51. Re: providing audited documentation by February 1. Our fiscal year ends mid-year and we would not have audited results in regards to lost revenues (September-December) at that time. What would be permissible to submit as documentation?

The grantee need not provide audited results in the Final Report, but must certify to the accuracy of information provided in the Final Report.

52. Would like verification on the time any grant funds need to be spent. Must they be spent by the time the Final Report is due Feb. 1?

Grant funds received for eligible expenses must have been incurred during the covered period and must be spent during the covered period. (March 1 through December 30, 2020)

However, grant funds received from lost revenue claims do not need to be spent during the covered period (March 1 through December 30, 2020) and need not be spent prior to the Final Report due date (February 1, 2021).

No other restrictions apply. However, additional details on use of lost revenue claims may be requested when awardees submit Final Reports.

53. I am wondering if this has to be direct expenses incurred from March 1- Dec 30 or if it can cover work to be done before Dec 30 to address shortcomings in the areas of cleaning, sanitation and improving telework capabilities? For example, is it appropriate to request support for building improvements to make our public restrooms safer by installing touch free fixtures? Another example, would it be appropriate to request funding to improve our internet network, if it is done before year end?

Yes, COVID-19 pandemic related upgrades to allow for enhanced cleaning or remote work is likely an eligible expense provided the expense is incurred before or on December 30, 2020.

54. Could you please provide additional information on the timeline for spending grant funds from lost revenue claims? Is the final report deadline still February 1 in this case?

Grant funds received for eligible expenses must have been incurred during the covered period and must be spent during the covered period (March 1 through December 30, 2020).

However, grant funds received from lost revenue claims do not need to be spent during the covered period (March 1 through December 30, 2020) and need not be spent prior to the Final Report due date (February 1, 2021).

No other restrictions apply. However, additional details on use of lost revenue claims may be requested when awardees submit Final Reports.

55. Could you please clarify for me what qualifies as: "...items of environmental or scientific interest".

In accordance with Section 4.1 of the Grant Announcement eligible applicants must be an eligible organization whose primary mission is the production, presentation, or exhibition of

cultural disciplines such as music, dance, theater, literature and the visual arts, or items of environmental or scientific interest.

The Program is not defining items of environmental or scientific interest. Rather, applicants are instructed to provide justification of how its mission relates to the production, presentation, or exhibition of items of environmental or scientific interest in Section 1. Applicant information and Section 2.2 Cultural programming as a component of activities.

All other eligibility requirements must be met. See page 1 of this Q&A regarding the Program's response to all questions related to applicant eligibility.

56. Also, is it appropriate to request support for building improvements to make our public restrooms safer by installing touch free fixtures? Another example, would it be appropriate to request funding to improve our internet network, if it is done before year end?

Likely, provided improvements are intended to address the COVID-19 public health emergency and occur during the covered period (March 1, 2020 through December 30, 2020).

57. On page 8 of the instructions under examples of eligible use of funds, the second bullet point... "the difference between org revenues during the 2020 period for which payment is requested and revenues during the same period in 2019. Does this period refer to our entire fiscal year (2019) or to the same grant period of March 1 to Dec. 30th? In other words, am I comparing all of 2020 to all of 2019 for lost revenue or just the grant periods of March 1 to Dec. 30th?

Applicants are instructed to compare equivalent time periods of eligible expenses or lost revenues that fall within the eligible covered period (March 1, 2020 through December 30, 2020).

58. If our operating revenue - 3 year average is \$162,185, so 25% is \$40,546. We received Cares Act PPP loan that covered 8 weeks of payroll, that we are hoping is forgiven of \$16,500. So do I subtract that from \$40,546, and request a grant of \$24,000 on the application? In Appendix A - Budget , I could be showing reduced revenue from an event cancellation of \$28,000; rental reduction of \$2,000, PPE expenses \$3,000; admissions revenue reduction of 2,000, etc. I understand the Appendix A: Budget needs to equal the amount of grant. Just need to understand what the amount of the grant request would be assuming PPP is forgiven.

If an applicant were to receive revenues, whether through forgiveness of a loan or other means, which offset the lost revenues or expenses funded by this Program, then the COVID-19 Cultural Organization Grant Program funds must be returned to the state.

59. Do we need to send the last 3 years operating reports?

No. Supporting documentation is recommended but not required.

60. We are asked to describe the cultural organization's administrative presence in Wisconsin as well as the area of operations. Can you please clarify the difference between the administrative presence and area of operations?

Per section 4.1(3) of the Grant Announcement, eligible cultural organizations must “conduct operations in Wisconsin and have an administrative presence in Wisconsin”. Applicants are instructed to provide description of both activities in Section 1. Applicant information and Section 5.3 Area and/or residents served. In addition, see response to question #4.

61. I had read through the Q & A. It says “organizations must have administrative operations, Wisconsin based staff, physical presence, or other administrative presence within Wisconsin.” In reading that, I thought that since we have staff in Wisconsin, we would be considered for the grant. But, the way it was described in the webinar seemed to indicate that if the main office is in another state, we wouldn’t qualify. In Wisconsin, we have two offices. I was hoping to clarify that before we complete the application process. Would you be able to clarify that?

See response to question #4.

62. Would a private, non-profit university (or an otherwise eligible cultural organization within, operating under or for the benefit of a public or 501(c)(3) accredited institution of higher education) be eligible to apply?

No, see section 4.2 Ineligible Applicants.

63. Can you tell us if a museum is an eligible organization? You give some examples in your program guidelines but don’t specifically mention museums, so this is concerning. Seems to me we should qualify but would appreciate a little assurance before completing the application. Thank you.

Museums that produce, present or exhibit the visual arts or items of environmental or scientific interest are eligible under the program provided such activities constitute its primary mission. Visual arts may include works of art, photographs and historical artifacts, among other pieces that an applicant may describe in its submission. We encourage applicants to assess their organization’s eligibility based on the program document and apply if they can make a case that it meets requirements. Section 4.1 of the Grant Announcement is restated below:

4.1 Eligible Applicant

Eligible cultural organization shall meet all of the following requirements:

1. be a nonprofit, nongovernmental organization with IRS 501(c)3 tax-exempt status,
2. be registered with the Wisconsin Department of Financial Institutions and have one of the following statuses as of the Grant Announcement closing date: “restored to good standing”, “incorporated/qualified/registered”, “organized”, or “registered”,
3. conduct operations in Wisconsin and have an administrative presence in Wisconsin,
4. operate for the benefit of the public,
5. be an eligible organization whose primary mission is the production, presentation, or exhibition of cultural disciplines such as music, dance, theater, literature and the visual arts, or items of environmental or scientific interest.
6. in operation since at least March 1, 2019.

64. May we use electronic signatures through the grant form and materials?

Yes.

65. Must an organization have been a 501(c)3 since March 1st, 2019 to be eligible?

No. Organizations must have 501(c)3 status as of the Grant Announcement closing date (September 30, 2020 at 2:00PM CT). Please see Section 4.1 Eligible Applicant of the Grant Announcement.

66. I reviewed the grant and it mentions; are expenses incurred or revenues lost in Wisconsin or in direct support of the cultural organization’s mission in Wisconsin. The event revenues I receive that helps to support our organization come from inside the state and outside the state. All funds used in the state of Wisconsin. Do I need to breakout the revenue that comes from the events in the state and the other separately?

No.

67. Would purchases that were made to improve our safety such as a door bell, temperature gun, speaker and microphone for zoom meetings be considered acceptable?

Likely, so long as all other eligibility criteria are met.

68. May I ask how you would like all the pieces of information sent? My plan was to put it all into one pdf file – does that work?

Documents accepted via PDF may be grouped into a single PDF file. Appendix A – Budget must be submitted as a Microsoft Excel file (.xls or .xlsx). Documents must be submitted in the form and format proscribed in the Grant Announcement and Grant Application. Please see section 2.0 Preparing and Submitting an Application of the Grant Announcement. Other file formats, such as .zip (or folders) and .tiff, are not accepted. DOA will not accept files transferred via a third-party file hosting service. For convenience, the checklist appearing on page 1 of the Grant Application appears below showing acceptable file formats for each application component.

APPLICATION CHECKLIST

	Document	Note	Acceptable File Formats
<input type="checkbox"/>	Application Form	Required. Available here .	Portable Document Format (PDF)
<input type="checkbox"/>	Appendix A - Budget	Required. Available here .	Microsoft Excel
<input type="checkbox"/>	Appendix B - DOA-3027	Optional. Available here .	Microsoft Word, PDF, JPEG
<input type="checkbox"/>	Appendix C - IRS Form W-9	Required. Available here .	Microsoft Word, PDF, JPEG
<input type="checkbox"/>	Supporting Documentation	Optional. 10 page maximum	Microsoft Word, PDF, JPEG

69. My other question is about the checklist – do we need to have the boxes checked?

No. The boxes in the application checklist on page one of the Grant Application do not require checks but are included as an aid to applicants to ensure they submit a complete application.

70. Am I able to contact someone via phone to ask questions or confirm my application is received?

Phone contact is available only for accommodation requests. The Department will provide reasonable accommodations, including the provision of informational material in an alternate format, for qualified individuals with disabilities upon request. Only applicants in need of reasonable accommodations should contact the Grant Administrator, Ben Vondra, at 608-261-6262 or via email at DOACovidCulturalGrant@wisconsin.gov. The Program will only accept other inquiries in written form provided to the Program's email address at doacovidculturalgrant@wisconsin.gov.

71. I am having technical troubles with the Program files and they will not open/save/edit properly. What should I do?

Program files are provided in standard desktop format (i.e. Microsoft Excel, PDF). Consider seeking guidance from a technical support entity or an individual with working knowledge of basic electronic files and software programs. The Program is unable to provide technical support to prospective applicants.

72. I am having technical troubles with submitting the application. What should I do?

Please ensure file sizes are within limits of your email service provider to ensure delivery to the Program email address. Consider reducing the size of the files by scanning documents at a lower resolution, reducing the file size of pictures or images, or ensuring the application does not contain unintended attachments or unnecessary artwork.

73. On slide 13 it states that "Employee costs such as salary and fringe that are not reimbursed from another source such as unemployment insurance." are eligible expenses to request grants funds for. Is there any other qualification for this, or just salaries and benefits paid during this time frame? (We continued to pay employees for five months of closure).

Salary and fringe (and other payroll expenses) may be eligible expenses so long as they meet all other eligibility criteria in Section 6.0 Budget of the Grant Announcement.

74. The biggest revenue generator for the museums is in earned revenue from rentals of the museums. With closures and restrictions on gatherings this has taken the biggest hit. When calculating revenues lost, are we to take out staffing expenses incurred to realize the revenue generated?

Please see the response to question #41.

75. Our lost revenues and incurred expenses will likely go over the limit we can apply for. Can we give detail on these losses that exceed this amount, even though we are only claiming the max allowed? In other words, does the documentation have to equal exactly the amount being requested, or do we have to fit the most qualifying expenses and revenues to get as close as possible to the max amount requested?

An applicant's request amount must equal the total of itemized expenses and/or revenue losses from Appendix A – Budget. Do not request funding exceeding \$250,000 or 25% of the organization's average three previous fiscal years of operating revenue, whichever is less. Supporting documentation, if any, for expenses or lost revenues not included in Appendix A-Budget need not be included in an applicant's submission. Documentation that exceeds the funding thresholds is not necessary.

76. Will the program accept incomplete applications?

Applicants should not expect the program will accept incomplete applications. Applicants are encouraged to carefully review its application for completeness (including, but not limited to, all required information, accepted file types, documentation, budgetary information, attestations, signatures) prior to submission. Applicants that have already submitted applications are strongly encouraged to review their submission. Applicants that wish to amend or append their application may withdraw a submission by emailing the Program (doacovidculturalgrant@wisconsin.gov) with the withdrawal request. Applicants should clearly indicate the applicant name when making a withdrawal request. Applicants may then resubmit all application documents including missing, supplemental, or corrected information prior to the application deadline.

77. What is an entity ID from the Wisconsin Department of Financial Institutions? How do I find my organization's entity ID? What if we don't have one?

An entity ID is assigned to an organization when filing for incorporation with the Wisconsin Department of Financial Institutions (DFI). Organizations may review registration status by visiting the WDFI webpage here: <https://www.wdfi.org/apps/CorpSearch/Advanced.aspx>. Organizations may review instructions for filing for incorporation with Wisconsin DFI here: <http://www.wdfi.org/corporations/>. Organizations are reminded that a DFI entity ID must be entered in the DFI entity ID field on the application. Do not enter another ID such as a tax ID or non-profit ID number.

78. We received a grant that covers a portion of our lost admission revenue from June 1-December 30, but not all of it. While it looks like we can claim the lost revenue for March-May, are we able to claim the lost revenue after June 1 (after deducting the grant contribution) because our decision to waive admission was in response to the pandemic?

Likely, assuming lost revenue claims meet all other Program criteria.

79. Will there be any additional updates to the Q&A?

Possibly, the Program will no longer accept questions after Monday, September 28 at 12:00pm CT. Applicants are encouraged to review the Program Announcement, Application, and this Q&A prior to contact the Program with questions. (Version 4 is the final version.)

80. May I include a letter of support in my application?

Yes, letters of support may be included as supporting documentation (10 page maximum). All application materials, including letters of support, should be sent as a single submission by the applicant to the program email address.

81. Could you provide me with the Bid/Proposal# we should use on Appendix B-DOA 3027 Designation of Proprietary and Confidential Information?

Appendix B – DOA 3027 may be submitted with “COVID-19 Cultural” in the Bid/Proposal # field.

82. Can you please explain what you mean by Operating Revenue? Is it total revenue? Is it the gross profit? Or something else?

Operating revenue may be interpreted to include the entirety of an organization’s income over a given period. Examples of types of operating revenue include ticket sales, sponsorships, donations, advertisement sales, performance contracts, rental of space, membership fees, etc.

83. Which deductions need to be listed? Would the PPP loan count? And should that be deducted prior to sending the application or do we not have to worry about listing those deductions until the review?

Please see questions and answers #9, #41 and #58.

84. In my yearly budgets for past grant applications, I included the in-kind donations of our rehearsal space as an expense and income. Would I include in-kind donations in this grant application?

No. Loss of in-kind donations (such as volunteer time, free space rental, use of equipment or other donations not monetary in nature) should not be included as lost revenue as it would be unlikely to meet CARES act requirements. However, if the loss of an in-kind donation is due to the COVID-19 pandemic and results in additional expense, assuming the expense is otherwise eligible under Program provisions, then the new expense is likely eligible. For example, if an organization lost the free use of a rental space due to the COVID-19 pandemic and incurred an expense in renting a different space, then the expense to rent a new space is likely eligible. Organizations should provide documentation.

85. We have received a PPP loan and an EIDL loan from the SBA. Are these programs in conflict with your grant per CARES or any other way? Because of the magnitude of our lost sales, and ongoing expenses, we have enough losses and expenses to cover the sum of all 3 programs and not overlap. Should we ever be audited, I just would like to know if the other loans proceeds and usages need to be segregated from your grant proceeds.

DOA will not review compatibility of source funds. Grantees must make determinations on conflicts that may arise from use of funds from multiple grant programs by thorough review of each Program’s provisions.

Please review applicable provisions of the Grant Agreement for further information on financial reporting and accounting responsibilities.

86. Since we are getting your grant for lost revenue and not expenses, I want to make sure we could carry over funds from the grant into the next year. Is this correct?

Grant funds received for eligible lost revenues incurred during the covered period may be retained by a grantee beyond the covered period. All other CARES Act requirements and Program Provisions apply.

87. By virtue of being awarded this grant, the expenses we indicated in the Appendix A- Budget form of the grant application are all considered eligible expenses, correct? The lost revenue incurred from March- December pay for these expenses.

Please see page 1 of this document for a statement on determination of eligible expenses.

88. With the pandemic and most of us working from home, can we use an alternate address or must we use the legal address of the business?

Grantees may select any address the United States Postal Service provides mail delivery as the remit-to address for check payment delivery.

89. 70% of our budget in the application was for lost revenue. Because only 55% funds were awarded, should we still allot 80% of the award to lost revenue? For example, \$70k (70%) was lost revenue, \$30k (30%) is for other covered expenses. If we're funded at 55% (\$55k) does 70% (\$38,500) of spending need be toward lost revenue and 30% (\$16,500) be toward other covered expense? How should we allocate spending with the altered award amount?

Organizations may choose to reassign funding to eligible expenses and/or eligible lost revenues to other eligible expenses and/or lost revenues that may differ from what was included in their Application's Appendix A-Budget. All other CARES Act requirements and Program Provisions apply.

90. Will you mail checks to a PO Box?

Please see response to question #88.

91. Documentation is for expenses eligible under the cares act is for those expenses only... correct? Lost revenue by ticket sales are eligible... and that's different than the docs required for expenses. Showing Year to year ticket loss due to canceled show is acceptable.

Documentation for all eligible expenses and all eligible lost revenues is required and must be retained for 5 years. Organizations are responsible for developing appropriate records to support the eligible expenses and lost revenues.

92. Can lost revenue be used for any expenses or does it need to be used for eligible expenses?

Grant funds received for eligible lost revenues incurred during the covered period are not restricted.

93. Is it required to use the marketing materials?

Award notification and marketing materials, such as Twitter graphics, were provided via email to successful applicants. Their use is not required but please consider utilizing the resources and referencing the Program in your communications. Please contact the Program email if you would like to receive these resources.

94. I believe you mentioned that our score cards will be sent to us to know what is eligible.

No. Please see page 1 of this document for a statement on determination of eligible expenses.

95. Sorry if you covered this - is there guidance about how to announce this?

Please see response to question #93.

96. The operating expenses we indicated on our original budget form (Appendix A) sent with our application are all considered eligible, correct? Our lost revenue during these months from March thru December pay for these expenses.

Please see page 1 of this document for a statement on determination of eligible expenses.
Please see the response to question #86 and #92 for a statement on use of grant funds received for eligible lost revenues.