



OKLAHOMA



American Rescue Plan Act (ARPA)

Crawford & Associates, P.C.
Governmental Accounting

Eligible Uses and 2024 Reporting

Presentation by:
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Associate General Counsel
Oklahoma Municipal League

Overview

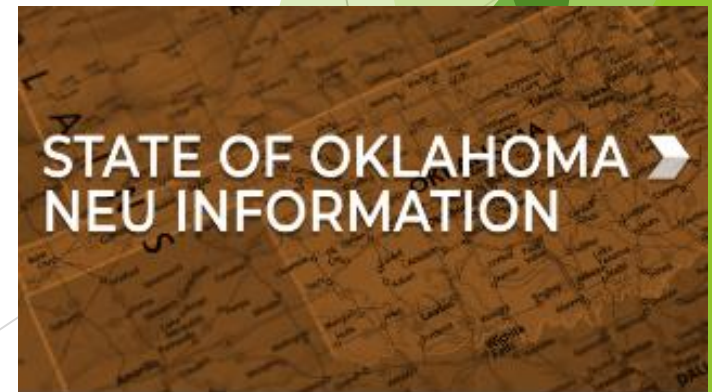
1. Uses and Rules
2. **SAM.GOV**
3. ARPA Report Walkthrough
4. Panel Discussion and Q and A
 1. Obligations and Expenditures
 2. ARPA Accounting Advice
 3. How Oklahoma Municipalities are using their funds.



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I need help, where is the best place to go?

- ▶ For answers to frequently asked reporting questions, visit: [SLFRF Self-Service Resources | U.S. Department of the Treasury](#)
- ▶ For issues with the treasury portal, visit the [login.gov help page here](#), email Covidreliefitsupport@treasury.gov or fill out the [contact form here](#): <https://login.gov/contact/>
- ▶ Treasury Walkthrough Reporting Revenue Loss Reporting video: <https://www.youtube.com/watch?v=U360C5U4wBE>
- ▶ For Uses and questions about the rules: <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-FAQ.pdf>
- ▶ OML.ORG has the Previous ARPA workshop and Videos. <https://www.oml.org/american-rescue-plan>



1. ARPA USES AND RULES

Eligible Categories Overview

5 major categories of eligible uses:



1. Public health expenditures



2. Address economic impacts of COVID-19



3. ***Replace lost public sector revenue***



4. Provide premium pay for essential workers



5. Invest in water, sewer, and broadband infrastructure

3. Replacing Lost Sector Revenue



- ▶ Government services generally include **any service traditionally provided by a government**, unless Treasury has stated otherwise. Here are some common examples, although this list is not exhaustive:
 - ▶ ✓ Construction of schools and hospitals
 - ▶ ✓ Road building and maintenance, and other infrastructure
 - ▶ ✓ Health services
 - ▶ ✓ General government administration, staff, and administrative facilities
 - ▶ ✓ Environmental remediation
 - ▶ ✓ Provision of police, fire, and other public safety services (including the purchase of fire trucks and police vehicles)
 - ▶ **“Note also that every use that is eligible under other eligible use categories is also eligible under revenue loss, because those eligible uses are also services provided by recipient governments, and Treasury encourages recipients to use their funds for investments that serve the needs of their communities and build a stronger and more equitable recovery.”** FAQ 3.2
- ▶ <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf>
Pg 11.

What does government services include?



- ▶ As long as the project is a service that is traditionally provided by a government and your municipality selected you are taking the standard allowance, it would be an eligible use.
- ▶ The revenue loss category is the easiest method to spend ARPA funds as your municipality desires under the rules.
- ▶ The Treasury's Final Rule, published on January 6, 2022, allows municipalities to elect a "standard allowance" revenue loss of \$10 million. Under this option, the Treasury presumes up to \$10 million in revenue has been lost due to the public health emergency.
- ▶ KEY: Under this standard allowance option, **you are not required to actually have a revenue loss.**
- ▶ If you would like to use the funds for your sewer lines, OMAG can help: [IEX- Includes water and Waste Water: https://www.omag.org/news/2019/5/1/using-omags-sl-rat-feedback-from-2-cities-that-have-used-it](https://www.omag.org/news/2019/5/1/using-omags-sl-rat-feedback-from-2-cities-that-have-used-it)

How do we administer a premium pay program?

- ▶ See the FAQs on page 36: <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-FAQ.pdf>
- ▶ See the compliance and reporting guidance <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>
- ▶ Have a written policy for determining eligibility
- ▶ *Premium pay may not be paid to volunteers.*





- Funding from the Coronavirus State and Local Fiscal Recovery Funds is subject to the requirements specified in the [Final Rule](#) , [Award Terms and conditions](#) , [“Uniform Guidance” or 2 CRF Part 200](#) , and the [Reporting and Compliance Guidance](#) .
- **The Restrictions on use in the [overview of the final rule page 41](#) are:**
 1. Municipalities **cannot** use ARPA funds to **pay off debt or replenish financial reserves.** (ex. Deposit into rainy day funds)
 2. Municipalities **cannot** use ARPA funds to **pay a settlement** agreement, judgment, consent decree, or judicially confirmed debt
 3. Municipalities **cannot** use ARPA funds to **undermine COVID-19 mitigation practices** in line with CDC guidance.
 4. Municipalities **cannot violate state (ex. Competitive bidding) or federal law (ex. Environmental standards)** or the award terms and conditions.



Timeline for use of funds

Obligations

A commitment to pay a third party based on a contract, grant, loan, or other arrangement.

12/31/24: Funds must be *obligated*

Expenditures

The amount that was obligated has actually been spent, and the good/service has been fully provided.

12/31/26: Funds must be *expended*

Funds may be used for costs incurred by the recipient
beginning on March 3, 2021

Frequently Asked Questions.

- ▶ FAQ 13.6. Is there certain language that needs to be included in a bidding package?
 - ▶ Treasury does not require that there be specific language included in bidding packages, but SLFRF recipients must ensure all contracts made with SLFRF award funds contain the applicable contract provisions listed in [2 CFR Part 200, Appendix II.](#)
- ▶ The full FAQs can be accessed here:
<https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-FAQ.pdf>

State of Oklahoma SLFRF Best Practices Document

- ▶ The full best practices document can be accessed here:
https://static1.squarespace.com/static/59bba641cd39c38913f702a0/t/6317ac3639f0ed2277f8e048/1662495799461/SoOK+ARPA-NEU_Best+Practices+for+Compliance+081822+%281%29.pdf
- ▶ **NOTE: IF your municipality Reported under revenue loss, the Administrative Requirements, Procurement rules, Cost Principles, and 2 C.F.R. Part 200 do not apply the same way.**
 - ▶ **Federal Procurement Rules** outlined in the Uniform Guidance (2 CFR 200.318-200.327) do not apply to the use of SLFRF revenue loss funds i.e., projects funded specifically through revenue loss method are not required to follow the Uniform Guidance procurement rules and requirements. **However, Subparts D and E of the Uniform Guidance apply to recipients' use of such funds. In general, these requirements provide that recipients should not deviate from their established practices and policies regarding the incurrence of costs, and that recipients should expend and account for the funds in accordance with laws and procedures for expending and accounting for the recipient's own funds.** These requirements include conflict of interest laws under the Oklahoma constitution, record documentation requirements, and requirements for bidding under the Oklahoma competitive bidding act or local law.

While the permissible uses of ARPA are broad, It is important to keep the reason why ARPA was passed in mind.

Goals of ARPA from the US treasury:

1. To support the immediate pandemic response,
2. bring back jobs
3. lay the groundwork for a strong and equitable recovery

“The American Rescue Plan Act of 2021 established the Coronavirus State and Local Fiscal Recovery Funds, designed to deliver \$350 billion to state, local, territorial, and Tribal governments to bolster their response to the COVID-19 emergency and its economic impacts.”

If you would like to see how communities across the United states are using their funds, The National League of Cities put together a tracker here:

<https://www.nlc.org/resource/covid-19-local-action-tracker/>



NEU ARPA funds



OKLAHOMA
American Rescue
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- ▶ 2nd and 3rd distributions have already been delivered.
- ▶ The Complete List of full ARPA allocations is On the Oklahoma ARPA website.
- ▶ <https://oklahoma.gov/arpa/local-governments/state-of-oklahoma-neu-funding.html>

Payment 1: Distributed between Oct 2021 – May 2022	Payment 2: Redistribution September 1-15, 2022	Payment 3: Distribution September 1-27, 2022
Tranche 1 - Your municipality received	Reallocation distribution Payment of Remaining funds: \$ 	Tranche 2 - ARPA Distribution Payment \$

Your bank statement will list the payment as “ARPA NEU Payment”.

How should we prepare for the report due in April of every year?

- ▶ Pass a resolution, Budget correctly, and document how you are obligating and spending the ARPA funds with the exact cost.
- ▶ For further information, watch the video from the treasury about NEU reporting here: https://www.youtube.com/watch?v=xfxm55DN_WM

2. SAM.GOV HELP

Frequently Asked Questions- SAM.GOV

- ▶ Why do I need to Sign up at SAM.gov?
 - ▶ Registration with SAM.gov is required for any entity that wants to do business with the Federal Government. SAM validates information and electronically shares the secure and encrypted data with the Federal Agencies' finance offices to facilitate paperless payments through Electronic Funds Transfer (EFT).



Watch out for SAM.GOV Scams

SAM EXPIRATION ALERT

****Please Respond Within 5 Days****

CAGE CODE #: 7VS48

DUNS #: 13286232

SAM POC: Rebecca Johns

Tony Zing
727.265.3782

IMPORTANT INFORMATION ABOUT YOUR SYSTEM FOR AWARD MANAGEMENT (SAM)

Your immediate response is requested

55*****AUTO**MIXED AADC 335

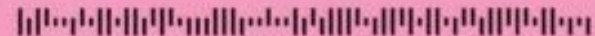
57541D2-07482

Rebecca Johns

Slick Town of

PO Box 111

Slick, OK 74071-0111



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PERMIT NO. 2215

SECOND NOTICE

YOUR SAM REGISTRATION IS SET TO EXPIRE OR HAS RECENTLY EXPIRED
This is to inform you that your SAM (System For Award Management) may have expired or is about to expire.
PLEASE CALL **1-888-256-6642** TO START RENEWAL TODAY.

SAM registrants are encouraged to renew at least 60 days prior to the expiration date due to potential backlog during this period. There are many new requirements this year including a mandatory entity name and address verifications so you can expect delays.

Get your renewal started early to avoid this.

If your SAM registration expires, you will not be considered for government contracts, awards, grants or direct payments during the contractor selection phase nor be able to receive grant payments.

IF YOU HAVE RENEWED YOUR SAM AND MAILED YOUR NOTARIZED LETTER, YOU MAY IGNORE THIS NOTICE

CALL FOR MORE INFORMATION OR TO START THE RENEWAL PROCESS:

1-888-256-6642

Hours: Monday - Friday 9:00 a.m. - 7:00 p.m. EST

This is a solicitation for a SAM Registration renewal service. Data obtained from publicly available sources.
This offer is not from a government agency but it is by a licensed and bonded entity which assists in SAM renewal services.

The Fine print says “This is a solicitation for a SAM registration Renewal Service. This offer is not from a government agency”

Frequently Asked Questions- SAM.GOV

- ▶ What is a UEI and why did my ARPA report mention it?
 - ▶ A UEI is a Unique Entity Identifier number issued by Sam.gov.
 - ▶ The UEI is replacing the DUNS number and it will be needed for every federal grant.
 - ▶ Information on the transition can be found here:
<https://sam.gov/content/duns-uei>
 - ▶ The walkthrough video on how to obtain one can be found here:
<https://www.youtube.com/watch?v=0uv1YNAsINk>



Frequently Asked Questions- SAM.GOV

- ▶ Where can I find the articles of Incorporation for my municipality?
 - ▶ [Sam.gov+-
+Where+To+Find+Articles+of+Incorporation+For+an+Oklahoma+Municip
ality.pdf \(squarespace.com\)](#)
- ▶ I am lost trying to complete the SAM. GOV registration. Where do I go?
 - ▶ Walkthrough video and FAQ's:
https://www.fsd.gov/gsafsd_sp?id=gsafsd_kb_articles&sys_id=6f3988a81b175d50cc45ea04bc4bcb84
- ▶ If you are still lost, call SAM.gov at **(866) 606-8220**
- ▶ If you cannot find the articles of incorporation or if you do not have a document with the physical address of the municipality, Call Sen. Langford's office at **405-231-4941**



If my articles of incorporation do not exist, and nothing else will work, what should I do?
(This should be your last resort option)

- ▶ If a municipality cannot find the incorporation documents needed for the [Sam.gov](https://sam.gov), the municipality can send the Oklahoma Secretary of State historical evidence that they are a municipality under [11 O.S. §, 2-101 \(B\)](#) and it will be presumed the municipality is incorporated unless someone challenges it. According to the Secretary of State's office, this evidence can be newspaper clippings and meeting minutes.
- ▶ The correct number to call for this process at the secretary of state's office is **(405) 522-2520**.



3. ARPA REPORTING WALKTHROUGH

Where do I complete the ARPA report at?

- ▶ Go to:
<https://portal.treasury.gov/compliance>
- ▶ Make sure you are using Google Chrome as your browser.

What should I do if the person who reported last year is not working for the municipality, and we do not have access?

- ▶ The designated submitter for your entity will need to make any updates to points of contact or roles within [Treasury's Submission Portal](#). If you are not the designated submitter, then you can reach out to that individual and request that they follow these steps.
 - ▶ If you are the designated submitter: Log into Treasury's Submission Portal
 - Click on the three horizontal lines in the upper left corner
 - Click on 'Account' and then Click on the name of the municipality.
 - From here, the submitter can designate the role of any contact or designate new contacts.
 - **The designated submitters for the 2022 Report can be accessed here:** <https://oklahoma.gov/arpa/neu-information/neu-points-of-contact.html>
 - **Or if the submitter is no longer available:** Email covidreliefitsupport@treasury.gov or fill out the login.gov contact form here: <https://www.login.gov/contact/> with the subject "Entity Name"- Update to Designated Individuals." The email should include: each role that needs to be updated along with the full name, title, email and phone number of the new person designated. If the current authorized representative is not available, please explain the circumstance in the email.

An official website of the United States government [Here's how you know](#) ▾

LOGIN.GOV

Sign in **Create an account**

Sign in for existing users

Email address

Password

Show password

Sign in

[Sign in with your government employee ID](#)

[Forgot your password?](#)

[Security Practices and Privacy Act Statement](#) [↗](#)

[Privacy Act Statement](#) [↗](#)

If you are logging in for the first time after the treasury or authorized user added your email, click Create an account



If you have access to the email but you don't know the password, click forgot password



Login Help Troubleshooting

- ▶ **If you do not have access to your authentication method** or any other way to access the report, you will need to delete your account and create a new one with the authorized email using the steps listed on the right [or on the login. Gov help page here](#)

- 2 Sign in with your email and password
- 3 On the authentication page, click on “Choose another security option”
- 4 Scroll to the bottom and click on the “deleting your account” link
- 5 Read through all the information carefully to make sure deleting your account is your only option
- 6 Click on “Yes, continue deletion”
- 7 You will receive two emails.
 - The first email confirms we received your request. Your account is not yet deleted. Additional action is required.
 - The second email is sent to you 24 hours later. Follow the directions in that email to complete the deletion process.

Login Help Troubleshooting

- ▶ If you do not have access to your authentication method,
- ▶ email covidreliefitsupport@treasury.gov or fill out the contact form on login.gov here: <https://www.login.gov/contact/> with the specific details of the issue
- ▶ If you have not received a response, call the login.gov help desk at (844) 875-6446 or the treasury at (844) 529 9527.
- ▶ Tell them your case number from the email they sent you in return.
 - ▶ The case number is in the subject line of the reply email from the Treasury.

1. Click on Compliance Reports on the left side.

State, Local and Tribal Support
Compliance

1.



Introduction
Compliance Reports

2. Click on the blue edit button on the 2024 Project and Expenditure Report.

My compliance reports

SLFRF compliance reports

Search

Records per page: 10 Page: 1 of 1

	Report Name	Report Type	CFDA No	Report Period	Deadline	Status	Provide Inform...	Download
1	OK1365 - NEU Agreements and Supporting Docs	NEU Agreements and Supporting Documents				Submitted		
2	OK1365 - P&E Report - 2023	Project and Expenditure Report		Annual March 2023	4/30/2023	Draft		
3	OK1365-P&E Report-Q1 2022	Project and Expenditure Report		Annual March 2022	4/30/2022	Submitted		

2.



SLFRF Information and/or Document Requests

You have no IDR Forms



Introduction/Bulk Templates

Recipient Profile

Project Overview

Subrecipients/
Beneficiaries/
Contractors

Subawards/Direct
Payments

Expenditures

Recipient Specific

Certification

Introduction and Bulk Upload Templates

SLFRF recipients will complete the required sections of the Project and Expenditure Report using the left navigation bar to complete the relevant sections.

Use the following link to access the 'User Guide' for a reference.

User Guide

Bulk Uploads

SLFRF recipients may choose to provide the data required by the Project and Expenditure Report using the bulk upload process. The following four (4) components allow the bulk upload process:

- Project
- Subrecipient/Beneficiary/Contractor
- Subaward/Direct Payment
- Expenditure

Recipients may choose to provide data in bulk. To do so, the recipient must:

1. Download the 'Bulk Data Import' template for the component (project, subrecipient, subaward, expenditure)
2. Complete the file, configuring the data in template format provided by Treasury, and the date in the template format provided by Treasury
3. Submit the completed 'Bulk Data Import' file using the data upload feature in the Treasury's portal.

Recipients should refer to the Project and Expenditure Report User Guide for additional details to upload information.

Below are the 'Bulk Data Import' templates. Recipients can download a zip file containing all of the 'Bulk Data' component templates.

Bulk Upload Templates

Select a tab to access the appropriate 'Bulk Data' templates.

All Project Subrecipient/Beneficiary/Contractor Subaward/Direct Payment Expenditure

Download All Templates-Projects, Subrecipients, Subawards, Expenditures

Next

3. Bulk Uploads are only for very large municipalities who receive close to 10 million and have a lot of projects to report. If this does not apply, click next.

4. Add your fiscal year end date

State, Local and Tribal Support
SLFRF Compliance

- Introduction/Bulk Templates
- Recipient Profile**
- Project Overview
- Recipient Specific
- Certification

Recipient Profile

Please verify that you are an authorized user of the prime recipient and confirm the accuracy of your organization's program profile.

Recipient Information

UEI		Address	
TIN		Address 2	
Legal Entity Name	Town of	Address 3	
Type	Metro City or County	City	
FAIN		State/Territory	OK
CFDA No.		Zip5	
Fiscal Year End Date	<input type="text"/>	Zip+4	
		Reporting Tier	Tier 5. Metropolitan cities and counties with a population below 250,000 residents that are



> Help

> Legend

Record Details

Status
Draft

Report Name
OK1043 - P&E Report - 2023

Report Type
Project and Expenditure Report

Report Period
Annual March 2023

Reporting Period Start Date
4/1/2022

Reporting Period End Date
3/31/2023

Submission Deadline
4/30/2023 11:59 PM

Allocated Amount
\$110,908.70

5. Select “Yes” if you are registered with Sam.gov. If you are not, select no and answer the questions. When you are finished, click next.



and HES that are allocated less than \$10 million in SLFRF funding

*Is the Recipient Registered in SAM.Gov?

Yes

Save

Point of Contact List

Name	Title	Phone	Email	Roles
1				SLFRF - Account Administrator;SLFRF - Point of Co Reporting;SLFRF - Authorized Representative



Next

6. If you have used revenue replacement before, click yes on the My Projects screen. Next, if you have a new project click add a project. If you do not have a new project, Edit your current project by clicking on the yellow buttons.



Remaining funding that will be lost if not obligated by December 31, 2024.
(Calculation based off of Total adopted budget minus Total obligations)

* Up to and including this reporting period, have revenue replacement funds been allocated to government services and reflected in the below projects?

--None--

[Add new project](#)

> Filters

The screenshot shows a light blue background with a question about revenue replacement funds. A dropdown menu is set to "--None--". A blue button with a plus icon and the text "Add new project" is visible. A green arrow points to the dropdown menu, and another green arrow points to the "Add new project" button. A mouse cursor is visible near the top right of the question text.

If you are lost adding a new project,
review the user guide pages 24-51

▶ **User guide:**

<https://home.treasury.gov/system/files/136/Jan-2024-PE-Report-User-Guide.pdf>

- ▶ If you are using another category besides revenue loss, watch the treasury's video here: [Project and Expenditure Report Part 2](#) – Submission using all Expenditure Categories
- ▶ How to add a revenue replacement project is shown on the following slides.

7. Reporting a project under Revenue replacement

Add Project

General Project Information

* Project Expenditure Category Group **A**
6-Revenue Replacement

* Project Expenditure Category **B**
6.1-Provision of Government Services

Please note: at this time, obligations and expenditures reported under Expenditure Category: 6.1 Provision of Government Services do not need to have subrecipients, subawards, or expenditures separately reported.

* Project Name **C** * Recipient Project ID **D** Adopted Budget **E**
Test Project - 6.1 Revenue Replacement ABC1001

* Total Cumulative Obligations **F** * Total Cumulative Expenditures **G** * Current Period Obligations **H** * Current Period Expenditures **I**
\$10,000,000.00 \$5,000,000.00 \$10,000,000.00 50

Program Income Earned **J** Program Income Expended **K**

* Project Description **L**

- ▶ **Definitions for each box (A-L as shown above) are on the next slides. Make sure to read the definitions carefully.**

Reporting under revenue replacement

- Boxes A, B, C, and D.

- ▶ On box A, Select category 6 from the Project Expenditure Category picklists
- ▶ On box B, select category 6.1 Provision of Government services.
- ▶ On box C, enter a project name.
- ▶ On box D, Enter the unique recipient identification number you assign to the project. (this is for your identification purposes.) Do not use duplicate project numbers for multiple projects.

E. Adopted budget definition. pg. 16 of Project and expenditure report user guide

- ▶ **Only enter an adopted budget if your population is over 250,000**
- ▶ “States, U.S. territories, and metropolitan cities and counties with a population over 250,000 also need to provide the **adopted budget** for each project. The **adopted budget** is the budget adopted for each project by a recipient associated with SLFRF funds. Recipients will enter the Adopted Budget based on information that exists currently in the recipient’s financial systems and the recipient’s established budget process. Treasury understands that recipients may use different budget processes. For example, a recipient may consider a project budgeted once a legislature has appropriated funds; whereas another recipient may consider a project budgeted at the moment the funds have been obligated.”

F-I. Obligations and Expenditures Definitions

▶ F. Total Cumulative Obligations

- ▶ Total dollar value of obligations for this project for all reporting periods. (An obligation is an order placed for property and services, contracts and subawards made, and similar transactions that require payment.) everything included in the definition of obligation can be found here: [Obligation Interim Final Rule Quick Reference Guide](#)

▶ G. Total Cumulative Expenditures

- ▶ Total dollar value of expenditures for this project for all reporting periods. (An expenditure is defined as the service has been rendered or the good has been delivered to the entity. An expenditure is the amount that has been incurred as a liability of the entity)
- ▶ service has been rendered or the good has been delivered to the entity

▶ H. Current Period Obligations

- ▶ Total dollar value of obligations for this current reporting period (April 1st 2023-March31st 2024)

▶ I. Current Period Expenditures

- ▶ Total dollar value of expenditures for this current reporting period (April 1st 2023-March31st 2024)

J., K., and L. Project income and Project description definitions. [Pg. 29 of the user guide.](#)

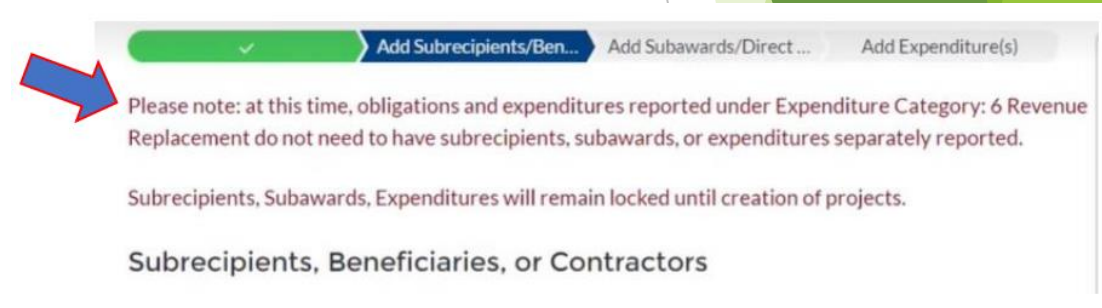
- ▶ **J and K. Project income**- If the project earns income or has expended that income, enter the total dollar value of program income earned and program income expended in the fields of the same name, respectively. *This field is optional.*
- ▶ **L. Project description**- Provide a description for the project between 50 to 1,000 words. Each project description should be 3-5 sentences with an overview of the project, which includes a **description of the project's purpose, the population being served, the desired outcome from the project, and how this outcome is being measured** (along with any current data on progress towards the desired outcome). For broadband projects, the project description should also include a complete list of counties where households, businesses, and community anchor institutions that are to be served by the broadband project are located.
- ▶ *When you have completed the description, click add project and then next unless you have another project to add.*

8. If you select category 6, there are no Subrecipients, Beneficiaries, or Contractors to report on.

FAQ 13.14. Do recipients need to report subrecipient information for the revenue loss eligible use category?

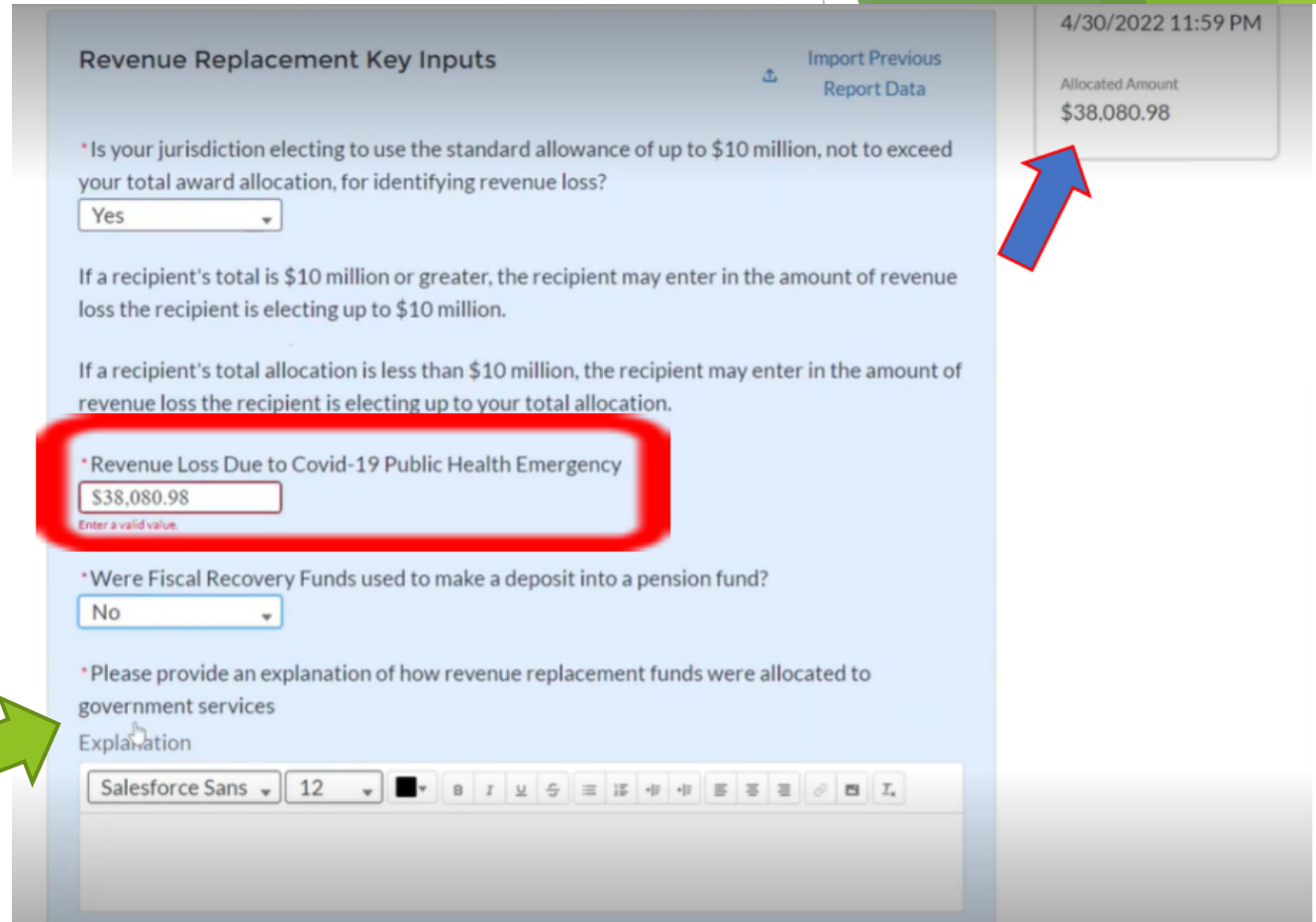
No. Treasury is not collecting subaward data for projects categorized under Expenditure Category Group 6 “Revenue Replacement.” Treasury has determined that there are no subawards under this eligible use category. The definition of subrecipient in the Uniform Guidance provides that a subaward is provided for the purpose of “carrying out” a portion of a federal award. Recipients’ use of revenue loss funds does not give rise to subrecipient relationships given that there is no federal program or purpose to carry out in the case of the revenue loss portion of the award.

<https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-FAQ.pdf>



9. Update your revenue loss to match The Allocated Amount. (This amount may be higher than the amount you received from the state of Oklahoma as listed on the OMES website. The treasury has not updated the portal with the most recent data from Oklahoma.)

Next, update the description about how revenue loss funds were allocated to government services.



The screenshot shows a web form titled "Revenue Replacement Key Inputs". In the top right corner, there is a box containing the date and time "4/30/2022 11:59 PM" and the text "Allocated Amount \$38,080.98". A blue arrow points from this box to the "Revenue Loss Due to Covid-19 Public Health Emergency" input field. This input field contains the value "\$38,080.98" and is highlighted with a red rectangular border. Below this field, there is a red error message that says "Enter a valid value." A green arrow points from the text "update the description about how revenue loss funds were allocated to government services" to the "Explanation" text area, which contains the text "Salesforce Sans" and a rich text editor toolbar.

Revenue Replacement Key Inputs Import Previous Report Data

4/30/2022 11:59 PM
Allocated Amount
\$38,080.98

* 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?
Yes

If a recipient's total is \$10 million or greater, the recipient may enter in the amount of revenue loss the recipient is electing up to \$10 million.

If a recipient's total allocation is less than \$10 million, the recipient may enter in the amount of revenue loss the recipient is electing up to your total allocation.

* Revenue Loss Due to Covid-19 Public Health Emergency
\$38,080.98
Enter a valid value.

* 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
Explanation
Salesforce Sans 12

10. Click save and then go to the next page to review and certify the report. If you have spent more than \$750,000 in federal funds (including federal funds other than ARPA) you will need to fill out the FAC question and the ACEE question

Federal Audit Clearinghouse (FAC)

Have you expended \$750,000 or more in federal award funds during your most recently completed fiscal year? ⓘ

...

Alternative Compliance Examination Engagement (ACEE)

For certain entities that may be new to expending more than \$750,000 in federal awards and are now subject to Single Audit Act requirements, the U.S. Department of the Treasury (Treasury), together with the Office of Management and Budget and other stakeholders, developed the Alternative Compliance Examination Engagement (ACEE).

For qualified SLFRF recipients, the ACEE is a voluntary alternative to a required full Single Audit that is less burdensome, but still upholds good stewardship by focusing on Activities Allowed and Unallowed and Allowable Cost/Cost Principles.

Would you like to submit an ACEE instead of the Single Audit?

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11. After you review, click certify and submit. (note, once you submit you will not be able to edit a project until next year.)

☰ Treasury COVID-19 Relief Hub

State, Local and Tribal Support
SLFRF Compliance

Introduction/Bulk Templates

Recipient Profile

Project Overview

Recipient Specific

Certification

Certification

Review

Total Obligations: \$29,350.00

Total Expenditures: \$29,350.00

Total Number of Projects: 1

Total Number of Subawards: 0

Total Number of Expenditures: 0

Project Overview Status

	Project Status	Obligation Status	Expenditure Status
Complete	1	1	1
Incomplete	0	0	0

> Help

> Legend

Record Details

Status
Draft

Report Name
OK1043 - P&E Report - 2023

Report Type
Project and Expenditure Report

Report Period
Annual March 2023

Reporting Period Start Date
4/1/2022

Reporting Period End Date
3/31/2023

Submission Deadline
4/30/2023 11:59 PM

Allocated Amount
\$110,908.70

4. Panel Discussion and Q and A

Jennifer Firgard- Economic Development Coordinator - NODA

Brenda Wright - CPA Crawford and Associates, P.C.

Christian Rinehart - Associate General Counsel - Oklahoma Municipal League

Definitions

▶ Total Cumulative Obligations

- ▶ Total dollar value of obligations for this project. (An obligation is an order placed for property and services, contracts and subawards made, and similar transactions that require payment.)

▶ Total Cumulative Expenditures

- ▶ Total dollar value of expenditures for this project (An expenditure is the amount that has been incurred as a liability of the entity)
- ▶ service has been rendered or the good has been delivered to the entity)

▶ Current Period Obligations

- ▶ Total dollar value of obligations for this current reporting period (April 1st 2023-March31st 2024)

▶ Current Period Expenditures

- ▶ Total dollar value of expenditures for this current reporting period (April 1st 2023-March31st 2024)

ARPA budgeting



OKLAHOMA
American Rescue
Plan Act (ARPA)

- Materials by Crawford and Associates and the U.S. Department Of The Treasury Final Rule and Final Rule FAQs.

- ▶ Q1: Do we need to set up a new depository bank account in order to account for these ARPA funds?
 - ▶ A1: No. There are no requirements to deposit these monies into a separate bank account.

- ▶ Q2. Is there a requirement that we set up a separate fund in our internal accounting records?
 - ▶ A2. No. There is no requirement to set up a separate fund in your internal accounting records. HOWEVER, the OML task force highly recommends that each government consider establishing a *separate fund* in their internal accounting records in order to facilitate the ease of tracking both the receipt and use of these ARPA monies. If your government decides not to set up a separate fund, be sure to create the proper line items within an existing fund in order to account for the ARPA related revenues, expenditures, remaining unspent proceeds and related fund balance restrictions.

ARPA budgeting



OKLAHOMA
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- ▶ Q3. Can these ARPA monies be placed into a certificate of deposit until the government decides what to spend the monies on?
 - ▶ A3. Yes. There is no prohibition in the regulations that prevents a local government from placing the ARPA monies into a Certificate of Deposit. However, be sure to spend or commit to spend the ARPA monies by the regulations deadline, and don't lock the monies up longer than the timeframe you intend to spend the funds.
- ▶ Q4. Can the unspent ARPA monies earn interest while in the local government's bank accounts or certificates of deposit?
 - ▶ A4. Yes. There are no prohibitions in the regulations that state that the government is not allowed to earn interest on unspent ARPA proceeds.

ARPA Budgeting continued



OKLAHOMA
American Rescue
Plan Act (ARPA)

- ▶ Q5. If interest is earned by the local government on unearned ARPA proceeds, must that interest be returned to the Federal Government?
 - ▶ A5. No. The regulations state that interest earned by local governments is not required to be returned to the Federal Government, and instead may be used to defray the administrative costs of the program, among other things.
- ▶ Q6. Can we spend the ARPA proceeds immediately?
 - ▶ A6. Yes. As long as the local government has satisfied all of the procurement requirements in the regulations and the ARPA monies are being used for allowable costs, the money can be spent immediately. However, see questions #7 and #8 below regarding the possible need for a budget amendment.

ARPA Budgeting continued



OKLAHOMA
American Rescue
Plan Act (ARPA)

- ▶ Q7 Do we need to adopt a budget amendment before we spend the ARPA monies?
 - ▶ A7. **Yes**, unless you anticipated receiving these ARPA monies when adopting the original budget for FY 21-22 and had included the ARPA revenues and expenditures in that original budget.
- ▶ Q8. If we do need a budget amendment, does such a budget amendment require City Council or Town Trustee approval?
 - ▶ A8. **Yes**. Since these budget amendments are actually budget supplements, increasing the total amount of expenditures originally adopted, they must be approved by the governing body prior to the encumbering of the money.

Frequently Asked Questions:

- ▶ FAQ 10.1. Are recipients required to remit interest earned on SLFRF payments made by Treasury?
 - ▶ No. SLFRF payments made by Treasury to states, territories, and the District of Columbia are not subject to the requirement of the Cash Management Improvement Act and Treasury's implementing regulations at 31 CFR Part 205 to remit interest to Treasury. SLFRF payments made by Treasury to local governments and Tribes are not subject to the requirements of 2 CFR 200.305(b)(8) and(9) to maintain SLFRF award funds in an interest-bearing account and remit interest earned above \$500 on such payments to Treasury. Moreover, interest earned on SLFRF award funds is not subject to program restrictions.
- ▶ FAQ 10.2. May recipients use funds to cover the costs of consultants to assist with managing and administering the funds?
 - ▶ Yes. Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements.

Frequently Asked Questions- OML edition

- ▶ My municipality **did not elect the revenue replacement** option and we no longer want to spend the funds on the category we selected. What do we do?
 - ▶ The project and expenditure report states “As outlined in the final rule, recipients had the option to make a ***one-time election*** to either calculate revenue loss according to the formula outlined in the final rule or elect a “Standard Allowance” of up to \$10 million, not to exceed the award allocation, to spend on government services throughout the period of performance. Recipients were asked to make this election during the April 2022 reporting deadline.”
 - ▶ **However, effective JULY 8th 2022** Treasury has decided to **keep this portion of the reporting portal open for recipients in upcoming reporting cycles, which will permit recipients to update their prior revenue loss election, as appropriate.** Upon update, the prior revenue loss election will be superseded. Treasury expects to keep this portion of the reporting portal open through the April 2023 reporting period in order to provide an opportunity for annual reporters to take advantage of this flexibility.
 - ▶ See page 42 for further details: <https://home.treasury.gov/system/files/136/July-2022-PE-Report-User-Guide.pdf>
 - ▶ For questions about edits, email slfrf@treasury.gov

State of Oklahoma SLFRF Best Practices Document - Single Audit

- ▶ Recipients and subrecipients who expend more than **\$750,000** in federal awards during their **fiscal year** (**SLFRF + all other federal funds**), will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR 200, Subpart F regarding audit requirements.
- ▶ The Office of Management and Budget (OMB) Compliance Supplement provides information on the existing, important compliance requirements that the federal government expects to be considered as part of such audit. Recipients should consult the Federal Audit Clearinghouse to see examples of Single Audit Submissions. SLFRF funds may be used to cover audit costs.
- ▶ Make sure to budget for an audit if this applies to you.

Possible Single Audit Alternative

- ▶ There is an alternative compliance examination engagement that certain recipients of ARPA funds can elect instead of having a Single Audit. Generally speaking, if the receipt of ARPA funds pushed a city over the threshold for having a Single Audit, they can choose this alternative examination. It is focused on compliance requirements relating to “Activities Allowed or Unallowed/Allowable Costs and Cost Principles. So the auditor will look to see if the ARPA funds were used for ineligible uses; and the auditor will determine whether the recipient significantly deviated from its established practices and policies regarding the incurrence of costs. The result of this examination is an opinion by the auditor on compliance with the federal regulations for ARPA funds related to those two items. Here are some differences between this alternative and the Single Audit:
 - ▶ 1. A financial statement audit is not required. (this is probably the biggest difference that could impact cities that only have an AUP done.)
 - ▶ 2. A SEFA (Schedule of Expenditures of Federal Awards) is not prepared.
 - ▶ 3. The requirements for internal control in Uniform Guidance section 200.514(c) are not required for this engagement
 - ▶ 4. Involves testing of compliance but more narrowly scoped than those in a full Single Audit
 - ▶ 5. The engagement reporting is simplified.
- ▶ We don't know how many auditors will be willing/able to do this alternative, however. If an entity is interested in this alternative, they should check with their auditor to see if this is an option to consider.

Questions?



OKLAHOMA
Office of Management
& Enterprise Services

Crawford & Associates, P.C.
Governmental Accounting



- ▶ For questions about how funds can be spent or reporting:
 - ▶ Check the overview of the final rule here:
<https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf>
 - ▶ Rule FAQ's <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-FAQ.pdf>
 - ▶ For answers to frequently asked reporting questions, visit: [SLFRF Self-Service Resources | U.S. Department of the Treasury](#)
 - ▶ Visit the Oklahoma Municipal League [OML] website:
<https://www.oml.org/american-rescue-plan>
 - ▶ If you still have questions, email ARPA@oml.org, Fill out an inquiry <https://www.oml.org/inquiry> or call OML at (405) 528 7515
 - ▶ ***Your municipality is responsible for reporting correctly and spending the funds correctly. You should also check with your municipal attorney.***

The logo for OMAG, consisting of the letters "OMAG" in a large, bold, black sans-serif font.