

American Rescue Plan Act

Glossary of Terms



September 14, 2021

Account Administrator

City employee or official who maintains the names and contact information for the designated individuals for reporting through Treasury's reporting portal and makes any changes or updates to user roles, if any. Treasury recommends that the account administrator identify an individual to serve in his or her place in the event of staff changes.

Actual General Revenue

Total general revenue collected within a 12-month period ending December 31.

Assistance Listing

The [assistance listing](#) is available at [SAM.gov](#) and includes the program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The listing can be found by searching CFDA number 21.027.

Authorized Representative for Reporting

City employee/official required to certify and submit the official reports on behalf of the city and must communicate with Treasury regarding extension requests and amendments to previously submitted official reports.

Base Year Revenue

Total general revenue collected by a city in Fiscal Year 2019 excluding revenues collected from utilities (except sewer), sale of investments, and debt issuance.

Catalog of Federal Domestic Assistance (CFDA) Number

Cities must use the final CFDA number of 21.027 in all financial accounting, audits, subawards, and associated program reporting requirements.

Clean Water State Revolving Fund (CWSRF)

Sewer projects must be eligible to receive financial assistance through the Environmental Protection Agency's (EPA) [Clean Water State Revolving Fund](#) (CWSRF).

Commercial and Governmental Entity (CAGE) Code

A unique identifying number assigned to a city through the SAM.gov registration (sometimes referred to as the SAM number).

Coronavirus Local Fiscal Recovery Fund (CLFRF)

The official name of the fund authorized by ARPA to provide local governments financial support to address the coronavirus pandemic.

Coronavirus State Fiscal Recovery Fund (CSFRF)

The official name of the fund authorized by ARPA to provide state governments financial support to address the coronavirus pandemic.

Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

The term that combines both the Local Fiscal Recovery Fund and the State Fiscal Recovery Fund.

Counterfactual Revenue

Total general revenue a city could have collected based on the higher of (1) a 4.1% annual growth rate or (2) the city's average annual growth rate for the three fiscal years prior to the pandemic from the base year revenue.

Drinking Water State Revolving Fund (DWSRF)

Water projects must be eligible to receive financial assistance through the Environmental Protection Agency's (EPA) [Drinking Water State Revolving Fund](#) (DWSRF).

DUNS Number

A unique identifying number provided by [Dun & Bradstreet](#) to cities and businesses doing business with the federal government.

Entitlement Communities

Cities that qualify for direct funding from Treasury because they meet the criteria of the Community Development Block Grant (CDBG) program. Only the Kentucky cities of Ashland, Bowling Green, Covington, Elizabethtown, Henderson, Hopkinsville, Lexington, Louisville, and Owensboro are entitlement communities.

Federal Award Identification Number (FAIN)

This unique identifying number gets assigned to all financial assistance awards or grants. Each city will receive its own FAIN.

ID.me

This service provides secure digital identity verification to government agencies to reduce identity theft. It requires considerable identification including driver's license, Social Security number, and a selfie.

Non-Entitlement Units (NEUs) of Local Government

Local governments typically serving populations of less than 50,000, including all Kentucky cities except the nine that qualify as entitlement communities.

Obligation

Orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the city during the same or a future period.

Point of Contact for Reporting

City Employee or officer who serves as the primary contact for receiving official Treasury notifications, including alerts about upcoming reporting, requirements, and deadlines. This individual also completes the city's reports.

Project and Expenditure Report

Required reports to Treasury that include project, expenditure, and subaward information. Entitlement communities must file quarterly reports by October 31, 2021, and every three months afterward. Non-entitlement communities must file annual reports, with the first report due October 31, 2021, and annually thereafter.

Project Expenditure Category

All projects must fit under one of 66 project expenditure categories, which are detailed in Appendix 1 of the [Compliance and Reporting Guidance](#) document.

Project Identification Number

Each project must have a unique number assigned to it by the city for reporting purposes.

Qualified Census Tracts (QCTs)

[These areas](#) must have 50% of households with incomes below 60% of the area median gross income (AMGI) or have a poverty rate of 25% or more. The ARPA guidance provides more flexibility for programs occurring in a QCT.

Recovery Plan Performance Report

These reports must outline what projects the city will undertake with the funding and how they will ensure program outcomes. Only the Kentucky cities of Lexington and Louisville must complete these annual reports.

Revenue Loss

The difference between counterfactual revenue and actual general revenue. If counterfactual revenue is higher than actual general revenue, the city can claim a revenue loss. A city can use the portion of its allocation up to the amount of revenue loss to provide government services, which is more flexible than other spending provided for in the guidance. You can find a calculator to figure your city's revenue loss at the [klc.org ARPA resource page](https://klc.org/ARPA-resource-page).

Single Audit Requirement

The uniform guidance requires cities to conduct an audit if the city spends more than \$750,000 in federal awards during a single fiscal year. All federal money is combined for the purpose of the audit threshold regardless of whether the funding comes from different federal programs.

System for Award Management (SAM)

All entities must maintain an active registration at SAM.gov to do business (i.e., receive a grant) with the federal government.

Taxpayer Identification Number (TIN)

The city's unique taxpayer identification number issued by the Internal Revenue Service (IRS).

Uniform Guidance

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards as outlined in [2 CFR Part 200](https://www.ecfr.gov/current/title-47/chapter-I/subchapter-B/part-200). This federal regulation outlines requirements associated with procurement, record retention, financial monitoring, and more.