

## COVID FAQ – 08-08-2022

- 1) Due to COVID, the county had employees at home using leave balances or emergency leave provided by the county, state, or federal government. How are these leave hours accounted for?

When each individual's salary and benefit dollars are applied against their direct program hours, the vacation, sick leave, holiday hours, administrative time off, emergency leave, etc. are prorated into the programs based upon the percent worked in each program.

- 2) The county has used employee time and work hours to distribute personal protective equipment (PPE), coordinate farmworker isolation housing, and outreach/guidance, required by agriculture workers to do their job, for activities related to CDFA.

How should these labor costs be accounted for?

**If the county has already accounted for hours spent on the activities above related to COVID-19 directly to any “above-the-line” program(s), the costs can continue to be reported that way.**

If the county is unsure how to report these costs, there is an option to report these hours separately as indirect labor costs. These costs will then be allocated amongst the ten above-the-line, agricultural CDFA programs only. New this year, fields and columns have been added to the AFS worksheets and will be referred to as “Farmworker Support.” For simplicity sake, these hours will be totaled and allocated to the ten above-the-line, agricultural CDFA programs. The county may also allocate these indirect labor costs to include Pesticide Use Enforcement for related activities, if preferred.

Using the AFS Labor Costs Worksheet, enter on Row 53 the total of hours, per employee, spent related to these efforts. This will automatically be totaled and transferred to the Annual Expenditure Report Worksheet to be allocated amongst CDFA Programs.

Note that these hours cannot also be claimed under direct or other indirect labor.

- 3) The county has requested and/or received federal reimbursement from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, as it relates to Farmworker Support. How should these reimbursements be accounted for?

Any received reimbursement (and/or a reasonable estimate of requested reimbursement) related to expenditures for Farmworker Support incurred during July 1, 2021 to June 30, 2022 should be reported using the same methodology as the county used to report the expenditures, as mentioned in Question 2. Revenues and Reimbursements are reported on the Annual Financial Statement in the appropriate column.