



# State Local Fiscal Recovery Funds

REQUESTING SLFRF PAYMENTS & COMPLETING  
AWARDED PROGRAMS

**WEBINAR**  
**APRIL 9, 2025**  
**9:00 AM - 10:00 AM**

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**HOSTED BY THE COUNTY OF FRESNO**  
**PRESENTERS: COUNTY ADMINISTRATIVE OFFICE AND**  
**SPECIAL ACCOUNTING DIVISION**

# Presentation Objectives

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- ❑ Overview of Terminology
- ❑ Forms and Supporting Information
- ❑ Questions / Comments

# Terminology

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ADVANCEMENTS



REIMBURSEMENTS



QUARTERLY PROGRAM  
EXPENDITURE REPORTS



PERIOD OF PERFORMANCE

# Becoming Familiar with the Template Forms

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## Drawdown Request Form

Exhibit B of the Agreement.

Cover page to request payment either an Advancement or Reimbursement.



## Quarterly Program Expenditure Report

Exhibit C of the Agreement.

Due to the County no later than **15 days** after the end of each quarter.



## Annual Performance Report

Exhibit D of the Agreement.

Due to the County by July 15<sup>th</sup> of each year.  
Covers 12-month period (July 1<sup>st</sup> – June 30<sup>th</sup>)

# Drawdown Request Form

## Key points on this form

- ✓ Date / Subrecipient Address / Unique Entity Identifier
- ✓ Clearly identify whether request is a Reimbursement or Advancement.
- ✓ The period being covered by the Payment Request.
- ✓ Certification Signature that all funding requested from the County will be used for expenditures shown on Table 1-1 of Exhibit B.

## Can I create my own form?

Yes. Exhibit B is a Template. Subrecipient should use their organization letter head to submit payment request to the County.

Exhibit B (continued)

Drawdown Request Form

Date:

County of Fresno  
ARPA - SLFRF Coordinator  
2281 Tulare Street, Room 304  
Fresno, CA 93721

Subject: Drawdown Request for

Subrecipient Program

Subrecipient Name

In accordance with the executed Agreement for the above-referenced Program, the [SUBRECIPIENT NAME] is requesting drawdown payment of \$ \_\_\_\_\_ in support of the Program.

The [SUBRECIPIENT NAME] certifies that this request for payment is consistent with the amount of work that has been completed to date, detailing items purchased, and expenses incurred or anticipated to be incurred in support of the Program in accordance with the Subrecipient Expenditure Plan (Exhibit B, Table 1-1) documented in the executed Agreement, and as evidenced by the enclosed invoices and supporting documents.

Payee

Invoice # / Contract #

Amount

Sincerely,

[Subrecipient Officer]

[Subrecipient Name]

Enclosure(s)

# Supporting Documents

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## ☐ When is it required?

- ✓ Must be submitted along with Drawdown Request Form
- ✓ Expenses should fall within approved expenditure plan
- ✓ Clear, organized, and easily understandable

## ☐ Advancement Requests:

- ✓ For future periods (specify timeline)
- ✓ Information regarding type of expenses anticipated to be incurred
- ✓ Agency to recognize anticipated costs within its Accounting System.

## ☐ Reimbursement Requests:

- ✓ For prior periods (specify)
- ✓ Documentation of expenses paid in support of the program

# Examples of Supporting Documents

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## ☐ Proof of Payment from ARPA Account (Required)

- ✓ General Ledger (GL), Accounts Payable, Copy of Checks, Wire Transfer, or Bank Statements

## ☐ Invoices and Receipts (Required)

- ✓ Purchase orders
- ✓ Timesheet / Timecards - Program
- ✓ Billing statements
- ✓ Purchase receipts
- ✓ **Submission of just invoices and receipts without proof of payment is not sufficient**

## ☐ Payroll Documentation (Required if claiming wages and benefits)

# Payroll Documentation

## ☐ Payroll Register (for specific periods)

- ✓ Name of Employee
- ✓ Gross Pay/ Net Pay
- ✓ Withholdings
- ✓ Employer Paid Benefits

## ☐ Earnings Statement or Pay Stubs (for specific employees)

## ☐ Timesheets / Timecards

- ✓ Tracking Methods
- ✓ Clearly identify hours coded to the program.

# Example of Earnings Statement

<b>PAY TO THE ORDER OF:</b> Carter, Alex Address: 157 Maplewood Drive, Lansing, MI 48911		<b>OnTheClock.com, LLC</b> 19176 Hall Rd Suite 260, Clinton Twp, MI 48038
EMPLOYEE ID: 1234 PAY TYPE: HOURLY		PAY DATE: 10/04/2023 PAY PERIOD: 9/15/2023 - 9/28/2023
HOURS / EARNINGS	TAXES	DEDUCTIONS
HOURS: 80.00 RATE: \$35.00 EARNINGS: \$2,800.00	FEDERAL INCOME TAX: \$193.01 MEDICARE: \$29.72 SOCIAL SECURITY: \$125.46 MI STATE TAX: \$90.21 TOTAL EMPLOYEE TAXES: \$438.40	401K: \$140.00 MEDICAL: \$12.00  DEDUCTIONS: \$152.00
GROSS PAY: \$2,800.00	NET PAY: \$2,209.60	
DIRECT DEPOSIT DETAILS	EMPLOYERS TAXES	EMPLOYERS DEDUCTIONS
Direct Deposit Balance  TOTAL NET PAY \$2,209.60	FEDERAL INCOME TAX \$193.01 MEDICARE \$29.72 SOCIAL SECURITY \$125.46 FEDERAL UNEMPLOYMENT \$2.19  EMPLOYER TAXES \$350.38	401K \$112.00 MEDICAL \$150.00  CONTRIBUTIONS \$262.00



# ARPA-SLFRF Regulations

- ✓ **U.S. Department of Treasury**
  - ✓ 2021 Interim Final Rule
  - ✓ 2022 Final Rule
  - ✓ 2023 Interim Rule
  - ✓ Obligation Interim Final Rule
  - ✓ Other applicable federal laws and regulations.
- ✓ **Uniform Guidance (2 CFR Part 200)** establishes uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities.
- ✓ **Subrecipient Agreement**
  - ✓ Expenditure Plan

## Frequently Referenced Sections

- ☐ All Charges to the Federal Program should be supported with a clear record, appropriate documentation, and submitted to the County for processing payment.
- ☐ Common Uniform Guidance Sections to become familiar with:
  - ☐ 2 CFR 200.403 - Factors Affecting Allowability of Cost
  - ☐ 2 CFR 200.412 - Classification of Costs
  - ☐ 2 CFR 200.413 - Direct Costs
  - ☐ 2 CFR 200.414 - Indirect Cost
  - ☐ 2 CFR 200.421 - Advertising and public relations
  - ☐ 2 CFR 200.430(g) - Standards for Documentation of Personnel Expenses

# Quarterly Program Expenditure Reports

## What is expected on this report?

- ✓ Track expenditures and obligations
- ✓ Total award and remaining balance
- ✓ Program achievements and key performance indicators

## Can I create my own reporting document?

Yes. Exhibit C is a Template. Exhibit C is a tool to inform the County how expenditures are being tracked by the Subrecipient. Reports on the program's major milestones for the specific reporting period.

## Notes for Advanced Payments:

- ☐ Accounts expenditure for Advancements.
- ☐ Submit supporting documents County, i.e. proof of paid invoices, GLs, and evidence of expenditures
- ☐ Lack of sufficient supporting documents may potentially affect future subsequent ARPA payments

Exhibit C												
PROGRAM												
Tax Identification Number or Unique ID (TIN or SAM):		Agreement Number:										
Name of Entity:		Program Name:										
Reporting Period State Date:		Reporting Period End Date:										
Expenditure Category: 2 Negative Economic Impacts												
Total Award:		Remaining Balance:										
EXPENDITURES												
Category	Cumulative Expenditures to date (\$)	Cumulative Obligations to date (\$)	Current Period Expenditures	Current Period Obligations								
2	Negative Economic Impacts, Assistance to Households											
2.1	Food Programs											
TOTAL												
Describe program achievements and upcoming milestones:												
Quarterly Status Report, select one:												
<table border="1"><tr><td><input type="checkbox"/></td><td>Not started</td></tr><tr><td><input type="checkbox"/></td><td>Completed less than 50 percent</td></tr><tr><td><input type="checkbox"/></td><td>Completed more than 50 percent</td></tr><tr><td><input type="checkbox"/></td><td>Completed</td></tr></table>					<input type="checkbox"/>	Not started	<input type="checkbox"/>	Completed less than 50 percent	<input type="checkbox"/>	Completed more than 50 percent	<input type="checkbox"/>	Completed
<input type="checkbox"/>	Not started											
<input type="checkbox"/>	Completed less than 50 percent											
<input type="checkbox"/>	Completed more than 50 percent											
<input type="checkbox"/>	Completed											
PROJECT STATUS												
AUTHORIZED SIGNATURE												
Signature		Date										
Prepared by		(Print name) federal law.										

# Annual Performance Reports

## What is expected on this report?

- ✓ Inform the public and the County on your organization's achievements for the previous 12-months.
- ✓ States how your organization ensures that outcomes are achieved in an effective and equitable manner.
- ✓ A template is provided by Treasury to help entities prepare Annual Performance Reports.
- ✓ A copy of Fresno County's Recovery Plan Performance Report is available at: [American Rescue Plan \(ARPA\) - County of Fresno \(fresnocountyca.gov\)](https://www.fresnocountyca.gov/american-rescue-plan-act-of-2021)

## Can I create my own reporting document?

Yes. As noted previously, a template is provided by the Treasury.

[SLFRF-Recovery-Plan-Performance-Report-Template.docx \(live.com\)](#)



## **County of Fresno Recovery Plan Performance Report**

**American Rescue Plan Act of 2021:  
Coronavirus State and Local Fiscal  
Recovery Funds**

2024 Report

# Conclusion

## Key Reminders

- ✓ ARPA-SLFRF is a Federal Award Program.
- ✓ Spending deadline to complete Subrecipient Programs (**June 30, 2026**)
- ✓ Expenditures must comply with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”).
- ✓ Expenditures must align with the Terms and Condition included in the Subrecipient Agreement (Exhibit B, Table 1-1)
- ✓ Subrecipient Agreements include reporting and tracking requirements.

# Resources

For more information about ARPR-SLFRF, please visit the following resources:

- ❑ Treasury's SLFRF website: [State and Local Fiscal Recovery Funds | U.S. Department of the Treasury](#)
- ❑ Treasury SLFRF Eligible Uses: [Eligible Uses | U.S. Department of the Treasury](#)
- ❑ Treasury's Frequently Asked Questions: [SLFRF-Final-Rule-FAQ.pdf](#)
- ❑ Uniform Guidance (2 CFR 200): [https://www.ecfr.gov/current/title-2/part-200](#)



# State Local Fiscal Recovery Funds

Thank You for Attending  
Q&A Session

If you have any questions on today's presentation, please email  
us: [ARPA@fresnocountyca.gov](mailto:ARPA@fresnocountyca.gov)