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Livingston County

ARPA Local Fiscal Recovery Fund Project Information Form

Local Fiscal Recovery Fund Resources

- *Final Rule*, January 2022, effective April 2022: Finalized version of the interim final rule, with amendments. Implements the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund established under the American Rescue Plan Act.
- *Compliance and Reporting Guidance*, version 4.2, updated August 2022: Guidance that reflects the Final Rule, as opposed to the Interim Final Rule (May 2021) and provides clarity on recipient's compliance and reporting responsibilities, such as statutory eligible uses and award terms and conditions.
- *Overview of the Final Rule*, January 2022: Provides a summary of major provisions of the final rule and should be used as a simplified user guide; does not include all funding requirements.
- *Project and Expenditure Report User Guide*, version 3.1, updated July 2022: Provides information on using the Treasury's Portal to submit SFRF Project and Expenditure Reports; supplement to the Compliance and Reporting Guidance. Guidehouse is primarily responsible for understanding this user guide, but FAQs on page 106 may be of general interest.
- *Frequently Asked Questions*, updated July 2022: Based on final rule and offers guidance on eligible uses.

Definitions

- **Project:** A project is a grouping of closely related activities that together are intended to achieve a specific goal or directed toward a common purpose. Recipients have the flexibility to define their projects in a way that provides the greatest clarity on the work which will be performed.
- **Expenditure Category:** Each project for which SFRF funds were used should be scoped to align to a single Expenditure Category. There may be multiple projects assigned to a single Expenditure Category. Required programmatic data varies based on the project's assigned Expenditure Category.
- **Obligations:** An obligation is an order placed - such as a contract - and similar transactions that require payment (e.g., grant, loan, or other arrangement).
- **Expenditures:** An expenditure is the amount that has been incurred as a liability of the entity (the service has been rendered or the good has been delivered to the entity and payment is due)
- **Subaward:** An award provided by the Recipient to a subrecipient for the subrecipient to carry out part of a Federal award received by the Recipient. A subaward may be provided through any form of legal agreement, including an agreement that the Recipient

considers a contract. For reporting purposes, subaward types include contracts, grants, loans, direct payments, or government transfers.

Project Name: Mobile Fingerprint Readers

County Department or Organization Making Request: Sheriff's Office

Primary Contact/Project Owner

Name: Eric Sanborn
Title: Lieutenant
Email: esanborn@livgov.com
Phone: 517-540-7903

Estimated Cost: $6,484.00

Estimated Project Timeline
April/May 2023

Implementing Entity (Department, Agency, Organization): Sheriff's Office

Project Description to include impact of COVID-19, intended impact of project, and general description of services (50-250 words) (Project leaders are encouraged to provide the County with any additional materials to describe their projects)
We have been using mobile fingerprint readers for several years. Now we have been informed that our devices are no longer CJIS compliant and need to be upgraded. This is to keep us from bringing unidentified people to the jail to fingerprint and identify, thus reducing the possibility of the spread of Covid 19 to our staff and within the jail. This will also increase safety of the officers to be able to identify the individuals they are dealing with.

What was the harm caused by COVID to justify this project?
Bringing unidentified people into the jail to fingerprint and expose staff and the facility to outbreaks.

How does this project address the impact from COVID-19?
The ability to have less contact with individuals and bringing them into a sanitary environment.

Describe who the beneficiaries of this project are perceived to be.
The Field Services Deputies, the Corrections deputies, the civilian staff, the inmates, and the individuals themselves.

Is this a new project or an expansion of an existing project? If existing, please explain the purpose of the expansion.
This is existing, not as much as an expansion as a replacement for devices that are no longer CJIS compliant. Originally, this was meant to expand the number of these devices to reduce the amount of unnecessary contact and transport.

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Describe the structure of the program (i.e. what is the flow of the funding, are there any contractors/subrecipients/beneficiaries?) (see Appendix C for information on non-Federal entities)
No there are not. This is equipment to benefit this office and people served by this office.

Will this project involve capital expenses?
Yes ☐
No ☒

Describe how the investment creates a lasting impact to improve economic, environmental, social and health outcomes for residents.
This avoids unnecessary risks to the Officer as well as the people. Reduced exposure to possible Covid-19 and reduced transports and contact with officers.

Describe how this project will leverage funds from other public, private, and non-profit sources. (if applicable)
N/A

Describe the financial sustainability plan for the years beyond County funding. (if applicable)
The only ongoing costs after the 3 years would be maintenance which is budgeted for yearly.

Accountability Measures

What are the performance indicators (inputs, outputs, outcomes) that the project would track to measure impact?
Amount of uses and the amount of unrequired transports and exposure to the jail

Describe the internal controls (e.g., process documentation, procurement) that will be used to ensure use of funds is consistent with SLFRF guidance. Who will be responsible for data collection, compliance, and reporting for this project?
Lt. Sanborn LCSO

For projects addressing negative economic impacts and serving impacted or disproportionately impacted communities, as defined in the Final Rule **(see Appendices A and B).**

Does the project target any populations, demographics, and/or geographic regions presumed to be *impacted* by COVID-19?
No, it is beneficial to all groups impacted by Covid-19.

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(a) Would the eligibility requirements for the program or service be such that the primary intended beneficiaries' income is (1) at or below 300 percent of the Federal Poverty Guidelines, or (2) at or below 65 percent of the AMI for Livingston County?
Enter Answer to the Above Question Here

(b) Does the project target individuals eligible for any of the qualifying federal programs listed in Appendix B, number 2?
Enter Answer to the Above Question Here

Does the project target any populations, demographics, and/or geographic regions presumed to be ***disproportionately impacted*** by COVID-19?
Enter Answer to the Above Question Here

(c) Would the eligibility requirements for the program or service be such that the primary intended beneficiaries' income is (1) at or below 185 percent of the Federal Poverty Guidelines, or (2) at or below 40 percent of the AMI for Livingston County?
Enter Answer to the Above Question Here

(d) Does the project target individuals eligible for any of the qualifying federal programs listed in Appendix C, number 2?
Enter Answer to the Above Question Here

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Appendix A: Guidelines for Identifying *Impacted* Households or Communities

Based on the SLFRF Final Rule, recipients may presume that an individual, household, or community was impacted by the pandemic and eligible for the associated services enumerated in the rule if any of the following criteria are met:

1. The primary intended beneficiaries' income[1] is at or below 65 percent of Livingston County's Area Median Income or at or below 300 percent of the Federal Poverty Guidelines.[2]

Size of household	Moderate income		
	65% AMI	300% FPG	Threshold
1	45,435	38,640	38,640
2	51,935	52,260	52,260
3	58,435	65,880	65,880
4	64,870	79,500	79,500
5	70,070	93,120	93,120
6	75,270	106,740	106,740
7	80,470	120,360	120,360
8	85,670	133,980	133,980

2. The primary intended beneficiaries are eligible for any of the following federal programs:

    a. Children's Health Insurance Program (CHIP)

[1] "Recipients can measure income for a specific household or the median income for the community, depending on whether the response they plan to provide serves specific households or the general community. The income thresholds vary by household size; recipients should generally use income thresholds for the appropriate household size but can use a default household size of three when easier for administration or when measuring income for a general community." Overview of the Final Rule, p. 17. https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf

[2] Thresholds from the U.S. Treasury's Tool for Determining Low and Moderate Income (LMI) Households. Last updated February 2022. https://home.treasury.gov/system/files/136/SLFRF-LMI-tool.xlsx

b. Childcare Subsidies through the Child Care and Development Fund (CCDF) Program
c. Medicaid
d. National Housing Trust Fund (HTF), for affordable housing programs only
e. Home Investment Partnerships Program (HOME), for affordable housing programs only

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Appendix B: Guidelines for Identifying *Disproportionately Impacted* Households or Communities

Based on the SLFRF Final Rule, recipients may presume that an individual, household, or community was disproportionately impacted by the pandemic and eligible for the associated services enumerated in the rule if any of the following criteria are met:

1. The primary intended beneficiaries' income[3] is at or below 40 percent of Muskegon County's Area Median Income or at or below 185 percent of the Federal Poverty Guidelines.[4]

Size of household	Low income		
	40% AMI	185% FPG	Threshold
1	27,960	23,828	27,960
2	31,960	32,227	32,227
3	35,960	40,626	40,626
4	39,920	49,025	49,025
5	43,120	57,424	57,424
6	46,320	65,823	65,823
7	49,520	74,222	74,222
8	52,720	82,621	82,621

2. The primary intended beneficiaries are eligible for any of the following federal programs:
    a. Temporary Assistance for Needy Families (TANF)
    b. Supplemental Nutrition Assistance Program (SNAP)
    c. Free and Reduced-Price Lunch (NSLP) and/or School Breakfast (SBP) programs
    d. Medicare Part D Low-income Subsidies Supplemental Security Income (SSI)
    e. Subsidies Supplemental Security Income (SSI)
    f. Head Start and/or Early Head Start
    g. Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
    h. Section 8 Vouchers
    i. Low-Income Home Energy Assistance Program (LIHEAP)
    j. Pell Grants

[3] "Recipients can measure income for a specific household or the median income for the community, depending on whether the response they plan to provide serves specific households or the general community. The income thresholds vary by household size; recipients should generally use income thresholds for the appropriate household size but can use a default household size of three when easier for administration or when measuring income for a general community." Overview of the Final Rule, p. 19. https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf

[4] Thresholds from the U.S. Treasury's Tool for Determining Low and Moderate Income (LMI) Households. Last updated February 2022. https://home.treasury.gov/system/files/136/SLFRF-LMI-tool.xlsx

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3. The primary intended beneficiaries live in a Qualified Census Tract (QCT) (Low-Income Housing Tax Credit Qualified Census Tracts must have 50 percent of households with incomes below 60 percent of the Area Median Gross Income (AMGI) or have a poverty rate of 25 percent or more.) ***Note – there are no QCTs in Livingston County, MI*** (https://www.huduser.gov/portal/datasets/qct.html#2022)

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Appendix C: Non-Federal Entities

The Local Fiscal Recovery Funds are subject to 2 C.F.R. Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"). Uniform Guidance provide recipients of federal grants a set of standards related to procurement, internal controls, subrecipient monitoring, auditing practices, and more.

A key part of compliance with Uniform Guidance is subrecipient monitoring. As part of administering SLFRF, it is critical that non-Federal entities[5] are properly identified. Appropriate classification is important as it impacts procurement and subrecipient monitoring requirements. If you are unsure of a non-Federal entity's classification, please contact Guidehouse for additional resources.

In determining whether an agreement between the County and a non-Federal entity casts the latter as a subrecipient, contractor, or beneficiary, the substance of the relationship is more important than the form of the agreement. *All of the characteristics listed below may not be present in all cases, and the County must use judgment in classifying each agreement as a subaward or a procurement contract.*

The three classifications of recipients are as follows:

Subrecipient: A subaward for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship. Characteristics include:

(1) Determines who is eligible to receive Federal assistance;
(2) Has its performance measured in relation to whether objectives of a federal program were met;
(3) Has responsibility of programmatic decision-making;
(4) Is responsible for adherence to applicable Federal program requirements specified in the Federal award; **and**
(5) In accordance with it's agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the [County].[6]

Contractor: A contract is for the purpose of obtaining goods and service for the non-Federal entity's own use and creates a procurement relationship. Characteristics include:

(1) Provides the goods and services within normal business operations;
(2) Provides similar goods or services to many different purchasers;
(3) Normally operates in a competitive environment;
(4) Provides goods or services that are ancillary to the operation of the Federal program; **and**

[5] Note: Non-Federal entity refers to subrecipients, contractors, and beneficiaries. Final Rule generally refers to anyone receiving a payment from the County as a "subrecipient." In the Public Health and Economic Impacts sections, the Final Rule does identify eligible beneficiaries as part of the distinctions between the general public, impacted, and disproportionately impacted. In the reporting guidance and reports, all non-Federal entities are jointly referred to as "subrecipients."
[6] https://www.law.cornell.edu/cfr/text/2/200.331

(5) Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.[7]

Beneficiaries: Households, small businesses, or nonprofits that receive assistance based on impacts of the pandemic that they experienced.[8] Beneficiaries are not subject to audit pursuant to the Single Audit Act and 2 C.F.R. Part 200, Subpart F.

[7] https://www.law.cornell.edu/cfr/text/2/200.331
[8] https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf

Appendix D: Capital Expenditures

The Local Fiscal Recovery Funds are subject to 2 C.F.R. Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"). Uniform Guidance provide recipients of federal grants a set of standards related to procurement, internal controls, subrecipient monitoring, auditing practices, and more.

The SLFRF Final Rule adopts several definitions from the Uniform Guidance including for capital expenditures, capital assets, equipment, and supplies. These definitions are noted below:[9]

- **Capital expenditure:** Expenditure to acquire capital assets or to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life
- **Capital asset:** Tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with Generally Accepted Accounting Principles (GAAP); includes lands, facilities, equipment, and intellectual property
- **Equipment:** Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000

Supplies, meaning all tangible personal property other than those included as "equipment," are not considered capital expenditures.

Recipients may also use SLFRF funds for pre-project development costs that are tied to or reasonably expected to lead to an eligible capital expenditure. For example, pre-project costs associated with planning and engineering for an eligible project are considered an eligible use of funds.

[9] https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf

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