

CTAS and COVID-19 Funding: Coronavirus Aid, Relief, and Economic Security (CARES) Act American Rescue Plan Act (ARPA)

The Federal government has provided two grants for funding expenditures related to COVID-19 that local governments may receive. The first funding provided, CARES, was issued in 2020 and the Office of the State Auditor (OSA) recommended specific account numbers for use in the CTAS program to record this federal grant and related disbursements.

With the second federal grant, ARPA, being issued in 2021, the OSA is recommending that the same account numbers that were created for the CARES funding (see below) be used with the ARPA funding. The account descriptions should be edited, by each CTAS user, to remove the word "CARES" and replace it with the word "COVID". An entity can still track the receipts and disbursements related to each funding separately by using program codes in CTAS. A different program code should be created for each funding. This recommended approach will limit the amount of new codes needed for this round of funding and any potential future funding related to COVID.

Below is a list of recommended account numbers. Account numbers added in light of the ARPA funding contain the word "New". Not all account numbers that an entity may require are listed. CTAS users can create account numbers as needed. Please remember that any account number created must fall under the proper category listed in the CTAS Chart of Accounts (COA).

Account number and description recommendations:

Receipts:

33180	Federal Grants – COVID
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Disbursements:

41190	Council/Town Board – COVID (New)
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41490	Clerk – COVID (New)
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41519	Treasurer – COVID (New)
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41990	Other General Government – COVID (for example, funds given to other entities, funds returned to the State, town hall/city hall improvements, etc.)
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41995	Election – COVID
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42299	Fire – COVID (New)
42870	Other Public Safety – COVID
43190	Streets – COVID (New) (for example, infrastructure, etc.)
44190	Health – COVID
45230	Parks – COVID
45301	Broadband – COVID
45520	Libraries – COVID
46390	Housing – COVID (New) (for example, housing assistance, rent assistance, etc.)
46590	Economic Development – COVID (New) (for example, business assistance, etc.)
49295	COVID Expenses (for Enterprise Funds)

Questions regarding COVID-related funding or qualified COVID-related expenditures should be directed to Minnesota Management and Budget (MMB). It is very important that entities maintain sufficient documentation to support all COVID-related expenditures.

The OSA will continue to watch for developments and guidance from MMB that could result in further CTAS account/coding recommendations.

Suggested links:

U.S. Department of the Treasury: [Coronavirus State and Local Fiscal Recovery Funds | U.S. Department of the Treasury](#)

Minnesota Management and Budget: <https://mn.gov/mmb/covid-19-response-accountability-office/>

Cities: <https://www.lmc.org/resources/covid-19-resources/>

Townships: <https://mntownships.org/news/cares-act-resources-faq/>
<https://mntownships.org/news/american-rescue-plan-act-information/>