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July 8, 2021

Dear Township Fiscal Officer:

The Ohio Township Association (OTA) is pleased to announce another round of federal relief funding for townships through the American Rescue Plan (ARP) Act. While this funding is similar to the CARES Act funding that was released last year, it is distinct and untied to previous federal funding during the pandemic.

After months of advocacy, *every township* in Ohio is officially eligible to receive a direct allotment of ARP funding based on population. It is essential that each township engage in this process now, as the registration period for this funding ends September 4, 2021, and a township that does not register by said date will not receive any ARP funds.

As with the CARES Act, the OTA has received many questions on ARP funding and its uses. To that end, we are providing townships with this packet of information and will continue to develop resources and answer questions on this funding. Included in this packet is:

- An overview of the federal American Rescue Plan;
- Step-by-step guidance on how to receive the funds;
- Reporting and compliance information;
- Examples of eligible uses from US Treasury guidance; and
- · Where to find additional resources.

While OTA information should not be construed as legal counsel, we hope you find this packet valuable and that it serves as a helpful overview of the ARP to get you started. As always, we encourage townships to work with their legal counsel on additional questions and interpretations of legal requirements.

We have posted this and other information on the OTA website (under "American Rescue Plan") and will continue to keep that page updated. Additionally, the OTA will be hosting an **upcoming webinar** for which you can register on the OTA's website.

Use of ARP Funds

Wednesday, July 28, from 10:00 a.m.-12:00 p.m.

with Greg Beck, Attorney

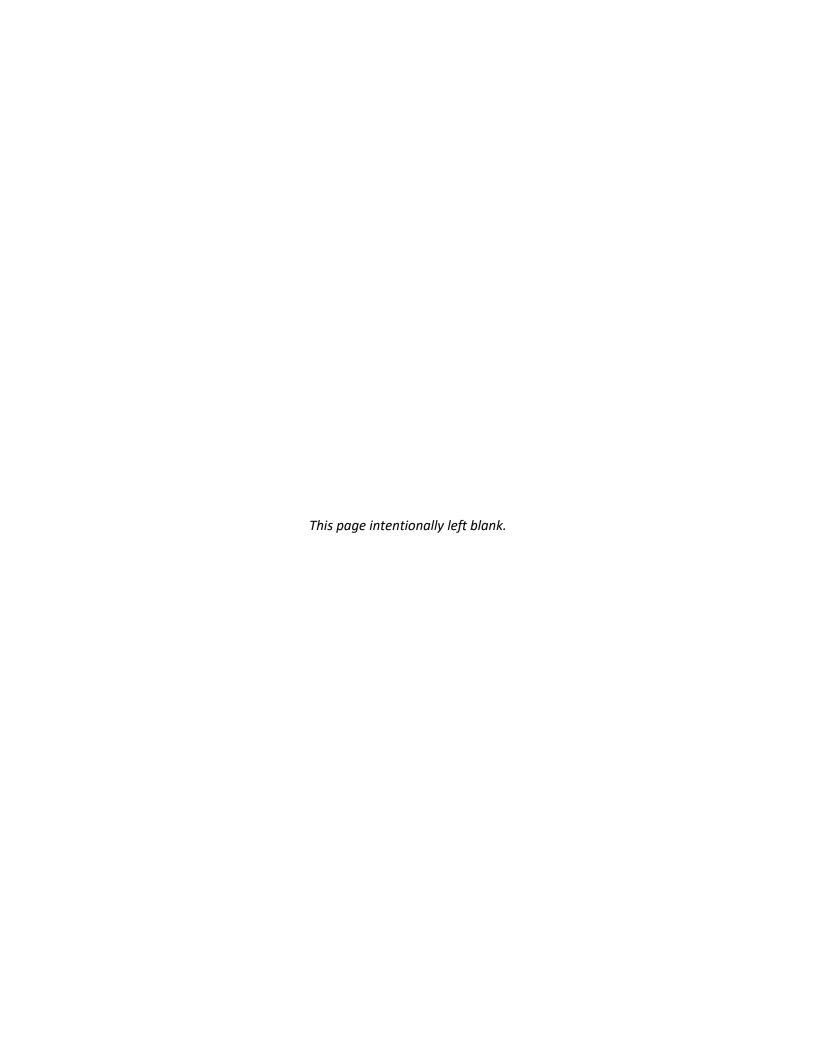
(Baker, Dublikar, Beck, Wiley & Mathews)

The OTA **highly recommends** that townships access this funding opportunity. **Please share this information with your trustees** and anyone who may be interested. Please do not hesitate to contact us with questions or concerns. The OTA staff is here to help you.

Sincerely

Heidi M. Fought Executive Director

Heidi M. Lought



ARP ACT OVERVIEW

This overview covers the American Rescue Plan (ARP) Act; the enacted Ohio House Bill 168; and the distribution and uses of the funds.

The ARP Act

On March 11, 2021, the American Rescue Plan Act (ARP) was signed into law by President Biden. Included in the ARP Act was over \$350 billion for states and local governments to use to help emerge from the public health crisis. Of the total amount allocated, the State of Ohio received \$5.368 billion, counties received \$2.270 billion, and Metro Cities (those with a population over 50,000) received \$2.175 billion and non-entitlement units of local government (entities under 50,000 in population) received \$844 million.

Due to changes in the definition of local government as the Act made its way through the legislative process, the eligibility of Ohio townships with regard to this funding was in question. The Act that was signed into law used the Census Bureau's definition of local government, due to the fact that the state of Ohio has incorporated and unincorporated areas; this left Ohio's townships in flux as to whether they would be considered eligible units of local government.

Ultimately, three townships with a population greater than 50,000 in the unincorporated territory were classified by the US Treasury as a "Metro City" and received direct allocation of ARP funds. For the remaining 1,305 townships in Ohio, Treasury left the decision up to the State of Ohio as to whether they were to be considered non-entitlement units (NEUs) of local government for purposes of receiving ARP dollars.

House Bill 168

After intensive lobbying by OTA staff and OTA members, on June 25, the Ohio General Assembly passed House Bill 168, officially designating Ohio townships as eligible NEUs with regard to ARP funding. Governor DeWine signed this legislation on June 30, officially allowing townships access to direct ARP funding. As townships prepare to receive funds, this document will give a general overview of the funding.

Distribution of Funding

Per the Act and US Treasury guidance, ARP funding will be distributed to all NEUs by population. The specific allocation to each NEU is based on the NEU's proportion of the population compared to the total population of all NEUs in Ohio.

<u>Total population of township</u> x Aggregate state NEU payment Total population of Ohio's eligible NEUs

The Ohio Office of Budget & Management (OBM) - the state agency charged with disbursing the ARP funding to NEUs - has produced an estimate of each jurisdiction's allocation, which is available on the OTA website under the "American Rescue Plan" tab. Please note that the ARP Act states that an entity is only eligible for up to 75 percent of its annual total operating budget that was in effect as of January 27, 2020. Each township will be required to submit its budget from January 27, 2020, and the actual amount awarded by OBM will be reduced, if need be, to reflect the 75 percent cap.

While townships do not need to apply for ARP funds, they will be required to provide certain information to OBM in order to have funding released (similar to the CARES Act). Registration opened through OBM on July 6. Townships will have 60 days to submit information, in accordance with Treasury requirements, and must register by September 4, 2021.

Townships will receive funds in two tranches - one after providing necessary information to OBM and the second approximately 12 months later. The OTA highly recommends that all townships submit a registration to receive funding. If a township does not register within the 60-day window, it will not be eligible for any direct ARP funding in the future.



Use of Funding

As with the CARES Act, the guiding principles for this funding are outlined in Treasury guidance. **The OTA recommends that townships read these documents to familiarize themselves with the process and procedures.** Treasury documents will answer many initial questions for townships and will be updated over time with additional information. Start by reading the Compliance and Reporting Guidance and FAQs - both are linked under the American Rescue Plan tab on the OTA's website.

Per Treasury guidance, townships are able to use ARP funds for expenses in **four broad categories**, as follows:

- Support public health expenditures, by, for example, funding COVID-19 mitigation efforts, medical
 expenses, behavioral healthcare, and certain public health and safety staff and address negative economic
 impacts caused by the public health emergency, including economic harms to workers, households, small
 businesses, impacted industries, and the public sector;
- Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
- *Provide premium pay for essential workers*, offering additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors;
- Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Unlike CARES Act funding, townships will have three years (12/31/2024) to obligate ARP funds and all money must be *spent* by December 31, 2026. ARP funding is generally forward-looking and can be spent on expenses incurred between March 3, 2021, and December 21, 2024. There are some exceptions to this, and **Treasury guidance will be the basis for determining eligible expenses.**

Treasury has issued an interim final rule and FAQ on this funding. Both documents contain **significant information on allowable uses,** including calculations for lost revenue, restrictions on premium pay, clarifications on broadband, etc. Those and other documents can be found on the OTA and Treasury websites. Also, included in this packet is a list of potential uses for townships to consider. As with CARES Act funding, it is essential that your township work with legal counsel for questions on eligible uses.

While gaining access to this funding was a long road, the OTA is pleased all Ohio townships have been determined as eligible and can use this funding to recover from the pandemic. We know you may have many questions, but the OTA strongly encourages every Ohio township obtain this beneficial funding to support township operations, community members, and small businesses. We are here to help you put it to good use!

If you have any questions about these pieces of legislation or the process, you may contact OTA Director of Governmental Affairs Marisa Myers at myers@ohiotownships.org.

HOW TO: Receive American Rescue Plan Act Revenue





Obtain a DUNS Number

A Data Universal Numbering System (DUNS) number is a unique, nine-digit number used to identify businesses all around the world. Those who received CARES Act funding, or any other federal grants, should already have a DUNS number as the US government generally requires all recipients of federal funds to obtain one for tracking and reporting purposes.

If you do not have a DUNS number, visit https://fedgov.dnb.com/webform/ or call 1-866-705-5711 to begin the free registration process. The online application asks for basic information, including:

- Name of your business (township name)
- Physical and mailing addresses
- Your business type
- Telephone number
- Number of employees at the physical location



Collect All Necessary Information

The following information will be requested during the actual OBM registration process:

- Valid DUNS number
- Township name, address, Entity Taxpayer Identification Number (EIN), and congressional district
- Contact person's name, title, phone, and email (this person, such as the fiscal officer, will receive all information on funding and reporting)
- Authorized representative's name, title, and email (this must be different from the contact person, such as the board chair)
- Financial institution information (i.e., routing and account number, name, and contact information)
- OAKS Supplier ID, if applicable (there is a lookup feature in the portal)
- Township's top-line budget total (defined as your local government's total annual operating budget, including the general fund and other funds, in effect as of January 27, 2020)
- Signed award terms and conditions agreement (provided as an attachment in the portal)
- Signed assurances of compliance with Title VI of the Civil Rights Act of 1964 (provided as an attachment in the portal)



Register in OBM's Portal

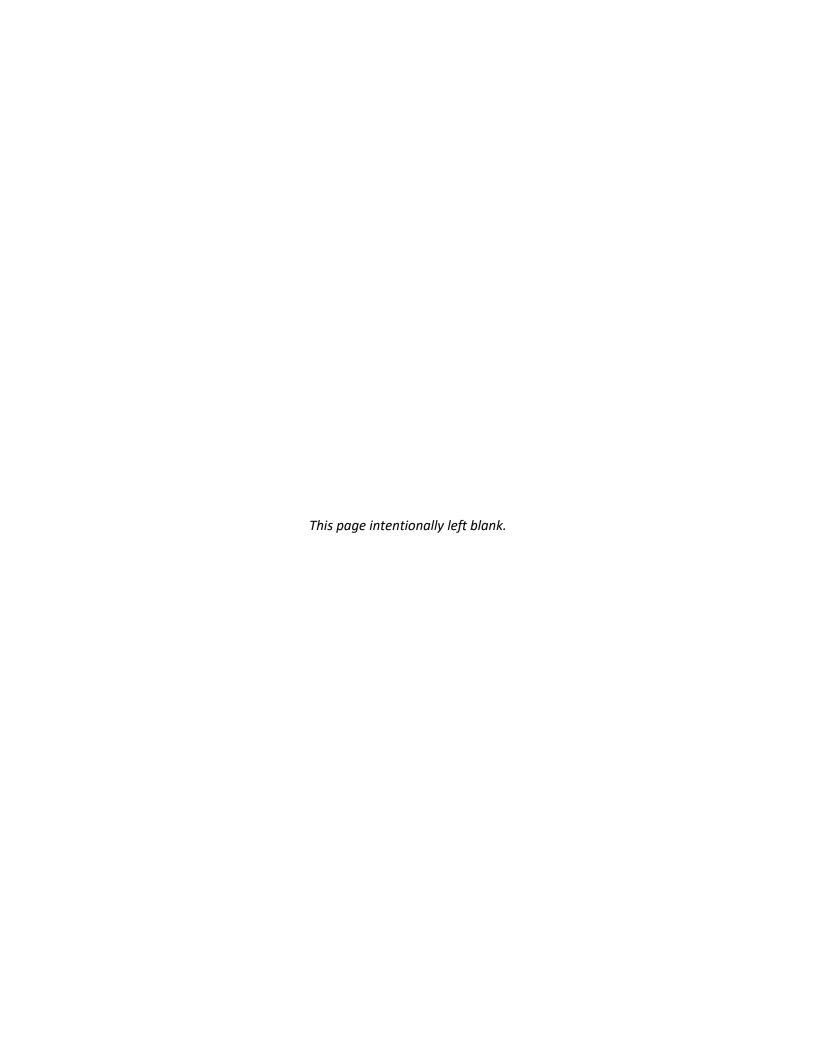
Log on to https://grants.ohio.gov/fundingopportunities.aspx and register through the Office of Budget and Management's (OBM) website. Make sure you have all the information listed in Step 2 of this document and the time to complete the registration process, as you will not be able to save your registration to finish later.

Townships only have until September 4, 2021, to register with OBM. If your township does not register within this timeframe, you will not be able to access any ARP funding.



Register with SAM

You do not need to be registered in SAM to receive funding from OBM. However, you will need to be for ARP reporting through Treasury. Again, if you received CARES Act funding, this step should already be complete. However, registrations must be renewed annually, so you will still want to ensure your registration is current. Visit www.SAM.gov to begin the entity registration or renewal process. *Please note, SAM renewal is free - do not pay for registration or renewal.*



Reporting Requirements

for the ARP Act

OVERVIEW -

Per Treasury guidance, non-entitlement units (NEUs) of local government are prime recipients of American Rescue Plan (ARP) dollars. As such, the state is not required to, nor responsible for, monitoring NEU compliance with use of funds, beyond basic information that the state will report to Treasury (i.e., NEU contact information, funds distributed, etc.).

Basic reporting requirements are described in Treasury's *Compliance and Reporting Guidance* document. As with the CARES Act, townships should create a separate fund for ARP dollars to facilitate accounting and reporting. This fund should be separate and distinct from the CARES Act fund, if your township accepted that funding. Townships should not comingle this funding with other sources of revenue.

What agency receives NEU reports?

Per the Act, all NEUs will be reporting directly to the US Treasury - not the state of Ohio.

When is the first reporting deadline for NEUs that accept ARP Act funding?

The first report is due October 31, 2021, and then each October 31 thereafter. Annual reporting will run through October 31, 2026, with a final report due March 31, 2027.

Mhat report is to be filed each year?

NEUs are only required to complete the Project and Expenditure Report. Larger jurisdictions, like Metro Cities and Counties, must complete and file two additional reports.

What is to be included in the Project and Expenditure Report?

The Project and Expenditure Report will contain the following items:

- Projects name, identification number (created by each township), expenditure category, description, and status of completion (not started, less than 50 percent completed, more than 50 percent completed, completed).
- Expenditures once a project is entered, the recipient will be asked to report on current period obligation, cumulative obligation, current period expenditure, and cumulative expenditure.
- Project Status once a project is entered, the recipient will be asked to report on project status for each reporting period.
- Project Demographic Distribution for certain projects, recipients must report if the project is targeted
 to economically disadvantaged communities, as defined by HUD's Qualified Census Tract (not required
 for all projects see Compliance and Reporting Guidance).
- Subawards recipients must provide detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments over \$50,000.
- Civil Rights Compliance confirmation on compliance with Title VI of the Civil Rights Act of 1964.
- Certain expenditure categories will ask for additional information specific to the project (not required for all projects, see *Compliance and Reporting Guidance*).
- NEU Documentation in the initial report, copies of the signed award terms and conditions agreement, the signed assurances of compliance with the Civil Rights Act, and budget documents.



Where can a township find the expenditure codes required for reporting purposes?

Treasury has provided expenditure categories in the *Compliance and Reporting Guidance* for NEU use.

A more detailed description of the codes required, as well as the full reporting process, may be found in that document. A link to the *Compliance and Reporting Guidance* document may be found on the American Rescue Plan tab on the OTA's website or by visiting home.treasury.gov.

Townships will need a separate Special Revenue Fund to separately account for their receipt and expenditure activity of the ARP Fund payments distributed by OBM. Townships have authority under R.C. §5705.09 to establish the new fund without seeking AOS approval.

For additional questions on audits and accounting, please refer to the Local Government Services Division within the Auditor's office and/or UAN Support.

Please note: This information is accurate as of July 8, 2021. Treasury updates information frequently and some of the details of reporting may change. Additionally, the Ohio Auditor of State may have information regarding audit procedures related to ARP funds at ohioauditor.gov.

Uses of American Rescue Plan Act Funds

American Rescue Plan (ARP) Act funds must be used in one of four eligible use categories specified in the Act:

- To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- 2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- **3.** For the provision of government services to the extent of the **reduction in revenue** due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- 4. To make necessary investments in water, sewer, or broadband infrastructure

Townships are encouraged to think about immediate and future needs and to work collaboratively with other local governments to address residents' needs.

Public Health

- Alteration to public buildings to implement COVID-19 mitigation tactics
- Vaccination programs, including incentives for such
- Testing, contact tracing and support for isolation or quarantine
- Support for vulnerable populations to access medical or public health services
- Purchase of PPE
- Support for prevention, mitigation or other services in congregate living/gathering facilities like senior centers, churches, schools, or day cares
- Ventilation improvements in congregate settings
- Capital investments in physical plant improvements
- Mental health and substance abuse/misuse treatment
- Crisis intervention
- Services or outreach to promote access to physical or behavioral health care and preventative medicine
- Improvements to health data or technology infrastructure
- Funding community health workers to help communities access health and services
- Housing services to support healthy living environments
- Remediation of lead paint or other lead hazards to reduce risk of elevated blood lead levels among children
- Community violence intervention programs to prevent violence and mitigate the increase in violence
- Improve programs addressing COVID-19 pandemic

Personnel

- Payroll and covered benefits expenses for public safety and similar employees to the extent that their services are devoted to mitigating or responding to COVID-19 public health emergency*
 - * In particular, funds may be used for payroll and covered benefits expenses to the extent that the employee's time that is dedicated to responding to the COVID-19 public health emergency. Per Treasury guidance, a public health and safety employee is assumed to be entirely devoted to mitigating or responding to the COVID-19 public health emergency, and therefore fully covered, if the employee, or his or her operating unit or division, spends at least 50 percent of the time dedicated to responding to the COVID-19 public health emergency. The recipient should maintain records to support its assessment, such as payroll records, attestations from supervisors or staff, or regular work product or correspondence demonstrating work on the COVID-19 response. Recipients need not routinely track staff hours and should periodically reassess their determinations.
- Rehiring local government staff to pre-pandemic levels
- Providing police services to respond to or mitigate the effects of violence
- Investing in technology and equipment for safety personnel to respond to the rise in gun violence resulting from pandemic
- Employee payroll and benefit costs corresponding to time spent on administrative work due to COVID-19 and its
 economic impacts
- Costs related to distributing ARP funds and managing new grant programs established with the funds
- Costs of consultants to ensure compliance with legal, regulatory and other requirements
- Premium pay for public safety employees**
 - ** Public safety employees would include police officers, sheriffs and deputy sheriffs, firefighters, emergency medical responders, and those who directly support such employees such as dispatchers and supervisory personnel.

Infrastructure



- Remediating failing or inadequate water and sewer infrastructure
- Addressing non-point sources of pollution
- Improving drinking water
- Consolidation of establishment of drinking water systems
- Building or upgrading facilities and transmission
- Managing and treating wastewater
- Managing and treating stormwater or subsurface drainage water
- Facilitating water reuse
- Watershed pilot projects
- Cybersecurity needs to protect water and sewer infrastructure
- Addressing the impacts of climate change
- Achieving last mile-connections for broadband
- Assistance to households facing negative economic impacts due to COVID-19 to maintain or access broadband
- Providing digital literacy assistance and internet access

Economic Impact

- Enhancing outdoor spaces such as parks
- Assistance to unemployed workers
- Job training to accelerate rehiring unemployed workers
- Incentives to encourage employees to return to work
- Food, rent, mortgage, utilities assistance
- Counseling and legal aid to prevent eviction or homelessness
- Emergency assistance with burials, home repairs, weatherization, or other needs
- Internet access or digital literacy
- Expenses to improve efficacy of economic relief programs
- Assistance to small businesses and non-profits to adopt safer operating procedures
- Helping small businesses and non-profits weather periods of closure
- Providing loans or grants supporting payroll and benefits costs, costs to retain employees, mortgage/rent and operating costs for small businesses and non-profits
- Loans, grants or in-kind assistance to implement COVID-19 prevention or mitigation tactics in small businesses and non-profits
- Technical assistance, counseling or other services to assist with business planning needs.
- Aid to impacted industries that include tourism, travel, and hospitality, attractions, business districts, and development districts
- Investments in housing and neighborhoods including services to address homelessness
- Affordable housing development to increase supply
- Housing vouchers
- Residential counseling or housing navigation assistance
- Addressing educational disparities by creating new, expanded or enhanced early learning services
- Providing assistance to high-poverty school districts to advance equitable funding
- Evidence-based practices to address the social, emotional, and mental health needs of students and teachers
- Providing assistance with navigating education, childcare and other resources to deal with pandemic
- Premium pay program for to eligible workers performing essential work during COVID-19 public health emergency***
 - *** Essential workers or employers include nursing homes; hospitals; home care settings; farms; food production facilities; grocery stores; restaurants; janitors; sanitation workers; truck drivers; transit staff; warehouse workers, childcare workers; educators and other school staff; and social service and human service staff.
- Providing grants to third-party employers with eligible workers performing essential work for premium pay

Revenue Loss

Unlike CARES Act funds, ARP Act funds may be used to replace public sector revenue loss. US Treasury guidance recognizes any diminution in actual revenue calculated using the formula would be presumed to have been "due to" the COVID-19 public health emergency. This presumption is made for administrative ease and in recognition of the broad-based economic damage that the pandemic has wrought.

How is revenue defined?

General Revenue includes revenue from taxes, current charges, and miscellaneous general revenue. It excludes refunds and other correcting transactions, proceeds from issuance of debt or the sale of investments, agency or private trust transactions, and revenue generated by utilities and insurance trusts. General revenue also includes intergovernmental transfers between state and local governments, but excludes intergovernmental transfers from the Federal government, including CARES Act funds.

How is revenue calculated?

Recipients should calculate revenue on an entity-wide basis based on revenue from 2019 as the base year, as this was the last full year of data prior to the COVID-19 pandemic. Recipients may not use pre-pandemic projections as a basis to estimate the reduction in revenue.

What is the formula to calculate revenue loss?

To simplify this calculation for all local governments across the country, US Treasury devised a formula to calculate lost revenue in total for calendar years beginning with 2020.

Max {[Base Year Revenue* (1+Growth Adjustment) $(\frac{\mu_1}{12})$] - Actual General Revenue; 0}

Where:

Base Year Revenue is General Revenue collected in the most recent full fiscal year prior to the COVD-19 public health emergency.

Growth Adjustment is equal to the greater of 4.1 percent (or 0.041) and the recipient's average annual revenue growth over the three full fiscal years prior to the COVID-19 public health emergency.

n equals the number of months elapsed from the end of the base year to the calculation date.

Actual General Revenue is a recipient's actual general revenue collected during 12-month period ending on each calculation date.

Subscript t denotes the calculation date.

Recipients are permitted to calculate the extent of reduction in revenue as of four points in time:

- December 31, 2020
- December 31, 2021
- December 31, 2022
- December 31, 2023

To assist entities, the Government Finance Officers Association (GFOA) created an Excel template with revenue reduction calculations required by the ARP Act. Per GFOA's website, inputs are consistent with the 2006 Census of Governments Classification Manual and all governments' calculations may be subject to US Treasury audit. A link to the Excel sheet can be found on the OTA's website under the ARP tab, in the "Eligible Uses" section of the "ARP and Ohio Townships" page.

How may funds attributed to revenue lost be used?

An entity may use funds attributed to revenue loss to provide government services to the extent of the reduction in revenue experienced due to the pandemic. Government services can include, but are not limited to, maintenance of infrastructure, including roads; modernization of cybersecurity, including hardware and software; environmental remediation; and the provision of police, fire, and other public safety services.

Subgranting

Like CARES Act money, recipients may transfer ARP funds to a number of specified entities to be used in accordance with the American Rescue Plan Act. Entities will be considered subrecipients. Recipients remain responsible for the monitoring and overseeing of the subrecipient's use of the ARP dollars. Eligible entities include but are not limited to:

- Private non-profit organization
- Tribal organization;
- Public benefit corporation involved in transportation
- Special-purpose unit of state or local government
- Other ARP recipients (state and local govts)
- Private entities

Ineligible Uses of ARP Funds

- Infrastructure, like roads, unless it is specifically permitted such as with revenue replacement
- Creation of rainy day funds
- To pay bond or debt payments
- Deposits into pension funds for purposes of reducing accrued liability
- As a non-federal match for other federal programs whose regulations bar the use of federal funds to meet matching requirements

Other Important Information Regarding Uses

Townships have broad flexibility so long as they can demonstrate use of funds are for activities that support the public health response or that recipients of the ARP funds have experienced economic harm from the pandemic.

Expenses generally allowed under the CARES Act are primarily allowable under the ARP Act with four notable exceptions - certain restrictions on payroll costs for public health and safety employees, expenses related to issuing tax-anticipation notes are not eligible, non-federal matching requirements and interest earned.

The ARP permits funds to be used to cover costs incurred beginning on March 3, 2021. This limitation applies to costs incurred by the recipient. However, recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to households, businesses, and individuals within the eligible use categories described in the Interim Final Rule for economic harms experienced by those households, businesses, and individuals prior to March 3, 2021.

For example, recipients may provide assistance to households - such as rent, mortgage, or utility assistance - for economic harms experienced or costs incurred by the household prior to March 3, 2021, provided that the cost of providing assistance to the household was not incurred by the recipient prior to March 3, 2021. Another example would be that recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency, but it must be "in addition to" wages and remuneration already received and the obligation to provide such pay must not have been incurred by the recipient prior to March 3, 2021.

Construction on eligible water, sewer, wastewater, or broadband infrastructure projects may continue past December 31, 2024, assuming funds have been obligated prior to that date. Costs must be incurred by December 31, 2024, but entities have until December 31, 2026, to complete projects funded with ARP Funds.

Townships are not required to submit planned expenditures for prior approval by Treasury however, townships are subject to the reporting requirements and guidelines established by Treasury.

Interest earned on ARP funds

A township may invest its ARP funds in the same ways that it invests other local government revenues and is not required to remit interest earned on ARP monies to the US Treasury. Furthermore, interest earned is not restricted to use only for ARP Act purposes. They may be used for any public purpose authorized by state law.

"I have more questions about ARP money that haven't been answered! Where can I go?"

DON'T WORRY - HELP IS AVAILABLE!

• Your County Prosecutor or Legal Counsel: for questions on eligible uses, requirements under the law, competitive bidding and purchasing, etc.

As many of you know, the OTA cannot provide legal counsel to townships. Therefore, we are limited to only providing information that has been explicitly stated on this funding - we cannot make interpretations on eligible uses. The OTA highly recommends that townships use the resources at their disposal and work with legal counsel, either your prosecutor or outside counsel, if you have questions on eligible uses.

To that end and as with the CARES Act, your township can use ARP funding for legal, accounting, or administrative services needed to implement the use of your funds. Greg Beck and the attorneys at Baker, Dublikar, Beck, Wiley & Mathews have agreed to provide OTA members with a discounted rate for services related to ARP funding. You can reach Greg at 330-499-6000 or beck@bakerfirm.com.

• **Treasury Guidance/Interim Final Rule**: for questions on uses, ARP requirements, and general information.

As with the CARES Act, Treasury guidance is the basis of information regarding this funding. The OTA highly encourages townships to read through Treasury's provided documents (linked on the OTA's website), as these items will answer many of your questions. In particular, we recommend that townships read the Compliance and Reporting Guidance - which can be found at https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf - and the FAQ, which can be found at https://home.treasury.gov/system/files/136/SLFRPFAQ.pdf.

For more information, visit Treasury's website: https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments. Inquiries can be made via email at SLFRP@treasury.gov.

• Ohio Office of Budget and Management, Ohio Grants Partnership: for questions on registering, including retrieving a DUNS number and registering with SAM, reporting requirements, etc.

As with the CARES Act, OBM will be administering the ARP funding and providing information to local governments. For more information, visit the Ohio Grants Partnership website: https://grants.ohio.gov/. Inquiries can be made via email at grants@obm.ohio.gov.

And of course, the Ohio Township Association: for general inquiries and information.

As always, the OTA is here to assist you in navigating this funding. As with the CARES Act, the OTA will have the following resources available:

- ARP dedicated page on our website (www.ohiotownships.org/american-rescue-plan-and-ohiotownships) with links to all things ARP, including Treasury guidance and documents, instructions regarding funding, information from OBM, available webinars, examples of uses, and more.
- Webinars regarding the funding, how to access it, and what it can be used for.

While the OTA cannot answer every question on this funding, we can provide information and point you in the right direction.