

# The Road to ARPA-Success

**Fiscal Recovery Funds & Oklahoma's NEUs**

March 29, 2022





# Schedule of Events

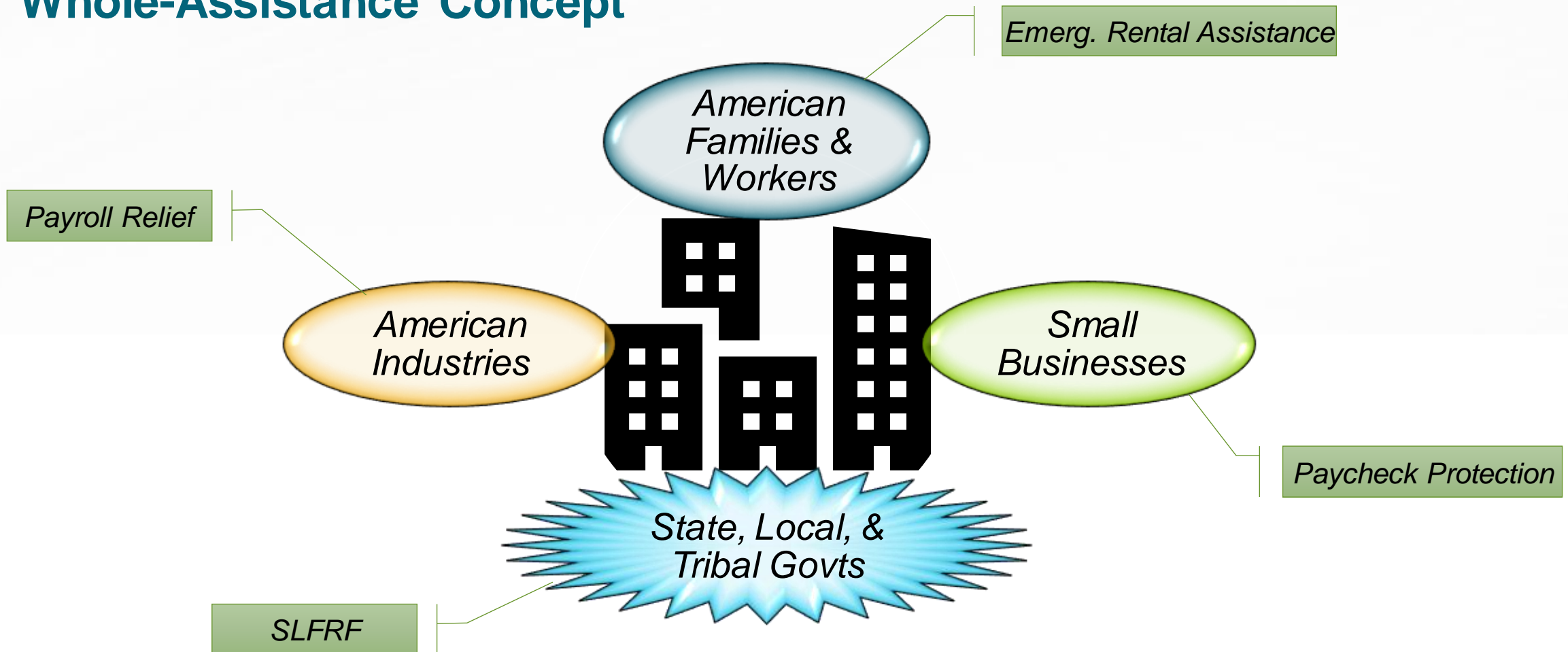
- Where We've Been
- Next Steps & Requirements
- Questions & Review
- References & Walkthrough

# Where We've Been

## Short ARPA-SLFRF History & Grant Status

# USDT COVID-19 Economic Relief Overview

## Whole-Assistance Concept





# Uses of Funds

## 7 Eligible Use & 5 Noted Restrictions

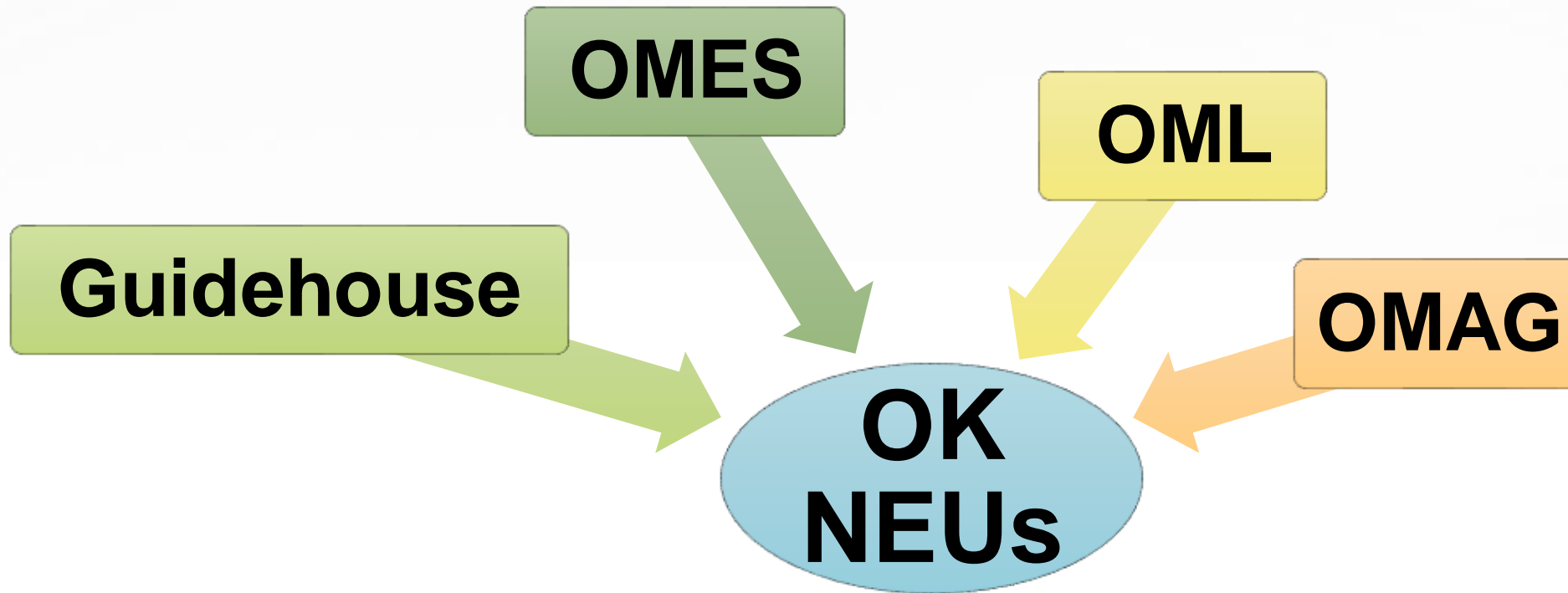
- Public Health
- Negative Economic Impacts
- Service to Disproportionally Impacted Communities
- Premium Pay
- Infrastructure
- Revenue Loss
- Administrative

- Debt servicing  
(interest and/or principal)
- Replenish reserves  
(rainy-day funds)
- Settlements and/or  
Judgements
- Pension funds
- Offset and/or delay tax  
reduction and/or increase



# State and Local Fiscal Recovery Fund

## Oklahoma NEU Program and Planning Grant Management Team



# Assistance for State, Local, & Tribal Governments

## Local Fiscal Recovery Fund

\$238M to 579 NEUs

\$237M to 520 NEUs

+1.4M Oklahomans

# Final Rule's Greatest Impact

## Focus: Revenue Loss

**Provision of Gov't. Services** ➤ Generally inclusive of traditional services

**Standard Allowance** ➤ \$10M in lieu of calculation

**Revenue Loss Calculation** ➤ Minimum counterfactual; 4.1% to 5.25%

➤ Calc. flexibility; FY-end vs. CY-end

➤ General revenue definition updated



# Next Steps & Requirements

What's on the Horizon

# What Next Steps Are Not



# Step 1: Identify Contacts

**(PITFALL)** Primary NEU POC = Treasury Account Administrator



# Step 2: Gather Documents

**(PITFALL)** Award T&C, Title VI Compliance Assurances, & Budget





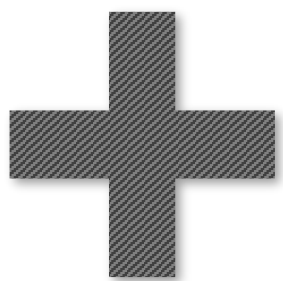
# Step 3: Register with Partners





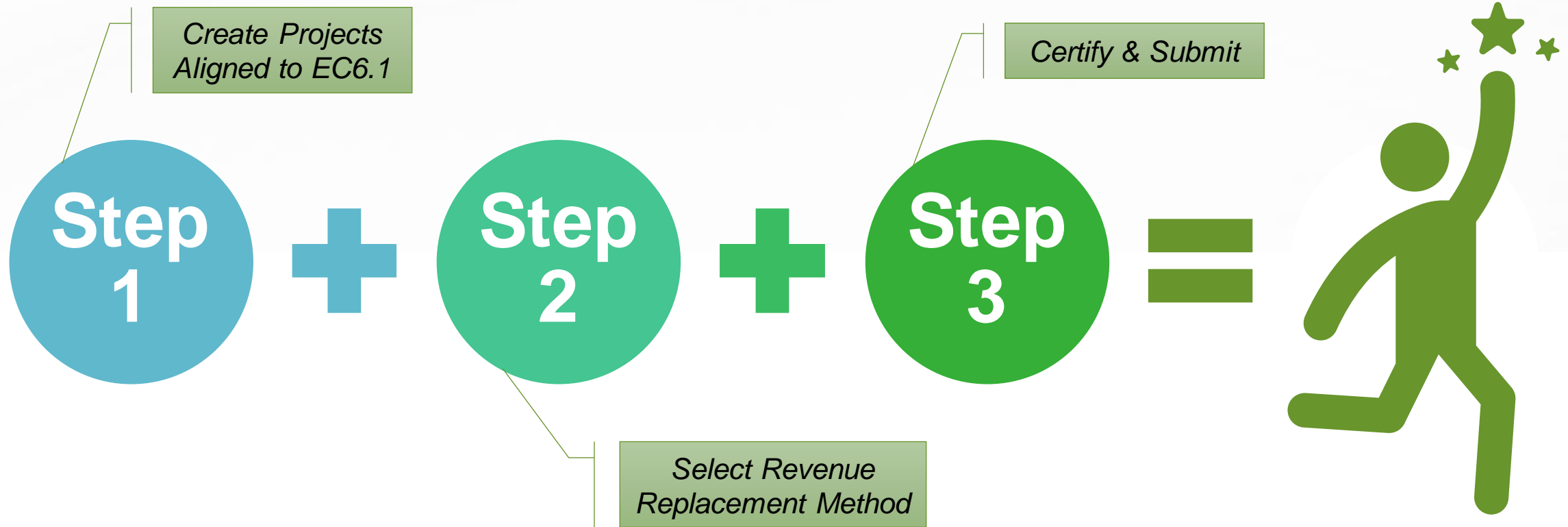
# Step 4: Report

*Spend how you Report, not Vice-Versa*



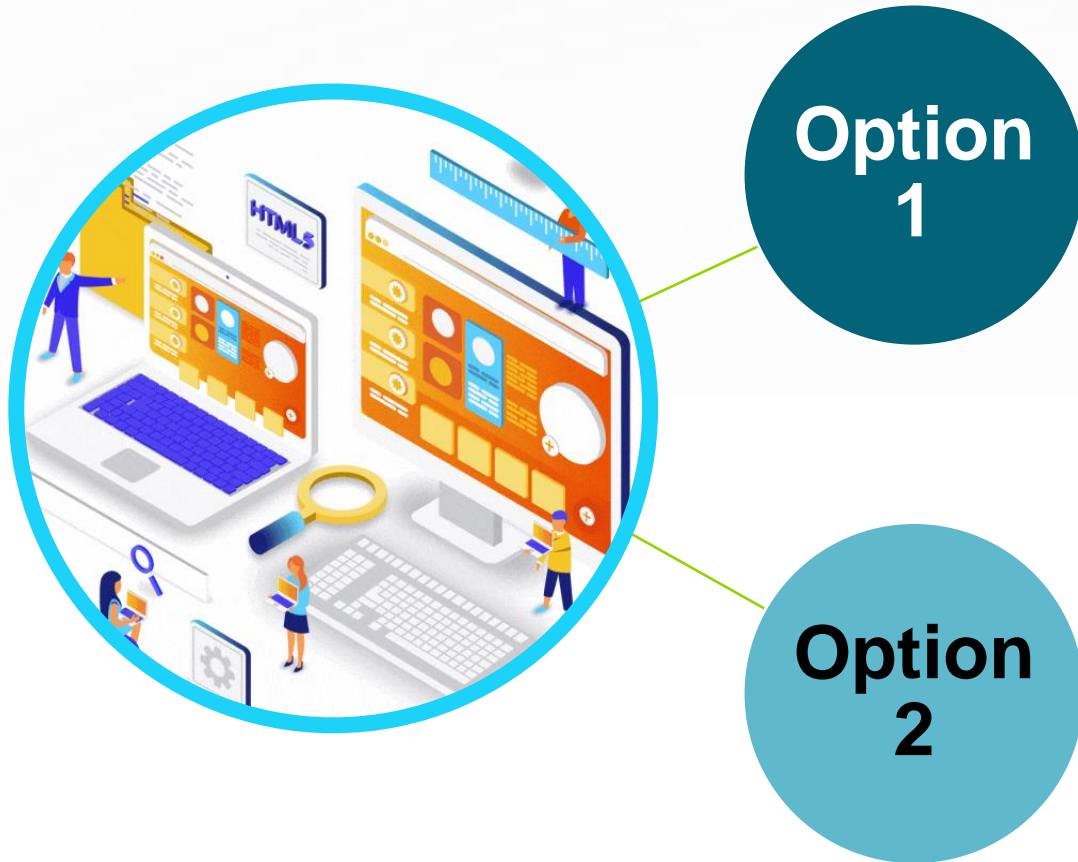
# Steps to Reporting

## Easy as Pie



# Report Types

## Two Options of Reporting



**Option  
1**

### EC6: Revenue Replacement

- Limited granular info req'd
- No subrecipient-level, subaward, or expenditure reporting (this year)

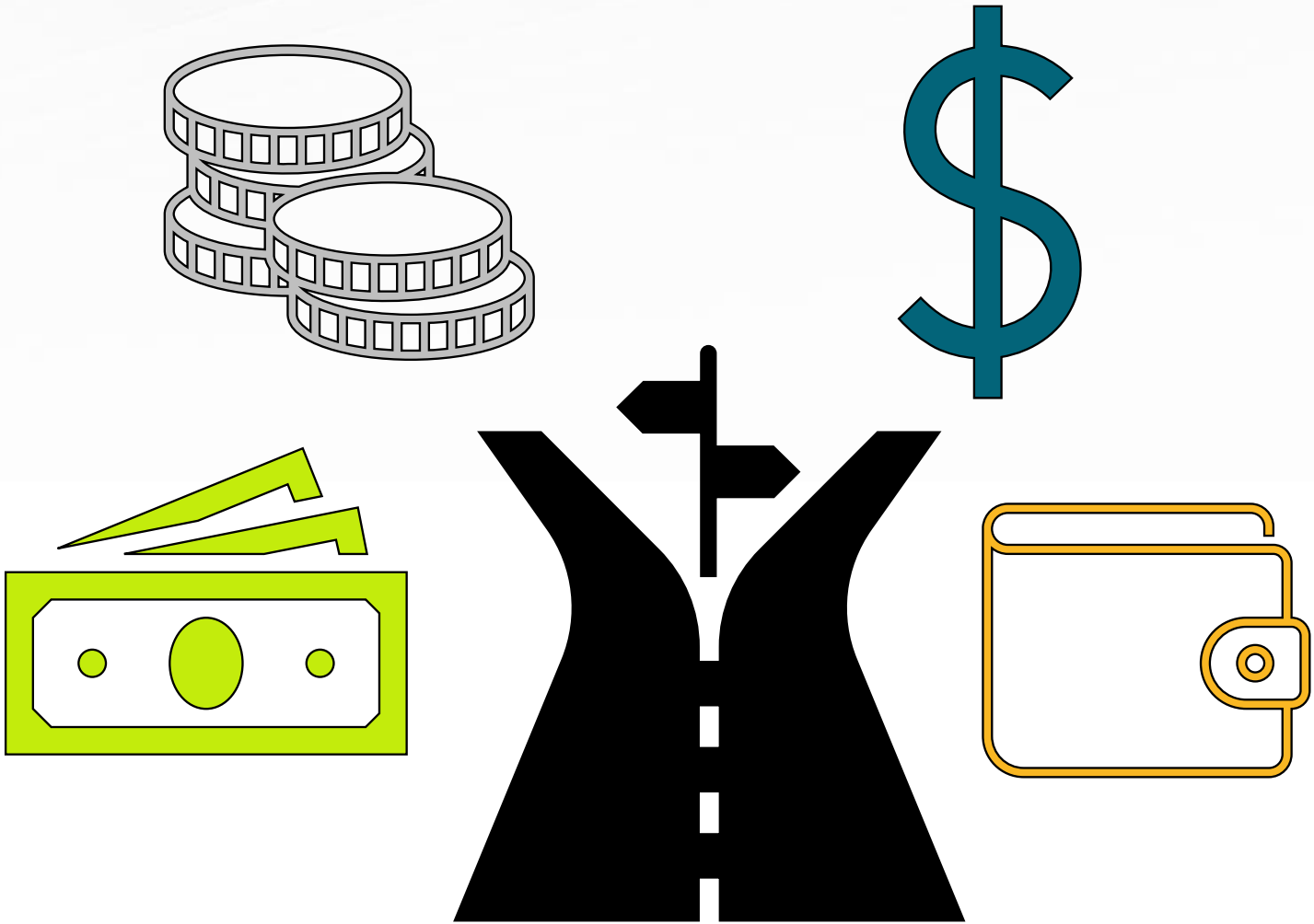
**Option  
2**

### Other EC's

- Detailed project-level info req'd
- May require subrecipient-level, subaward, or expenditure reporting



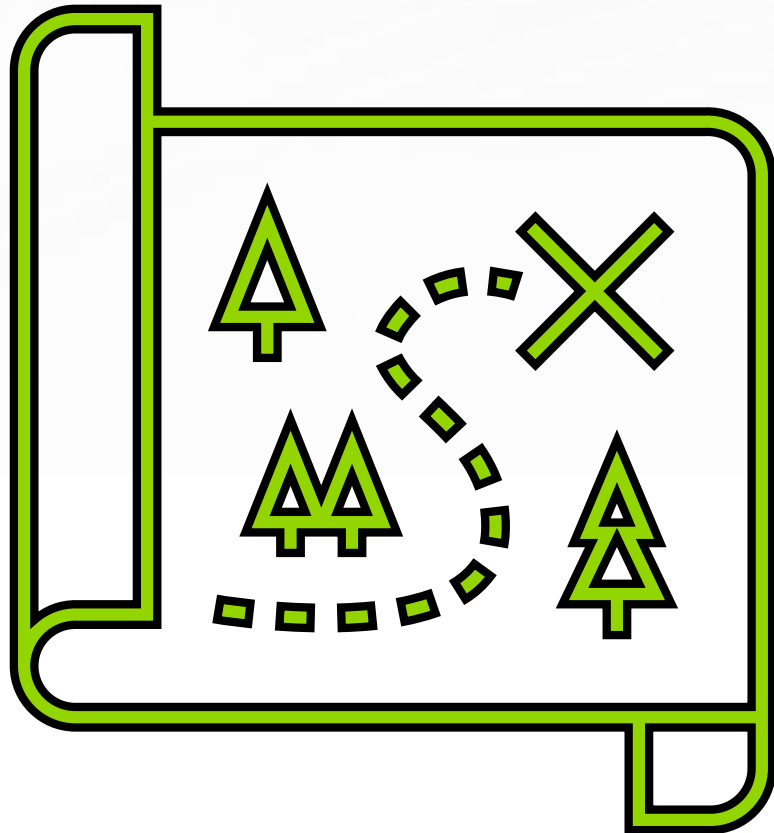
# Step 5: Spending



# Step 6: Reporting...Again?!?



# Long-Term Requirements



**4/30/22: Project & Expenditures Report**

**& 2023...24...25...26**

**12/31/24: Obligate ARPA-funds**

**12/31/26: Spend ARPA-funds**

# Important Limitation

While OMES, and its consultant Guidehouse, can offer general assistance regarding the interpretation of LFRF, guidance, and rules, **the State & et. al. is explicitly restricted** from approving or denying specific projects or confirming their allowability.

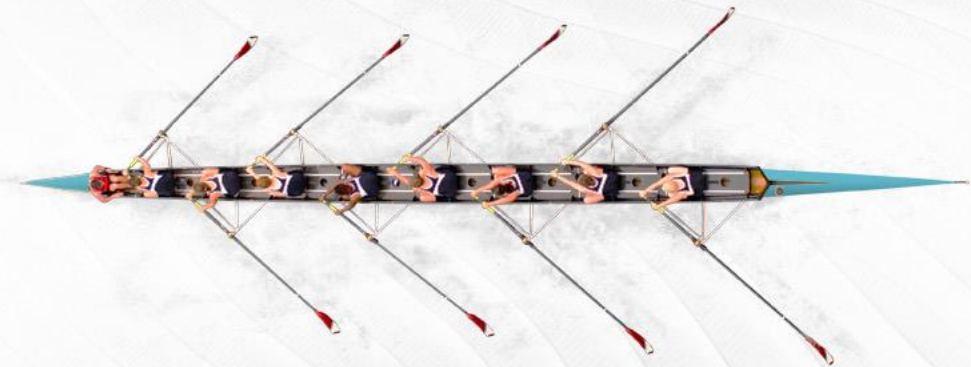


# Your Guide



## CALE COYLE

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## Schedule of Events

- Where We've Been
- Next Steps & Requirements

# Review & Discussion

Questions, Guidance, & Advice

# References

Websites, Documents, & Webinars

# Resources for Success

## Documents

- [SLFRF: Final Rule](#)
- [SLFRF: Overview of the Final Rule](#)
- [SLFRF: Compliance & Reporting Guidance](#)
- [US Treasury LFRF \(NEU\) FAQ](#)
- [NEU and Non-UGLGs Agreements & Supporting Documents User Guide](#)
- [Getting Started Using Treasury's Reporting Portal](#)



# Resources for Success

## Webinars hosted by the US Treasury



- [SLFRF: Compliance & Reporting Guidance for NEUs](#)
- [SLFRF: Reporting for NEUs](#)
- [SLFRF: Reporting Tiers and Requirements](#)
- [SLFRF: Account Creation and Logging In](#)
- [SLFRF: Introduction to the Final Rule](#)

# Resources for Success

## US Treasury Websites

- [US Treasury: COVID-19 Economic Relief](#)
- [Assistance for State, Local, and Tribal Governments](#)
- [State and Local Fiscal Recovery Funds](#)
- [SLFRF for Non-entitlement Units of Local Government](#)
- [Compliance and Reporting Responsibilities](#)

# Resources for Success

## State of Oklahoma's & Other Websites

- [Oklahoma ARPA: Local Governments](#)
- [Oklahoma ARPA: Local Governments Login](#)
- [Oklahoma ARPA: NEU Points of Contact](#)
- [GSA System for Award Management \(SAM.gov\)](#)
- [GSA Login.gov](#)
- [US Treasury ARPA Reporting Portal](#)

# Resources for Success

## Single-Audit and Uniform Guidance

- [2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(a.k.a. 'The Uniform Guidance'\)](#)
- [2 CFR 200, Appendix XI \(Compliance Supplement\)](#)

# Resources for Success

## Outreach Sources

### Treasury-Related Questions

- [SLFRP@treasury.gov](mailto:SLFRP@treasury.gov)
- Treasury Contact Center  
  
(844) 529-9527

### General LFRF (NEU) Questions

- [ghokarpa@guidehouse.com](mailto:ghokarpa@guidehouse.com)
- [arpa@oml.org](mailto:arpa@oml.org)