Regional Webinar #6

January 27th & 28th

AGENDA

I. OIG Expense Categories

II. Updated County Expenses Reporting Template for 2021

III. Report Checklist

IV. Reporting Dates

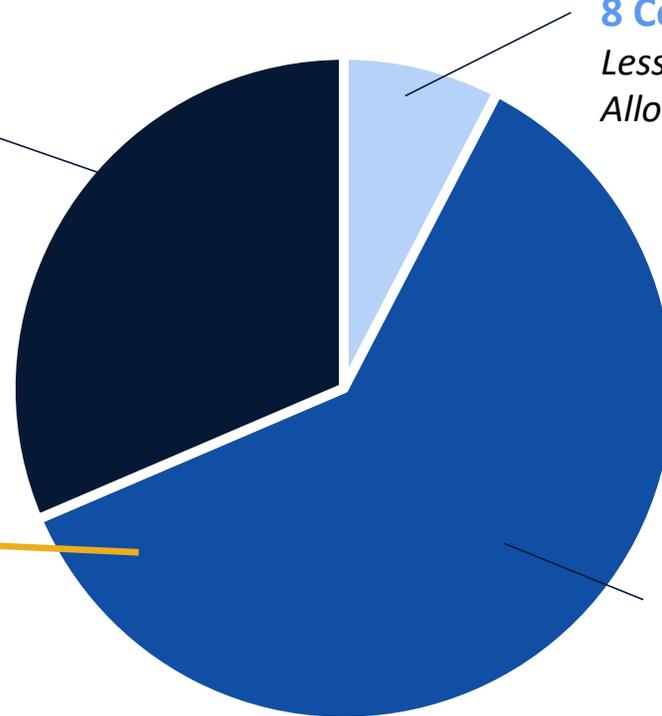V. Tax Information

ACTUAL SPEND DOWN

Spend Down Status

- $43M remains to be spent
- Approximately one-third of Counties have spent their total allocation

33 Counties
100% of Allocation spent

8 Counties
Less than 75% of Allocation spent

35 Counties
Within 95% of Allocation spent

64 Counties
More than 75% of Allocation spent

OIG Expense Categories

OIG Expense Categories

Public Health

- Cleaning Supplies, Safety Equipment, Janitorial Labor related to COVID-19, and Sanitizing Expenses

- Construction to modify COVID-19 Facilities, Installation of Barriers, or Renovations

- Implementing Social Distancing, Quarantine Procedures, Shelter-in-Place Measures, and Self-Isolation Measures

- Childcare for Medical or Essential Workers

- Funeral or Mortuary Assistance

OIG Expense Categories

Personal Protective Equipment (PPE)

- PPE can include Masks, Gloves, and Face Shields

- Purchasing or Storage costs associated with PPE

COVID-19 Testing and Contract Tracing

- Walkup, Drive Through, and Mobile Testing Facilities or Activities

- Testing Supplies or Personnel Training related to Testing

- Epidemiological & Laboratory Infrastructure

- Private Lab Testing

OIG Expense Categories

Improve Telework Capabilities of Public Employees

* Includes, but is not limited to, Technology Hardware, Software, Subscriptions, or Internet Assistance to facilitate Remote Work of Public Employees

Administrative Expenses

* Legal Services or Technical Assistance related to COVID-19 Program Administration

* Consulting or Financial Service contracts associated with ensuring compliant use of funds

* Audit Costs

* Not to be used for Office Supplies or Office Technology, these should be Public Health Expenses or Improve Telework Capabilities of Public Employees

__Avoid use of "Items not Listed Above" whenever possible__

Updated County Expenses Reporting Template for 2021

Updated Reporting Template

Summary Page

Monthly Spending Planning Estimation Tool

Source	Estimated**	Actual
Total Planned Expenses		
March-July		
August		
September		
October		
November		
December		
January 2021		
February 2021		
March 2021		
June 2021		
Unreconciled Funds	$ -	

*If funds are provided to a sub-recipient, use the date when funds are provided to that sub-recipient

** Estimated values should be consistent with originally supplied and State reviewed Direct Aid Plan

Updated Reporting Template

Transfers K - 12

Please provide costs incurred during this period for the following categories.

January 2021 Reporting Period Expenditures Only

...gy to Facilitate ...ce Learning	Broadband or Internet Connectivity to Facilitate Distance Learning	Personal Protective Equipment	Increased Disinfecting Costs	Payroll - Inservice / Training / Increased Staffing Needs	Building or Learning Space Modifications	Other - Reopening Measures

Grant Programs

Please provide costs incurred during this period for the following categories.

January 2021 Reporting Period Expenditures Only

...D-19 ...g and ...tact ...ing	Economic Support (Other than Small Business, Housing, and Food Assistance)	Expenses Associated with the Issuance of Tax Anticipation Notes	Facilitating Distance Learning	Food Programs	Housing Support	Improve Telework Capabilities of Public Employees	Medical Expenses	Nursing Home Assistance	Payroll for Public Health and Safety Employees Substantially Dedicated to COVID-19	Personal Protective Equipment	Public Health Expenses	Small Business Assistance	Unemployment Benefits	C...

Report Checklist

REPORT CHECKLIST

Key Takeaways:

- Keep subrecipient names consistent across tabs
- No segmented blank rows, rows with subtotals, or rows with grand totals
- Expenses should only be reported on one detail tab (County/External/K-12/Grant Programs)

Summary Page Tab:

- Total Expended to Date (Column F) figures match with total costs reported on all detailed tabs
- The amounts listed for Current Allocation (Column D) are equal to or greater than Total Expended to Date (Column F) for each Direct County Expenditure, Transfer, and Program
- The sum of Current Allocations (Column D) must equal the Total County Allocation

REPORT CHECKLIST

County and External Expenses Tabs:

- Expenditure Category, Expense Description, and Nexus to COVID-19 (Columns J, K, and L) must be completed for all entries

- Use dropdown menu for OIG Categories (Column L) to keep spelling consistent and prevent mistakes

Grant Programs and Transfers K-12 Tabs:

- Total expenses reported in Expense Categories, when added across reporting periods, are equal to Total Expended to Date

- Program and K-12 detail information (Columns A through G) is entered for all rows

Reporting Dates

REPORTING DATES

Upcoming Dates:

Every County must submit reports on 2/10/21 and 3/17/21

February 2021						
S	M	T	W	TH	F	S
			10			

March 2021						
S	M	T	W	TH	F	S
			17			

Reporting Dates

The only allowable disbursements after 3/1/2021 (and no later than 6/15/2021):

- CRF-related, previously unbudgeted Audits
- CRF-related Consultants

If you are still experiencing supply chain issues, please contact
Doug Gerber & your regional TA

Tax Information

Tax Information

Preparing for Taxes

- Please refer to IRS guidance for tax questions regarding grants and loans that were funded through the CARES Act: https://www.irs.gov/newsroom/cares-act-coronavirus-relief-fund-frequently-asked-questions

- Generally, the receipt of loan proceeds is not included in gross income. *However*, the receipt of a government grant by a business generally is not excluded from the business's gross income under the Code, and therefore <u>is</u> taxable.

It is important to contact a tax professional for county-specific questions and guidance

How Can We Help?

How can this team provide support to drive spending in ways that support your communities?

When in doubt—reach out to your TA!