



SOUTH CAROLINA ASSOCIATION OF COUNTIES

August 26, 2021

To: SCAC Board of Directors
County Council
Chief Administrative Officers
Deputy/Assistant Chief Administrative Officers
Finance Officers
Human Resource Directors
Treasurers
County Attorneys
Clerks to Council

From: SCAC Staff

Re: ARPA Reporting Requirements Update

The National Association of Counties (NACo) held a conference call on Wednesday evening with state associations to provide information regarding the latest developments on the Interim Report “Revenue Loss Calculation” and other reporting requirements.

NACo staff emphasized that even if a county has not spent any of the ARPA funds, all counties must still calculate revenue loss under the formula provided by the Interim Final Rule (and outlined in Treasury’s Portal User Guide on pages 10-12) in order to properly complete Step 3 of the Interim Report.

Once an Interim Report has been submitted, the report may not be amended. However, NACo staff emphasized that the Department of Treasury officials are aware that the data submitted in each Interim Report may not be “perfect” due to the challenging and changing nature of the reporting requirements. Changes to the data provided by a county in the Interim Report will likely be allowed to be reflected in the Project and Expenditure Report that all counties must file by October 31, 2021.

Counties who did not see a decline in revenue during the pandemic **are strongly encouraged to compute revenue loss using the GFOA Revenue Loss Calculator** as counties may still be eligible for a “lost revenue allowance” that is built-in to the formula. [View additional information and to download the Revenue Loss Calculator.](#)

Additional Interim Report and Recovery Plan Performance Report Guidance:

The U.S. Treasury Department released a step-by-step video walkthrough of the Treasury Portal for the Interim Report and Recovery Plan. [Access the webinar.](#)

Counties that receive funding from the State and Local Fiscal Recovery Fund are required to meet [compliance and reporting responsibilities.](#)

On August 31, both the Interim Report and the Recovery Plan Performance Report are due to the U.S. Treasury Department.

The **Interim Report** must be completed by **all counties** that have certified for Recovery Funds. **However, counties that did not receive Recovery Funds until after July 15, 2021, may submit an Interim Report within 60 days of receiving funds.**

Additionally, the [Recovery Plan Performance Report](#) must be completed by **counties that have a population of 250,000 and above**. Treasury released a [user guide](#), which includes step-by-step guidance for submitting the required reports using Treasury's Portal. Counties can submit their reports through [Treasury's Submission Portal](#).

Other Helpful Resources Include:

- Additions to the *Frequently Asked Questions* about eligible expenditures on [Treasury's webpage](#). Treasury has not yet released the Final Rule for the Recovery Fund, but NACo members should reference the [Interim Final Rule](#) for any expense eligibility question.
- Treasury resources include a [Recovery Plan template](#), which details required information for the Recovery Plan Performance Report, and webinar recordings geared towards specific recipient groups.

View [NACo's updated FAQ document](#) or [ask NACo experts a question](#).

