

Nevada Local Government's Second CRF Allocation and Reporting Requirements

Overview

In July 2020, Nevada counties and incorporated cities outside of Clark County that have a population of less than 500,000 (those listed on the document "[Breakdown of CARES Act funding distributed to local governments to assist with COVID-19 expenses](#)") received a "packet" sent by the State of Nevada Governor's Finance Office (GFO) to request the first 50 percent payment from the federal Coronavirus Relief Fund (CRF). As set forth in federal guidance necessitated by the CARES Act, Nevada used a per capita allocation benchmark formula to calculate the amount of funds each local government would receive. This approach ensured an equitable distribution of funds.

Local government entities were informed of the maximum allocation amount it could expect, and they were provided instructions on requesting the initial 50 percent payment. The remaining 50 percent was to be made available on a reimbursement basis or upon providing a detailed spending proposal by September 1, 2020. The purpose of this document is to provide instructions for local governments on how to request the second half of the CRF allocation. This document also informs local governments of revised reporting requirements due to updates issued by the federal Department of Treasury.

How to request the second allocation of CRF

GFO will require all local governments who received an initial 50 percent CRF allocation to confirm whether it will be receiving the second half of funds "up front" or on a reimbursement basis. Local governments must provide verification that the first allocation has been spent (or is in the process of being spent within a reasonable amount of time). Local governments must email GFO at covid19@finance.nv.gov by September 1, 2020 to indicate which allocation method will be used. If a local government is moving forward on a reimbursement basis, this email confirmation is all that is required. However, if a local government wishes to receive the second allocation "up front" the entity must also provide the following:

- Expenditure Overview Excel worksheet for the first 50 percent allocation to include: actual expenditures to date, amount of allocated funds, the program/purpose for expenditures/allocations, and dates allocations are expected to become incurred expenditures
- Detailed Spending Proposal document for the second 50 percent of the total allocation

Email confirmation and the above documents (if applicable) must be received via email at covid19@finance.nv.gov by close of business September 1, 2020.

Expenditure Overview Excel Worksheet – Email to GFO by 9/1/20

Local governments requesting the second half of the CRF allocation "up-front" will be required to provide an "Expenditure Overview" Excel document showing the program/purpose for the expenditure or allocation, the date it was expended or is expected to be incurred, the status of the allocation, the amount of actual expenditures to date, the amount of allocated funds and the balance of the initial CRF

allocation (first 50 percent). Please see the example below for reference. "Expenditure Overview" Excel worksheets should be presented in this format:

Program/Purpose	Date (Actual or Projected)	Status	Actual Expend.	Allocations	Balance
CRF Received	8/1/20	--	--	--	\$750,000
Reimburse SFY20 qualifying expenses (PPE, Payroll, Admin Leave)	8/14/20	Incurred	\$250,000	--	\$500,000
30-day supply of PPE for Sept.	8/19/20	Incurred	\$100,000	--	\$400,000
Business assistance program (rent assistance)	9/14/20	Pending Council approval on 9/8	--	\$150,000	\$250,000
Social distancing equipment installed in main lobby	10/1/20	Allocated	--	\$50,000	\$200,000
Public safety payroll July – Sept.	9/22/20	Allocated	--	\$200,000	\$0

*amount of first 50% allocation

Detailed Spending Proposal Document – Email to GFO by 9/1/20

Local governments requesting the second half of the CRF allocation “up-front” will also be required to submit a brief high-level plan to the GFO summarizing the process and criteria they will use for expending the second half of funds within its organization and/or allocating to any grantee(s). **Even if a local government previously provided an expenditure plan for the first allocation, a Detailed Spending Proposal Document is still required in order to receive the second allocation.**

This plan is similar to the first one; it should be no more than 4 pages in length and include:

- Brief problem statement(s) explaining why funds are needed
- Estimate or exact amount of funds required to meet this need
- If funds are expected to be used for eligible expenditures in any of the following categories below. Provide the following for each category:
 1. an estimate or exact amount of funds required
 2. brief overview for each category on how the Fund will be used
 3. names of new or existing programs within your local government that will administer the use of funds for this expenditure (e.g. administrative services dept., public safety dept., county senior center)

Categories

- a. Administrative Expenses for CRF and/or other grant/loan programs
- b. Budgeted Personnel and Services Diverted to a Substantially Different Use
- c. COVID-19 Testing and Contact Tracing
- d. Economic Support (Other than Small Business, Housing, and Food Assistance)
- e. Expenses Associated with the Issuance of Tax Anticipation Notes
- f. Facilitating Distance Learning
- g. Food Programs
- h. Housing Support
- i. Improve Telework Capabilities of Public Employees
- j. Medical Expenses
- k. Nursing Home Assistance
- l. Payroll for Public Health and Safety Employees
- m. Personal Protective Equipment
- n. Public Health Expenses
- o. Small Business Assistance

- p. Unemployment Benefits
- q. Workers' Compensation
- r. Items Not Listed Above - to include other eligible expenses that are not captured in the available expenditure categories
- if funds are expected to be allocated to other entities, how funds will be allocated and the nature of their work (e.g. food bank, home care providers)
- how the local government, political subdivision or its grantee(s) receiving funds will ensure the use of funds meet federal guidance
- how the local government, political subdivision or its grantee(s) receiving funds will ensure the use of funds is completed by December 30, 2020 and that no carryover of expenditures will occur.

Local Governments Proceeding on Reimbursement-Only Basis

If a local government determines it will not move forward with an “up-front” request for the second CRF allocation, it may request CRF reimbursement as needed from September 1, 2020 through December 30, 2020. Prior to requesting reimbursement local governments must provide an “Expenditure Overview Excel Worksheet” (see section above) to inform and verify to GFO that existing funds have been spent. The local government will then record any needed reimbursements using the monthly report “CRF Activity Reporting Worksheet – Rev8.18.20” (due each month on the 10th). This will be used as the backup for GFO to generate a payment to the requesting local government. Payments will be initiated on the 20th of each month to cover prior month expenditures. For specific questions regarding this process, please email covid19@finance.nv.gov.

Update to Reporting Requirements

On July 31, 2020 the federal Department of the Treasury issued a “Coronavirus Relief Fund Requirements Update” memorandum that augmented and clarified quarterly reporting requirements to the Treasury. As a result, the State of Nevada is requiring additional information be reported back from local governments to the State. **Effective August 18, 2020 local governments are required to use the new reporting Excel sheet “CRF Activity Reporting Worksheet – Rev8.18.20”**. This document has been emailed to all local governments but it can also be found at <http://budget.nv.gov/CRF/>.

Please see the timeline on the following page with current CRF deadlines as of August 18, 2020.

CRF performance period March 1, 2020- December 30, 2020	Date
Initial Disbursement Submittal Packet – through 8/31/20	
Signed and Notarized Hard-Copy CRF Certification Letter	ASAP
Signed CRF Terms & Conditions	ASAP
CRF Expenditure Plan (4-page max, for first 50% allocation)	ASAP
Second Disbursement Requirements – through 12/30/20	
Local government emails GFO (covid19@finance.nv.gov) to confirm whether second disbursement is “up front” or on a reimbursement basis	09/01/20
“Up-front” allocation: Expenditure Overview Excel Worksheet emailed to GFO	09/01/20
“Up-front” allocation: Detailed Spending Proposal Document emailed to GFO	09/01/20
Reimbursement basis: Detailed Spending Proposal Document emailed to GFO	<i>Upon expending 1st half</i>
Reimbursement basis: CRF Activity Reporting Worksheet (September 2020) generates payment for September reimbursements	10/20/20
Reimbursement basis: CRF Activity Reporting Worksheet (October 2020) generates payment for October reimbursements	11/20/20
Reimbursement basis: CRF Activity Reporting Worksheet (November 2020) generates payment for November reimbursements	12/20/20
Reimbursement basis: CRF Activity Reporting Worksheet (December 2020) generates payment for December reimbursements	01/20/21
Reporting – “CRF Activity Reporting Worksheet – Rev8.18.20”	
CRF Activity Reporting Worksheet SFY2020 (March 1-June 30 2020)	08/01/20 9/1/20
CRF Activity Reporting Worksheet SFY2021 (July 2020)	08/10/20
CRF Activity Reporting Worksheet SFY2021 (August 2020)	09/10/20
CRF Activity Reporting Worksheet SFY2021 (September 2020)	10/10/20
CRF Activity Reporting Worksheet SFY2021 (October 2020)	11/10/20
CRF Activity Reporting Worksheet SFY2021 (November 2020)	12/10/20
CRF Activity Reporting Worksheet SFY2021 (December 2020)	01/10/21
CRF Activity Reporting Worksheet FINAL	03/01/21
Unspent funds must be returned to the State of Nevada	03/01/21