

SLFRF Compliance Report - SLT-0647-P&E Report Q2 2022

Report Period : Quarter 2 2022 (April-June)

Recipient Profile

Recipient Information

Recipient UEI	FN2TCKTCFG37
Recipient TIN	556000160
Recipient Legal Entity Name	Charleston, West Virginia
Recipient Type	Metro City or County
FAIN	
CFDA No./Assistance Listing	
Recipient Address	501 Virginia Street E
Recipient Address 2	
Recipient Address 3	
Recipient City	Charleston
Recipient State/Territory	WV
Recipient Zip5	25301-2137
Recipient Zip+4	
Recipient Reporting Tier	Tier 2. Metropolitan cities and counties with a population below 250,000 residents which received more than \$10 million in SLFRF funding
Discrepancies Explanation	
Is the Recipient Registered in SAM.Gov?	Yes

Project Overview

Does your jurisdiction have projects to report as of this reporting period?	
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Project Name: Municipal Employee Vaccination Incentive Program

Project Identification Number	2022-04
Project Expenditure Category	6-Revenue Replacement
Project Expenditure Subcategory	6.1-Provision of Government Services
Status To Completion	
Total Cumulative Obligations	\$464,107.57
Total Cumulative Expenditures	\$464,107.57
Current Period Obligations	\$0.00
Current Period Expenditures	\$0.00
Project Description	To promote employee vaccination and mitigate the spread of COVID-19 in congregate and administrative settings the City of Charleston utilized a portion of it's revenue replacement to create a monetary incentive program for all municipal employees. This program is a prudent use of funds as the project expenditures are less than those that would be incurred if a COVID-19 outbreak were occur among municipal employees.

Project Name: ARPA Legal Services

Project Identification Number	2022-03
Project Expenditure Category	7-Administrative
Project Expenditure Subcategory	7.1-Administrative Expenses
Status To Completion	Completed
Total Cumulative Obligations	\$9,725.00
Total Cumulative Expenditures	\$9,725.00
Current Period Obligations	\$6,500.00
Current Period Expenditures	\$6,500.00
Project Description	For the purpose of ensuring legal compliance the City of Charleston has procured the services of Jackson Kelly to serve as legal representation. The City is confident that procuring the services of a legal firm will serve as an additional level of assurance for the ability of the City to meet legal requirements.

Project Name: Charleston Regatta

Project Identification Number	2022-02
Project Expenditure Category	2-Negative Economic Impacts
Project Expenditure Subcategory	2.35-Aid to Tourism Travel or Hospitality

Status To Completion	Completed
Adopted Budget	\$500,000.00
Total Cumulative Obligations	\$500,000.00
Total Cumulative Expenditures	\$500,000.00
Current Period Obligations	\$0.00
Current Period Expenditures	\$0.00
Project Description	Charleston Regatta Inc is bringing back the much-loved Sternwheel Regatta. The City of Charleston is excited about the return of this event and the economic impact this will have on businesses and the city. The City plans to have music food activities and events for all ages. This five day event will have a tremendous economic impact attracting visitors from across five states. The Media outreach for this event will be expansive TV radio and digital advertising will reach in the millions. The local outreach through radio and TV alone will surpass one million With our digital marketing campaign we will reach over 3 million households reaching West Virginia Kentucky Ohio Virginia North Carolina and South Carolina. We believe this event will attract over 100000 people to Charleston.
What Impacted and/or Disproportionally Impacted population does this project primarily serve?	12 Imp Travel tourism or hospitality sectors
Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced	This project is structured as an advanced payment to a subrecipient. The Charleston Regatta is implmenting a major project to revitalize the travel tourism and hospitality sectors on behalf of the City of Charleston.
Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19	The \$500,000 obligated towards this expenditure is less than the economic benefit that would have been realized each year from 2020-21, if the Regatta were allowed to occur those years.

Project Name: ARPA Compliance Consultant

Project Identification Number	2022-01
Project Expenditure Category	7-Administrative
Project Expenditure Subcategory	7.1-Administrative Expenses
Status To Completion	Completed less than 50%
Total Cumulative Obligations	\$39,103.50
Total Cumulative Expenditures	\$39,103.50
Current Period Obligations	\$30,494.00
Current Period Expenditures	\$30,494.00
Project Description	For the purpose of ensuring expenditure and reporting compliance the City of Charleston has procured the services of BDO USA LLP to serve as a consultant and authorized reporting entity. The City is confident that procuring the services of a public accounting firm will serve as an additional level of assurance for the ability of the City to meet compliance requirements.

Project Name: Manna Meal Food Truck

Project Identification Number	2022-08
Project Expenditure Category	2-Negative Economic Impacts
Project Expenditure Subcategory	2.22-Strong Healthy Communities: Neighborhood Features that Promote Health and Safety
Status To Completion	Completed less than 50%
Adopted Budget	\$1,200,456.00
Total Cumulative Obligations	\$165,976.00
Total Cumulative Expenditures	\$165,976.00
Current Period Obligations	\$165,976.00
Current Period Expenditures	\$165,976.00
Project Description	With the funding received from the city, Manna Meal Inc. will continue and expand its serving of nutritious meals to those in need. The organization will serve two meals daily, 365 days a year, with no qualifiers or exclusions for beneficiaries. In addition to providing meals on-site, Manna Meal will continue to operate a food pantry from its main location, to be open seven days a week. Finally, it will continue and expand operations of a mobile food pantry in order to deliver food directly to the most underserved parts of the city.
What is the Total expected capital expenditure, including pre-development costs, if applicable	\$230,000.00
Type of capital expenditures, based on the following enumerated uses	Food banks and other facilities
What Impacted and/or Disproportionally Impacted population does this project primarily serve?	16 Dis Imp HHs that qualify for certain federal programs
Secondary Impacted and/or Disproportionately Impacted populations	14 Dis Imp Low income HHs and populations
Tertiary Impacted and/or Disproportionately Impacted populations	15 Dis Imp HHs and populations residing in Qualified Census Tracts
Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced	The disproportionately impacted low income population within the City of Charleston has faced additional challenges associated with access to food due to COVID-19. The purchase and operation of a mobile food truck by Manna Meal will serve to ensure that those individuals experiencing food deficiencies as well as mobility challenges are able to adequately receive the healthy nutrition so desperately needed.
Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19	The costs associated with this project will all directly serve to provide food assistance to disproportionately impacted populations. The City of Charleston has conducted a preliminary risk assessment and review of procurement policies for Manna Meal, to ensure that they are adequately capable to make purchases in an a reasonable and proportional manner. Additionally, for all procurements of \$250,000 or above, Manna Meal will be required to carry out the process in consultation with the City.

Project Name: City of Charleston PPE and cleaning supplies

Project Identification Number	2022-07
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Project Expenditure Category	1-Public Health
Project Expenditure Subcategory	1.5-Personal Protective Equipment
Status To Completion	Completed
Total Cumulative Obligations	\$28,901.50
Total Cumulative Expenditures	\$28,901.50
Current Period Obligations	\$28,901.50
Current Period Expenditures	\$28,901.50
Project Description	To continue providing the essential services of the city, this project covers the costs of expenses for cleaning supplies, personal protective equipment (PPE) and other essential items.
What Impacted and/or Disproportionally Impacted population does this project primarily serve?	1 Imp General Public
Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced	This project was developed in order to ensure that all forms of assistance provided by the City of Charleston government were able to be continued in light of the impact of COVI-19. PPE and cleaning supplies are necessary to ensure the safety of all City employees and constituents with whom they interact.
Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19	These supplies by nature are reasonable and proportional as they are solely for those supplies necessary to ensure the spread of COVID-19 is mitigated in the execution of City government duties.

Project Name: Resource and Training Center Renovations

Project Identification Number	2022-06
Project Expenditure Category	2-Negative Economic Impacts
Project Expenditure Subcategory	2.31-Rehabilitation of Commercial Properties or Other Improvements
Status To Completion	Completed less than 50%
Adopted Budget	\$350,000.00
Total Cumulative Obligations	\$111,866.24
Total Cumulative Expenditures	\$111,866.24
Current Period Obligations	\$111,866.24
Current Period Expenditures	\$111,866.24
Project Description	<p>With the funding received from the City, the Bright Futures Now, Inc. will complete the renovations for the second floor of its Resource and Training Center to provide a safe, accessible location for instruction, training, outreach, and community work hub.</p> <p>The beneficiary projects that it will require a period of one year to fully implement the program and successfully complete all renovations.</p> <p>The objectives to be tracked through performance reports include:</p> <ul style="list-style-type: none"> • Solicit necessary supplemental funds necessary to finance

	expansion of main clinic • Complete renovation of Resource and Training Center within 1 year of receiving full funding
What Impacted and/or Disproportionally Impacted population does this project primarily serve?	14 Dis Imp Low income HHs and populations
Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced	Once renovations are completed, services provided will include Youth Programs (Bright Future, The King's Table and Let's Talk Youth Outreach for at-risk children), summer programs, an after-school program which will include life skills, classes on good citizenship, age-appropriate recreational activities, and a food program. Volunteers will be utilized from community groups, partners, other churches, college students, etc. These programs will operate Monday through Friday, with hours varying by
Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19	The funds utilized for the renovations provides a cost effective approach to ensure that resources to facilitate the response to the negative economic impact of Covid-19 can be implemented on an ongoing basis, without the need for additional funding from ARPA.
Number of small businesses served (by program if recipient establishes multiple separate small businesses assistance programs)	1

Project Name: City of Charleston Non-Profit Fund

Project Identification Number	2022-05
Project Expenditure Category	6-Revenue Replacement
Project Expenditure Subcategory	6.1-Provision of Government Services
Status To Completion	
Adopted Budget	\$706,609.00
Total Cumulative Obligations	\$0.00
Total Cumulative Expenditures	\$0.00
Current Period Obligations	\$0.00
Current Period Expenditures	\$0.00
Project Description	-

Subrecipients

Subrecipient Name: Charleston Regatta Inc.

TIN	051955731
Unique Entity Identifier	
POC Email Address	
Address Line 1	601 Morris St
Address Line 2	Suite 202
Address Line 3	
City	Charleston
State	WV
Zip	25301
Zip+4	
Entity Type	Subrecipient
Is the Recipient Registered in SAM.Gov?	No
In the preceding fiscal year, did recipient receive 80% or more of its annual gross revenue from federal funds?	No
In the preceding fiscal year, did recipient receive \$25 million or more of its annual gross revenue from federal funds?	No

Subrecipient Name: Bright Futures Now, Inc.

TIN	
Unique Entity Identifier	L128CMFXJBC8
POC Email Address	
Address Line 1	504 Virginia St. W
Address Line 2	
Address Line 3	
City	Charleston
State	WV
Zip	25302
Zip+4	
Entity Type	Subrecipient
Is the Recipient Registered in SAM.Gov?	Yes

Subrecipient Name: BDO USA, LLP

TIN	
Unique Entity Identifier	WRKSAN1MUJV7
POC Email Address	
Address Line 1	330 N WABASH AVE

Address Line 2	STE3200
Address Line 3	
City	Chicago
State	IL
Zip	60611
Zip+4	
Entity Type	Contractor
Is the Recipient Registered in SAM.Gov?	Yes

Subrecipient Name: Manna Meal, Inc.

TIN	
Unique Entity Identifier	WBFCCK32ES7A8
POC Email Address	
Address Line 1	1105 Quarrier St.
Address Line 2	
Address Line 3	
City	Charleston
State	WV
Zip	25301
Zip+4	
Entity Type	Subrecipient
Is the Recipient Registered in SAM.Gov?	Yes

Subawards

Subward No: 2022-03

Subaward Type	Contract: Definitive Contract
Subaward Obligation	\$0.00
Subaward Date	1/18/2022
Place of Performance Address 1	501 Virginia St E
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	Charleston
Place of Performance State	WV
Place of Performance Zip	25301
Place of Performance Zip+4	
Description	BOO will assist the City of Charleston in providing federal grant compliance services related to the City's allocation under the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Fund. The objective of the engagement will be to conduct eligibility determinations, grant distribution, monitoring (internal and sub-recipient), and reporting. BOO will also ensure procedures for management of the CSLFRF follow the Treasury rules and the applicable provisions of the Uniform Guidance.
Subrecipient	BDO USA, LLP
Period of Performance Start	1/18/2022
Period of Performance End	12/31/2024

Subward No: 2022-02

Subaward Type	Subaward
Subaward Obligation	\$158,122.94
Subaward Date	3/18/2022
Place of Performance Address 1	601 Morris St Suite 202
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	Charleston
Place of Performance State	WV
Place of Performance Zip	25301
Place of Performance Zip+4	
	Charleston Regatta Inc. is bringing back the much-loved Sternwheel Regatta. The City of Charleston is excited about the return of this event and the economic impact this will have on businesses and the city. The City plans to have music, food activities and events for all ages. This five day

Description	event will have a tremendous economic impact attracting visitors from across five states. The Media outreach for this event will be expansive. TV, radio, and digital advertising will reach in the millions. The local outreach through radio and TV alone will surpass one million. With our digital marketing campaign, we will reach over 3 million households, reaching West Virginia, Kentucky, Ohio, Virginia, North Carolina, and South Carolina. We believe this
Subrecipient	Charleston Regatta Inc.
Period of Performance Start	3/18/2022
Period of Performance End	12/31/2022
Primary Sector	Other
Purpose of Funds	To finance the purchase of supplies, services, and personnel necessary to facilitate the 2022 Charleston Regatta, and revitalize the Travel, Tourism, and Hospitality Industry.

Subward No: 2022-02-02

Subaward Type	Grant: Lump Sum Payment(s)
Subaward Obligation	\$341,877.06
Subaward Date	3/18/2022
Place of Performance Address 1	601 Morris St Suite 202
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	Charleston
Place of Performance State	WV
Place of Performance Zip	25301
Place of Performance Zip+4	
Description	Charleston Regatta Inc. is bringing back the much-loved Sternwheel Regatta. The City of Charleston is excited about the return of this event and the economic impact this will have on businesses and the city. The City plans to have music, food activities and events for all ages. This five day event will have a tremendous economic impact attracting visitors from across five states. The Media outreach for this event will be expansive. TV, radio, and digital advertising will reach in the millions. The local outreach through radio and TV alone will surpass one million. With our digital marketing campaign, we will reach over 3 million households, reaching West Virginia, Kentucky, Ohio, Virginia, North Carolina, and South Carolina. We believe this
Subrecipient	Charleston Regatta Inc.
Period of Performance Start	4/1/2022
Period of Performance End	6/30/2022
Primary Sector	Other
Purpose of Funds	To finance the purchase of supplies, services, and personnel necessary to facilitate the 2022 Charleston Regatta, and

	revitalize the Travel, Tourism, and Hospitality Industry.
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Subward No: 2022-06

Subaward Type	Grant: Reimbursable
Subaward Obligation	\$111,866.24
Subaward Date	5/2/2022
Place of Performance Address 1	504 Virginia St. W
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	Charleston
Place of Performance State	WV
Place of Performance Zip	25302
Place of Performance Zip+4	
Description	<p>With the funding received from the City, the Bright Futures Now, Inc. will complete the renovations for the second floor of its Resource and Training Center to provide a safe, accessible location for instruction, training, outreach, and community work hub.</p> <p>EC 2.31 - Rehabilitation of Commercial Properties or Other Improvements</p>
Subrecipient	Bright Futures Now, Inc.
Period of Performance Start	5/2/2022
Period of Performance End	12/31/2026

Subward No: 2022-08

Subaward Type	Grant: Reimbursable
Subaward Obligation	\$165,976.00
Subaward Date	5/18/2022
Place of Performance Address 1	1105 Quarrier St.
Place of Performance Address 2	
Place of Performance Address 3	
Place of Performance City	Charleston
Place of Performance State	WV
Place of Performance Zip	25301
Place of Performance Zip+4	
Description	<p>With the funding received from the city, Manna Meal Inc. will continue and expand its serving of nutritious meals to those in need. The organization will serve two meals daily, 365 days a year, with no qualifiers or exclusions for beneficiaries. In addition to providing meals on-site, Manna Meal will continue to operate a food pantry from its main location, to be open seven days a week. Finally, it will</p>

	continue and expand operations of a mobile food pantry in order to deliver food directly to the most underserved parts of the city.
Subrecipient	Manna Meal, Inc.
Period of Performance Start	7/18/2022
Period of Performance End	12/31/2026

Expenditures

Expenditures for Awards more than \$50,000

Expenditure: EN-00295861

Project Name	Charleston Regatta
Subaward ID	SUB-0192552
Subaward No	2022-02
Subaward Amount	\$158,122.94
Subaward Type	Subaward
Subrecipient Name	Charleston Regatta Inc.
Expenditure Start	3/31/2022
Expenditure End	3/31/2022
Expenditure Amount	\$158,122.94

Expenditure: EN-00462815

Project Name	Charleston Regatta
Subaward ID	SUB-0367911
Subaward No	2022-02-02
Subaward Amount	\$341,877.06
Subaward Type	Grant: Lump Sum Payment(s)
Subrecipient Name	Charleston Regatta Inc.
Expenditure Start	4/1/2022
Expenditure End	6/30/2022
Expenditure Amount	\$341,877.06

Expenditure: EN-00443427

Project Name	Resource and Training Center Renovations
Subaward ID	SUB-0344687
Subaward No	2022-06
Subaward Amount	\$111,866.24
Subaward Type	Grant: Reimbursable
Subrecipient Name	Bright Futures Now, Inc.
Expenditure Start	6/1/2022
Expenditure End	7/1/2022
Expenditure Amount	\$111,866.24

Expenditure: EN-00443915

Project Name	Manna Meal Food Truck
Subaward ID	SUB-0344703
Subaward No	2022-08
Subaward Amount	\$165,976.00
Subaward Type	Grant: Reimbursable
Subrecipient Name	Manna Meal, Inc.
Expenditure Start	5/18/2022
Expenditure End	6/30/2022
Expenditure Amount	\$165,976.00

Aggregate Expenditures for Awards less than \$50,000

Expenditure: EN-00294822

Project Name	ARPA Compliance Consultant
Subaward Type (Aggregates)	Aggregate of Contracts Awarded
Total Period Expenditure Amount	\$8,609.00
Total Period Obligation Amount	\$8,609.00

Expenditure: EN-00443431

Project Name	ARPA Compliance Consultant
Subaward Type (Aggregates)	Aggregate of Contracts Awarded
Total Period Expenditure Amount	\$30,494.50
Total Period Obligation Amount	\$30,494.50

Expenditure: EN-00295815

Project Name	ARPA Legal Services
Subaward Type (Aggregates)	Aggregate of Contracts Awarded
Total Period Expenditure Amount	\$3,225.00
Total Period Obligation Amount	\$3,225.00

Expenditure: EN-00443430

Project Name	ARPA Legal Services
Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$6,500.00
Total Period Obligation Amount	\$6,500.00

Expenditure: EN-00443447

Project Name	City of Charleston PPE and cleaning supplies
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Subaward Type (Aggregates)	Aggregate of Direct Payments
Total Period Expenditure Amount	\$28,901.50
Total Period Obligation Amount	\$28,901.50

Report

Revenue Replacement

Is your jurisdiction electing to use the standard allowance of up to \$10 million, not to exceed your total award allocation, for identifying revenue loss?	No
Base Year General Revenue	\$119,050,131.00
Growth Adjustment Used	5.20%
Base Year Fiscal Year End Date	6/30/2019
Total Estimated Revenue Loss	\$37,527,153.00
Are you reporting Actual General Revenue using calendar year or fiscal year?	Fiscal Year

2020

Actual General Revenue	\$111,799,550.00
Estimated Revenue Loss Due to Covid-19 Public Health Emergency	\$16,656,182.00
Were Fiscal Recovery Funds used to make a deposit into a pension fund?	No
Please provide an explanation of how revenue replacement funds were allocated to government services	\$464,164.95 of revenue replacement funds have been used for a voluntary employee vaccination incentive program. Remaining revenue loss has not been allocated.

2021

Actual General Revenue	\$110,882,285.00
Estimated Revenue Loss Due to Covid-19 Public Health Emergency	\$20,870,971.00
Were Fiscal Recovery Funds used to make a deposit into a pension fund?	No
Please provide an explanation of how revenue replacement funds were allocated to government services	<p>\$464,164.95 of revenue replacement funds have been used for a voluntary employee vaccination incentive program.</p> <p>\$28,901.50 of revenue replacement funds have been used for Municipal operations PPE and cleaning supplies</p> <p>The City is also utilizing revenue replacement for funding of the Annual City of Charleston Non-Profit Grant fund, the amount of which is TBD.</p>

2022

Actual General Revenue	
Estimated Revenue Loss Due to Covid-19 Public Health Emergency	
Were Fiscal Recovery Funds used to make a deposit into a pension fund?	
Please provide an explanation of how revenue replacement funds were allocated to government services	

Overview

Total Obligations	\$1,319,679.81
Total Expenditures	\$1,319,679.81
Total Number of Projects	8
Total Number of Subawards	5
Total Number of Expenditures	9

Certification

Authorized Representative Name	NICOLAS NUNN-FARON
Authorized Representative Telephone	314-889-1183
Authorized Representative Title	Manager
Authorized Representative Email	nunn-faron@bdo.com
Submission Date	7/29/2022 5:27 PM