



**FUNDING THE FUTURE** | INVESTING IN YOUR COMMUNITY WITH ARPA



Carl Vinson  
Institute of Government  
UNIVERSITY OF GEORGIA

# WELCOME

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# OVERVIEW OF FUNDING

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## LEARNING OUTCOMES

At the end of this session, participants will be able to:



**Outline** key components of the America Rescue Plan Act (ARPA)

**Summarize** funds distribution

**Recall** Single Audit Requirements

**State** internal control requirements

**Discuss** chart of accounts guidance

**Detail** revenue loss calculations

**Recall** local government ARPA perspective

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# ARPA

## AT A GLANCE

On **March 11, 2021**, American Rescue Plan Act signed into law by President of United States

**\$350 billion** now available to assist state, local, territorial and tribal governments address negative impacts of COVID-19

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## ALLOCATIONS TO STATE & LOCAL GOVERNMENTS

### CSLFRF

Coronavirus  
State and Local  
Fiscal Recovery Funds



- States (Section 602) and Local (Section 603)
- Direct payments from Treasury to populations > 50,000
- Populations < 50,000 (non-entitlement units or NEUs will receive funding through their state)

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## HOW ARPA COMPARES TO THE CARES ACT

### CARES ACT

- Expenditures incurred from March 1, 2020, and September 1, 2020
- Little time to plan use of funds
- All but the very largest governments received funding from Governor's Office of Planning and Budget

### ARPA

- Governments receive 50% of funds directly from Treasury except for those with population less than 50,000
  - 2nd 50% of funds paid twelve months after first funds paid
- Incurred costs 3.3.21 – 12.31.24
- December 31, 2026 to expend funds
- Timeframe allows for strategic planning for the long-term use of funds

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## HOW CAN FUNDS BE UTILIZED?

### INTERIM FINAL RULE – Title 31 Part 35 Subpart A - CFR Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)



#### Public health emergency/negative economic impact

§35.6(b) Pages 138-143



#### Premium pay to eligible workers

§35.6(c) Page 143



#### Providing government services (revenue loss)

§35.6(d) 143-144  
Page 60



#### Make necessary investments in infrastructure

§35.6(e) Page 144-145

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## INELIGIBLE FUNDS USE

### INTERIM FINAL RULE – Title 31 Subpart A Part 35 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)



**Pension  
fund deposits**  
§35.7 Page 145



**Offset reduction  
in net tax revenue for  
a state or territory**  
§35.8(a) Page 145



**Contributions to  
rainy day funds,  
reserves or  
similar funds**  
Page 42



**Payment of  
interest or principal  
outstanding debt or  
fees and issuance  
costs for new debt**  
Page 42



**Obligations arising  
from settlements,  
judgments and  
similar items**  
Page 43

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## REPORTING

### INTERIM FINAL RULE CSLFRF



#### Section VIII (Pages 110–111)

One interim report submitted by 8/31/21 (expenditures date of award – 7/31/21)

- Exception – not required for NEU government

Quarterly Project and Expenditure Reports through 12/31/26 (page 111)

- Initial report – date of award to 9/30/21, submitted to Treasury by 10/31/21
- Subsequent reports submitted 30 days after end of each calendar quarter

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## REPORTING

### INTERIM FINAL RULE CSLFRF



#### Section VIII (Page 111)

NEUs submit annual project and expenditure reports until the end of the award period 12/31/26

- Initial report – activity from date of award to 9/30/21
- Must be submitted to Treasury by 10/31/21
- Annual reports submitted to Treasury by 10/31 each year

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## REPORTING

### INTERIM FINAL RULE CSLFRF



#### Section VIII (Page 112)

Local Governments with **> 250,000 residents** required to submit annual Recovery Plan Performance to Treasury (Page 112)

- Initial report cover period from date of award to July 31, 2021
- Submitted to Treasury by 8/31/21
- Covers 12-month period thereafter and submitted within 30 days of 12-month period
  - 2<sup>nd</sup> report covers 7/1/21-6/30/22
  - Submit to Treasury by 7/31/22

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## REPORTING

### INTERIM FINAL RULE CSLFRF



#### Section VIII (Page 112)

Note that Local Governments (< **250,000 residents**) are not required to develop Recovery Plan Performance report

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## FUNDS DISTRIBUTION – NEUS

**JENNIFER WADE**

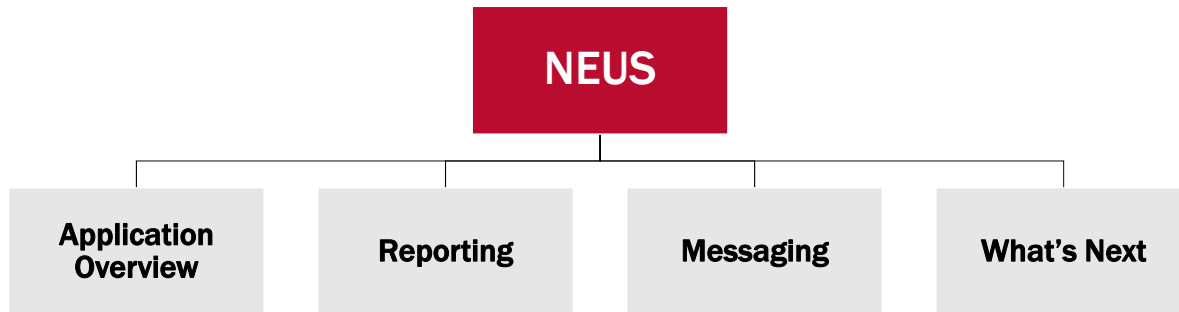
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# FUNDS DISTRIBUTION – NEUS



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# AUDIT REQUIREMENTS

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## SINGLE AUDITS

### WHO?

Entities to be Tested

Single audits are required for entities that expend \$750,000 or more of federal awards in the fiscal year under review.

### WHAT?

Programs Selected for Testing

New programs with expenditures that exceed \$750,000 will be selected for testing.

This will likely include the Coronavirus Relief Fund and/or the Coronavirus State and Local Fiscal Recovery Funds.

### WHY?

Purpose

Single Audits are authorized under the Single Audit Act, which was enacted to streamline and improve the effectiveness of audits of federal awards and reduce the audit burden on nonfederal entities.

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## SINGLE AUDITS

### HOW? Objectives



Audit of the financial statements and reporting on the Schedule of Expenditures of Federal Awards (SEFA):

- Determine whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.
- Determine whether the SEFA is stated fairly in all material respects in relation to the financial statements.

Compliance audit of federal awards

- Obtain an understanding, plan, and test internal controls over major program compliance requirements.
- Determine whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards.

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## ASSISTANCE LISTING (CFDA) NUMBER

**21.027**

### Coronavirus State and Local Fiscal Recovery Funds



The assistance listing on SAM.gov reflects information associated with the program including:

- Overview
- Authorizations
- Financial Information
- Criteria for Applying
- Applying for Assistance
- Compliance Requirements
- Contact Information
- History

Link: [Sam.gov](https://sam.gov)

**NOTE:** the  
Coronavirus Relief  
Fund is reflected  
under 21.019

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## ASSISTANCE LISTING (CFDA) NUMBER

The screenshot shows the SAM.GOV website interface. At the top, there is a navigation bar with 'Home', 'Search', 'Data Bank', 'Data Services', and 'Help'. The main content area features the Department of the Treasury logo and a sidebar with a list of menu items: Assistance Listing, Overview, Authorizations, Financial Information, Criteria for Applying, Applying for Assistance, Compliance Requirements, Contact Information, and History. The main content area displays the title 'CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS' and a list of details: Popular Name (Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), Coronavirus State Fiscal Recovery Fund (CSFRF) and Coronavirus Local Fiscal Recovery Fund (CLFRF)), Sub-tier (DEPARTMENTAL OFFICES), CFDA Number (21.027), and Related Federal Assistance (Not Applicable). A link is provided to view available opportunities on Grants.gov related to this Assistance Listing.

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## FREQUENTLY ASKED QUESTIONS

**Should CLFRF payments be maintained in a separate bank account?**

**NO.** There is no requirement to maintain funds in a separate bank account. However, many consider use of a second bank account a best practice.

**Are CLFRF payments required to be maintained in an interest-bearing bank account?**

**NO.** Payments are not subject to the requirements reflected in 2 CFR 200.305(b)(8)–(9).

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## FREQUENTLY ASKED QUESTIONS

**What is the Uniform Guidance (UG) and does it apply to CSLFRF?**

*See question 9.3 in the Coronavirus State and Local Fiscal Recovery Funds FAQ document released on June 8, 2021 and the assistance listing for specific details.*

- The Uniform Guidance streamlines and consolidates government requirements for receiving and using federal awards.
- It is reflected in Title 2 Part 200 of the Code of Federal Regulations (2 CFR 200).
- Most provisions of the UG apply to CLFRF

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## TIPS FOR A SUCCESSFUL AUDIT



### Maintain Documentation

- Documentation must be maintained to evidence control and compliance activities performed.
- Document the rationale associated with individual expenditures that may not be straight-forward.



### Study Award Documents and Regulations

- Become very familiar with requirements related to these funds.
- Helpful Links:
  - [Code of Federal Regulations \(Annual Edition\) | govinfo](#)
  - [Coronavirus State and Local Fiscal Recovery Funds | U.S. Department of the Treasury](#)
  - [Interim Final Rule \(govinfo.gov\)](#)
  - [SLFRP Fact Sheet \(treasury.gov\)](#)
  - [Coronavirus State and Local Fiscal Recovery Funds Frequently Asked Questions \(treasury.gov\)](#)
  - [Quick Reference Guide \(treasury.gov\)](#)

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## TIPS FOR A SUCCESSFUL AUDIT



### Review the Uniform Guidance

- Understand the requirements reflected in the Uniform Guidance.
- **Link:** [Code of Federal Regulations \(govinfo.gov\)](#)



### Explore the OMB Compliance Supplement

- Auditors follow steps reflected in Compliance Supplement.
- The Coronavirus Relief Fund will be included in 2021 Compliance Supplement, but unclear as to whether CLFRF will be included.
  - *CLFRF may be included in a Compliance Supplement addendum released later this year.*
- **Link:** [Office of Federal Financial Management | The White House](#)

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## TIPS FOR A SUCCESSFUL AUDIT



### Develop Policies and Procedures

- Clear, written policies and procedures should be developed to address applicable compliance requirements
- Adhere to state and federal regulations.



### Take Advantage of Resources

- Awarding agencies, OMB, auditors, AICPA, various associations, etc.
- Attend trainings
- Sign up for email updates
- Ask questions

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## COMMONLY USED ACRONYMS

### ACRONYMS



**CFDA** – Catalog of Federal Domestic Assistance

**CFR** – Code of Federal Regulations

**CLFRF** – Coronavirus Local Fiscal Recovery Fund

**CRF** – Coronavirus Relief Fund

**CSLFRF** – Coronavirus State and Local Fiscal Recovery Funds

**OMB** – Office of Management and Budget

**SEFA** – Schedule of Expenditures of Federal Awards

**UG** – Uniform Guidance

**UGG** – Uniform Grant Guidance

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# INTERNAL CONTROL

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# FEDERAL AUDIT REQUIREMENTS

## 2CFR200 Policy Requirements



The following policy requirements apply to this listing (21.027):

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

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## INTERNAL CONTROLS REQUIREMENTS

### **2CFR §200.303. Internal Controls.** The non-Federal entity must:

- a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.

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## INTERNAL CONTROLS REQUIREMENTS

### **2CFR §200.303. Internal Controls.** The non-Federal entity must:

- c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.
- d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

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## WHERE TO FIND INTERNAL CONTROLS GUIDANCE?



“Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States (Green Book)

- <http://www.gao.gov/products/gao-14-704G>



“Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

- <https://www.coso.org/pages/ic.aspx>



State of Georgia follows Green Book, for additional reference:

- <https://sao.georgia.gov/policies-and-procedures/internal-controls>

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## WHAT DOES INTERNAL CONTROLS MEAN?

### DEFINED OBJECTIVES

Management should use a risk-based approach to identify the key risks, including fraud risks that would prevent an organization from achieving their **defined objectives**.



In this case the **defined objective** is to make sure that the Federal money is used for proper purposes allowed for under guidance provided, per:

- 2CFR200 and
  - <https://ecfr.federalregister.gov/>
- US Treasury guidance:
  - (<https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>)

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## INTERNAL CONTROLS — CONTROL ACTIVITIES

### CONTROL ACTIVITIES

Control activities help management fulfill responsibilities and address identified risk responses in the internal control system



Policies and Procedures are examples of control activities to be established, that would include details such as:

- **Accurate and timely recording of transactions**—recording transactions promptly in a complete and accurate manner.
- **Proper execution of transactions**—authorizing and executing transactions only by persons possessing proper authority, so that only valid transactions to exchange, transfer, use, or commit resources are initiated and entered into.
- **Reconciliations**—comparing balances in the accounting records to source documents (such as cash balances recorded as compared to the bank statement) and, following up on any differences.

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## INTERNAL CONTROLS DOCUMENTATION



Documentation is a necessary part of an effective internal control system.



The level and nature of documentation will vary based on the size of the organization and the complexity of the internal control system.



Green Book has outlined some minimum documentation requirements.

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## FEDERAL PASS-THROUGH REQUIREMENTS

### §200.332. Requirements for Pass-through Entities

#### All pass-through entities must:

- a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and sub-award.
  - 1) Federal award identification. (14 identification requirements detailed to be provided).
  - 2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award.

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## FEDERAL PASS-THROUGH REQUIREMENTS

### §200.332. Requirements for Pass-through Entities

#### All pass-through entities must:

- b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:
  - (1) The subrecipient's prior experience with the same or similar subawards;
  - (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F of this part, and the extent to which the same or similar subaward has been audited as a major program;
  - (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
  - (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

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## FEDERAL PASS-THROUGH REQUIREMENTS

### §200.332. Requirements for Pass-through Entities

All pass-through entities must:

- e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:
- 1) Providing subrecipients with training and technical assistance on program-related matters; and
  - 2) Performing on-site reviews of the subrecipient's program operations;
  - 3) Arranging for agreed-upon-procedures engagements as described in §200.425.

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## FEDERAL PASS-THROUGH REQUIREMENTS

### §200.332. Requirements for Pass-through Entities

All pass-through entities must:

- f) Verify that every subrecipient is audited as required by Subpart F of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in §200.501.
- g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.
- h) Consider taking enforcement action against noncompliant subrecipients as described in §200.339 of this part and in program regulations.

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## ADDITIONAL INTERNAL CONTROL REQUIREMENTS

### SERVICE ORGANIZATIONS (External Third Parties)



- May engage external third parties to perform certain operational processes for the organization, such as accounting and payroll processing.
- However, retains responsibility for the processes assigned to these service organizations.
- Need to understand the controls at each service organization and how the service organization's internal control system impacts your own internal control system.

*Essentially, can't just pass money along to someone else and not perform any follow-up or review of how they use the money.*

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## CHART OF ACCOUNTS GUIDANCE

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## CHART OF ACCOUNTS — FUND

### FUND 230

#### American Rescue Plan Act of 2021

#### Local Fiscal Recovery Funds



Accounts for *all* Local Fiscal Recovery Funds received by the local government through the American Rescue Plan (ARP) Act of 2021 (*HR1319, 117th Congress; Public Law No. 117-2*).

This Special Revenue Fund is reserved exclusively for the accounting of these recovery funds, in accordance with guidance from the United States Department of the Treasury.

Note- If Fund 230 is already in use, use another fund number in 23X sequence

- Fund should be for the exclusive use of ARP Local Fiscal Recovery Funds

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## CHART OF ACCOUNTS — FUND

### FUND 230

#### American Rescue Plan Act of 2021

#### Local Fiscal Recovery Funds



If a government expends any portion of these ARP proceeds in another fund, the government must report the ARP revenue in this fund first and then transfer the proceeds to the appropriate fund with appropriate documentation.

Note that, because of the very specific expenditure, budgeting, and reporting requirements applicable to ARP Local Fiscal Recovery Funds, all receipts, expenditures, and inter-fund transfers of these funds should be accounted for in this fund only.

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## CHART OF ACCOUNTS — FUND

### **FUND 230**

**American Rescue Plan Act  
of 2021  
Local Fiscal Recovery Funds**



Eligible transfers of ARP funds to other entities (including state and other local governments) are identified in guidance from the Department of the Treasury (Federal Register, Vol. 86, No. 93, pp. 26,786–26,824), and should be handled through Special Revenue Fund 230.

Special Revenue Fund 230 must be utilized in accordance with Section 603(c) of ARP Act and guidance from the Department of the Treasury and, barring additional action by Congress, will remain in the UCOA through December 31, 2026.

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## CHART OF ACCOUNTS — REVENUE

### **33.2100**

**American Rescue Plan Act  
of 2021  
Local Fiscal Recovery Funds**



Local Fiscal Recovery Funds received by the local government through the American Rescue Plan (ARP) Act of 2021.

This classification is to include any ARP funds received via intergovernmental transfer from State of Georgia or other local government entity, but not to include any non-ARP federal funds received.

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## CHART OF ACCOUNTS — REVENUE

### 33.2100

**American Rescue Plan Act  
of 2021  
Local Fiscal Recovery Funds**



Revenue from Classification 33.2100 must be used in accordance with Section 603(c) of ARP Act and guidance from the Department of the Treasury and, barring additional action by Congress, will remain in the UCOA through December 31, 2026.

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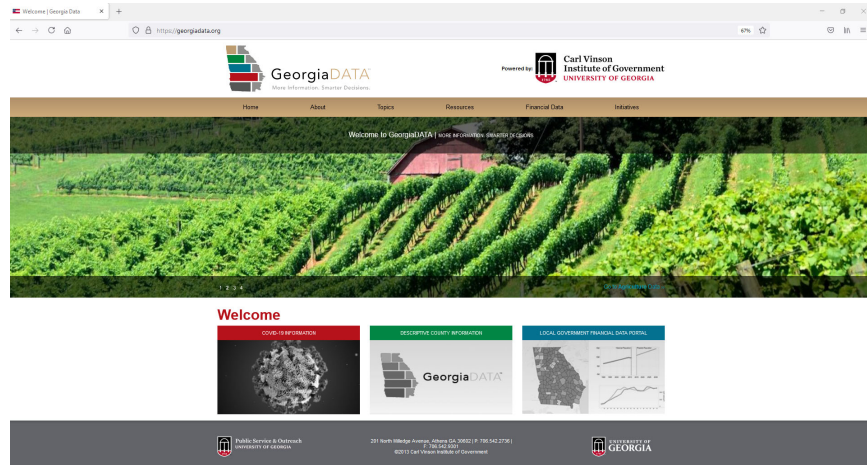
## REVENUE LOSS CALCULATION

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# REVENUE LOSS CALCULATION



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# REVENUE LOSS CALCULATION




**TED | The Tax and Expenditure Data Center for Georgia Local Governments**

[HOME](#)
[ENTITY PROFILE/COMPARISON](#)
[TRENDS](#)
[FILE EXPORT](#)
[REPORTS](#)
[MAPS](#)
[PARTNERS](#)
[CONTACTS](#)



The TED Center is a place to learn more about local fiscal conditions in Georgia.

This Center is part of the State's commitment to providing an open government for Georgians. The University of Georgia develops and maintains this Center in partnership with the Georgia General Assembly to provide community-specific financial information to the public.

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# REVENUE LOSS CALCULATION

**GeorgiaDATA**  
More Information. Smarter Decisions.

**TED | The Tax and Expenditure Data Center for Georgia Local Governments**

HOME ENTITY PROFILE/COMPARISON TRENDS FILE EXPORT REPORTS MAPS PARTNERS CONTACTS

Click on the title bar to collapse or expand the criteria entry section. Click for term definitions.

**File Export**

Enter criteria for exporting fiscal data

For years prior to 2016?:  Yes  No

Export Financial Amounts or Population Counts?  Financial Amount Data  Population Count Data

Local Government Type: City

City: COVINGTON

Fiscal Years: From: 2017 To: 2019

Excel Workbook Layout:

#	In Rows	In Columns	Per Tab (worksheet)
1	Expense/Revenue Classification	Local Government Name	Fiscal Year
2	Local Government Name	Expense/Revenue Classification	Fiscal Year
3	Expense/Revenue Classification	Fiscal Year	Local Government Name
4	Fiscal Year	Expense/Revenue Classification	Local Government Name
5	Local Government Name	Fiscal Year	Expense/Revenue Classification

Export File

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# REVENUE LOSS CALCULATION

Classification	2017	2018	2019
<b>Revenues</b>			
<b>TOTAL REVENUES</b>	<b>\$95,175,989.00</b>	<b>\$102,738,211.00</b>	<b>\$112,123,105.00</b>
<b>GENERAL REVENUES</b>	<b>\$17,914,899.00</b>	<b>\$20,851,343.00</b>	<b>\$23,897,098.00</b>
<b>PART I TAX REVENUES</b>	<b>\$10,496,964.00</b>	<b>\$11,215,537.00</b>	<b>\$12,357,571.00</b>
<b>Section A - General Property Taxes</b>	<b>\$4,907,107.00</b>	<b>\$5,176,099.00</b>	<b>\$5,176,032.00</b>
Real Property Taxes, Current Year	\$4,459,372.00	\$4,659,951.00	\$5,115,277.00
Real Property Taxes, Current Year - Public Utility	\$0.00	\$0.00	\$0.00
Real Property Taxes, Current Year - Timber Taxes	\$0.00	\$206.00	\$279.00
Real Property Taxes, Current Year - Other	\$150,101.00	\$152,198.00	\$162,326.00
Real Property Taxes, Prior Year	\$0.00	\$0.00	\$0.00
Personal Property Taxes, Current Year	\$0.00	\$0.00	\$0.00
Personal Property Taxes, Prior Year	\$0.00	\$0.00	\$0.00
Personal Property Taxes, Current Year - Motor Vehicle Taxes	\$169,931.00	\$422,043.00	\$484,526.00
Personal Property Taxes, Current Year - Title Ad Valorem Tax (TAVT)	\$190,728.00	\$0.00	\$0.00
Personal Property Taxes, Current Year - All - Apportioned Vehicles (AAV)	\$0.00	\$0.00	\$0.00
Personal Property Taxes, Current Year - Mobile Home Taxes	\$411.00	\$510.00	\$315.00
Personal Property Taxes, Current Year - Intangibles	\$46,395.00	\$43,722.00	\$53,079.00
Personal Property Taxes, Current Year - Railroad Equipment Tax	\$7,177.00	\$2,491.00	\$1,882.00
Personal Property Taxes, Current Year - Other	\$53.00	\$3,017.00	\$18,623.00
Penalties and interest on Delinquent Taxes	\$111,871.00	\$22,509.00	\$30,637.00
<b>Section B - General Sales and Use Taxes</b>	<b>\$2,832,195.00</b>	<b>\$2,175,482.00</b>	<b>\$2,476,835.00</b>
Local Option Sales Tax (LOST) Counties Only	\$2,832,195.00	\$2,175,482.00	\$2,476,835.00
Special Purpose Local Option Sales Tax (SPLOST)	\$0.00	\$0.00	\$0.00
Local Option Sales Tax - Homestead (HOSL)	\$0.00	\$0.00	\$0.00
Special Purpose Local Option Sales Tax (SPLOST) Regional	\$0.00	\$0.00	\$0.00
Special Purpose Local Option Sales Tax (SPLOST) Single County	\$0.00	\$0.00	\$0.00
Municipal Option Sales Tax (MOSL) Atlanta Only	\$0.00	\$0.00	\$0.00
Local Option Sales Tax (LOST) Columbus/Muscogee only	\$0.00	\$0.00	\$0.00
MARITA Sales Tax (DeKalb, Fulton - Clayton)	\$0.00	\$0.00	\$0.00
<b>Section C - Excise or Selective Sales and Use Taxes or Fees</b>	<b>\$3,282,492.00</b>	<b>\$3,564,851.00</b>	<b>\$3,797,018.00</b>
Intangible - Real Estate Transfer Tax	\$17,956.00	\$35,908.00	\$35,289.00
Franchise Taxes - Electric	\$512,228.00	\$499,179.00	\$527,623.00
Franchise Taxes - Water	\$0.00	\$0.00	\$0.00
Franchise Taxes - Gas	\$0.00	\$0.00	\$0.00
Franchise Taxes - Sewerage	\$0.00	\$0.00	\$0.00
Franchise Taxes - Cable Television	\$194,054.00	\$154,727.00	\$192,400.00
Franchise Taxes - Telephones	\$67,513.00	\$66,683.00	\$99,133.00
Franchise Taxes - Other	\$0.00	\$0.00	\$0.00
Health/Medical Tax	\$770,954.00	\$869,029.00	\$886,787.00
Alcoholic Beverage Excise Taxes - Beer and Wine	\$438,245.00	\$498,035.00	\$464,752.00
Alcoholic Beverage Excise Taxes - 22 cent Distilled Spirits	\$79,079.00	\$74,725.00	\$85,077.00
Alcoholic Beverage Excise Tax - Mixed Drinks - Private Clubs	\$54,023.00	\$55,013.00	\$75,641.00

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# REVENUE LOSS CALCULATION

	A	B	C	D	E
115	Unrealized Gain/Loss on Investments	\$2,152,246.00	\$4,992,916.00	\$6,533,752.00	
116	Contributions and Donations from Private Sources	\$974.00	\$33,465.00	\$896,545.00	
117	Rents and Royalties	\$228,959.00	\$228,974.00	\$372,590.00	
118	Telephone Commissions - Jail	\$0.00	\$0.00	\$0.00	
119	Reimbursement for Damaged Property	\$54,932.00	\$20,426.00	\$659,799.00	
120	Proceeds of Capital Asset Disposition	\$13,016.00	\$51,331.00	\$97,388.00	
121	All Additional Revenues	\$362,934.00	\$480,338.00	\$0.00	
122	<b>ENTERPRISE FUND REVENUES</b>	<b>\$73,200,503.00</b>	<b>\$76,886,268.00</b>	<b>\$79,256,037.00</b>	
123	<b>Part 4 REVENUES FROM PUBLIC UTILITY SYSTEMS AND OTHER ENTERPRISE FUNDS</b>	<b>\$73,200,503.00</b>	<b>\$76,886,268.00</b>	<b>\$79,256,037.00</b>	
124	Sanitation Fees - Refuse Collection Charges	\$2,731,690.00	\$2,784,374.00	\$2,881,307.00	
125	Sales of Waste and Sludge	\$0.00	\$0.00	\$0.00	
126	Sales of Recycled Materials	\$36,586.00	\$49,736.00	\$32,825.00	
127	Sanitation Fees - Landfill Use Fees	\$0.00	\$0.00	\$0.00	
128	Sanitation Fees - Solid Waste Recycling Fees	\$0.00	\$0.00	\$0.00	
129	Water Charges	\$6,895,006.00	\$6,554,872.00	\$7,111,923.00	
130	Sewerage Charges	\$5,359,434.00	\$5,363,062.00	\$6,296,291.00	
131	Storm Water Utility Charges	\$697,293.00	\$901,174.00	\$834,101.00	
132	Electric Charges	\$4,609,354.00	\$45,251,355.00	\$46,397,909.00	
133	Gas Charges	\$12,554,263.00	\$14,465,931.00	\$15,164,228.00	
134	Telephone Charges	\$0.00	\$0.00	\$0.00	
135	Television Cable Charges	\$0.00	\$0.00	\$0.00	
136	Golf Course Charges	\$0.00	\$0.00	\$0.00	
137	Airport Charges	\$368,932.00	\$476,654.00	\$500,758.00	
138	Parking Charges	\$0.00	\$0.00	\$0.00	
139	Transit Charges	\$0.00	\$0.00	\$0.00	
140	Telecommunications Charges	\$40,895.00	\$39,112.00	\$36,696.00	
141	Other Utility/Enterprise Fund Charges	\$0.00	\$0.00	\$0.00	
142		21,201,289.00	24,461,220.00	27,200,666.00	
143	<b>Operating Expenditures</b>				
144	<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>\$73,817,045.00</b>	<b>\$76,697,892.00</b>	<b>\$89,977,470.00</b>	
145	<b>PART V GENERAL GOVERNMENT EXPENDITURES</b>	<b>\$24,823,563.00</b>	<b>\$25,719,090.00</b>	<b>\$29,970,305.00</b>	
146	<b>Section A General Government</b>	<b>\$4,973,610.00</b>	<b>\$6,039,837.00</b>	<b>\$6,813,028.00</b>	
147	Administration Support - Legislative	\$0.00	\$0.00	\$0.00	
148	Administration Support - Executive	\$351,744.00	\$416,402.00	\$507,775.00	
149	Administration Support - Elections	\$0.00	\$0.00	\$0.00	
150	Administration - Financial	\$1,375,175.00	\$1,416,460.00	\$1,855,011.00	
151	Administration - Law	\$0.00	\$0.00	\$0.00	
152	Administration - Data Processing/MIS	\$433,263.00	\$436,303.00	\$1,270,738.00	
153	Administration - Human Resources	\$733,281.00	\$847,742.00	\$714,525.00	
154	Administration - Tax Commissioner	\$0.00	\$0.00	\$0.00	

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# REVENUE LOSS CALCULATION

	A	B	C	D	E
109	Forfeitures - Bonds	\$0.00	\$0.00	\$0.00	
110	Forfeitures - Confiscations	\$67,984.00	\$71,792.00	\$127,515.00	
111	Fines and Forfeitures - Penalty Assessments	\$0.00	\$0.00	\$0.00	
112	Public Safety - Speeding Violation Fees	\$0.00	\$0.00	\$0.00	
113	Interest Revenues	\$1,730,502.00	\$3,938,556.00	\$4,221,947.00	
114	Realized Gain/Loss on Investments	\$0.00	\$3,846,341.00	-\$2,242,410.00	
115	Unrealized Gain/Loss on Investments	\$2,152,246.00	\$4,992,916.00	\$6,533,752.00	
116	Contributions and Donations from Private Sources	\$974.00	\$33,465.00	\$896,545.00	
117	Rents and Royalties	\$228,959.00	\$228,974.00	\$372,590.00	
118	Telephone Commissions - Jail	\$0.00	\$0.00	\$0.00	
119	Reimbursement for Damaged Property	\$54,932.00	\$20,426.00	\$659,799.00	
120	Proceeds of Capital Asset Disposition	\$13,016.00	\$51,331.00	\$97,388.00	
121	All Additional Revenues	\$362,934.00	\$480,338.00	\$0.00	
122	<b>ENTERPRISE FUND REVENUES</b>	<b>\$73,200,503.00</b>	<b>\$76,886,268.00</b>	<b>\$79,256,037.00</b>	
123	<b>Part 4 REVENUES FROM PUBLIC UTILITY SYSTEMS AND OTHER ENTERPRISE FUNDS</b>	<b>\$73,200,503.00</b>	<b>\$76,886,268.00</b>	<b>\$79,256,037.00</b>	
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137	Airport Charges	\$368,932.00	\$476,654.00	\$500,758.00	
138	Parking Charges	\$0.00	\$0.00	\$0.00	
139	Transit Charges	\$0.00	\$0.00	\$0.00	
140	Telecommunications Charges	\$40,895.00	\$39,112.00	\$36,696.00	
141	Other Utility/Enterprise Fund Charges	\$0.00	\$0.00	\$0.00	

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# REVENUE LOSS CALCULATION

Coronavirus State and Local Fiscal Recovery Funds		Funds Calculation Worksheet (Data entry required in red highlighted cells)			
<b>Step 1</b>	Select the month your fiscal year ends from the drop-down menu.	June			
<b>Step 2</b>	Enter revenue amounts from the TED data for fiscal years 2017, 2018, and 2019.	FY17	\$ 21,201,289.00	The amount for each year includes all general fund revenue, enterprise funds (other than utilities), and intergovernmental revenues from state and local governments. Do not include utility revenue from gas, electric, water, and transit; proceeds from debt issuance; proceeds from the sale of any asset; or any federal intergovernmental revenue including federal pass through funds from the state.	
		FY18	\$ 24,461,220.00		
		FY19	\$ 27,200,666.00		
	Compound rate of growth	13.268%	This is the compound rate of growth for your city from FY2017 through FY2019.		
Rate for calculations	13.268%	This is the greater of the compound rate of growth above and 4.1%.			
<b>Step 3</b>	Enter the actual amounts for the same revenue sources used to calculate revenue for FY17 through FY19 entered above.	Actual Revenue	Counterfactual Growth Rate	Counterfactual Revenue	CSFRF Funds Available
	Actual revenue for calendar year 2020	\$ -	120.549%	\$ 32,790,081.15	\$ 9,940,081.15
	Actual revenue for calendar year 2021	\$ -	136.544%	\$ 37,140,789.16	
	Actual revenue for calendar year 2022	\$ -	154.661%	\$ 42,068,765.04	
	Actual revenue for calendar year 2023	\$ -	175.182%	\$ 47,650,602.80	

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# REVENUE LOSS CALCULATION

Coronavirus State and Local Fiscal Recovery Funds		Funds Calculation Worksheet (Data entry required in red highlighted cells)			
<b>Step 1</b>	Select the month your fiscal year ends from the drop-down menu.	June			
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		FY18	\$ 24,461,220.00		
		FY19	\$ 27,200,666.00		
	Compound rate of growth	13.268%	This is the compound rate of growth for your city from FY2017 through FY2019.		
Rate for calculations	13.268%	This is the greater of the compound rate of growth above and 4.1%.			
<b>Step 3</b>	Enter the actual amounts for the same revenue sources used to calculate revenue for FY17 through FY19 entered above.	Actual Revenue	Counterfactual Growth Rate	Counterfactual Revenue	CSFRF Funds Available
	Actual revenue for calendar year 2020	\$ 26,650,000.00	120.549%	\$ 32,790,081.15	\$ 9,940,081.15
	Actual revenue for calendar year 2021	\$ -	136.544%	\$ 37,140,789.16	
	Actual revenue for calendar year 2022	\$ -	154.661%	\$ 42,068,765.04	
	Actual revenue for calendar year 2023	\$ -	175.182%	\$ 47,650,602.80	

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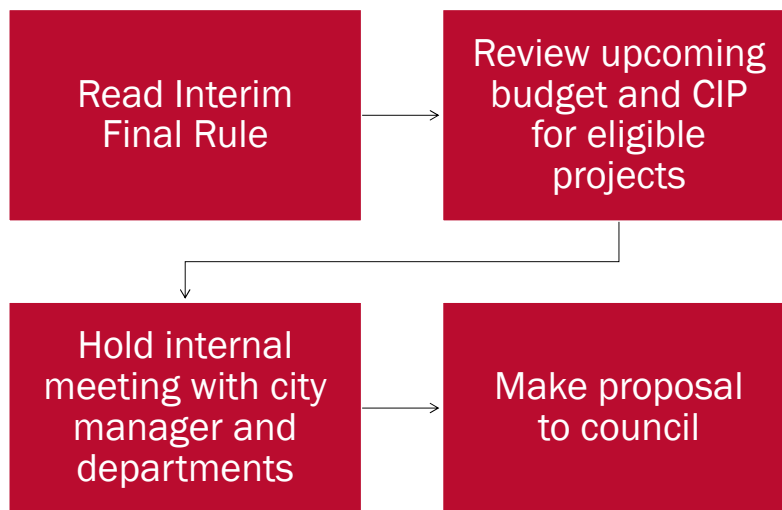
# LOCAL GOVERNMENT PERSPECTIVE

**ASHLAN TROUTMAN**  
Assistant Finance Director  
City of Covington  
[atroutman@cityofcovington.org](mailto:atroutman@cityofcovington.org)

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## HOW ARE WE USING FISCAL RECOVERY FUNDS?



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# LOCAL GOVERNMENT PERSPECTIVE

**DENA BOSTEN**

Director of Financial Services

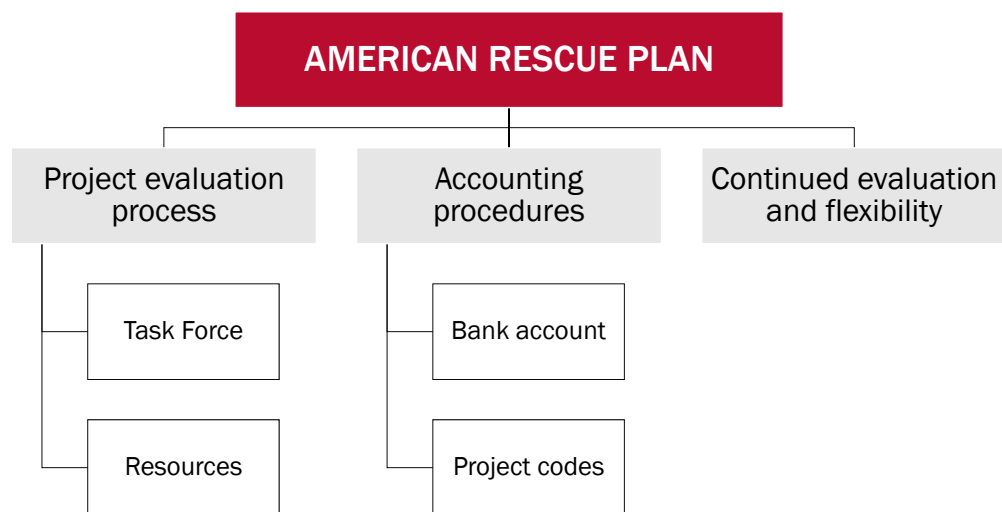
Hall County

dbosten@hallcounty.org

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## AMERICAN RESCUE PLAN



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# CLOSING COMMENTS

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## Resource Page



<https://cviog.uga.edu/arpa-resources.html>

### Managing ARPA Funds Webinar Resources June 29, 2021

#### Federal Guidance

- **Interim Final Rule** – Provides interim guidance for the Coronavirus State and Local Fiscal Recovery Funds established under the American Rescue Plan Act.
- **Coronavirus Local Fiscal Recovery Fund: Guidance on Distribution of Funds to Non-Entitlement Units of Local Government, U.S. Department of The Treasury** – Overview of \$19.53 billion to non-entitlement units of local governments (NEUs).
- **Frequently Asked Questions, as of June 24, 2021** – Treasury update for frequently asked questions (FAQ) related to Coronavirus State and Local Fiscal Recovery Fund. The FAQ are periodically updated to this document. The original FAQs were dated May 10 and were subsequently dated May 27, June 8, June 17, June 23, and June 24. [Check this website for the latest updates.](#)
- **FACT SHEET: Coronavirus State and Local Fiscal Recovery Funds** – Overview document
- **U.S. Department of The Treasury Coronavirus State And Local Fiscal Recovery Funds: Award Terms and Conditions** – Provides terms and conditions for use of funds, period of performance, reporting, recordkeeping, costs, conflict of interest, and compliance.
- **Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds** – Provides additional detail and clarification for each recipient's compliance and reporting responsibilities under the SLFRF program.

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# Resource Page

<https://cviog.uga.edu/arpa-resources.html>

## Other Guidance

- **UCOA Amendment 4.2 – Announcement and Guidance** – The Georgia Department of Community Affairs has issued guidance on the fund and revenue account to be used in accounting for American Rescue Plan, Local Fiscal Recovery Funds.

## Revenue Loss Calculation

- **Revenue Loss Calculation Worksheet** – This Excel file can be used to calculate the revenue loss that may be used for the provision of services (Interim Final Rule – pages 51-60)
- **Revenue Loss Calculation Worksheet Instructions** – These instructions will guide you through the Excel file to determine if your government experienced a reduction of revenue due to COVID-19.
- **Part I Calculation of Revenue Loss** – This four minute video provides instruction for exporting data from the Tax and Expenditure Database to be used in the calculation of revenue loss.
- **Part II Calculation of Revenue Loss** – This four minute video provides instructions for adjusting the Total Revenues retrieved in Part I.
- **Part III Calculation of Revenue Loss** – This five minute video provides instructions for calculating revenue loss using the Revenue Loss Calculation Worksheet.

## Websites

- **Click here** to view Federal Documents for State and Local Fiscal Recovery Funds – includes allocation information, non-entitlement units of local government information, funds receipts, and funds use.
- **Click here** to view Uniform Grant Guidance.

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# Upcoming Training

## Uniform Grant Guidance

July 29, 2021

9AM – 4PM

Live Virtual

\$219

<https://t.uga.edu/79w>

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## Next webinar

Planning Strategically for ARPA Funds

Tuesday, July 13, 10.00AM – 11.30AM

[https://zoom.us/webinar/register/WN\\_TaoWpgqKSYGF-NCghM5Pjg](https://zoom.us/webinar/register/WN_TaoWpgqKSYGF-NCghM5Pjg)

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## Survey

[https://ugeorgia.qualtrics.com/jfe/form/SV\\_0PnlbFsjmPOF3SJ?CS=062921ARPA1](https://ugeorgia.qualtrics.com/jfe/form/SV_0PnlbFsjmPOF3SJ?CS=062921ARPA1)

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# QUESTIONS?

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