

## ARPA Roundtable Questions

Question/Comment	Topic	OBM/AOS Response
Clarification of reporting requirements - when, frequency, which system, etc.	Revenue Loss	NEUs that are allocated less than \$10 million in SLFRF funding only report Project and Expenditure information annually, by April 30th each year. NEUs must report their election to take the "Standard Allowance" by April 30, 2023. Expenditures made out of the Revenue Loss category have streamlined Reporting requirements.  Refer to Treasury's Recipient Compliance and Reporting Requirements for additional information <a href="https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf">https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf</a>
Discussion regarding reporting upon completion of project	Revenue Loss	NEUs that are allocated less than \$10 million in SLFRF funding only report Project and Expenditure information annually, by April 30th each year. NEUs must report their election to take the "Standard Allowance" by April 30, 2023. Expenditures made out of the Revenue Loss category have streamlined Reporting requirements. You would report project expenditures under the Revenue Loss category, if applicable.  Refer to Treasury's Recipient Compliance and Reporting Requirements for additional information <a href="https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf">https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf</a>
How to expense ARPA funds when reported as lost income. Funds are in a separate fund. Do we expense from general fund and journal out those expenses to general fund or pay for the expenses directly from the ARPA fund.	Revenue Loss	AOS Bulletin 2021-004 describes methods for accounting, including invoicing the SLFRF Fund for costs borne by another fund. Local governments should not use Transfers to move SLFRF money to other funds as this would violate Ohio Rev. Code Secs. 5705.14-.16.
I haven't reported any of the funds for ARPA, I was told if your village is under poverty/according to certain guidelines you are not required to report each item the monies is spent on? How do I know if I need to report and if I do where do I report it?	Revenue Loss	From Treasury's Final Rule FAQ 3.1. Does a recipient need to calculate or provide proof of its revenue loss to use funds for government services? Recipients may elect a "standard allowance" of up to \$10 million to spend on government services through the period of performance. The standard allowance is available to all recipients and offers a simple, convenient way to determine revenue loss, instead of using the full formula specified in the final rule. Recipients must make a one-time, irrevocable election to either take the standard allowance or calculate revenue loss. Recipients were able to indicate this choice in their Project and Expenditure Reports due April 30, 2022, and recipients may update their revenue loss election, as appropriate, in future reporting cycles through the April 2023 reporting period. Upon update, any prior revenue loss election will be superseded. For example, if a recipient previously elected to calculate revenue loss in their Project and Expenditure Report due April 30, 2022 and this recipient would like to update their election, Treasury's reporting portal will allow the recipient to supersede their prior election in future reporting cycles and instead take the standard allowance. Similarly, recipients who previously elected the standard allowance and would like to supersede their prior election and instead calculate revenue loss may also update their revenue loss election in future reporting cycles. Recipients continue to be required to employ a consistent methodology across the period of performance (i.e., choose either the standard allowance or the full formula) and may not elect one approach for certain reporting years and the other approach for different reporting years. recipients who elect the standard allowance do not have to produce any further demonstration or calculation of revenue loss. Electing the standard allowance does not increase or decrease a recipient's total allocation. For example, a recipient with an allocation of \$6 million would be allowed to claim no more than \$6 million as revenue loss to use for government services, and a recipient with an allocation of \$12 million would be allowed to claim the full \$10 million standard allowance and use the remaining allocation towards other eligible use categories. Recipients who elect to calculate revenue loss by formula must do so as articulated in the final rule and described in Treasury's Overview of the Final Rule and FAQ 3.6.  The Ohio Township Association has sample Resolutions for Adopting the Standard Allowance on its website: <a href="https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships">https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships</a>
I would like information on reporting the funds received.	Revenue Loss	NEUs that are allocated less than \$10 million in SLFRF funding only report Project and Expenditure information annually, by April 30th each year. NEUs must report their election to take the "Standard Allowance" by April 30, 2023. Expenditures made out of the Revenue Loss category have streamlined Reporting requirements. You would report project expenditures under the Revenue Loss category, if applicable.  Refer to Treasury's Recipient Compliance and Reporting Requirements for additional information <a href="https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf">https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf</a>
I would like more detail on the types of projects and the reporting requirements. How to close it out when the money is spent.	Revenue Loss	NEUs that are allocated less than \$10 million in SLFRF funding only report Project and Expenditure information annually, by April 30th each year. NEUs must report their election to take the "Standard Allowance" by April 30, 2023. Expenditures made out of the Revenue Loss category have streamlined Reporting requirements. You would report project expenditures under the Revenue Loss category, if applicable.  Refer to Treasury's Recipient Compliance and Reporting Requirements for additional information <a href="https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf">https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf</a>
If a Village has elected to take the standard allowance for revenue loss, what reporting or legislation should they have done already and what is yet to do? Are there limitations on how the funds can be spent?	Revenue Loss	From Treasury's Final Rule FAQ 3.1. Does a recipient need to calculate or provide proof of its revenue loss to use funds for government services? Recipients may elect a "standard allowance" of up to \$10 million to spend on government services through the period of performance. The standard allowance is available to all recipients and offers a simple, convenient way to determine revenue loss, instead of using the full formula specified in the final rule. Recipients must make a one-time, irrevocable election to either take the standard allowance or calculate revenue loss. Recipients were able to indicate this choice in their Project and Expenditure Reports due April 30, 2022, and recipients may update their revenue loss election, as appropriate, in future reporting cycles through the April 2023 reporting period. Upon update, any prior revenue loss election will be superseded. For example, if a recipient previously elected to calculate revenue loss in their Project and Expenditure Report due April 30, 2022 and this recipient would like to update their election, Treasury's reporting portal will allow the recipient to supersede their prior election in future reporting cycles and instead take the standard allowance. Similarly, recipients who previously elected the standard allowance and would like to supersede their prior election and instead calculate revenue loss may also update their revenue loss election in future reporting cycles. Recipients continue to be required to employ a consistent methodology across the period of performance (i.e., choose either the standard allowance or the full formula) and may not elect one approach for certain reporting years and the other approach for different reporting years. recipients who elect the standard allowance do not have to produce any further demonstration or calculation of revenue loss. Electing the standard allowance does not increase or decrease a recipient's total allocation. For example, a recipient with an allocation of \$6 million would be allowed to claim no more than \$6 million as revenue loss to use for government services, and a recipient with an allocation of \$12 million would be allowed to claim the full \$10 million standard allowance and use the remaining allocation towards other eligible use categories. Recipients who elect to calculate revenue loss by formula must do so as articulated in the final rule and described in Treasury's Overview of the Final Rule and FAQ 3.6.  The Ohio Township Association has sample Resolutions for Adopting the Standard Allowance on its website: <a href="https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships">https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships</a>
IF PURCHASING A TRUCK FROM ANOTHER TOWNSHIP, I WAS TOLD THERE IS MORE PAPER WORK AND A DIFFERENT RESOLUTION NEEDED. FIRST I WAS TOLD WE COULDN'T PURCHASE A TRUCK FROM ANOTHER TOWNSHIP AND USE ARPA FUNDS.	Revenue Loss	You must follow Ohio Competitive bidding laws if they apply. Federal Procurement rules do not apply to expenditures from the Revenue Loss category. Revenue Loss can be spent for general government services. Government services generally include any service traditionally provided by a government, including construction of roads and other infrastructure, provision of public safety and other services, and health and educational services. Funds spent under government services are subject to streamlined reporting and compliance requirements.

### ARPA Roundtable Questions

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I'm a new fiscal officer and concerned about current and past reporting requirements. I	Revenue Loss	Refer to Treasury's Recipient Compliance and Reporting Requirements for additional information <a href="https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf">https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf</a> .
Information regarding procurement requirements for use of ARPA money and if it can be transferred to another fund or all expenses billed through the ARPA fund itself.	Revenue Loss	Federal Procurement Rules do not apply to purchases with Revenue Loss.  AOS Bulletin 2021-004 describes methods for accounting, including invoicing the SLFRF Fund for costs beared by another fund. Local governments should not use Transfers to move SLFRF money to other funds as this would violate Ohio Rev. Code Secs. 5705.14- .16.
Please explain how we submit reports to the State and the Federal Government, and why we have to submit them to both.	Revenue Loss	Recipients, including NEUs, are required to report to the U.S. Treasury, refer to Treasury's Recipient Compliance and Reporting Requirements for additional information <a href="https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf">https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf</a> . If additional funds are received for a specific purpose out of the State's allocation, then additional reporting on those funds may be required and should be referenced in the notice of award and/or guidance for those funds.
Reporting dates and where to report Bidding requirements (cost levels- documentation etc.) - for projects like road paving, ditching, fencing, remodeling inside twp admin bldg	Revenue Loss	NEUs that are allocated less than \$10 million in SLFRF funding only report Project and Expenditure information annually, by April 30th each year. NEUs must report their election to take the "Standard Allowance" by April 30, 2023. Expenditures made out of the Revenue Loss category have streamlined Reporting requirements.  Refer to Treasury's Recipient Compliance and Reporting Requirements for additional information <a href="https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf">https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf</a>
Requirements for Expense Reporting; Timing of Reporting	Revenue Loss	NEUs that are allocated less than \$10 million in SLFRF funding only report Project and Expenditure information annually, by April 30th each year. NEUs must report their election to take the "Standard Allowance" by April 30, 2023. Expenditures made out of the Revenue Loss category have streamlined Reporting requirements.  Refer to Treasury's Recipient Compliance and Reporting Requirements for additional information <a href="https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf">https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf</a>
We chose to take the funds as revenue replacement, and are going to use the funds for water meters probably, so do we need to do anything else for reporting?	Revenue Loss	NEUs that are allocated less than \$10 million in SLFRF funding only report Project and Expenditure information annually, by April 30th each year. NEUs must report their election to take the "Standard Allowance" by April 30, 2023. Expenditures made out of the Revenue Loss category have streamlined Reporting requirements.  Refer to Treasury's Recipient Compliance and Reporting Requirements for additional information <a href="https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf">https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf</a>
what are the reporting requirements for ARPA money received?	Revenue Loss	NEUs that are allocated less than \$10 million in SLFRF funding only report Project and Expenditure information annually, by April 30th each year. NEUs must report their election to take the "Standard Allowance" by April 30, 2023. Expenditures made out of the Revenue Loss category have streamlined Reporting requirements.  Refer to Treasury's Recipient Compliance and Reporting Requirements for additional information <a href="https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf">https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf</a>
What can the Arpa funds be used for if you are claiming revenue loss. There is so much confusion about how it can be used. Some say it still has to be tied to the mitigation of COVID and others are saying it can be used to pave streets. What is the actual proper use of these funds.	Revenue Loss	We suggest you refer to Treasury's Overview of the Final Rule for a simplified summary of the eligible uses. <a href="https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf">https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf</a> .  Government services generally include any service traditionally provided by a government, including construction of roads and other infrastructure, provision of public safety and other services, and health and educational services. Funds spent under government services are subject to streamlined reporting and compliance requirements.  Expenditures from the Revenue Loss category do not need to be tied to a COVID-specific need or mitigation.  Revenue Loss expenditures must be for general government expenditures. This is the most flexible use category.
What is the best way to use the funds?	Revenue Loss	This would be dependent upon the facts and circumstances. We recommend you work with your legal counsel to ensure State Laws are followed. Federal Procurement Rules do not apply to purchases using Revenue Loss, but they do apply to purchases in the other Eligible Use categories.
What is the process when purchasing a fire truck, swap loader truck or patrol cars?What is the reporting requirements?	Revenue Loss	You must follow Ohio Competitive bidding laws if they apply. Federal Procurement rules do not apply to the Revenue Loss category. Revenue Loss can be spent for general government services. Government services generally include any service traditionally provided by a government, including construction of roads and other infrastructure, provision of public safety and other services, and health and educational services. Funds spent under government services are subject to streamlined reporting and compliance requirements.  You would report this expenditure as part of the Project and Expenditure Report due annually to Treasury by April 30th under the Revenue Loss category.
Can a Township expend some of their ARPA funds to a Volunteer Fire Department within the township?	Revenue Loss/subrecipient & beneficiary	We suggest you refer to your legal counsel. Townships must have constitutional authority to spent its general government resources in this manner in order to be a permissible expenditure of SLFRF Revenue Loss. Additionally, SLFRF Premium Pay cannot be provided to volunteers.
Any special rules on procurement and what we need to do to be compliant with those when spending the funds.	Procurement/Revenue Loss	Federal Procurement Rules do not apply to projects funded under Revenue Loss. However, Ohio Competitive bidding laws may still apply. Additionally, Federal Procurement Rules apply to the other categories of Eligible Uses.  The Ohio Township Association has Federal Procurement requirements available on its website at <a href="https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships">https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships</a>  The Ohio Auditor of State has Federal Procurement guidance available on its website at <a href="https://ohioauditor.gov/resources/federal_general.html">https://ohioauditor.gov/resources/federal_general.html</a>
What can you spend ARPA monies on?What do you have to bid?What are the Bidding Limits for Villages in dollars?Can you do projects without bidding and what is the limit?	Procurement/Revenue Loss	We suggest you refer to Treasury's Overview of the Final Rule for a simplified summary of the eligible uses. <a href="https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf">https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf</a>  Federal Procurement Rules do not apply to projects funded under Revenue Loss. However, Ohio Competitive bidding laws may still apply. Ohio Competitive Bidding laws for municipalities are contained in ORC 735.05, 731.14, & 731.141. Additionally, if the village is a charter municipalities, there could be charter provisions that would apply.  Federal Procurement Rules apply to the other categories of Eligible Uses.  The Ohio Township Association has Federal Procurement requirements available on its website at <a href="https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships">https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships</a>  The Ohio Auditor of State has Federal Procurement guidance available on its website at <a href="https://ohioauditor.gov/resources/federal_general.html">https://ohioauditor.gov/resources/federal_general.html</a>

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<p>If we are a NEU and are required to follow the ORC for bidding requirements, do we also need to pass the resolution increasing our micro purchase threshold to \$50,000?</p>	<p>Procurement/Revenue Loss</p>	<p>Federal Procurement Rules do not apply to purchases with Revenue Loss. However, if you intend to make purchases out of the other Eligible Use Categories of SLFRF or have other Federal programs to which Procurement Rules apply, you may find it beneficial to self-certify an increase in your Micropurchase threshold.</p> <p>The Ohio Township Association has a sample Self-Certification on its website at <a href="https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships">https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships</a></p>
<p>A contractor recently told us he was in compliance with prevailing wage laws because he hired one person in each employment class at PW. The trustees are skeptical that they could use ARPA funding if not all employees are paid PW. What's accurate?</p>	<p>Procurement</p>	<p>Davis Bacon Act requirements (Federal Prevailing Wage laws) do not apply to projects funded solely with SLFRF. However, state Prevailing Wages may apply. Local governments must award contracts only to responsible contractors.</p>
<p>What documents should be required in a submitted bid</p>	<p>Procurement</p>	<p>This would be dependent upon the specs of the bid. Local governments should work with their legal counsel to develop bid specs and understand required documentation for submitted bids.</p>
<p>When utilizing Cooperative Purchasing what requirements do we need to follow? Can we get a sample of Federal Purchasing/Procurement policies?</p>	<p>Procurement</p>	<p>Under Ohio law, cooperative purchases are exempt from Competitive bidding. However, while they are encouraged, cooperative purchases are still subject to Federal Procurement Rules when they apply. Federal Procurement Rules do not apply to projects funded with SLFRF Revenue Loss allocations; however, the rules do apply to projects under the other Eligible Use Categories of SLFRF.</p> <p>The Ohio Township Association has sample Procurement policies available at <a href="https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships">https://www.ohiotownships.org/american-rescue-plan-and-ohio-townships</a></p>