To All Local Government, Public Offices and IPAS: American Rescue Plan (ARP) Act Frequently Asked Questions

Note: For FAQs related to the CARES Act (including the Coronavirus Relief Fund) and other non-ARP questions, refer to the FAQs here.

New or updated entries will be noted by the date in parentheses, for example: (updated July 7, 2022)

This FAQ document is intended to help local governmental entities with important local-level decisions they may encounter during the implementation of the American Rescue Plan. The Auditor of State’s office (AOS) is continuing to view various forums such as those posted by the Ohio Association of School Business Officials (OASBO), Ohio Township Association (OTA), Ohio Attorney General’s Office (OAG), etc. as well as keeping communication lines open in the AOS office to help provide guidance on the ARP Act and its related programs. The FAQ will be updated on a regular basis throughout the period covered by the Act.

QUESTION TOPICS:

**Coronavirus State and Local Fiscal Recovery Funds**
- Allocations & Financial Reporting Considerations
- Allowable Uses
- Procurement Requirements
- Reporting
- Single Audit Requirements

**Emergency Rental Assistance Program**

**School Funding**

**Emergency Connectivity Fund (ECF)**

**Archived FAQs**

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1 Updated July 7, 2022
1. Which Ohio Governments are eligible to receive Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)?

(July 12, 2021, updated January 31, 2022)

Eligible recipients who received money directly from the U.S. Department of Treasury include the State of Ohio, all 88 counties, and metropolitan cities with a population that exceeds 50,000. Currently, direct allocations also include 3 townships in southwest Ohio meeting the population requirement. Allocations for direct recipients can be found on Treasury’s CSLFRF website at [https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds](https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds).

Smaller local governments, referred to as “Non-Entitlement Units” or NEUs, are also eligible to receive CSLFRF funds which will be passed through the State of Ohio. Information available from the U.S. Department of Treasury related to the NEUs, including allocation information, can be found at [https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/non-entitlement-units](https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/non-entitlement-units). NEUs can find additional information on OBM’s website, [here](https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/non-entitlement-units).

2. As a direct recipient, in order to apply for CSLFRF, can I designate more than one person to access the Treasury Submission portal? Who should that/those person(s) be? (July 12, 2021)

Only one person needs to apply in the Treasury portal and go through the ID.me process (see below). The Ohio Office of Budget and Management (OBM) recommends the person that will be doing the reporting for the funds be the one that gains access to apply. Two different contacts are needed for the grant, 1) the Authorized Representative that can commit the entity to the funds and 2) the Contact who will be assisting with reporting and managing the funds (who will apply for them as noted above). The Authorized Representative can “docsign” the CSLFRF agreement without having to have access to the portal.

3. Is an ID.me account required for my entity to obtain CSLFRF funding? What can I do if I am uncomfortable providing the significant amounts of personal information required? (July 12, 2021, updated July 7, 2022)

To the best of our knowledge, ALL DIRECT recipients (counties, metropolitan cities, and 3 townships) are required to have an authorized representative complete the ID.me process to receive funds under this program. While the ID.me program is intended to keep information completely secure, local officials have understandably expressed concerns over having to submit significant personal identifying information to apply for public grant funds. Therefore, the Auditor of State will not take exception to entities who purchase fraud protection for the length of the program for individuals submitting their personal information for application of these funds, assuming the level of coverage is reasonable. Payment for this coverage may be paid using local unrestricted funds or revenue loss dollars under SLFRF. Additional information is available via the AOS Advisory Memo [American Rescue Plan Coronavirus State and Local Fiscal Recovery Fund ID.meSubmission Requirements and Fraud Protection Insurance](https://www.aos.state.oh.us/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/idme-submission-requirements-and-fraud-protection-insurance).

4. The AOS has noted it will not take exception to entities who purchase fraud protection for the length of the program for individuals submitting their personal information for application of the CSLFRF funds assuming the level of coverage is reasonable. What is considered “reasonable” for these purposes? (July 12, 2021)

Reasonable is not defined in the Advisory because it can vary by entity, but the amount of funding would not be a determining factor. Since the risk to the person submitting their information to the U.S. Treasury drives the allowance for the policy, what is reasonable would be decided by management and those charged with governance.
While purchasing coverage at exorbitant amounts is a concern, one possible way to gauge what is reasonable is to consider what a private individual would purchase for themselves, if required to obtain their own policy, then consider if it needs adjusted for specific factors for that individual. The entity should perform an analysis and maintain documentation of why they obtained the dollar amount coverage they purchased and how they determined the amount was reasonable.

5. What legislation is required to be passed by jurisdictions to receive CSLFRF monies? *(July 12, 2021, updated January 31, 2022 and July 7, 2022)*

Unlike Coronavirus Relief Funds (CRF), the General Assembly has not passed legislation requiring specific resolutions or ordinances at the local level in order to receive CSLFRF amounts. However, accounting for the monies requires separate accountability and a special revenue fund for CSLFRF (see #7 below and Bulletin 2021-004 for additional information on accounting requirements). Ohio Rev. Code § 5705.09 requires subdivisions to establish separate funds for each class of revenue derived from a source other than the general property tax, which the law (i.e., terms and conditions of a federal program) requires to be used for a particular purpose. While Local governments do not need to seek AOS approval for establishing new funds for COVID-19 federal programs, legislation to create the fund should be approved by the entity’s governing board. Additionally, the governing board of direct recipients and NEU’S should pass a resolution to apply for and accept ARP funds. Further, the governing boards of local governments seeking to utilize the self-certification process to increase their micropurchase threshold under UG procurement requirements must adopt additional legislation to self-certify (see the Procurement Requirements section for further information).


Yes, Ohio Rev. Code § 5705.09 requires subdivisions to establish separate funds for each class of revenue derived from a source other than the general property tax, which the law (i.e., terms and conditions of a federal program) requires to be used for a particular purpose. You should not use the existing Coronavirus Relief Fund (CRF) to account for the new American Rescue Plan (ARP) federal programs since they have very different compliance requirements, etc. Even if your CRF money has already been spent and the fund has no balance, the CRF program itself is still active through December 31, 2021 and will be subject to audit and potential oversight even after that date, therefore the CRF fund should not be used to account for any ARP activity. See Bulletin 2021-004 for additional information on accounting requirements.

Fund numbers to be utilized by local governments on the Uniform Accounting Network (UAN) for CSLFRF awards can be found in the User Note dated July 7, 2021, available here. UAN users should refer to the Auditor of State’s COVID-19 Resources page for additional guidance, including information on how to reallocate expenditures and revenues within UAN.

7. How should governments account for transactions charged to the new CSLFRF fund? *(July 12, 2021, updated July 7, 2022)*

The AOS issued Bulletin 2021-004 with information on accounting requirements related to the funding received under ARP. Due to the increasing complexities of accounting for the COVID-19 funding, including reimbursement accounting, the Bulletin discusses, in detail, the following guidelines for accounting for the broad activities of the CSLFRF monies:

a. Place the Local Fiscal Recovery Fund award (i.e., receipts) into a special revenue fund called the “Local Fiscal Recovery Fund.”
b. Pay costs directly from the special Local Fiscal Recovery Fund as often as practicable. Expenditures for all
categories of allowable costs (public health and emergency response, water and sewer infrastructure,
broadband infrastructure, premium pay, and provision of government services up to the revenue loss
amount) can be recorded as direct charges to the special Local Fiscal Recovery Fund.

c. Proprietary fund accounting highlights the extent to which charges for services cover the cost of providing
goods and services; therefore, all costs should be reflected within the respective proprietary funds. Option
b above does not align with the focus of proprietary accounting, meaning recording proprietary fund
expenditures in the Local Fiscal Recovery Fund is not practicable. In keeping with proprietary fund
accounting, local governments should continue to charge those costs to the appropriate proprietary funds.
The local government can use a billing/revenue reallocation process to redistribute the Local Fiscal
Recovery revenue. This reallocation process is further explained in Bulletin 2021-004.

d. An appropriation for the newly created special Local Fiscal Recovery Fund is effectively created by
operation of Ohio Rev. Code §5705.42 as Federal and State grants or loans are “deemed appropriated” for
such purpose by the taxing authority as provided by law under this section. In addition, those moneys are
also treated as if they are in the process of collection by the fiscal officer of the subdivision. This means
that under Ohio Rev. Code §5705.42, the moneys are treated by the fiscal officer as if they have been
appropriated for a specific purpose, without requiring the taxing authority to adopt an amended
appropriation measure. However, other budgetary considerations require additional filings with the
County Auditor/Fiscal Officer. Please refer to Bulletin 2021-004.

Local governments should be aware of the transfer requirements contained within Ohio Rev. Code Sections
5705.14-.16. Monies are not able to be transferred from the CSLFRF Special Revenue fund to the General or other
funds without approval of the Tax Commissioner. The alternative methods provided in Bulletin 2021-004 (also see
September 2020 UAN User Note) and summarized above provide options for reallocating revenue and reimbursing
expenditures which do not violate transfer laws.

8. How should governments track and use interest earned on SLFRF monies? (August 16, 2021, updated July 7, 2022)
Treasury clarified in FAQ 10.3 (Interim Rule Frequently Asked Questions) and FAQ 10.1 (Final Rule Frequently Asked
Questions) that SLFRF payments made by Treasury to states are not subject to the requirements of the Cash
Management Improvement Act and 31 CFR part 205 requiring entities to remit interest to Treasury. States may
retain interest on payments made by Treasury to the State for distribution to NEUs that is earned before funds are
distributed to NEUs. Such interest is not subject to program restrictions and may be used, among other things, to
defray the administrative expenses of the program.

Further, SLFRF payments to local governments are not subject to the requirements of 2 CFR 200.305(b)(8)-(9) to
maintain balances in an interest-bearing account and remit payments to Treasury. Treasury also clarified that
interest earned on SLFRF payments is not subject to program restrictions therefore interest is not required to be
credited to the SLFRF fund.

Note that this is unique to the SLFRF and entities should be aware that other programs under the American Rescue
Plan Act may have different requirements for interest earned.

For UAN entities, refer to the UAN User Note for instructions here.

9. Is the Board required to approve increased appropriations and obtain an (amended) certificate of estimated
resources for the CSLFRF Special Revenue Fund? (October 21, 2021)
An appropriation for the newly created special revenue fund (for the federal CSLFRF moneys) is effectively created by operation of Ohio Rev. Code § 5705.42. Ohio Rev. Code § 5705.42 indicates Federal and State grants or loans are “deemed appropriated” for such purpose by the taxing authority as provided by law. In addition, those moneys are also treated as if they are in the process of collection by the fiscal officer of the subdivision. This means that under Ohio Rev. Code § 5705.42, the moneys are treated by the fiscal officer as if they have been appropriated for a specific purpose, without requiring the taxing authority to adopt an amended appropriation measure. However, the fiscal officer should include the appropriated amounts on the (amended) certificate, if the legislative authority intends to appropriate and expend the excess revenue. The amounts need not be included on the (amended) certificate until the entity intends to spend the monies. The fiscal officer should also record the estimated revenues from the amended certificate and appropriation in the accounting system.

10. **Is CSLFRF funding passed through another local government required to be reported on the SEFA of the recipient government? (July 7, 2022)**

If the recipient government is a subrecipient of the pass-through government, expenditures of the CSLFRF funding must be reported on the recipient government’s SEFA (and reported as amounts passed-through to another entity on the pass-through government’s SEFA). However, some recipient governments may be beneficiaries rather than subrecipients depending on the relationship with the pass-through government. Refer to the [Compliance and Reporting Guidance](#) and [Final Rule](#) from Treasury as well as the [Subrecipient versus Beneficiary Infographic](#) for further information on beneficiary versus subrecipient. In both cases, whether a subrecipient or beneficiary of federal funding, local governments must record the cash or value of the asset received in their accounting system.

11. **When will local governments receive the CSLFRF funding? (July 7, 2022)**

Funding will be received in two tranches – the first tranche paid in 2021 and the second tranche in 2022, not less than 12 months after the first tranche. The combined amount received in the two tranches is the local government’s total allocation of CSLFRF. For further information regarding allocations and payments to NEUs, please refer to the [Ohio Grants Partnership](#) website. For non-NEU recipients, please refer to Treasury’s website for information on allocations and payments.

12. **Can you explain the difference between a subrecipient and beneficiary relationship when a local government passes CSLFRF funding to other local governments? (July 7, 2022)**

Local governments can make subgrants to other local governments either as subrecipients (i.e. advance payments, reimbursement grants, etc.) or as beneficiaries. All recipients and subrecipients must comply with Treasury’s eligible use requirements, Federal procurement rules, the Uniform Guidance Act (UG), and any other applicable laws or requirements. Primary recipients are responsible for the actions of their subrecipients or beneficiaries. The primary local government making the award can also, in some circumstances, create additional requirements that pass through to the local government subrecipient, so long as those requirements do not conflict with Treasury’s Final Rule, the UG, etc.

In a subrecipient relationship, the subrecipient has ongoing compliance responsibility to maintain compliance with various requirements, make decisions about allowable spending in accordance with the terms and conditions of the subaward, obtain a single audit, etc. In a beneficiary relationship, there are no ongoing compliance responsibilities; the beneficiary need only meet eligibility requirements for the award. This is typically more common in a reimbursement-type award where the beneficiary had to provide proof in the form of documentation that the beneficiary incurred financial damages due to the pandemic which qualified the beneficiary for reimbursement of the eligible damages. If the awarding local government reviews all documentary evidence/proof
supporting allowable costs/damages were incurred prior to making the award, this may be a beneficiary type payment. In a beneficiary award, the beneficiary does not have to report the reimbursement on a Federal Schedule as it will be subject to Single Audit as part of the awarding entity’s Single Audit (since all supporting documentation/proof was obtained upfront and there were no ongoing compliance responsibilities to the beneficiary would already incurred the eligible costs).

For a helpful checklist in determining Subrecipient vs. Beneficiary relationships, refer here.

Allowable Uses

1. **Are the allowable uses of the CSLFRF the same as the Coronavirus Relief Fund (CRF)? (July 12, 2021, updated January 31, 2022 and July 7, 2022)**

   In short, no. While the CRF awards expenditures were limited to those meeting three “prongs” of allowability focused on response, CSLFRF allowable costs fall into four broad categories focused on response and recovery:

   a. To respond to the [public health emergency or its negative economic impacts](https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds), including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;

   b. To respond to workers performing essential work during the COVID-19 public health emergency by providing [premium pay](https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds) to eligible workers;

   c. For the provision of [government services to the extent of the reduction in revenue](https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds) due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and


2. **Do projects or expenditures require prior approval by Treasury? (July 12, 2021, updated January 31, 2022 and July 7, 2022)**


   Additionally, the AOS recommends that each government entity accepting ARP funds clearly document their rationale for each expenditure of ARP funds, ideally through legislation passed by the entity’s legislative body.
explaining how the expenditure meets the legal requirements of ARP. To aid in our future audit work, we also ask that each expenditure be carefully tracked and documented.

3. What is the reduction in revenue calculation? (July 12, 2021, Updated November 9, 2021, January 31, 2022, and July 7, 2022)

Recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient. The Interim Final Rule describes the calculation process as a four-step process:

- **Step 1:** Identify revenues collected in the most recent full fiscal year prior to the public health emergency (i.e., last full fiscal year before January 27, 2020), called the base year revenue.

- **Step 2:** Estimate counterfactual revenue, which is equal to base year revenue \* \((1 + \text{growth adjustment})^{(n/12)}\), where \(n\) is the number of months elapsed since the end of the base year to the calculation date, and growth adjustment is the greater of 4.1 percent and the recipient’s average annual revenue growth in the three full fiscal years prior to the COVID-19 public health emergency.

- **Step 3:** Identify actual revenue, which equals revenues collected over the past twelve months as of the calculation date.

- **Step 4:** The extent of the reduction in revenue is equal to counterfactual revenue less actual revenue. If actual revenue exceeds counterfactual revenue, the extent of the reduction in revenue is set to zero for that calculation date.

The Final Rule largely maintains the revenue loss formula as set forth in the interim final rule, with a few major changes:

- **The Final Rule permits recipients to elect a “standard allowance” of $10 million for revenue loss over the entire period of performance, not to exceed the recipient’s total CSLFRF award amount.** Any recipient can use this standard allowance instead of calculating revenue loss pursuant to the formula, so long as recipients employ a consistent methodology over the period of performance (i.e. choose either the standard allowance or the regular formula).

- **Treasury has adjusted the definition of “general revenue” to allow recipients who operate utilities that are part of their own government to choose whether to include revenue from these utilities in their revenue loss calculation.**

- **Treasury has added liquor store revenue to the definition of “general revenue.”**

- **Recipients can elect to calculate revenue loss on a fiscal year or calendar year basis, though they must be consistent with their use of the selected basis throughout the period of performance.**

- **The final rule requires recipients to exclude revenue loss due to tax changes adopted after January 6, 2022:**
  - Changes in general revenue that are caused by tax cuts adopted after the date of adoption of the final rule (January 6, 2022) will not be treated as due to the public health emergency, and the estimated fiscal impact of such tax cuts must be added to the calculation of “actual revenue” for purposes of calculation dates that occur on or after April 1, 2022.
  - Recipients must subtract from their calculation of actual revenue the effect of tax increases adopted after the date of adoption of the final rule (January 6, 2022) for purposes of calculation dates that occur on or after April 1, 2022.

Note that due to independence standards, auditors cannot review and “approve” clients’ revenue loss calculations.
Further information regarding the reduction in revenue calculation may be found in the Interim Final Rule, Interim Final Rule FAQs, Lost Revenue Infographic, Final Rule, Final Rule FAQs, and Overview of the Final Rule. The Appendix to the Final Rule FAQs presents an updated decision tree to assist recipients in determining what constitutes “general revenue” for the purpose of the calculation of reduction in revenue.

4. **For the purposes of calculating revenue loss, should a temporary sales tax in place during the base year but subsequently phased out be considered a part of sales tax revenue?** *(August 16, 2021, updated January 31, 2022 and July 7, 2022)*

   Yes. The Appendix to Treasury’s Interim Rule FAQs and Final Rule FAQs includes taxes under “Tax Revenue.” Further, the Interim Final Rule states, “Although revenue may decline for reasons unrelated to the COVID-19 public health emergency, to minimize the administrative burden on recipients and taking into consideration the devastating effects of the COVID-19 public health emergency, any diminution in actual revenues relative to the counterfactual pre-pandemic trend would be presumed to have been due to the COVID-19 public health emergency.” Regardless of the short-term status, this revenue source would be included in the revenue loss calculation.

   In the Final Rule, Treasury has maintained the presumption that a reduction in a recipient’s revenue is due to the public health emergency with certain adjustments to respond to comments and to better account for revenue loss “due to the COVID–19 public health emergency.” The final rule makes adjustments to the presumption to take into account certain government actions to change tax policy. See FAQ #3, above, and the Final Rule for further information.

5. **For the purposes of calculating revenue loss, should dividends/rebates from the Ohio Bureau of Workers’ Compensation (BWC) be included as revenue?** *(November 30, 2021, updated January 31, 2022 and July 7, 2022)*

   The interim final rule defines the term “general revenue” to include revenues collected by a recipient and generated from its underlying economy and would capture a range of different types of tax revenues, as well as other types of revenue that are available to support government services. In the Final Rule, Treasury has maintained the definition of “general revenue” from the interim final rule, with the two exceptions:

   1. Treasury has adjusted the definition to allow recipients who operate utilities that are part of their own government to choose whether to include revenue from these utilities in their revenue loss calculation and
   2. Treasury has added liquor store revenue to the definition of general revenue.

   Consistent with the Census Bureau’s definition of “general revenue from own sources,” the definition of general revenue in the interim final rule excludes refunds and other correcting transactions. The final rule did not substantively change this; however, the final rule utilizes the term ‘net of’ refunds and other correcting transactions.

   Many Ohio governments participate in the Ohio Bureau of Workers’ Compensation (BWC) Retrospective Ratings Program. BWC occasionally issues dividend/rebate payments to participating local governments. **Treasury’s guidance to date on the inclusion/exclusion of these payments is conflicting and Treasury needs to weigh in on this issue.** Until Treasury weighs in, AOS suggests local governments evaluate currently available information, identify their options, and gage the risk of potential claw back of funds in the event Treasury later clarifies or changes its guidance.
Based on the available guidance, AOS recommends a conservative approach and that local governments obtain a supporting legal opinion. Until or unless Treasury issues further guidance, local governments may consider the payments from BWC to be partially refunds and partially revenue for the purposes of calculating revenue. The portion of the payment which constitutes a refund is calculated by examining the extent to which the payment refunds the local government for a premium previously paid by the local government, even if that premium was paid over more than one year. The local government should retain documentation establishing premiums paid that were not previously part of a rebate or refund from the BWC. The portion of the payment determined to be a refund should be excluded from the calculation of revenue. The remaining portion of the BWC payment would be considered a dividend which meets the definition of “general revenue” and therefore should be included in the calculation of revenue.

6. The Interim Final Rule generally aligns eligible uses of the Funds with the wide range of types or categories of projects that would be eligible to receive financial assistance through the Environmental Protection Agency’s Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF). What are some eligible projects and where can I find additional information on these programs? (July 12, 2021, updated January 31, 2022 and July 7, 2022)

Under the DWSRF, categories of eligible projects include: treatment, transmission and distribution (including lead service line replacement), source rehabilitation and decontamination, storage, consolidation, and new systems development. Information regarding the DWSRF program is available at https://www.epa.gov/dwsrf/drinking-water-state-revolving-fund-eligibility-handbook.

Under the CWSRF, categories of eligible projects include: construction of publicly-owned treatment works, nonpoint source pollution management, national estuary program projects, decentralized wastewater treatment systems, stormwater systems, water conservation, efficiency, and reuse measures, watershed pilot projects, energy efficiency measures for publicly-owned treatment works, water reuse projects, security measures at publicly-owned treatment works, and technical assistance to ensure compliance with the Clean Water Act. Additional information regarding CWSRF projects is available at https://www.epa.gov/cwsrf/learn-about-clean-water-state-revolving-fund-cwsrf#eligibilities.

The Final Rule expanded the projects which may be funded using the “Water and Sewer Infrastructure” bucket of the CSLFRF, including providing enumerated eligible uses. Recipients should review the Final Rule, Final Rule FAQs, and Overview of the Final Rule for enumerated eligible uses and further guidance on eligible projects.

7. Can CSLFRF funds be used to fund infrastructure projects other than water, sewer, or broadband such as road improvements? (July 12, 2021, updated August 16, 2021, January 31, 2022, and July 7, 2022)

While the ARP specifically allows water, sewer, and broadband projects as part of the CSLFRF program, it also allows recipients to use payments from the CSLFRF for the provision of government services to the extent of the reduction in revenue experienced due to the COVID-19 public health emergency (see #3 above for additional information on that calculation and availability of the standard allowance). Road maintenance and improvements would be considered a government service and therefore an allowable expense under the Revenue Loss allowable use section. See Treasury Interim Rule FAQ #3.8, as well as Treasury’s Interim Final Rule, Interim Rule Frequently Asked Questions (FAQs), Fact Sheet, Quick Reference Guide, Final Rule, Final Rule FAQs, and Overview of the Final Rule.

Additionally, Treasury Interim Rule FAQ #6.15 and Final Rule FAQ #6.13 clarify that recipients may use CSLFRF for road repairs and upgrades directly related to an eligible water or sewer project. For example, CSLFRF may be used to repair or re-pave a road following eligible sewer repair work beneath it. If an eligible water and sewer
infrastructure project is a single component of a broader infrastructure project, only the components of the project that interact directly with the eligible water and sewer infrastructure project may be funded with CSLFRF.

In the Final Rule, Treasury further expanded allowable infrastructure projects. First, Treasury expanded the eligible uses to include stormwater system infrastructure projects regardless of whether there is an expected water quality benefit from the project. Recipients may also use CSLFRF funds for road repairs and upgrades that interact directly with an eligible stormwater infrastructure project. Second, the Final Rule allows recipients to use SLFRF to invest in capital expenditures as part of their public health or economic response. Note that Treasury does require recipients to complete a written justification (WJ) for capital expenditures over $1 million (this is not a pre-approval). Refer to the table below for further guidance on WJ requirements and to the Final Rule and Overview of the Final Rule for further information and enumerated eligible capital projects under this bucket of funding.

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<tr>
<th>If a project has total capital expenditures of</th>
<th>and the use is enumerated by Treasury as eligible, then</th>
<th>and the use is beyond those enumerated by Treasury as eligible, then</th>
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<tr>
<td>Less than $1 million</td>
<td>No Written Justification required</td>
<td>No Written Justification required</td>
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<tr>
<td>Greater than or equal to $1 million, but less than $10 million</td>
<td>Written Justification required but recipients are not required to submit as part of regular reporting to Treasury</td>
<td>Written Justification required and recipients must submit as part of regular reporting to Treasury</td>
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<td>$10 million or more</td>
<td>Written Justification required and recipients must submit as part of regular reporting to Treasury</td>
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8. Can CSLFRF funds be used to fund water, sewer, or broadband infrastructure projects that had been initiated prior to March 3, 2021? (July 12, 2021, updated January 31, 2022 and July 7, 2022)

Treasury guidance indicates CSLFRF awards are forward looking for costs from March 3, 2021, with a specific exception for retro premium pay, which is allowable for the pandemic period. 31 CRF Part 35 (codified Interim Final Rule) 2021-10283.pdf (govinfo.gov) includes some clarification:

§ 35.5 Use of funds

(a) In General. A recipient may only use funds to cover costs incurred during the period beginning March 3, 2021, and ending December 31, 2024, for one or more of the purposes enumerated in sections 602(c)(1) and 603(c)(1) of the Social Security Act, as applicable, including those enumerated in section § 35.6 of this subpart, subject to the restrictions set forth in sections 602(c)(2) and 603(c)(2) of the Social Security Act, as applicable.

(b) Costs incurred. A cost shall be considered to have been incurred for purposes of paragraph (a) of this section if the recipient has incurred an obligation with respect to such cost by December 31, 2024.

Section III. D. Timeline for Use of Fiscal Recovery Funds, footnote 173 states:

(a) Given the nature of this program, recipients will not be permitted to use funds to cover pre-award costs, i.e., those incurred prior to March 3, 2021.
The Final Rule reinforces the requirement that CSLFRF funds may only be used for costs incurred within a specific time period, beginning March 3, 2021, with all funds obligated by December 31, 2024 and all funds spent by December 31, 2026.

If the obligations for the costs or portions of the costs of the project(s) were incurred prior to March 3, 2021, those obligated costs would be considered incurred and are not within the covered period. On the other hand, if the entity did not incur obligations for the costs or portions of the costs of the project(s) prior to March 3, 2021, those costs may still be incurred during the covered period. Recipients may use Coronavirus State and Local Fiscal Recovery Funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the Coronavirus State and Local Fiscal Recovery Funds were incurred after March 3, 2021. We recommend you work with your legal counsel to evaluate the specifics of the project, awards and guidelines.

The U.S. Department of Treasury has issued several documents to assist jurisdictions in administering CSLFRF awards, including the Interim Final Rule, Interim Rule Frequently Asked Questions (FAQs), Fact Sheet, Quick Reference Guide, Final Rule, Final Rule FAQs, and Overview of the Final Rule.

9. May Coronavirus State and Local Fiscal Recovery Funds be used to make loans or other extensions of credit (“loans”), including loans to small businesses and loans to finance necessary investments in water, sewer, and broadband infrastructure? (August 16, 2021, Updated July 7, 2022)

Yes. Treasury has clarified in Final Rule FAQ #4.9 that CSLFRF awards may be used to make loans, provided the loan is an eligible use and the cost of the loan is tracked and reported, as detailed below. Consistent with all CSLFRF activity, funds must be used to cover costs incurred by the recipient between March 3, 2021 and December 31, 2024 and must be expended by December 31, 2026.

- For loans that mature or are forgiven on or before December 31, 2026:
  - Recipient must account for the use of funds on a cash flow basis.
    - Recipients may use CSLFRF to fund the principal of the loan and in that case must track repayment of principal and interest.
    - When the loan is made, recipients must report the principal of the loan as an expense.
    - Repayment of principal may be re-used only for eligible uses, and is subject to restrictions on timing of use of funds. Interest payments received prior to the end of the period of performance will be considered an addition to the total award and may be used for any purpose that is an eligible use of funds.

- For loans that mature after December 31, 2026:
  - The recipient may use CSLFRF for only the projected cost of the loan. Recipients can project the cost of the loan by estimating the subsidy cost. Recipients may also treat the cost of the loan as equal to the expected credit losses over the life of the loan based on the Current Expected Credit Loss (CECL) standard. See Treasury Final Rule FAQ #4.9 for further details.
  - Recipients are not subject to program income restrictions (2 CFR 200.307(e)(1)) and need not separately track repayment of principal or interest.
  - Additionally, recipients may use funds for eligible administrative expenses incurred in the period of performance, which include the reasonable administrative expenses associated with a loan made in whole, or in part, with funds.

- Any contribution of CSLFRF to a revolving loan fund must follow the approach described above for loans with maturities longer than December 31, 2026. A recipient may contribute SLFRF to a revolving loan fund, provided that the revolving loan fund makes loans that are restricted to financing eligible uses under the
CSLFRF and the CSLFRF contributed funds must be limited to the projected cost of loans made over the life of the revolving loan fund.

- If a recipient uses revenue loss funds to fund a loan, whether or not the maturity of the loan is after December 31, 2026, the loaned funds may be considered to be expended at the point of disbursement to the borrower, and repayments on such loans are not subject to program income rules. Similarly, any contribution of revenue loss funds to a revolving loan fund may also follow the approach of loans funded under the revenue loss eligible use category.

10. **How can I identify Qualified Census Tracts (QCTs)?** *(October 21, 2021)*

HUD provides an interactive map which may be used to identify QCTs. The map can be found [here](#). Please refer to the [Auditor of State’s QCT infographic](#) for further information regarding how to use the interactive map.

11. **The State of Ohio established the Ohio Residential Broadband Expansion Grant Program in May 2021 with the goal of expanding broadband service to unserved and underserved areas of the state. Is it allowable to utilize SLFRF to provide a match for this program?** *(November 9, 2021)*

Please see the memo issued by the County Commissioners Association of Ohio (CCAO) on November 4, 2021. AOS concurs that counties and other local governments contemplating matches should evaluate the cautionary considerations outlined in CCAO’s memo.

12. **The Interim Final Rule requires SLFRF recipients to provide to Treasury and make publically available a written justification of how premium pay is responsive to workers performing essential work during the public health emergency if the premium pay would increase a worker’s total pay above 150 percent of their residing state’s average annual wage for all occupations* or their residing county’s average annual wage*, whichever is higher, on an annual basis. In determining the average annual wages, should all workers be included or just those within a similar classification (i.e. all grocery workers in a county versus all workers in a county)?** *(November 9, 2021, updated January 31, 2022)*

The Interim Final Rule (pg. 26798) states “If premium pay would increase a worker’s total pay above 150 percent of their residing state’s average annual wage for all occupations, as defined by the Bureau of Labor Statistics’ Occupational Employment and Wage Statistics, or their residing county’s average annual wage, as defined by the Bureau of Labor Statistics’ Occupational Employment and Wage Statistics, whichever is higher, on an annual basis, the State, local, or Tribal government must provide Treasury and make publicly available, whether for themselves or on behalf of a grantee, a written justification of how the premium pay or grant is responsive to workers performing essential worker during the public health emergency.”

Therefore, it is acceptable to use the average annual wage for all occupations or occupational group when determining whether premium pay increases a worker’s total pay above the 150 percent threshold. However, the methodology chosen should be consistent for all calculations within the entity.

* as defined by the [Bureau of Labor Statistics’ Occupational Employment and Wage Statistics](#).

Note that under the final rule, a recipient may show that premium pay is responsive by demonstrating that the eligible worker receiving premium pay is not exempt from the FLSA overtime provisions. This change will expand the number of workers eligible to receive premium pay and does not require recipients to provide written justification to Treasury regarding the workers who are not exempt from the FLSA overtime provisions. The written justification is only necessary if the worker’s pay (with or without the premium) exceeds the threshold, and the worker is exempt from the FLSA overtime provisions.
13. Are SLFRF monies able to be used for rental assistance initiatives? *(November 9, 2021)*

Yes, recipients may use their SLFRF grant funds toward rental assistance initiatives. Recipients should document how their rental assistance initiatives meet one of the SLFRF Eligible Use Categories and retain their documentation and conclusions for audit. Also, recipients and their auditors should be cautious not to commingle SLFRF with Treasury’s Emergency Rental Assistance (ERA I & II) programs as these are two separate programs with different allowable uses and restrictions. The ERA programs should be accounted for in a separate fund (i.e., using subfunds or special cost centers to distinguish ERA I and ERA II).

14. Is reimbursement to funds which experienced revenue loss an allowable use of the calculated revenue loss portion of SLFRF? *(November 9, 2021)*

No, revenue loss is not the same as revenue replacement. All revenue loss dollars must be accounted for and supported by a qualifying expenditure and may not exceed the amount of calculated revenue loss. AOS Bulletin 2021-004 provides detailed guidance on how to record the disbursement of revenue loss dollars.

15. Is the $10 million standard allowance for revenue loss an annual allowance? What if my award total is less than $10 million? *(January 31, 2022)*

The Final Rule permits recipients to elect a “standard allowance” of $10 million for revenue loss over the entire period of performance, not to exceed the recipient’s total CSLFRF award amount. In other words, recipients electing to use the standard allowance may use $10 million for revenue loss over the life of the program, not annually. Further, the allowance is capped at the award amount if the total award amount is under $10 million. For instance, if an entity receives $8 million under CSLFRF, the full $8 million may be used as revenue loss. See also Lost Revenue Infographic.

16. How is ‘government services’ defined for the purpose of determining allowable uses for Revenue Loss monies? *(July 7, 2022)*

Treasurer clarified in the Final Rule:

“…generally speaking, services provided by the recipient governments are “government services” under the interim final rule and final rule, unless Treasury has stated otherwise.

Government services include, but are not limited to, maintenance or pay-go funded building of infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services.

The aforementioned list of government services is not exclusive. However, recipients should be mindful that other restrictions may apply, including those articulated in the section Restrictions on Use. In the final rule, Treasury is maintaining the limitations on government services included in the interim final rule and has addressed and responded to public commenters on these issues in the section Restrictions on Use.”

Treasurer further clarified within the Final Rule FAQs:

Government services generally include any service traditionally provided by a government, unless Treasury has stated otherwise. Common examples are listed on page 11 of the Overview of the Final Rule and page 4408 of the final rule, but these lists are not exhaustive. Treasury is clarifying here that under the final rule, payroll for government employees, contracts, grants, supplies and equipment, rent, and the many other costs that governments typically bear to provide services are costs that could comprise the costs of government services, and are eligible uses of funds. Recipients should be mindful that certain restrictions, which are detailed further in the Restrictions on Use section in the Overview of the Final Rule and Final Rule and apply to all eligible use categories, apply to government services as well. 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.

Treasury also issued an **Overview of the Final Rule** that provides easy to digest guidance on allowable uses.

17. **If a local government initially intended to use CSLFRF for infrastructure, public health and emergency response, or premium pay but wants to instead use CSLFRF for government services under the revenue loss category is the government able to update? (July 7, 2022)**

   Yes, local governments may choose to spend CSLFRF on costs which fall under any of the four broad allowable use categories. Many local governments have determined that it’s advantageous to charge to the revenue loss category due to simplified reporting requirements. Keep in mind, local governments must make a one-time election to use the $10 million standard allowance or calculate revenue loss dollars. This election will be reported to Treasury as a part of required reporting. AOS also strongly encourages local governments to adopt an ordinance or resolution memorializing the decision for public transparency and audit purposes.

18. **Is the purchase of a new street maintenance truck allowable as a government service under the revenue loss category? (July 7, 2022)**

   Yes; however, keep in mind that procurement rules must be followed for expenditures under the revenue loss category. Procurement guidance is available on the COVID-19 Resources page of the Auditor of State website. The Auditor of State also encourages local governments to work closely with legal counsel on procurements.

19. **In a small local government, which officials/employees should be responsible for internal controls related to CSLFRF? (July 7, 2022)**

   In small local governments, there may be a lack of segregation of duties. In that situation, governments should consider internal controls that involve additional oversight, review, and monitoring by one or more of the governing board members to compensate for the lack of segregation of duties.

20. **Under the water and sewer infrastructure ‘bucket,’ are stormwater projects eligible? (July 7, 2022)**

   Under the Final Rule, additional stormwater infrastructure projects were added to the list of projects presumed to be eligible in the water and sewer infrastructure bucket. Further, the revenue loss bucket allows for flexibility to fund stormwater projects as they are considered a government service. See also the Overview of the Final Rule for easy to digest information about allowable uses.

21. **CSLFRF cannot be used to buy land, except in limited circumstances; however, from the perspective of a park district, would land purchase fall under the government service category therefore be allowable use under revenue loss? (July 7, 2022)**

   Land purchases are very limited under CSLFRF therefore the Auditor of State would encourage park districts to work closely with legal counsel on this question. The Auditor of State will generally defer to a well-reasoned legal opinion in an audit. Additionally, under the Final Rule, Treasury did specifically include parks, green spaces, recreational facilities, sidewalks, pedestrian safety features like crosswalks, projects that increase access to healthy foods, streetlights, neighborhood cleanup, and other projects to revitalize public spaces as enumerated eligible uses in disproportionately impacted communities under the public health and economic response allowable use category. Entities should keep in mind that there are additional eligibility standards which apply to capital expenditures under the public health and economic response allowable use category and work closely with legal counsel when seeking to use SLFRF funding for capital purchases.
22. If a use of funds is not explicitly permitted in the final rule as a response to the public health emergency and its negative economic impacts, does that mean it is prohibited? *(July 7, 2022)*

No. Per the [Final Rule FAQs](#), the final rule provides a non-exhaustive list of enumerated uses that respond to pandemic impacts. The final rule also presumes that some populations experienced pandemic impacts and are eligible for responsive services. Recipients also have broad flexibility to (1) identify and respond to other pandemic impacts and (2) serve other populations that experienced pandemic impacts, beyond the enumerated uses and presumed eligible populations. Recipients can also identify groups or “classes” of beneficiaries that experienced pandemic impacts and provide services to those classes.

23. May recipients use funds for under the public health and economic response category for general economic development? *(July 7, 2022)*

Generally, no. General economic development – activities that do not respond to negative economic impacts of the pandemic but rather seek to more generally enhance the jurisdiction’s business climate – would generally not be eligible under this eligible use category.

To identify an eligible use of funds under the public health and negative economic impacts category, a recipient must identify a beneficiary or class of beneficiaries that experienced a harm or impact due to the pandemic, and eligible uses of funds must be reasonably designed to respond to the harm, benefit the beneficiaries that experienced it, and be related and reasonably proportional to that harm or impact. For example, job training and other supports – like childcare, transportation, and subsidized employment – for unemployed workers may be used to address negative economic impacts of the public health emergency and be eligible.

24. Under the public health and economic response category, what staff are included in ‘public safety, public health, health care, human services, and similar employees’? *(July 7, 2022)*

As discussed in the [final rule](#), funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, for the portion of the employee’s time that is dedicated to responding to the COVID-19 public health emergency.

Public safety employees would include police officers (including state police officers), sheriffs and deputy sheriffs, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel. Public health employees would include employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other support services essential for patient care (e.g., laboratory technicians, medical examiner or morgue staff) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel. Note that this category encompasses both public health and health care employees; both are treated as public health employees for the purposes of this eligible use category. Human services staff include employees providing or administering social services; public benefits; child welfare services; and child, elder, or family care, as well as others.

25. Can revenue loss funds be used for a project eligible under other eligible use categories, such as addressing the public health and negative economic impacts of the pandemic, providing premium pay, or investing in water, sewer, or broadband infrastructure? *(July 7, 2022)*

Yes. The revenue loss eligible use category allows recipients to expend funds with flexibility and streamlined reporting requirements, including on expenditures that would not be eligible under other eligible use categories, like general infrastructure repairs. Recipients may also use revenue loss funds to carry out investments that would
be eligible under other eligible use categories, because those eligible uses are also services provided by recipient
governments. Treasury encourages the use of government services funds on uses enumerated in these categories,
including but not limited to affordable housing, childcare investments, supporting public sector workers, job
training and workforce development, and investments in public health.

26. Are administrative costs an allowable use of SLFRF monies? (July 7, 2022)
   Yes. Under the Final Rule, Treasury clarified that direct and indirect administrative expenses are permissible uses
   of SLFRF funds and are a separate eligible use category from “[e]xpenses to improve efficacy of public health or
economic relief programs,” which refers to efforts to improve the effectiveness of public health and economic
programs through use of data, evidence, and targeted consumer outreach. Treasury's Compliance and Reporting
Guidance provides further details on permissible direct and indirect administrative costs. Costs incurred for the
same purpose in like circumstances must be treated consistently as either direct or indirect costs.

Procurement Requirements

1. Do I have to follow UG procurement requirements for CSLFRF expenditures? (July 7, 2022)
   Yes, procurement requirements must be followed for expenditures from all eligible use categories, including
   revenue loss.

   Treasury guidance indicates that “most” of the provisions of the Uniform Guidance (2 CFR Part 200) apply to this
   program including the Cost Principles and Single Audit Act requirements. While this guidance is not specific,
   Treasury has advised in Interim Rule FAQ #9.3 and Final Rule FAQ #13.1 “recipients should refer to the Assistance
   Listing for detail on the specific provisions of the Uniform Guidance that do not apply to this program.”

   Assistance Listings (formerly CFDA) for the program are now available on SAM.gov and include 2 CFR Subpart D,
   Post Federal Award Requirements as an applicable Compliance Requirement. Procurement standards are included
   within 2 CFR Subpart D.

2. What transactions / expenditure types are subject to procurement requirements? (July 7, 2022)
   Local governments must have and use documented procurement procedures, consistent with State, local, and tribal
   laws and regulations and the federal Procurement rules, for the acquisition of property or services required under
   a Federal award or subaward. The local government's documented procurement procedures must conform to the
   procurement standards identified in 2 CFR §§ 200.318 through 200.327. Local governments should keep in mind
   that force account projects will generally be considered to be non-competitive procurement under the Federal
   Procurement Rules. Therefore, local governments should take care to review the criteria for non-competitive
   procurement projects to be allowable prior to undertaking a project by force account. Simply using CSLFRF to pay
   for an eligible employee's salaries and benefits that is not related to a construction-type project but is permissible
   under the Final Rule would not be considered a procurement activity.

3. How do I determine applicable procurement thresholds (i.e. micro-purchase threshold and simplified acquisition
   threshold)? (July 7, 2022)
   2 CFR § 200.1 defines micro-purchase threshold as the dollar amount at or below which a non-Federal entity may
   purchase property or services using micro-purchase procedures (see 2 CFR § 200.320). Generally, the micro-
   purchase threshold for procurement activities administered under Federal awards is not to exceed the amount set
   by the FAR at 48 CFR Part 2, Subpart 2.1 ($10,000). Non-federal entities may increase the micro-purchase threshold
   up to $50,000 via self-certification (see 2 CFR § 320(a)(1)(iv)) and over $50,000 via cognizant agency approval (see
   2 CFR § 320(a)(1)(v)).
2 CFR § 200.1 defines the simplified acquisition threshold as $250,000 except for specific purchases as specified in 2 CFR § 200.1.

4. **UG procurement rules indicate that, where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach. How should a local government balance the requirement to use the most economical purchase approach with the need to timely liquidate funding under CSLFRF? (July 7, 2022)**

Local governments must conduct either a price or cost analysis for each procurement above the simplified acquisition threshold, which is currently $250,000. If the local government is required to perform a cost or price analysis at a threshold lower than the federal simplified acquisition threshold by a state or local statute/ordinance, regulation, or the local government's own procurement policy (the local government's procurement policy must have a procedure describing how the local government will ensure the reasonableness and necessity of the cost as required by UG), then the local government must ensure it is compliant the more restrictive requirement.

A price analysis is the examination and evaluation of a proposed price without evaluating its separate cost elements and proposed profit. Price analysis is typically used when acquiring commercial items (which are items that generally maintain similar standards or quality and differ only in price) or when using the procurement through sealed bidding method.

A cost analysis is the review and evaluation of the separate cost elements (such as labor hours, overhead, materials, etc.) and proposed profit in a proposal and the application of judgement to determine how well the proposed costs represent what the contract cost should be. Cost analysis is typically used to establish the basis for negotiating contract prices when: (1) using the competitive proposals method; (2) using the sealed bidding method and price competition is not sufficient; (3) situations where price analysis by itself does not ensure price reasonableness; or (4) procuring professional, consulting, and architectural engineering services contracts.

If a local government follows the aforementioned requirements and still concludes that leasing and purchasing are comparable with minimal differences, the local government can then choose which option is best for the circumstances of the project.

5. **Is there a website which lists Federal surplus property? (July 7, 2022)**

Yes, see [https://das.ohio.gov/Divisions/General-Services/Surplus/Federal-Surplus-Property](https://das.ohio.gov/Divisions/General-Services/Surplus/Federal-Surplus-Property).

6. **Is there a sample procurement policy specifically for NEUs receiving CSLFRF? (July 7, 2022)**

The CCAO shared a sample Procurement Policy that Licking County created at [https://ccao.org/local-fiscal-recovery-fund/local-fiscal-recovery-fund-resources/](https://ccao.org/local-fiscal-recovery-fund/local-fiscal-recovery-fund-resources/). The Ohio Township Association has also created several resources which may be helpful: [https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships](https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships). However, local governments should work closely with their legal counsel to develop their own policies that are customized to their unique needs and requirements. UG requires this. A township's requirements will be different from a county's requirements. Additionally, no two townships are same (differing needs, size, etc.). Note that the Auditor of State cannot endorse any sample policies for independence reasons.

7. **Are there any simplified tables or resources which provide thresholds and procurement rules? (July 7, 2022)**

Yes, refer to the following resources from the Auditor of State COVID Resources page:

- [https://ohioauditor.gov/resources/covid19/Procurement_Claw.pdf](https://ohioauditor.gov/resources/covid19/Procurement_Claw.pdf)
8. Procurement rules for small purchases require a local government to obtain quotes from ‘an adequate number of sources.’ What is considered an adequate number? *(July 7, 2022)*

Most federal agencies consider a adequate number of sources to be at least three sources. For this reason, AOS strongly encourages local governments to obtain quotes from at least three sources for all methods of procurement, unless the entity is allowably using the sole-source Non-Competitive Procurement option. Also, local government procurement policies should address the documentation required to be obtained under each procurement type, including the number of quotes.

9. What are prepositioned contracts and would they be allowable under CSLFRF? *(July 7, 2022)*

Prepositioned contracts are "advance contracts" that local governments can use to procure assistance in anticipation of future needs. They are commonly used in a FEMA natural disaster prevention scenarios. The Federal procurement rules permit them with some limitations. However, the terms and conditions of the Federal program being used can limit a local government's ability to use them. In the case of CSLFRF, it would be difficult for a local government to use a prepositioned contract given the relatively short period of performance and date to obligate *(December 31, 2024).*

10. What is the best method to use for advertising for bids? *(July 7, 2022)*

Generally speaking, the newspaper is consider the minimum source of advertising. However, it’s good practice to also use the local government's own website and social media to help circulate awareness about procurement opportunities. It's important for the invitation for bids, including specifications and pertinent attachments, to clearly define the items or services needed in order for the bidders to properly respond to the invitation.

11. How should a local government document the risk assessment required by 2 CFR § 200.320(a)(1)(iv) to self-certify a micro-purchase threshold up to $50,000? *(July 7, 2022)*

The Federal Procurement rules do not provide any details on how a risk assessment must be performed or what documentation should be retained. However, the Auditor of State suggests local governments consider it an internal review of the risk of noncompliance with the various requirements of Federal programs. The assessment should consider whether internal controls are sufficient to prevent and detect noncompliance with Federal programs timely. Meaning, management has the ability to catch its own mistakes before the expenditure is made or soon thereafter, prior to audit.

12. Can a local government utilize a vendor from the State of Ohio Cooperative Purchasing Program rather than procuring at the local level? *(July 7, 2022)*

No. Federal procurement rules must be followed when expending Federal dollars under CSLFRF and the State of Ohio Purchasing Cooperative *does not* follow Federal procurement rules. The State of Ohio Cooperative Purchasing Program may be used as one price quote under the micro-purchase or small purchase thresholds but cannot be used in lieu of formal procurement at the local level.

13. If a local government is expending CSLFRF under the ‘revenue loss’ bucket, are those dollars still subject to procurement rules? *(July 7, 2022)*

Yes, CSLFRF expenditures under all allowable buckets are subject to procurement rules.
14. Appendix II to 2 CFR Part 200 sets forth prevailing wage requirements. If a project falls below the threshold for prevailing wage requirements, does a local government still need to follow prevailing wage requirements? *(July 7, 2022)*

If the project is funded in whole or in part with federal funding, federal prevailing wage laws will be required to be followed. If only state funding is used, local governments must follow state laws.

15. How does a local government perform a search to determine if a potential vendor is suspended or debarred? *(July 7, 2022)*

The only way to ensure a vendor is not suspended or debarred is to check the Excluded Party list on sam.gov. Local governments should be wary of offers from outside vendors to perform such searches for a fee as sam.gov is free and simple to use.

16. Does COVID-19 and the national emergency qualify as ‘exigency’ as a special circumstance under 2 CFR 200.320(c) in which noncompetitive procurement can be used? *(July 7, 2022)*

The COVID-19 public health emergency does not itself qualify as a “public exigency or emergency” under 2 CFR 200.320 (c). In other words, a recipient may not justify a noncompetitive procurement simply on the basis that the procurement is conducted during the public health emergency or that the project is in response to the public health emergency.

Instead, the recipient must make its own assessment as to whether in the case of a particular project there is a public exigency or emergency that “will not permit a delay resulting from publicizing a competitive solicitation.”

### Reporting

1. What reports will be required for direct recipients and when will they be due? *(July 12, 2021, updated August 16, 2021, October 21, 2021, November 9, 2021, and July 7, 2022)*

Treasury has noted in Compliance and Reporting Guidance that recipients will be required to submit an interim report, quarterly project and expenditure reports, and annual recovery plan performance reports as specified below, regarding their utilization of Coronavirus State and Local Fiscal Recovery Funds.

- **Interim reports:** The interim report was submitted under the interim final rule and includes a recipient’s expenditures by category at the summary level and for states information related to distributions to NEUs must also be included in the interim report. The interim report covers activity from the date of award to July 31, 2021 and was due to Treasury by August 31, 2021 or sixty days after receiving funding, if funding was received between July 15 and October 15, 2021.

- **Quarterly Project and Expenditure reports:** This report will include financial data, information on contracts and subawards over $50,000, types of projects funded, and other information regarding a recipient’s utilization of award funds. Reports will be required to be submitted quarterly with the exception of NEUs allocated less than $10 million in SLFRF funding and metropolitan cities and counties with a population below 250,000 residents allocated less than $10 million in SLFRF funding, which will report annually. Quarterly Project and Expenditure Reports are due as described in the table below, with differing due dates and frequency of reports depending on the recipient tier. The reports will include the same general data as those submitted by recipients of the Coronavirus Relief Fund, with some modifications to expenditure categories and the addition of data elements related to specific eligible uses.

- **Recovery Plan Performance reports:** States, metropolitan cities and counties with a population that exceeds 250,000 residents will also be required to submit an annual recovery plan performance report to
This report will include descriptions of the projects funded and information on the performance indicators and objectives of each award, helping local residents understand how their governments are using the substantial resources provided by CSLFRF program. The initial recovery plan performance report will cover activity from date of award to July 31, 2021 and must be submitted to Treasury by August 31, 2021 or sixty days after receiving funding. Subsequent Recovery Plan Performance reports must be submitted to Treasury by July 31st each year. Each annual recovery plan performance report must be posted on the public-facing website of the recipient. Local governments with fewer than 250,000 residents, Tribal governments, and NEUs are not required to develop a Recovery Plan Performance report. To ease the burden of creating the Recovery Plan Performance report, Treasury released a shell which may, but is not required to, be used as a starting point. The shell can be found here: Recipient Compliance and Reporting Responsibilities. However, each jurisdiction may determine the general form and content of the Recovery Plan Performance Report as long as it meets the minimum requirements noted in the SLFRF Compliance and Reporting Guide.

Treasury provided the following table in the SLFRF Compliance and Reporting Guide which illustrates reporting requirements by recipient type:
Note that the guidance above reflects deadline extensions announced by Treasury on September 30, 2021 and November 5, 2021.

2. **What reports will be required for NEUs and when will they be due? (July 12, 2021, updated October 21, 2021)**

Interim Rule FAQ #9.2 says NEUs will be required to submit the project and expenditure report annually (see #1 above). The initial annual Project and Expenditure report for NEUs will cover activity from the date of award to September 30, 2021 and must be submitted to Treasury by October 31, 2021. The subsequent annual reports must be submitted to Treasury by October 31 each year.

On September 30, 2021, Treasury announced an extension of the deadlines for Project and Expenditure Reports. NEUs are required to submit their first project and expenditure report on April 30, 2022 (instead of Oct 31, 2021).

3. **If a recipient has received but has not incurred obligations or expenditures as of the end of the reporting period, what are the reporting requirements? (August 16, 2021, updated July 7, 2022)**

<table>
<thead>
<tr>
<th>Tier</th>
<th>Recipient</th>
<th>Interim Report</th>
<th>Project and Expenditure Report</th>
<th>Recovery Plan Performance Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents</td>
<td>By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category.</td>
<td>By January 31, 2022, and then 30 days after the end of each quarter thereafter.</td>
<td>Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs will be April 30, 2022. By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31.</td>
</tr>
<tr>
<td>2</td>
<td>Metropolitan cities and counties with a population below 250,000 residents that are allocated more than $10 million in SLFRF funding, and NEUs that are allocated more than $10 million in SLFRF funding.</td>
<td>By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category.</td>
<td>By January 31, 2022, and then 30 days after the end of each quarter thereafter.</td>
<td>Note: NEUs were not required to submit an Interim Report. By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31.</td>
</tr>
<tr>
<td>3</td>
<td>Tribal Governments that are allocated more than $30 million in SLFRF funding.</td>
<td>By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category.</td>
<td>By January 31, 2022, and then 30 days after the end of each quarter thereafter.</td>
<td>Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs will be April 30, 2022. By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31.</td>
</tr>
<tr>
<td>4</td>
<td>Tribal Governments that are allocated less than $30 million in SLFRF funding.</td>
<td>By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category.</td>
<td>By January 31, 2022, and then 30 days after the end of each quarter thereafter.</td>
<td>Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs will be April 30, 2022. By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31.</td>
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<tr>
<td>5</td>
<td>Metropolitan cities and counties with a population below 250,000 residents that are allocated less than $10 million in SLFRF funding, and NEUs that are allocated less than $10 million in SLFRF funding.</td>
<td>By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category.</td>
<td>By January 31, 2022, and then 30 days after the end of each quarter thereafter.</td>
<td>Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs will be April 30, 2022. By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31.</td>
</tr>
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</table>
According to Treasury’s Portal for Recipient Reporting SLFRF:

Interim Report: Recipients should submit a report showing no ($0) obligations or expenditures have yet been incurred. If no projects have been established as of the end of the reporting period, no project level reporting is required in the Interim report.

Recovery Plan: Recipients should submit a Recovery Plan describing the planned approach to the use of funds and planned projects.

There is no requirement for the Recovery Plan to be approved by the governing board. Further, the Recovery Plan will be updated on an annual basis and is anticipated to be fluid throughout the period of performance of the grant based on actual outcomes, changing needs, and the trajectory of the pandemic.

See also the discussion starting on page 22 of Treasury’s Project and Expenditure Report User Guide for discussion on how to complete the Project and Expenditure Report if no obligations were incurred as of the end of the reporting period.

4. How is revenue loss reported in Treasury’s portal? (July 7, 2022)

Within the portal, local governments will describe the specific types of government services provided using revenue loss dollars as described in Treasury’s Project and Expenditure Report User Guide.

Single Audit Requirements

1. What is the Assistance Listing number for the CSLFRF program? (July 12, 2021)

The Assistance Listing number (formerly CFDA number) assigned to the program is 21.027, according to Interim Rule FAQ #9.5. Further, the FAQ notes “The assistance listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The CFDA number is the unique 5-digit code for each type of federal assistance, and can be used to search for program information, including funding opportunities, spending on usaspending.gov, or audit results through the Federal Audit Clearinghouse.”

Treasury also indicates in Interim Rule FAQ #9.5 that “to expedite payments and meet statutory timelines, Treasury issued initial payments under an existing CFDA number. If you have already received funds or captured the initial CFDA number in your records, please update your systems and reporting to reflect the final CFDA number 21.027. Recipients must use the final CFDA number for all financial accounting, audits, subawards, and associated program reporting requirements.” This change applies ONLY to funds received under the CSLFRF program.

Despite perceived similarities between the CRF and CSLFRF the allowable uses ARE NOT THE SAME. As always, be sure to review you grant documents for the proper assistance listing number as well as any terms and conditions of the grant.

2. Is the CSLFRF program subject to Single Audit and Uniform Guidance (UG) requirements? (July 12, 2021, updated July 7, 2022)

Treasury guidance indicates that “most” of the provisions of the Uniform Guidance (2 CFR Part 200) apply to this program including the Cost Principles and Single Audit Act requirements. While this guidance is not specific, Treasury has advised in Interim Rule FAQ #9.3 and Final Rule FAQ #13.1 “recipients should refer to the Assistance Listing for detail on the specific provisions of the Uniform Guidance that do not apply to this program.”

Assistance Listings (formerly CFDA) for the program are now available on SAM.gov and include the following “Compliance Requirements”: 
Policy Requirements:

The following 2CFR policy requirements apply to this assistance listing:

- Subpart B, General provisions
- Subpart C, Pre-Federal Award Requirements and Contents of Federal Awards
- Subpart D, Post Federal Award Requirements
- Subpart E, Cost Principles
- Subpart F, Audit Requirements

The following 2CFR policy requirements are excluded from coverage under this assistance listing:

- Not Applicable

Additional Information: The following 2 CFR Policy requirements also apply to this assistance listing: 2 C.F.R. Part 25, Universal Identifier and System for Award Management; 2 C.F.R. Part 170, Reporting Subaward and Executive Compensation Information; and 2 C.F.R. Part 180, OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-procurement). The following 2 CFR Policy requirements are excluded from coverage under this assistance listing: For 2 CFR Part 200, Subpart C, the following provisions do not apply to the SLFRF program: 2 C.F.R. § 200.204 (Notices of Funding Opportunities); 2 C.F.R. § 200.205 (Federal awarding agency review of merit of proposal); 2 C.F.R. § 200.210 (Pre-award costs); and 2 C.F.R. § 200.213 (Reporting a determination that a non-Federal entity is not qualified for a Federal award). For 2 CFR Part 200, Subpart D, the following provisions do not apply to the SLFRF program: C.F.R. § 200.305 (b)(8) and (9) (Federal Payment); 2 C.F.R. § 200.308 (revision of budget or program plan); 2 C.F.R. § 200.309 (modifications to period of performance); and 2 C.F.R. § 200.320(c)(4) (noncompetitive procurement).

3. How do assistance listing numbers (ALNs) (formerly CFDA) with alpha codes impact reporting of Department of Education programs on the Schedule of Expenditures of Federal Awards (SEFA) and Data Collection Form (DCF)?

(August 16, 2021, Updated October 21, 2021)

The Department of Education requires recipients identify on their SEFA and DCF (1) whether the program is novel coronavirus 2019 (COVID-19) relief assistance and (2) the subprogram Assistance Listing Number (ALN) alpha.

For reporting within the SEFA section of the DCF, the following should be included in Column C “Additional Award Identification”:

- For COVID-19 relief assistance programs without an ALN alpha:
  - “COVID-19” should be included in Column C
- For COVID-19 relief assistance programs with an ALN alpha:
  - “Covid-19, [ALN][Alpha]” should be included in Column C
    - For example, if an entity received ESSER under ALN 84.425D, Column C would show “COVID-19, 84.425D”
- For relief assistance programs with an ALN alpha which are not COVID-19 relief assistance:
  - “[ALN][Alpha]” should be included in Column C
    - For example if an entity received Title I Grants to Local Educational Agencies under ALN 84.010A, Column C would show “84.010A”
This guidance is applicable for all single audit submissions that include Department of Education programs on or after Monday, August 9, 2021. For additional information, see the August 4, 2021 Memo from the Department of Education, located here.

4. When are revenue loss dollars reported on the Schedule of Federal Awards Expenditures (SEFA)? (November 9, 2021)
   Revenue loss monies are reported on the SEFA when they have been expended by the recipient on qualifying expenditures. The movement of revenue loss dollars to “replace” a loss in revenue during the pandemic is not permitted and does not constitute a Federal expenditure.

Emergency Rental Assistance Program

1. What is the Emergency Rental Assistance Program? (November 9, 2021)
   See FAQ 13 of the Entity Specific | All Entities section of the CARES Act & General COVID-19 FAQs found here.

School Funding

1. Some colleges/universities are using HEERF dollars to provide payments to all attending students. Are College-Credit Plus (CCP) students eligible to receive these payments? (November 9, 2021)
   See FAQ 18 of the Schools section of the CARES Act & General COVID-19 FAQs found here.

2. How did the Tydings Amendment impact the period of availability for the various rounds of ESSER and GEER funding? (November 9, 2021)
   See FAQ 19 of the Schools section of the CARES Act & General COVID-19 FAQs found here.

3. What funds should be used to track American Rescue Plan Act funded programs subgranted to our school by ODE? (October 21, 2021, updated July 7, 2022)
Emergency Connectivity Fund (ECF)

1. **How are ECF expenditures determined and reported on the SEFA? (July 6, 2022)**
   The Emergency Connectivity Fund is a reimbursement-basis program administered by the Federal Communications Commission (FCC). The FCC allows for two reimbursement methods:
   - Billed Entity Applicant Reimbursement (BEAR) in which the local government pays the vendor and subsequently seeks reimbursement from the FCC.
   - Service Provider Invoicing (SPI) in which the service provider invoices the FCC directly for program expenditures.

   Expenditures should be reported on the SEFA based on the date the expenditure is made for the goods/services regardless of the reimbursement method used (i.e. BEAR or SPI method). If SPI, the local government needs to work with the service provider to determine the date paid.

   The FCC provides decision letters and commitment decision letters to local governments as a part of project approvals. Those letters do not necessarily dictate when expenditures are recorded on the SEFA, expenditures should be reported when actually paid. However, the decision letters and commitment decision letters may impact SEFA reporting if the approval process and expenditures span more than one fiscal year. For instance, if a local government plans to seek reimbursement for expenditures paid in October 2021 but doesn’t receive a decision letter until early 2022, then as of December 31, 2021 the grant isn’t executed and the expenditures wouldn’t be reported on the SEFA. In that case, the local government should refer to the guidance in the Prior Fiscal Year Expenditure Advisory Memo.

2. **Is ECF required to be tracked in a separately established special revenue fund or can it be reported within the General fund? (July 6, 2022)**
   Entities subject to ORC 5705.09, .12, .14, and/or .16, including school districts, are required to establish a separate special revenue fund to track grant activity. Most libraries are not subject to these ORC sections so they have more flexibility as to how they track grant activity; however, they are still subject to Federal requirements for separate accountability.

3. **How should ECF expenditures be reported on the financial statements? (July 6, 2022)**
Local governments should record receipts when received and expenditures when paid in their ledgers. For on-behalf (SPI) activity, the receipt and related expenditures should be recorded as memo entries when the service provider executes the payment (or issues a credit).

For GAAP statements, local governments need to determine whether the grant is executed as of fiscal year-end and the decision letter and/or commitment decision letter would indicate that the grant is executed. When the letters and project expenditures straddle fiscal years, there may be situations where 2021 expenditures would be recorded in 2022 if the decision letter and/or commitment decision letter was received in 2022. If the grant is executed, a receivable should be recorded only to the extent that allowable costs have been incurred but not reimbursed at year-end. The receivable should be offset by deferred inflows or revenue based on the local government’s revenue recognition period. In the rare case that any dollars are received prior to being expended, they would be recorded as unearned revenue.

**Archived FAQs**

Please note these archived FAQs will not be updated for additional changes that may occur, including new legislation or other guidance. Those changes will be addressed in new FAQs as necessary.

1. **Funding for NEUs is limited to 75 percent of the NEU’s most recent annual total operating budget, including its general fund and other funds, as of January 27, 2020. What if my approved budget as of that date was only a temporary budget?** *(July 12, 2021, updated January 31, 2022) – Archived as the NEU application period and deadline to submit the first required report to Treasury have passed.*

   The Ohio Office of Budget and Management (OBM) is the oversight agency for distribution of CSLFRF amounts to NEUs and will be monitoring the 75% cap on funds. Per OBM’s SLFRF FAQs:

   “NEUs that are operating on a temporary budget as of January 27, 2020 need to assess if the temporary budget was based on a reduced portion of resources for a short period of time and was not all encompassing of annual estimated resources. In aligning with the Treasury guidance of ‘total annual operating budget,’ an NEU may need to look back at the last official ‘total annual operating budget’ which may be the final total annual budget amount as of December 31, 2019. It is an NEU’s responsibility to identify the most appropriate top-line budget amount to submit to OBM. Please note that OBM will use the top line budget total reported to calculate an NEU’s maximum award – which is 75 percent of the budget total. NEUs will be required to provide documentation of the budget total directly to Treasury as part of the first required report due to Treasury on [April 30, 2022].”

   Further, the U.S. Department of Treasury’s Interim Final Rule for CSLFRF notes that, “States and territories must permit NEUs without formal budgets as of January 27, 2020 to self-certify their most recent annual expenditures as of January 27, 2020 for the purpose of calculating the cap.” The U.S. Department of Treasury’s Final Rule upholds that guidance.

2. **Are Townships in the State of Ohio eligible for CSLFRF awards?** *(July 12, 2021, Updated August 16, 2021) – Archived due to expiration of application period.*

   States are responsible for identifying eligible NEUs under the Treasury’s Guidance on Distribution of Funds to Non-Entitlement Units of Local Government. Treasury has identified most of Ohio’s Townships as “minor civil divisions” (MCDs). Ohio townships provide a variety of essential governmental services to the millions of Ohioans that live within their boundaries. Ohio Townships have a Fiscal Officer and governing body of trustees, and in some cases a Township Administrator to help plan, coordinate, and implement township goals, all of which illustrates their
organizational capacity to accept and manage federal funds. They have effectively spent federal aid provided to them from the state’s Coronavirus Relief Funds (CRF) on a broad range of eligible needs and projects that have helped them further support their community. Although Townships in Ohio vary in size and composition, they commonly provide residents with services such as road maintenance, cemetery management, police and fire protection, emergency medical services, solid waste disposal, parks and recreation, and zoning. Despite their variances in budget and size, each Township in Ohio still shares the need to provide COVID-19 mitigation efforts in public owned facilities, support public health and safety, continue vital general government services that risk being cut from losses in public sector revenue, and address negative economic impacts to those small businesses and households within their jurisdiction.

The Ohio General Assembly included townships in the appropriation for NEUs in Section 220.11 of Amended Substitute House Bill 168 of the 134th General Assembly, enacted on June 29, 2021. Due to these facts and circumstances, The State of Ohio has determined that Ohio townships are eligible for nonentitlement unit distributions under ARPA.

For more information, see U.S. Treasury’s NEU website for additional information at: Coronavirus State and Local Fiscal Recovery Funds for Non-entitlement Units of Local Government | U.S. Department of the Treasury.

In addition, ARP requires states to make certain information available to NEUs. See OBM’s NEU website at: https://grants.ohio.gov/FundingOpportunityDetails.aspx?detailId=22

3. **If a recipient has not received funding as of July 15, 2021, what are the reporting requirements? (August 16, 2021)**

   **Archived due to funding being distributed to recipients.**

   According to Treasury’s Portal for Recipient Reporting SLFRF, recipients that have not received funding as of July 15, 2021 must submit an Interim Report and Recovery Plan (if applicable) within 60 days of receiving funding.

4. **Does the ARP allow for any Single Audit filing or deadline extensions? (July 12, 2021) – Archived due to expiration of extension (entities with year-ends subsequent to June 30, 2021 do not receive an extension).**

   The ARP does not include any extensions to the single audit deadline but an automatic six-month extension has been granted by the U.S. Office of Management and Budget (OMB) via Memo M-21-20 for local governments with fiscal year ends through July 12, 2021 that had not filed their single audits as of March 19, 2021. Recipients and subrecipients should maintain documentation of the reason for the delayed filing. Details of that extension can be found here - https://ohioauditor.gov/resources/covid19/Single_Audit_Extension_Dates.pdf.

5. **How do I apply for CSLFRF monies? (July 12, 2021, updated January 31, 2022)**

   **Archived due to expiration of period entities may apply for CSLFRF monies.**

   Governments receiving funding directly from Treasury (counties and metropolitan cities with populations greater than 50,000) can request funds via the CSLFRF Treasury Submission Portal at https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/request-funding with the following submission requirements:

   1. Jurisdiction name, taxpayer ID number, DUNS Number, and address
   2. Authorized representative name, title, and email
   3. Contact person name, title, phone, and email
   4. Funds transfer information, including recipient’s financial institution, address, phone, and routing number and account number
   5. Completed certification document (to be signed by the authorized representative)
Jurisdictions must submit a request to receive funding even if they have previously applied for other programs through the Treasury Submission Portal. Eligible jurisdictions will receive further communications regarding the status of their submission via the email address provided in the Treasury Submission Portal.

Recipients should be aware that Treasury has partnered with ID.me, which “provides secure identity proofing, authentication, and group affiliation verification for government and businesses across sectors,” per the ID.me website. As part of the submission, an authorized representative will need to create an ID.me account and provide personal identifying information. A smart phone with camera is needed to complete the setup of the account. Below is a list of the verifications and examples of required documentation.

*Items you will need for ID.me account establishment:*

- Smart Phone with Camera
- Laptop or Computer (optional)
- Email Address
- Social Security Number
- Photo ID (Driver’s License, Passport, Passport Card or State ID)
- Secondary Identification Documents – 2 needed (Utility Bill, W2 form, Birth Certificate)

NEU’s will receive funding through the State of Ohio Office of Budget and Management (OBM), which has already requested funds on behalf of NEUs as part of the State’s request process. **NEUs DO NOT need to apply directly with Treasury** as noted above for direct recipients. The process by which NEUs may request funding, along with FAQs, is available from OBM and can be found here: [https://grants.ohio.gov/Documents/Funding_Opportunities/ARPA/ARPA_Guidance_for_NEUs_2021-07-06.pdf](https://grants.ohio.gov/Documents/Funding_Opportunities/ARPA/ARPA_Guidance_for_NEUs_2021-07-06.pdf). The application period for NEUs ended February 21, 2022.