

# County Reimbursement Report

July 9<sup>th</sup>, 2020

# Agenda

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Template Overview

# Agenda Item I

# Template Overview

## Report Summary

- The Report Summary tab provides a brief summary of expenditures within the reporting period and must be completed prior to report submission. The summary page must be certified via signature by a county's designated authorized signer.

## Expenditure Report

- All expenditures made by a county during the reporting period must be included in this section. A few things to note:
  - 'Expenditure Type' for this report can only be recorded as either a reimbursement or transfer.
    - *Reimbursements* are expenditures made to reimburse costs previous incurred by a county on COVID related expenses.
    - *Transfers* are expenditures or payments made to sub-recipients (municipalities, schools, non-profits, etc.) for costs they have previously incurred for COVID related expenses. All transfers must have a corresponding 'Subrecipient Expenditure Report.'
  - It is important to categorize expenditures appropriately and consistently by 'Expenditure Category' and 'Expenditure Subcategory' to sustain transparency within the reporting process. The Office of Recovery and State Finance will review data to see trends in how CRF was spent in different counties across the state. A comprehensive list of categories, sub-categories, and expenditure codes, can be found in the 'Resources: Expenditure Categories' tab of this file.

# Template Overview

## Subrecipient Expenditure Report

Counties are responsible for compiling reports from all subrecipients they have transferred funds to, into one conclusive report for each respective period. Counties are strongly encouraged to require receiving entities use the replica reporting template that can be found [here](#). Subrecipients are responsible for complying with all reporting requirements and timelines as deemed necessary by the county.

## Additional Resources

To aid in completing the report, this file contains additional resources, which include:

- Resources: Overview (this tab)
- Resources: Examples
- Resources: Expenditure Categories

Federal Guidance

# Agenda Item II

# Key Takeaways From 6/24 Guidance

- Funds may be used to satisfy non-federal matching requirements under the CARES Act, if FEMA approves subject to restrictions of the Stafford Act
- An application for assistance doesn't have to be submitted by recipients of funds, however issuing governments must make sure assistance is necessary and satisfies all requirements of the CARES Act
- Non-profits may be used to distribute assistance
- Fund payments may be used to remarket the recipient's convention facilities and tourism industry
- Fund payments may be used to provide assistance to farmers and meat processors to expand capacity, such to cover overtime for USDA meat inspectors
- The entire payroll cost of an employee whose time is substantially dedicated to mitigating/responding to COVID-19 is eligible for Fund payments

# Key Takeaways From 6/30 Guidance

- Clarifies/further defines previous guidance on:
  - Necessary expenditures incurred due to the public health emergency
  - Costs not accounted for in the budget most recently approved as of March 27, 2020
  - Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020
- Also provides a nonexclusive list of eligible and ineligible expenses



# Key Takeaways From 7/2 Guidance

## Retention policies

- Recipients of CRF payments shall maintain and make available to the Treasury upon request all documents and financial records sufficient to establish compliance of expenditures:
  1. are necessary expenditures incurred due to the public health emergency with respect to COVID
  2. were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and
  3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.
- Records shall be maintained for a period of five (5) years after final payment is made using CRF monies. These record retention requirements are applicable to all prime recipients and their grantees and subgrant recipients, contractors, and other levels of government that received transfers of Coronavirus Relief Fund payments from prime recipients.

County Reporting Timeline

# Agenda Item III

# County Reporting Due Dates

<b>County Application Due Date</b>	<b>Reporting Period</b>	<b>Application Includes:</b>
8/15/20	3/1/20-7/31/20	Direct aid plans AND first reimbursement report of CRF due.
9/10/20	8/1/20- 8/31/20	Recoupment of unspent or un-appropriated funds AND second report of CRF due.
10/7/20	9/1/20- 9/30/20	Third report of CRF due.
12/10/20	10/1/20-11/31/20	Fourth report of CRF due.
3/1/21	12/1/20- 12/31/20	Fifth report of CRF due.
9/1/21	3/1/20-12/31/20	Final and complete report of all quarterly reports compiled and completed.

Recommended Reporting Timeline for Subrecipients of Counties

# Agenda Item IV

# Reporting Timeline for Sub-Recipients of Counties

<b>Subrecipients of Counties Due Date</b>	<b>Reporting Period</b>	<b>Application Includes</b>
8/15/20	3/1/20-7/31/20	Reimbursement report of CRF due.
9/7/20	8/1/20- 8/31/20	Recoupment of unspent or un-appropriated funds AND second report of CRF due.
10/5/20	9/1/20- 9/30/20	Third report of CRF due.
12/7/20	10/1/20-11/31/20	Fourth report of CRF due.
1/10/21	12/1/20- 12/31/20	Fifth report of CRF due.
8/1/21	3/1/20-12/31/20	Final and complete report of all quarterly reports compiled and completed.

Report Summary

# Agenda Item V

# Report Summary

## County Expenditure Receipt Report

County:

Contact name:

Phone Number:

E-mail address:

Fax Number:

Tax ID#:

## County Expenditure Summary:

Reporting period:

Cash on hand at the beginning  
of period:

Total reimbursement receipt  
expenditures:

Total transfers:

Cash on hand at the close of the  
period:

Date submitted:

Signature of authorized signer:

Reimbursement Report

# Agenda Item VI



# Reimbursement Report Fields

- Expenditure Type
- Date Issued
- Payment Amount
- Payment Method
- Voucher/Invoice #
- Check/Advice #
- Expenditure Category
- Expenditure Category Code
- Expenditure Sub-Category
- Receiving Entity
- Receiving Entity Tax ID
- Good/Service Recipients
- Name of Project
- Description of Project
- Contact Person Name
- Contact Person Title
- Contact Person Phone
- Contact Person Email

Resource Examples

# Agenda Item VII

Resource Expenditure Categories

# Agenda Item VIII

# Expenditure Categories

- Expenditures will need to be reported in the following categories:
  1. *Transferred to other governments*
  2. *Payroll for public health and safety employees*
  3. *Budgeted personnel and services diverted to a substantially different use*
  4. *Improvements to telework capabilities of public employees*
  5. *Medical expenses*
  6. *Public health expenses*
  7. *Distance learning*
  8. *Economic support*
  9. *Expenses associated with the issuance of tax anticipation notes*
  10. *All items not listed above*