



What You Need to Know to Apply and Get the Most Out of American Rescue Plan Act Funds

*Presented by
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State and Local Government Practice Leader*

Agenda



Project Qualifications



Application Assistance



Financial Reporting Requirements



Questions and Discussion



Project Qualifications



What can ARPA funds be used for?

- Respond to or mitigate the COVID-19 health emergency or its negative economic impacts, including:
 - assistance to households
 - small businesses
 - nonprofits
 - aid for tourism, travel, and hospitality
- To provide essential workers with premium pay
- Cover revenue loss incurred as a result of the COVID-19 emergency
- Address systemic public health and economic challenges that have contributed to the unequal impact of the pandemic
- To make necessary investments in water, sewer, or broadband infrastructure

ARPA Expenditure Categories (EC)

The term “Expenditure Category” refers to the detailed level (e.g., 1.1 COVID-19 Vaccination). When referred to as a category (e.g., EC 1) it includes all Expenditure Categories within that level.

While there are 7 categories, for purposes of business and nonprofit applicants, only 3 categories apply. They are:

- 1: Public Health
- 2: Negative Economic Impact
- 4: Premium Pay

An asterik * for an expenditure category denotes areas where recipients must identify the amount of the total funds allocated to evidence-based interventions.

A ^ denotes areas where recipients must report on whether projects are primarily serving disproportionately impacted communities.



1: Public Health	
COVID-19 Mitigation & Prevention	
COVID-19 Vaccination^	1.1
COVID-19 Testing^	1.2
COVID-19 Contact Tracing^	1.3
Prevention in Congregate Settings (Nursing Homes, Prisons/Jails,Dense Work Sites, Schools, Child care facilities, etc.)^^	1.4
Personal Protective Equipment^	1.5
Medical Expenses (including Alternative Care Facilities)^	1.6
Other COVID-19 Public Health Expenses (including Communications,Enforcement, Isolation/Quarantine)^	1.7
COVID-19 Assistance to Small Businesses^	1.8
COVID 19 Assistance to Non-Profits^	1.9
COVID-19 Aid to Impacted Industries^	1.10
Community Violence Interventions	
Community Violence Interventions^^	1.11
Behavioral Health	
Mental Health Services^^	1.12
Substance Use Services^^	1.13
Other	
Other Public Health Services^	1.14
2: Negative Economic Impacts	
Assistance to Households	
Household Assistance: Food Programs^^	2.1



Household Assistance: Rent, Mortgage, and Utility Aid**	2.2
Household Assistance: Cash Transfers**	2.3
Household Assistance: Internet Access Programs**	2.4
Household Assistance: Paid Sick and Medical Leave^	2.5
Household Assistance: Health Insurance**	2.6
Household Assistance: Services for Un/Unbanked**	2.7
Household Assistance: Survivor's Benefits^	2.8
Unemployment Benefits or Cash Assistance to Unemployed Workers**	2.9
Assistance to Unemployed or Underemployed Workers **	2.10
Healthy Childhood Environments: Child Care**	2.11
Healthy Childhood Environments: Home Visiting**	2.12
Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System**	2.13
Healthy Childhood Environments: Early Learning**	2.14
Long-term Housing Security: Affordable Housing**	2.15
Long-term Housing Security: Services for Unhoused Persons**	2.16
Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities**	2.17
Housing Support: Other Housing Assistance**	2.18
Social Determinants of Health: Community Health Workers or Benefits Navigators**	2.19
Social Determinants of Health: Lead Remediation**	2.20
Medical Facilities for Disproportionately Impacted Communities^	2.21
Strong Healthy Communities: Neighborhood Features that Promote Health and Safety^	2.22
Strong Healthy Communities: Demolition and Rehabilitation of Properties^	2.23
Addressing Educational Disparities: Aid to High-Poverty Districts^	2.24
Addressing Educational Disparities: Academic, Social, and Emotional Services**	2.25
Addressing Educational Disparities: Mental Health Services**	2.26
Addressing Impacts of Lost Instructional Time^	2.27
Contributions to UI Trust Funds^	2.28
Assistance to Small Businesses	
Loans or Grants to Mitigate Financial Hardship^	2.29
Technical Assistance, Counseling, or Business Planning**	2.30



Rehabilitation of Commercial Properties or Other Improvements^	2.31
Business Incubators and Start-Up or Expansion Assistance*^	2.32
Enhanced Support to Microbusinesses*^	2.33
Assistance to Non-Profits	
Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted)^	2.34
Aid to Impacted Industries	
Aid to Tourism, Travel, or Hospitality^	2.35
Aid to Other Impacted Industries^	2.36
Other	
Economic Impact Assistance: Other*^	2.37
4: Premium Pay	
Public Sector Employees	4.1
Private Sector: Grants to Other Employees	4.2



Key words for public health project abstracts

- Mitigate impact of COVID-19
- Community disproportionately impacted
- Community in a Qualified Census Tract
- Disproportionate public health or economic outcomes on a specific population, households or geographic area
- Exacerbation of health disparities due to pandemic
- Pre-existing social vulnerabilities exacerbated as result of pandemic



Key words for negative economic impact project abstracts

- Mitigate impact of pandemic-related recession on households
- Program aimed at low-wage workers to assist in recovery
- Reduce food insecurity
- Reduce housing insecurity
- Reduce risk of longer-term effects on earnings and economic potential



Key words to demonstrate promoting equitable outcomes

- Describe how project will serve historically underserved, marginalized or adversely affected groups within the community
- Describe how you are equitably serving the residents and businesses within the community



Key words to demonstrate promoting equitable outcomes

- Address how you are ensuring that the administrative requirements of the project don't result in disparities in ability to complete applications or meet project eligibility criteria
- Describe how intended outcomes are focused on
 - Closing gaps
 - Reaching universal levels of service
 - Disaggregating progress by race, ethnicity or other equity dimensions



Projects serving disadvantaged communities

- Certain projects must report how those projects are targeted to economically disadvantaged communities
- May assume funds count towards such communities if:
 - A program or service is provided at a physical location in a Qualified Census Tract
 - A program or service where the primary intended beneficiaries live within a Qualified Census Tract;
 - A program or service for which the eligibility criteria are such that the primary intended beneficiaries earn less than 60 percent of the median income for the relevant jurisdiction; or
 - A program or service for which the eligibility criteria are such that over 25 percent of intended beneficiaries are below the federal poverty line.



Projects serving disadvantaged communities

- May use reasonable estimates to determine if a project meets one of these criteria, including identifying the intended beneficiaries of a program or service in terms of
 - income characteristics,
 - geographic location, or
 - otherwise estimating the beneficiaries of a program based on its eligibility criteria.
- Do not need to track information on each individual beneficiary to make determination if the project is or is not serving an economically disadvantaged community.



Mandatory data to be gathered for certain projects*

- Household Assistance (EC 2.2) and Housing Support (EC 2.16-2.18):
 - Number of people or households receiving eviction prevention services (including legal representation)
 - Number of affordable housing units preserved or developed
- Negative Economic Impacts (EC 2):
 - Number of workers enrolled in sectoral job training program
 - Number of workers completing sectoral job training programs
 - Number of people participating in summer youth employment programs

*Track and have available for financial reporting



Mandatory data to be gathered for certain projects*

- Education Assistance (EC 2.24-2.26):
 - Number of students participating in evidence-based tutoring programs
- Healthy Childhood Environments (EC 2.11-2.14):
 - Number of children served by childcare and early learning (pre-school/pre-K/ages 3-5)
 - Number of families served by home visiting

*Track and have available for financial reporting



Application Assistance

An independent member of UHY International

Next Level of service

UHY Advisors
Tax & Business Consultants

Business eligibility requirements and grant conditions

Business Eligibility Requirements

- The business is located within the Town of Wallingford.
- The business existed in January 2019 and is presently operational.
- The business has no more than 60 employees (FTEs).
- The business must demonstrate the negative economic impact resulting from the pandemic.
- The business must demonstrate how the funds will be used to offset the negative economic impact resulting from the pandemic and assist in sustaining the business.
- The business must demonstrate that the funds address a negative economic impact not already addressed by other federal/state/local financial assistance programs received by the applicant.
- Grant applications for building improvements must be submitted by the owner of the property.

Business Grant Conditions

- Funds may not be used for reserves, lost profits or payments on debt.
- Grants shall not exceed \$25,000.00. Applying for the grant does not guarantee an award and does not guarantee an award of a specific amount of funding.
- All grants will require an agreement between the Town and the grantee. Grantee will comply with all terms of the grant. Failure to comply with the requirements will be cause for the repayment of the funds to the Town.
- GRANT APPLICATIONS SUBMITTED AFTER THE DEADLINE WILL NOT BE CONSIDERED.

Nonprofit eligibility requirements

Nonprofit Eligibility Requirements

- Nonprofits must have 501(c)(3) approval from the IRS.
- Nonprofits must provide services to the Town of Wallingford residents.
- Nonprofits must have offered services to residents in January 2019 and must be presently providing those services.
- Nonprofits that have suffered a negative impact may apply for a grant to assist in its recovery provided:
 - (a) It demonstrates the negative economic impact suffered as a result of the pandemic from March 2020 forward;
 - (b) It demonstrates how the funds will be used to offset the negative economic impact and assist in its recovery;
 - (c) Demonstrate that the funds address a negative economic impact not already addressed by other federal/state/local financial assistance programs received by the nonprofit.

Nonprofit eligibility requirements

Nonprofit Eligibility Requirements

- Nonprofits may apply for a grant to fund programs benefiting Wallingford households disproportionately impacted by the pandemic. A non-exclusive list of programs include aid to households, food/shelter insecurity programs, employment programs or mental health/substance abuse programs. Such programs must:
 - (a) Serve Wallingford residents;
 - (b) Reach households in Wallingford that have been disproportionately impacted or local, small businesses that have suffered a negative economic impact;
 - (c) Demonstrate that the program can be solely funded with the grant or demonstrate that the organization has sufficient additional funding to run the program;
 - (d) Demonstrate that grant funding will be spent by October 31, 2024.



Nonprofit grant conditions

Nonprofit Grant Conditions

- Funds shall not be used for reserves or debt service payments.
 - All grants will require an agreement between the Town and the grantee. Grantee will comply with all terms of the grant. Failure to comply with the requirements will be cause for the repayment of the funds to the Town.
 - GRANT APPLICATIONS SUBMITTED AFTER THE DEADLINE WILL NOT BE CONSIDERED.
-

Completed business and nonprofit applications must be submitted by 5:00 P.M. Friday, December 9, 2022.



Business application overview

General Business Information

- Business Name
- Owner/Members
- Street Address, City, State and Zip Code
- Contact Name and Phone Number
- Website URL
- Contact Email Address
- Federal Employer Identification Number (EIN)
- Month and year business/organization incorporation/registered
- Years in Wallingford
- Years at current location
- Does your business own or rent at its current location
- Business/organization structure (sole proprietorship, LLC, corporation, etc.)
- Number of full-time equivalent employees (FTE) on January 1, 2019 and number of FTE currently on payroll
- Describe your business and its products and services
- Is your business currently open for business?



Application overview

- Was your business closed (partially or totally) during the pandemic for COVID-19 related reasons? If yes, provide details of duration of closure (explain reason, state or local mandates, guidelines, staff shortages, etc.)
- Provide a written statement describing the negative impact of the COVID-19 public health emergency to your business and identify how your grant request addresses the negative impact. Also describe any significant change in the way your business now operates due to COVID-19.
- Provide gross income for the years of 2019, 2020, and 2021.
- Is your business currently in "Good Standing" with the Connecticut Department of Revenue Services (DRS)?
- Is your business current on all tax obligations to the Internal Revenue Service, the State of Connecticut, and the Town of Wallingford? If no, please explain.

Application overview

- Outstanding liens or judgments? If yes, please explain.
- Is your business compliant with the Connecticut Department of Labor Office of Unemployment Assistance and all applicable state and federal employment laws and regulations, including but not limited to minimum wages, unemployment insurance, workers' compensation, and child labor? If no, please explain.
- List any other funding sources and amounts the business has applied for, is pursuing, and/or received (i.e. federal, state, or revitalization assistance - PPP loans, EIDL loans, Restaurant Revitalization grants, donations, etc.). Provide details as to program and amount.

Project/Program Information

- Amount of funding request
- Total Cost of Project/Program (If the cost exceeds the grant, specify the source of the additional funds needed and state whether those funds have been secured)
- Name of Project/Program

A photograph of a classical building with columns and a sign that says "WALLINGFORD".

Application overview

- Describe how you will use the funds and how the funds will help you counter the negative impact COVID-19 has had on your business and assist the business in remaining sustainable in the future.
- Budget and Justification
- Provide budget details for the intended use of the funds.
- Timeline: Include an anticipated timeline and completion date.
- Indicate whether the project is ready to start and, if not, describe the remaining steps needed to be completed before the project can begin.

Required Documentation

- Submit a copy of the following required documents:
 - Connecticut Department of Revenue Services Status Letter
 - Wallingford Business Trade Name Certificate, only if a DBA (filed with Town Clerk)
 - CPA Issued Profit and Loss Statement 2019, 2020 and 2021 OR tax returns with redacted personal information
 - Documentation supporting funding request



Application overview

Affirmations and Acknowledgements

Submission of a request that meets the requirements of the Program, as well as any subsequent requirements, does not guarantee the award of ARPA funding and/or the support of the Town of Wallingford.

This application, any information submitted in support thereof and any award and agreement are public documents subject to the Freedom of Information Act.

The Town of Wallingford is relying on the accuracy of the application and all representations made by the Applicant.

The Town may request additional information, financial or otherwise, in considering and approving any application.

Applicant to affirm and acknowledge to have read and understand these statements.

Application overview

APPLICANT CERTIFICATION

THE UNDERSIGNED CERTIFIES THAT:

- a) The information contained in this document is true, complete and accurate;
- b) The applicant shall comply with all Federal, State, and Town laws and ARPA requirements including the terms and conditions set forth in the Formal Award Agreement; and
- c) Sufficient funds are available from non-ARPA sources to complete the project as described or complete the program by October 31, 2024, if ARPA funds are allocated to the applicant.
- d) Requested funds will be used only for eligible purposes approved by the Town.
- e) I certify that I have the legal authority of the Applicant to submit this application.

Signature of Authorized Applicant Representative

Date

Printed Name and Title



Nonprofit application overview

General Nonprofit Information

- Name of Organization
- Brief Description of the mission of the organization
- Federal Employer Identification Number (EIN)
- Organization Street Address, City, State, and Zip Code
- Contact Name and Title
- Contact Phone
- Contact Email Address

Assistance for Negative Economic Impact to Organization

- Provide a written statement describing the negative impact of the COVID-19 public health emergency to your nonprofit and identify how the grant request addresses the negative impact.
- Describe how you will use the funds to counter the negative impact and assist you in remaining sustainable in the future.
- Provide budget details for intended use of the funds.
- Indicate whether the project is ready to start and, if not, describe the remaining steps needed to be completed before the project can begin.

Application overview

Nonprofit Program Proposal

- **Funding Request**
- **Total Cost of Project**
- **Program Details:** Provide program details and include description of the needs of impacted and disproportionately impacted households and how the Program will benefit those households.
- **Population Served:** Please describe the Wallingford populations to be served including an approximate number of households anticipated to benefit from the Program.
- **Program Goals/Outcomes:** Describe program goals and expected outcomes as well as how you will monitor program progress.
- **Outreach:** Outline how you will reach out to the targeted population regarding the Program and how you will recruit their participation.
- **Budget/Justification:** Please include a breakout of how the requested funding will be used and the total budget detailed for the Program. If funds beyond the grant are needed, specify the amount and source of the other funds.
- **Timeline:** Please include a projected timeline for the Program, and a completion date for the Program (or the complete expenditure of grant funds).
- **Partnering Organizations:** Please list any organizations with whom you will partner in this Program and describe their participation and financial contribution to the Program.

A photograph of a classical building with columns and a sign that says 'WALLINGFORD'. The building is light-colored with large windows and a prominent entrance with columns. The sign is green with white text.

Application overview

Additional Information to Provide

- Has your organization applied and/or received ARPA or any other government COVID relief funding? If so, please provide details and explain how those funds were used. (*Duplication of funding is not permitted.*)
- Is the organization in good standing with the Internal Revenue Service, State of Connecticut, and Town of Wallingford?
- For financial review to be performed by Wallingford Consultant UHY, a copy of the following **required documentation** must be provided:
 - Applicant's IRS 501(c)3 determination letter
 - Applicant's most recent audited financial statement
 - Applicant's IRS Form 990 for 2019, 2020 and 2021, if required to file one.
 - Any other financial information requested by consultant.
 - Documentation to support funding request.



Application overview

Affirmations and Acknowledgements

Submission of a request that meets the requirements of the application, as well as any subsequent requirements, does not guarantee the award of ARPA funding and/or the support of the Town of Wallingford.

This application, any information submitted in support thereof and any award and agreement are public documents subject to the Freedom of Information Act.

The Town of Wallingford is relying on the accuracy of the application and all representations made by the Applicant.

The Town may request additional information, financial or otherwise, in considering and approving any application.

Applicant must be able to comply with federal reporting guidelines. Periodic project reports will be required.

By applying for this grant, the applicant is representing that it will comply with all applicable reporting requirements and is required to affirm and acknowledge to have read and understand these statements.

Application overview

Applicant Certification

THE UNDERSIGNED CERTIFIES THAT:

- a. The information contained in this document is true, complete and accurate;
- b. The applicant agrees that all funds provided by the Town will be utilized solely for the purposes set forth in the Application and approved by the Town.
- c. The applicant shall comply with the terms and conditions set forth in the Formal Award Agreement; and. Sufficient funds are available from non-ARPA sources to complete the program by October 31, 2024, if ARPA funds are allocated to the applicant.

Signature of Authorized Applicant Representative

Date

Printed Name and Title



Financial Reporting Requirements



Project level tracking

- Expenditures: Once a project is approved, the recipient must be able to report on the project's obligations and expenditures, including:
 - current period obligation
 - cumulative obligation
 - current period expenditure
 - cumulative expenditure
- Project Status: Once a project is entered, the recipient will be asked to report on project status each reporting period, in four categories:
 - not started
 - completed less than 50 percent
 - completed 50 percent or more
 - completed

Quarterly reports

Report #	Year	Quarter	Period Covered	Due Date
1	2021	2 and 3	Award Date – September 30	10/31/2021
2	2021	4	October 1 to December 31	1/31/2022
3	2022	1	January 1 to March 31	4/30/2022
4	2022	2	April 1 to June 30	7/31/2022
5	2022	3	July 1 to September 30	10/31/2022
6	2022	4	October 1 to December 31	1/31/2023
7	2023	1	January 1 to March 31	4/30/2023
8	2023	2	April 1 to June 30	7/31/2023
9	2023	3	July 1 to September 30	10/31/2023
10	2023	4	October 1 to December 31	1/31/2024
11	2024	1	January 1 to March 31	4/30/2024
12	2024	2	April 1 to June 30	7/31/2024
13	2024	3	July 1 to September 30	10/31/2024
14	2024	4	October 1 to December 31	1/31/2025
15	2025	1	January 1 to March 31	4/30/2025
16	2025	2	April 1 to June 30	7/31/2025
17	2025	3	July 1 to September 30	10/31/2025
18	2025	4	October 1 to December 31	1/31/2026
19	2026	1	January 1 to March 31	4/30/2026

Questions and Discussion

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