

2020 CARES ACT FUNDING MANUAL

A Step-by-Step Guide for
Oklahoma Cities & Towns



**Oklahoma Municipal
Management Services**

Compiled by Frank Crawford & David Weatherford

In Collaboration With



OMAG

Table of Contents

1. Contact Information for Assistance
2. Summary Outline of Application Process
3. Eligible Expenses
 - a. Public Safety Sample Resolution
 - b. “Similar Employees” Sample Resolution
4. Attachments
 - a. State of Oklahoma August 5, 2020 Notice of CRF
 - b. State of Oklahoma Allocation Chart
 - c. Coronavirus Relief Fund Frequently Asked Questions, Updated as of July 8, 2020
 - d. Outline for Managing Grant Applications in Portal
 - e. Federal Funding Certification (Contract)
 - f. Sample Expense Summary

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A special thanks to the City of Sand Springs Finance Department and the City of Mannford for their assistance in compiling samples.

CARES Act Funding Guide: State of Oklahoma

1. Register **prior to Sept 1, 2020**, with SAM.gov (most cities are likely already registered): https://federal.famr.us/samgov/?keyword=SAM.gov%20Help%20Desk&desc=Complete%20Your%20SAM.gov%20Registration%20Or%20Renewal%20Online.%20Contracting%20Advisors%20Are%20Standing%20By%20To%20Provide%20Immediate%20Assistance%20And%20Expedited%20Registration%20Service.&gclid=EAlaIqobChMlyKLrw4eZ6wIVhYbACh1vQA2HEAAYASAAEgJVdPD_BwE

Before you can apply for any grants you need to register with System for Award Management (sam.gov), which can take up to 10 days. To register with SAM, you must have:

- DUNS Number, Legal Business Name and Physical Address from your Dun & Bradstreet (D&B) record. The DUNS Number is free and is typically assigned within 1 day. Request a DUNS Number here: <https://fedgov.dnb.com/webform>
- Your Taxpayer Identification Number (TIN) and Taxpayer Name associated with your TIN.
- Your bank's routing number, account number and bank type (checking, savings, etc) to set up Electronic Funds Transfer (EFT).

2. Determine the expenses you may be allowed to claim, including the following:
 - a. Payroll expenses incurred for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. The payroll expense period began on March 1, 2020, and expires December 31, 2020. (An application must include amounts already incurred and not expected future payroll). For public safety reimbursement, see the attached proposed draft resolution A and for "similar employee" reimbursement, see proposed draft resolution B.
 - b. Public safety measure expenses, including actual purchases of masks, hand sanitizer and similar expenses.
 - c. Emergency medical response expenses, including masks or protective equipment.

3. Register for an account with the State’s online platform for filing CRF reimbursement requests, please fill out the following form and we will reach out to establish your log in credentials: www.governor.ok.gov/crfgrants. The Vendor ID# can be obtained by contacting Victoria Baker with OMES; she can provide the number by phone or by email. Her direct line is 405-693-7120 and her email is Victoria.baker@omes.ok.gov. She cannot give it out to a third party person due to security risks and the person who calls must have banking authority (like a Clerk or Treasurer).
4. Execute a “Federal Funding Certification” that will be provided to you when you register.
5. Complete a “risk assessment survey” by September 15, 2020 (once you start the process, the survey will be provided by the State)
6. Federal Guidelines state that “The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.” In order to ensure compliance with this provision, it is recommended the governing body approve a resolution finding that public safety costs were substantially dedicated to mitigating the COVID emergency. (See attached sample resolution).
7. Submit an application that includes proof of the expenses incurred, the council resolution and any other appropriate backup information. In order to meet the amount allocated for each city, a second application may be required for expenses incurred after the original submission.
8. **November 1, 2020** – Deadline for Reimbursement Requests is midnight, November 1.

Eligible Expenses

The guidelines provide for the recovery of actual expenses related to the COVID response, including safety equipment that was actually purchased to respond to the crisis. Reimbursement may be sought for actual amounts spent on items such as protective equipment, sanitizer, and other necessary supplies that were used to provide safe public areas.

Additionally, the guidelines allow for the recovery of employee related expenses in two categories. First, for documented time spent, an application should be submitted outlining the actual payroll costs.

Further, public safety and other similar employees are treated differently, with the guidelines providing that “as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.” In order to ensure compliance with this provision, it is recommended the governing body approve a resolution finding that public safety costs were substantially dedicated to mitigating the COVID emergency. (See sample resolution A).

In addition to public safety employees, the guidelines allow reimbursement for employees who perform services “substantially similar” to public safety. In those towns with limited public safety expenses, other town employees have provided the services necessary for the response. A sample resolution (B) is attached for that situation, providing for the elected officials to determine (a) which employees were substantially similar and (b) how much time, by percentage, was substantially dedicated to the COVID response. The substantially similar employees may vary by location and circumstance. Although there is a presumption that all public safety time was dedicated to the response, no guidance is provided for the allowable percentage of reimbursement, and the elected officials should review their unique circumstances and make that determination for purposes of their application by completing the sample resolution. It is anticipated that “substantially similar” employees in Towns either with no public safety employees, or with limited public safety employees, would have responded to the crisis by having other employees fulfill some of the roles performed by public safety, including but not limited to communication with the public about the safeguards in place, reviewing safety measures throughout the community, providing contact with the business communication, and coordinating the response with other public entities.

SAMPLE RESOLUTION B

**TOWN OF xxxxxx
xxxxxx, OKLAHOMA**

RESOLUTION No.

A RESOLUTION CONCERNING FUNDING PURSUANT TO THE CARES ACT AND THE CORONAVIRUS RELIEF FUND, CONFIRMING THAT IT IS THE POLICY OF THE TOWN THAT ALL PUBLIC SAFETY PERSONNEL COSTS ARE “SUBSTANTIALLY DEDICATED” TO THE COVID-19 RESPONSE EFFORTS OF THE TOWN THROUGHOUT THE ONGOING STATE OF EMERGENCY.

WHEREAS, on March 11, 2020, the World Health Organization (WHO) declared the coronavirus COVID-19 disease to be a pandemic; and

WHEREAS, on March 13, 2020, the President of the United States declared a National Emergency; due to the COVID-19 Virus pandemic; and

WHEREAS, on March 15, 2020, the Governor of the State of Oklahoma declared an emergency caused by the impending threat of COVID-19 to the people of this State and the public’s peace, health and safety; and

WHEREAS, the Governor’s statewide emergency declaration has been renewed and extended numerous times and remains in effect; and

WHEREAS, it is the duty of the Mayor and Town Trustees to protect the health and safety of the Town and its inhabitants, to preserve the peace, and to provide civil defense and emergency functions; and

WHEREAS, the guidelines applicable to funding from the Cares Act indicate that there is a presumption that all public safety personnel costs are related to the COVID-19 relief efforts unless the relevant municipal official determines otherwise; and

WHEREAS, approval of this resolution is in the best interest of the residents of the Town.

THEREFORE, BE IT RESOLVED by the Town Trustees of the Town of xxxxxx as follows:

A. Pursuant to the guidelines established for the receipt by a municipality of funds pursuant to the Cares Act and the Coronavirus Relief Fund, the Town Trustees confirm the presumption that all public safety personnel costs of the Town for the period from

March 1, 2020, through _____, 2020, were substantially dedicated to the Town's COVID-19 response efforts.

B. In addition to any eligible recovery concerning public safety employee costs, the Town specifically finds that the town employees in the following positions perform services substantially similar to public safety in our town, based upon the limited public safety resources:

- a. City clerk
- b. City treasurer

C. The Town Board, within their authority as the legislative body of the Town, finds that ____ percent of the time of the above employees similar to public safety were substantially dedicated to the Town's COVID-19 response efforts during the continuing emergency period.

D. Town staff is authorized and directed to proceed with an application to the State of Oklahoma for reimbursement of COVID-19 related public safety personnel costs for the stated period.

E. The Mayor and/or City Clerk are authorized to execute all documents necessary to complete the application and funding process.

This Resolution is approved in open meeting of the Town of xxxxxx, Oklahoma, on the ____ day of _____ 2020.

TOWN OF XXXXXX

Mayor

ATTEST:

Town Clerk

SAMPLE RESOLUTION A

**TOWN OF xxxxxx
xxxxxx, OKLAHOMA**

RESOLUTION No.

A RESOLUTION CONCERNING FUNDING PURSUANT TO THE CARES ACT AND THE CORONAVIRUS RELIEF FUND, CONFIRMING THAT IT IS THE POLICY OF THE TOWN THAT ALL PUBLIC SAFETY PERSONNEL COSTS ARE “SUBSTANTIALLY DEDICATED” TO THE COVID-19 RESPONSE EFFORTS OF THE TOWN THROUGHOUT THE ONGOING STATE OF EMERGENCY.

WHEREAS, on March 11, 2020, the World Health Organization (WHO) declared the coronavirus COVID-19 disease to be a pandemic; and

WHEREAS, on March 13, 2020, the President of the United States declared a National Emergency; due to the COVID-19 Virus pandemic; and

WHEREAS, on March 15, 2020, the Governor of the State of Oklahoma declared an emergency caused by the impending threat of COVID-19 to the people of this State and the public’s peace, health and safety; and

WHEREAS, the Governor’s statewide emergency declaration has been renewed and extended numerous times and remains in effect; and

WHEREAS, it is the duty of the Mayor and Town Trustees to protect the health and safety of the Town and its inhabitants, to preserve the peace, and to provide civil defense and emergency functions; and

WHEREAS, the guidelines applicable to funding from the Cares Act indicate that there is a presumption that all public safety personnel costs are related to the COVID-19 relief efforts unless the relevant municipal official determines otherwise; and

WHEREAS, approval of this resolution is in the best interest of the residents of the Town.

THEREFORE, BE IT RESOLVED by the Town Trustees of the Town of xxxxxx as follows:

A. Pursuant to the guidelines established for the receipt by a municipality of funds pursuant to the Cares Act and the Coronavirus Relief Fund, the Town Trustees confirm the presumption that all public safety personnel costs of the Town for the period from

March 1, 2020, through _____, 2020, were substantially dedicated to the Town's COVID-19 response efforts.

B. Town staff is authorized and directed to proceed with an application to the State of Oklahoma for reimbursement of COVID-19 related public safety personnel costs for the stated period.

C. The Mayor and/or City Clerk are authorized to execute all documents necessary to complete the application and funding process.

This Resolution is approved in open meeting of the Town of xxxxxx, Oklahoma, on the ____ day of _____ 2020.

TOWN OF XXXXXX

Mayor

ATTEST:

Town Clerk



John Budd
Chief Operating Officer

Mike Mazzei
Secretary of Budget

August 5, 2020

Dear city and county leaders,

In an effort to streamline the State's process of reimbursing cities and counties for COVID-19 related expenses from the CARES Act Coronavirus Relief Fund (CRF), CARES *FORWARD* is announcing today a new allocation model for local governments.

As part of this new allocation model, Governor Kevin Stitt is designating approximately \$250 million from CRF to distribute to cities and counties based on a formula of \$77 per capita. The State's model is fashioned after a similar method executed on by the State of Texas, which distributed its CRF funds at \$55 per capita. CARES *FORWARD* calculated city and county populations using the latest 2019 Census estimates, and county populations solely reflect unincorporated areas. We excluded Oklahoma City, Oklahoma County and Tulsa County since Congress provided funds directly to these entities.

To learn your city or county's eligible CRF amount, [please click here](#).

The CRF allocation model for cities and counties will be in effect until Nov. 1. Beginning today, cities and counties can regularly submit CRF reimbursement requests to the State until their allotted amount is fully claimed or until the deadline. At midnight on Nov. 1, the State's reimbursement portal will close, and CARES *FORWARD* will evaluate remaining funds to determine how best to deploy it to areas of greatest need for combating the COVID-19 pandemic.

In order for a city or county to receive its allocated CRF amount, the following steps must be taken:

- If your local government has not registered for an account with the State's online platform for filing CRF reimbursement requests, please fill out the following form and we will reach out to establish your log in credentials: www.governor.ok.gov/crfgrants
- U.S. Treasury guidelines for reimbursable CRF expenses still apply. You can read what is an eligible reimbursement expense by [clicking here](#) and reviewing the FAQ on page two of this letter. Using your State log in credentials, please submit appropriate documentation as it becomes available for reimbursement. The State will process reimbursements on a first in, first out basis.
- Cities and counties must complete the State's risk assessment survey by September 15, 2020 and before approved CRF funds can be delivered.

Over the past two months, CARES *FORWARD* has approved \$17.4 million in CRF reimbursements to 90 cities and counties across Oklahoma, with tens of millions more pending approval. In all, roughly 86% of funds remain available for cities and counties to apply for over the next three months.

Governor Stitt tasked us to get these critical funds in your hands as soon as possible and with maximum flexibility, which is our intent with the new CRF allocation model. In the next week, we will be working with your associations to hold Q&A sessions to help you navigate your eligibility for additional federal funds to support local public services impacted by COVID-19. Please stay tuned for further details. In the meantime, if you have questions please contact CRFhelp@omes.ok.gov.

Sincerely,

Handwritten signature of John Budd in black ink.

John Budd
Chief Operating Officer
State of Oklahoma

Handwritten signature of Mike Mazzei in black ink.

Mike Mazzei
Secretary of Budget
Office of the Governor

*CARES FORWARD***Frequently Asked Questions for CRF Reimbursements**

Last updated: June 10, 2020

What documentation is required to be uploaded to the portal to ensure qualification for reimbursements?

Purchases: Be prepared to upload invoices and cleared vouchers for purchase orders, if these are available by the reimbursement application deadline. Any of the items not available with submission will need to be kept for validation later.

Payroll: Spreadsheet with amounts and summary description of what COVID-related activities were performed. Please keep detailed payroll documentation on hand for future audits.

What are eligible expenditures for CRF reimbursements?

- Sick leave for employees who were required to self-quarantine due to exposure to COVID-19 or symptoms
- Personal protective equipment, to include face masks and hand sanitizer
- Additional cleaning services/supplies that were not already planned for in the current budget
- Refunds for rental of city/county-owned places due to closure mandated by Executive Order or Health Department
- Payroll costs for public health or public safety employees for time worked on COVID-related activities
- Payroll costs for other employees for time worked on COVID-related activities, as long as 50% or more of their time for a given pay period was spent on COVID-related activities.

What are ineligible expenditures?

- Revenue loss
- Payroll for employees that were unable to work from home, but also couldn't report to work.

When can we expect reimbursement?

The State's goal is to get reimbursements to cities and counties by the end of each month. There are a couple of housekeeping items that will need to be completed before the first payments are made:

- Cities and counties will need to fill out a subrecipient monitoring risk assessment survey prior to any funds being disbursed. This will be sent out by the end of this week to those that have submitted reimbursement applications to the platform.
- Cities and counties will need to verify the appropriate location related to their state vendor ID. The state will be in touch to get this done.

The State of Oklahoma CRF Allocation Method to Cities and Counties

*Population data was gathered from the Federal Census 2019 estimates. Excluded are the counties and city that received direct federal funding. The State of Oklahoma has allocated a pro-rata share of \$77.08 per capita to cities and counties. The allocation set aside is not a guarantee of payment. All reimbursements made to cities and counties must meet eligibility requirements and provide proper documentation. Furthermore, all cities and counties that wish to receive funds must complete a Risk Assessment Survey no later than September 15, 2020. Reimbursement requests can be filed up to November 1, 2020. Please note that all Subrecipients must register with SAM.gov prior to September 1, 2020.

| MUNICIPALITY grouped by county, (pt.) indicates cities that fall into multiple counties | POPULATION* | POP % | ALLOCATION |
|---|-------------|-------------|-----------------|
| | 3,243,374 | | 250,141,858 |
| Adair County | 22,194 | 0.68428741% | |
| Stilwell city | 4,060 | 0.12517829% | \$ 312,945.72 |
| Watts town | 313 | 0.00965044% | \$ 24,126.11 |
| Westville town | 1,551 | 0.04782057% | \$ 119,551.43 |
| Balance of Adair County | 16,270 | 0.50163811% | \$ 1,254,095.27 |
| Alfalfa County | 5,702 | 0.17580458% | |
| Aline town | 212 | 0.00653640% | \$ 16,341.01 |
| Amorita town | 38 | 0.00117162% | \$ 2,929.05 |
| Burlington town | 159 | 0.00490230% | \$ 12,255.76 |
| Byron town | 35 | 0.00107912% | \$ 2,697.81 |
| Carmen town | 358 | 0.01103789% | \$ 27,594.72 |
| Cherokee city | 1,489 | 0.04590898% | \$ 114,772.46 |
| Goltry town | 253 | 0.00780052% | \$ 19,501.30 |
| Helena town | 1,415 | 0.04362741% | \$ 109,068.52 |
| Jet town | 217 | 0.00669056% | \$ 16,726.41 |
| Lambert town | 6 | 0.00018499% | \$ 462.48 |
| Balance of Alfalfa County | 1,520 | 0.04686478% | \$ 117,161.94 |
| Atoka County | 13,758 | 0.42418790% | |
| Atoka city | 3,015 | 0.09295875% | \$ 232,396.88 |
| Caney town | 198 | 0.00610475% | \$ 15,261.88 |
| Stringtown town | 403 | 0.01242533% | \$ 31,063.33 |
| Tushka town | 394 | 0.01214784% | \$ 30,369.61 |
| Balance of Atoka County | 9,748 | 0.30055122% | \$ 751,378.04 |
| Beaver County | 5,311 | 0.16374923% | |
| Beaver town | 1,399 | 0.04313409% | \$ 107,835.24 |
| Forgan town | 529 | 0.01631018% | \$ 40,775.44 |
| Gate town | 87 | 0.00268239% | \$ 6,705.98 |
| Knowles town | 10 | 0.00030832% | \$ 770.80 |
| Balance of Beaver County | 3,286 | 0.10131425% | \$ 253,285.62 |
| Beckham County | 21,859 | 0.67395866% | |
| Carter town | 251 | 0.00773885% | \$ 19,347.14 |
| Elk City city | 11,577 | 0.35694311% | \$ 892,357.77 |
| Erick city | 999 | 0.03080126% | \$ 77,003.15 |
| Sayre city | 4,486 | 0.13831276% | \$ 345,781.89 |
| Sweetwater town (pt.) | 58 | 0.00178826% | \$ 4,470.65 |

| | | | | |
|---------------------------|--------|-------------|----|--------------|
| Texola town | 35 | 0.00107912% | \$ | 2,697.81 |
| Balance of Beckham County | 4,453 | 0.13729530% | \$ | 343,238.25 |
| Blaine County | 9,429 | 0.29071578% | | |
| Canton town | 589 | 0.01816010% | \$ | 45,400.25 |
| Geary city (pt.) | 1,021 | 0.03147956% | \$ | 78,698.91 |
| Greenfield town | 89 | 0.00274406% | \$ | 6,860.14 |
| Hitchcock town | 114 | 0.00351486% | \$ | 8,787.15 |
| Hydro town (pt.) | 266 | 0.00820134% | \$ | 20,503.34 |
| Longdale town | 265 | 0.00817050% | \$ | 20,426.26 |
| Okeene town | 1,138 | 0.03508692% | \$ | 87,717.30 |
| Watonga city | 2,841 | 0.08759397% | \$ | 218,984.92 |
| Balance of Blaine County | 3,106 | 0.09576447% | \$ | 239,411.18 |
| Bryan County | 47,995 | 1.47978617% | | |
| Achille town | 540 | 0.01664933% | \$ | 41,623.32 |
| Armstrong town | 116 | 0.00357652% | \$ | 8,941.31 |
| Bennington town | 366 | 0.01128455% | \$ | 28,211.36 |
| Bokchito town | 687 | 0.02118165% | \$ | 52,954.12 |
| Caddo town | 1,104 | 0.03403863% | \$ | 85,096.57 |
| Calera town | 2,370 | 0.07307205% | \$ | 182,680.13 |
| Colbert town | 1,252 | 0.03860178% | \$ | 96,504.44 |
| Durant city | 18,673 | 0.57572762% | \$ | 1,439,319.05 |
| Hendrix town | 85 | 0.00262073% | \$ | 6,551.82 |
| Kemp town | 144 | 0.00443982% | \$ | 11,099.55 |
| Kenefic town | 217 | 0.00669056% | \$ | 16,726.41 |
| Mead town | 134 | 0.00413150% | \$ | 10,328.75 |
| Silo town | 365 | 0.01125371% | \$ | 28,134.28 |
| Balance of Bryan County | 21,942 | 0.67651773% | \$ | 1,691,294.31 |
| Caddo County | 28,762 | 0.88679258% | | |
| Anadarko city | 6,504 | 0.20053192% | \$ | 501,329.79 |
| Apache town | 1,393 | 0.04294910% | \$ | 107,372.75 |
| Binger town | 632 | 0.01948588% | \$ | 48,714.70 |
| Bridgeport city | 109 | 0.00336070% | \$ | 8,401.74 |
| Carnegie town | 1,645 | 0.05071879% | \$ | 126,796.97 |
| Cement town | 475 | 0.01464524% | \$ | 36,613.11 |
| Cyril town | 1,011 | 0.03117124% | \$ | 77,928.11 |
| Eakly town | 325 | 0.01002043% | \$ | 25,051.07 |
| Fort Cobb town | 609 | 0.01877674% | \$ | 46,941.86 |
| Gracemont town | 306 | 0.00943462% | \$ | 23,586.55 |
| Hinton town | 3,219 | 0.09924850% | \$ | 248,121.25 |
| Hydro town (pt.) | 671 | 0.02068833% | \$ | 51,720.83 |
| Lookeba town | 162 | 0.00499480% | \$ | 12,487.00 |
| Balance of Caddo County | 11,701 | 0.36076629% | \$ | 901,915.72 |
| Canadian County | 89,831 | 2.76967750% | | |
| Calumet town | 604 | 0.01862258% | \$ | 46,556.46 |
| El Reno city | 19,965 | 0.61556268% | \$ | 1,538,906.71 |
| Geary city (pt.) | 244 | 0.00752303% | \$ | 18,807.58 |
| Mustang city | 22,959 | 0.70787396% | \$ | 1,769,684.90 |
| Okarche town (pt.) | 382 | 0.01177786% | \$ | 29,444.65 |
| Oklahoma City city (pt.) | - | 0.00000000% | \$ | - |
| Piedmont city (pt.) | 8,543 | 0.26339855% | \$ | 658,496.37 |

| | | | | |
|-----------------------------|---------|-------------|----|--------------|
| Union City town | 2,157 | 0.06650482% | \$ | 166,262.05 |
| Yukon city | 28,084 | 0.86588842% | \$ | 2,164,721.06 |
| Balance of Canadian County | 6,893 | 0.21252560% | \$ | 531,314.00 |
| Carter County | 48,111 | 1.48336270% | | |
| Ardmore city | 24,698 | 0.76149097% | \$ | 1,903,727.41 |
| Dickson town | 1,248 | 0.03847845% | \$ | 96,196.12 |
| Gene Autry town | 165 | 0.00508729% | \$ | 12,718.24 |
| Healdton city | 2,683 | 0.08272250% | \$ | 206,806.25 |
| Lone Grove city | 5,121 | 0.15789113% | \$ | 394,727.84 |
| Ratliff City town | 117 | 0.00360735% | \$ | 9,018.39 |
| Springer town | 691 | 0.02130497% | \$ | 53,262.44 |
| Tatums town | 149 | 0.00459398% | \$ | 11,484.95 |
| Wilson city | 1,695 | 0.05226039% | \$ | 130,650.98 |
| Balance of Carter County | 11,544 | 0.35592565% | \$ | 889,814.13 |
| Cherokee County | 48,657 | 1.50019702% | | |
| Fort Gibson town (pt.) | 24 | 0.00073997% | \$ | 1,849.93 |
| Hulbert town | 582 | 0.01794428% | \$ | 44,860.69 |
| Oaks town (pt.) | - | 0.00000000% | \$ | - |
| Tahlequah city | 16,819 | 0.51856493% | \$ | 1,296,412.32 |
| Balance of Cherokee County | 31,232 | 0.96294784% | \$ | 2,407,369.61 |
| Choctaw County | 14,672 | 0.45236843% | | |
| Boswell town | 682 | 0.02102749% | \$ | 52,568.71 |
| Fort Towson town | 489 | 0.01507689% | \$ | 37,692.23 |
| Hugo city | 5,092 | 0.15699700% | \$ | 392,492.51 |
| Sawyer town | 313 | 0.00965044% | \$ | 24,126.11 |
| Soper town | 253 | 0.00780052% | \$ | 19,501.30 |
| Balance of Choctaw County | 7,843 | 0.24181608% | \$ | 604,540.21 |
| Cimarron County | 2,137 | 0.06588818% | | |
| Boise City city | 1,085 | 0.03345282% | \$ | 83,632.04 |
| Keyes town | 277 | 0.00854049% | \$ | 21,351.22 |
| Balance of Cimarron County | 775 | 0.02389487% | \$ | 100,000.00 |
| Cleveland County | 213,912 | 6.59535410% | | |
| Etowah town | 99 | 0.00305238% | \$ | 7,630.94 |
| Lexington city | 2,185 | 0.06736812% | \$ | 168,420.29 |
| Moore city | 62,055 | 1.91328536% | \$ | 4,783,213.41 |
| Noble city | 7,053 | 0.21745873% | \$ | 543,646.83 |
| Norman city | 124,880 | 3.85031143% | \$ | 9,625,778.59 |
| Oklahoma City city (pt.) | - | 0.00000000% | \$ | - |
| Purcell city (pt.) | - | 0.00000000% | \$ | - |
| Slaughterville town | 4,296 | 0.13245466% | \$ | 331,136.65 |
| Balance of Cleveland County | 13,344 | 0.41142341% | \$ | 1,028,558.53 |
| Coal County | 5,495 | 0.16942234% | | |
| Bromide town (pt.) | 33 | 0.00101746% | \$ | 2,543.65 |
| Centrahoma city | 93 | 0.00286738% | \$ | 7,168.46 |
| Coalgate city | 1,792 | 0.05525111% | \$ | 138,127.76 |
| Lehigh city | 332 | 0.01023625% | \$ | 25,590.63 |
| Phillips town | 127 | 0.00391568% | \$ | 9,789.19 |
| Tupelo city | 303 | 0.00934212% | \$ | 23,355.31 |
| Balance of Coal County | 2,815 | 0.08679233% | \$ | 216,980.84 |
| Comanche County | 120,749 | 3.72294407% | | |

| | | | | |
|----------------------------|--------|-------------|----|--------------|
| Cache city | 2,811 | 0.08666901% | \$ | 216,672.51 |
| Chattanooga town (pt.) | 453 | 0.01396694% | \$ | 34,917.34 |
| Elgin city | 3,183 | 0.09813854% | \$ | 245,346.36 |
| Faxon town | 130 | 0.00400817% | \$ | 10,020.43 |
| Fletcher town | 1,143 | 0.03524108% | \$ | 88,102.70 |
| Geronimo town | 1,215 | 0.03746099% | \$ | 93,652.47 |
| Indiahoma town | 330 | 0.01017459% | \$ | 25,436.47 |
| Lawton city | 93,025 | 2.86815520% | \$ | 7,170,388.00 |
| Medicine Park town | 452 | 0.01393610% | \$ | 34,840.26 |
| Sterling town | 773 | 0.02383321% | \$ | 59,583.01 |
| Balance of Comanche County | 17,234 | 0.53136024% | \$ | 1,328,400.61 |
| Cotton County | 5,666 | 0.17469462% | | |
| Devol town | 141 | 0.00434732% | \$ | 10,868.31 |
| Randlett town | 413 | 0.01273365% | \$ | 31,834.13 |
| Temple town | 907 | 0.02796471% | \$ | 69,911.76 |
| Walters city | 2,358 | 0.07270207% | \$ | 181,755.17 |
| Balance of Cotton County | 1,847 | 0.05694687% | \$ | 142,367.18 |
| Craig County | 14,142 | 0.43602742% | | |
| Big Cabin town | 250 | 0.00770802% | \$ | 19,270.06 |
| Bluejacket town | 321 | 0.00989710% | \$ | 24,742.75 |
| Ketchum town (pt.) | 378 | 0.01165453% | \$ | 29,136.33 |
| Langley town (pt.) | - | 0.00000000% | \$ | - |
| Vinita city | 5,311 | 0.16374923% | \$ | 409,373.08 |
| Welch town | 584 | 0.01800594% | \$ | 45,014.85 |
| Balance of Craig County | 7,298 | 0.22501259% | \$ | 562,531.49 |
| Creek County | 71,522 | 2.20517276% | | |
| Bristow city | 4,200 | 0.12949478% | \$ | 323,736.95 |
| Depew town | 479 | 0.01476857% | \$ | 36,921.43 |
| Drumright city (pt.) | 2,773 | 0.08549739% | \$ | 213,743.47 |
| Kellyville town | 1,146 | 0.03533358% | \$ | 88,333.94 |
| Kiefer town | 2,020 | 0.06228082% | \$ | 155,702.06 |
| Lawrence Creek town | 145 | 0.00447065% | \$ | 11,176.63 |
| Mannford town (pt.) | 3,161 | 0.09746024% | \$ | 243,650.59 |
| Mounds town (pt.) | 1,260 | 0.03884843% | \$ | 97,121.08 |
| Oilton city | 1,014 | 0.03126374% | \$ | 78,159.35 |
| Sapulpa city (pt.) | 21,210 | 0.65394863% | \$ | 1,634,871.59 |
| Slick town | 182 | 0.00561144% | \$ | 14,028.60 |
| Stroud city (pt.) | 3 | 0.00009250% | \$ | 231.24 |
| Balance of Creek County | 33,929 | 1.04610199% | \$ | 2,615,254.98 |
| Custer County | 29,003 | 0.89422311% | | |
| Arapaho town | 803 | 0.02475817% | \$ | 61,895.42 |
| Butler town | 295 | 0.00909547% | \$ | 22,738.67 |
| Clinton city (pt.) | 9,083 | 0.28004788% | \$ | 700,119.69 |
| Custer City town | 379 | 0.01168536% | \$ | 29,213.41 |
| Hammon town (pt.) | 46 | 0.00141828% | \$ | 3,545.69 |
| Thomas city | 1,198 | 0.03693684% | \$ | 92,342.11 |
| Weatherford city | 12,017 | 0.37050923% | \$ | 926,273.07 |
| Balance of Custer County | 5,182 | 0.15977189% | \$ | 399,429.73 |
| Delaware County | 43,009 | 1.32605737% | | |
| Bernice town | 580 | 0.01788261% | \$ | 44,706.53 |

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|----------------------------|--------|-------------|----|--------------|
| Colcord town | 849 | 0.02617644% | \$ | 65,441.11 |
| Grove city | 7,149 | 0.22041861% | \$ | 551,046.53 |
| Jay city | 2,542 | 0.07837517% | \$ | 195,937.93 |
| Kansas town | 800 | 0.02466567% | \$ | 61,664.18 |
| Ketchum town (pt.) | 21 | 0.00064747% | \$ | 1,618.68 |
| Oaks town (pt.) | 283 | 0.00872548% | \$ | 21,813.70 |
| West Siloam Springs town | 859 | 0.02648477% | \$ | 66,211.91 |
| Balance of Delaware County | 29,926 | 0.92268113% | \$ | 2,306,702.83 |
| Dewey County | 4,891 | 0.15079975% | | |
| Camargo town | 181 | 0.00558061% | \$ | 13,951.52 |
| Leedey town | 443 | 0.01365862% | \$ | 34,146.54 |
| Oakwood town | 66 | 0.00203492% | \$ | 5,087.29 |
| Putnam town | 29 | 0.00089413% | \$ | 2,235.33 |
| Seiling city (pt.) | 855 | 0.02636144% | \$ | 65,903.59 |
| Taloga town | 312 | 0.00961961% | \$ | 24,049.03 |
| Vici town | 704 | 0.02170579% | \$ | 54,264.48 |
| Balance of Dewey County | 2,301 | 0.07094464% | \$ | 177,361.60 |
| Ellis County | 3,859 | 0.11898104% | | |
| Arnett town | 481 | 0.01483024% | \$ | 37,075.59 |
| Fargo town | 344 | 0.01060624% | \$ | 26,515.60 |
| Gage town | 408 | 0.01257949% | \$ | 31,448.73 |
| Shattuck town | 1,257 | 0.03875594% | \$ | 96,889.84 |
| Balance of Ellis County | 1,369 | 0.04220913% | \$ | 105,522.83 |
| Garfield County | 61,056 | 1.88248410% | | |
| Breckenridge town | 245 | 0.00755386% | \$ | 18,884.66 |
| Carrier town | 84 | 0.00258990% | \$ | 6,474.74 |
| Covington town | 534 | 0.01646434% | \$ | 41,160.84 |
| Douglas town | 34 | 0.00104829% | \$ | 2,620.73 |
| Drummond town | 455 | 0.01402860% | \$ | 35,071.50 |
| Enid city | 49,688 | 1.53198490% | \$ | 3,829,962.26 |
| Fairmont town | 131 | 0.00403900% | \$ | 10,097.51 |
| Garber city | 807 | 0.02488150% | \$ | 62,203.74 |
| Hillsdale town | 122 | 0.00376152% | \$ | 9,403.79 |
| Hunter town | 167 | 0.00514896% | \$ | 12,872.40 |
| Kremlin town | 255 | 0.00786218% | \$ | 19,655.46 |
| Lahoma town | 617 | 0.01902340% | \$ | 47,558.50 |
| North Enid town | 921 | 0.02839636% | \$ | 70,990.89 |
| Waukomis town | 1,296 | 0.03995839% | \$ | 99,895.97 |
| Balance of Garfield County | 5,700 | 0.17574291% | \$ | 439,357.29 |
| Garvin County | 27,711 | 0.85438805% | | |
| Davis city (pt.) | - | 0.00000000% | \$ | - |
| Elmore City town | 712 | 0.02195245% | \$ | 54,881.12 |
| Foster town | 161 | 0.00496397% | \$ | 12,409.92 |
| Katie town | 354 | 0.01091456% | \$ | 27,286.40 |
| Lindsay city | 2,777 | 0.08562071% | \$ | 214,051.79 |
| Maysville town (pt.) | 1,200 | 0.03699851% | \$ | 92,496.27 |
| Paoli town | 613 | 0.01890007% | \$ | 47,250.18 |
| Pauls Valley city | 6,110 | 0.18838407% | \$ | 470,960.18 |
| Stratford town | 1,525 | 0.04701894% | \$ | 117,547.34 |
| Wynnewood city | 2,203 | 0.06792309% | \$ | 169,807.74 |

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|---------------------------|--------|-------------|----|--------------|
| Balance of Garvin County | 12,056 | 0.37171168% | \$ | 929,279.20 |
| Grady County | 55,834 | 1.72147893% | | |
| Alex town | 548 | 0.01689599% | \$ | 42,239.96 |
| Amber town | 480 | 0.01479940% | \$ | 36,998.51 |
| Blanchard city (pt.) | 2,257 | 0.06958803% | \$ | 173,970.07 |
| Bradley town | 133 | 0.00410067% | \$ | 10,251.67 |
| Bridge Creek town | 336 | 0.01035958% | \$ | 25,898.96 |
| Chickasha city | 16,431 | 0.50660208% | \$ | 1,266,505.19 |
| Minco city | 1,648 | 0.05081128% | \$ | 127,028.21 |
| Ninnekah town | 1,047 | 0.03228120% | \$ | 80,703.00 |
| Norge town | 154 | 0.00474814% | \$ | 11,870.35 |
| Pocasset town | 208 | 0.00641307% | \$ | 16,032.69 |
| Rush Springs town | 1,256 | 0.03872511% | \$ | 96,812.76 |
| Tuttle city | 7,593 | 0.23410806% | \$ | 585,270.15 |
| Verden town | 537 | 0.01655683% | \$ | 41,392.08 |
| Balance of Grady County | 23,206 | 0.71548949% | \$ | 1,788,723.72 |
| Grant County | 4,333 | 0.13359545% | | |
| Deer Creek town | 125 | 0.00385401% | \$ | 9,635.03 |
| Jefferson town | 8 | 0.00024666% | \$ | 616.64 |
| Lamont town | 392 | 0.01208618% | \$ | 30,215.45 |
| Manchester town | 99 | 0.00305238% | \$ | 7,630.94 |
| Medford city | 939 | 0.02895133% | \$ | 72,378.33 |
| Nash town | 194 | 0.00598143% | \$ | 14,953.56 |
| Pond Creek city | 834 | 0.02571396% | \$ | 64,284.91 |
| Renfrow town | 12 | 0.00036999% | \$ | 924.96 |
| Wakita town | 326 | 0.01005126% | \$ | 25,128.15 |
| Balance of Grant County | 1,404 | 0.04328825% | \$ | 108,220.64 |
| Greer County | 5,712 | 0.17611290% | | |
| Granite town | 1,957 | 0.06033840% | \$ | 150,846.00 |
| Mangum city | 2,698 | 0.08318498% | \$ | 207,962.45 |
| Willow town | 134 | 0.00413150% | \$ | 10,328.75 |
| Balance of Greer County | 923 | 0.02845802% | \$ | 100,000.00 |
| Harmon County | 2,653 | 0.08179754% | | |
| Gould town | 129 | 0.00397734% | \$ | 9,943.35 |
| Hollis city | 1,873 | 0.05774851% | \$ | 144,371.26 |
| Balance of Harmon County | 651 | 0.02007169% | \$ | 100,000.00 |
| Harper County | 3,688 | 0.11370875% | | |
| Buffalo town | 1,287 | 0.03968090% | \$ | 99,202.25 |
| Laverne town | 1,328 | 0.04094502% | \$ | 102,362.54 |
| May town | 41 | 0.00126412% | \$ | 3,160.29 |
| Rosston town | 32 | 0.00098663% | \$ | 2,466.57 |
| Balance of Harper County | 1,000 | 0.03083209% | \$ | 100,000.00 |
| Haskell County | 12,627 | 0.38931680% | | |
| Keota town | 549 | 0.01692682% | \$ | 42,317.04 |
| Kinta town | 316 | 0.00974294% | \$ | 24,357.35 |
| McCurtain town | 502 | 0.01547771% | \$ | 38,694.27 |
| Stigler city | 2,677 | 0.08253751% | \$ | 206,343.76 |
| Tamaha town | 231 | 0.00712221% | \$ | 17,805.53 |
| Whitefield town | 387 | 0.01193202% | \$ | 29,830.05 |
| Balance of Haskell County | 7,965 | 0.24557760% | \$ | 613,944.00 |

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|-----------------------------|--------|-------------|-----------------|
| Hughes County | 13,279 | 0.40941933% | |
| Allen town (pt.) | 129 | 0.00397734% | \$ 9,943.35 |
| Atwood town | 69 | 0.00212741% | \$ 5,318.54 |
| Calvin town | 275 | 0.00847882% | \$ 21,197.06 |
| Dustin town | 370 | 0.01140787% | \$ 28,519.68 |
| Gerty town | 112 | 0.00345319% | \$ 8,632.99 |
| Holdenville city | 5,501 | 0.16960733% | \$ 424,018.32 |
| Horntown town | 92 | 0.00283655% | \$ 7,091.38 |
| Lamar town | 150 | 0.00462481% | \$ 11,562.03 |
| Spaulding town | 173 | 0.00533395% | \$ 13,334.88 |
| Stuart town | 166 | 0.00511813% | \$ 12,795.32 |
| Wetumka city | 1,202 | 0.03706017% | \$ 92,650.43 |
| Yeager town | 72 | 0.00221991% | \$ 5,549.78 |
| Balance of Hughes County | 4,968 | 0.15317382% | \$ 382,934.56 |
| Jackson County | 24,530 | 0.75631117% | |
| Altus city | 18,338 | 0.56539887% | \$ 1,413,497.18 |
| Blair town | 742 | 0.02287741% | \$ 57,193.53 |
| East Duke town | 387 | 0.01193202% | \$ 29,830.05 |
| Eldorado town | 406 | 0.01251783% | \$ 31,294.57 |
| Elmer town | 89 | 0.00274406% | \$ 6,860.14 |
| Friendship town | 22 | 0.00067831% | \$ 1,695.76 |
| Headrick town | 88 | 0.00271322% | \$ 6,783.06 |
| Martha town | 149 | 0.00459398% | \$ 11,484.95 |
| Olustee town | 555 | 0.01711181% | \$ 42,779.53 |
| Balance of Jackson County | 3,754 | 0.11574367% | \$ 289,359.17 |
| Jefferson County | 6,002 | 0.18505421% | |
| Addington town | 107 | 0.00329903% | \$ 8,247.58 |
| Cornish town | 155 | 0.00477897% | \$ 11,947.43 |
| Hastings town | 132 | 0.00406984% | \$ 10,174.59 |
| Ringling town | 954 | 0.02941381% | \$ 73,534.54 |
| Ryan town | 750 | 0.02312407% | \$ 57,810.17 |
| Sugden town | 42 | 0.00129495% | \$ 3,237.37 |
| Terral town | 385 | 0.01187035% | \$ 29,675.89 |
| Waurika city | 1,885 | 0.05811849% | \$ 145,296.23 |
| Balance of Jefferson County | 1,592 | 0.04908469% | \$ 122,711.72 |
| Johnston County | 11,085 | 0.34177372% | |
| Bromide town (pt.) | 133 | 0.00410067% | \$ 10,251.67 |
| Mannsville town | 862 | 0.02657726% | \$ 66,443.15 |
| Milburn town | 319 | 0.00983544% | \$ 24,588.59 |
| Mill Creek town | 319 | 0.00983544% | \$ 24,588.59 |
| Ravia town | 525 | 0.01618685% | \$ 40,467.12 |
| Tishomingo city | 3,082 | 0.09502450% | \$ 237,561.26 |
| Wapanucka town | 443 | 0.01365862% | \$ 34,146.54 |
| Balance of Johnston County | 5,402 | 0.16655495% | \$ 416,387.38 |
| Kay County | 43,538 | 1.34236755% | |
| Blackwell city | 6,562 | 0.20232018% | \$ 505,800.44 |
| Braman town | 202 | 0.00622808% | \$ 15,570.21 |
| Kaw City city | 367 | 0.01131538% | \$ 28,288.44 |
| Kildare town | 94 | 0.00289822% | \$ 7,245.54 |
| Newkirk city | 2,170 | 0.06690564% | \$ 167,264.09 |

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|------------------------------|--------|-------------|----|--------------|
| Ponca City city | 23,660 | 0.72948726% | \$ | 1,823,718.14 |
| Tonkawa city | 2,980 | 0.09187963% | \$ | 229,699.07 |
| Balance of Kay County | 7,503 | 0.23133317% | \$ | 578,332.93 |
| Kingfisher County | 15,765 | 0.48606790% | | |
| Cashion town (pt.) | 630 | 0.01942422% | \$ | 48,560.54 |
| Dover town | 475 | 0.01464524% | \$ | 36,613.11 |
| Hennessey town | 2,223 | 0.06853974% | \$ | 171,349.34 |
| Kingfisher city | 4,908 | 0.15132390% | \$ | 378,309.75 |
| Loyal town | 83 | 0.00255906% | \$ | 6,397.66 |
| Okarche town (pt.) | 949 | 0.02925965% | \$ | 73,149.13 |
| Piedmont city (pt.) | 8 | 0.00024666% | \$ | 616.64 |
| Balance of Kingfisher County | 6,489 | 0.20006943% | \$ | 500,173.58 |
| Kiowa County | 8,708 | 0.26848584% | | |
| Cooperton town | 15 | 0.00046248% | \$ | 1,156.20 |
| Gotebo town | 209 | 0.00644391% | \$ | 16,109.77 |
| Hobart city | 3,427 | 0.10566157% | \$ | 264,153.93 |
| Lone Wolf town | 399 | 0.01230200% | \$ | 30,755.01 |
| Mountain Park town | 381 | 0.01174703% | \$ | 29,367.57 |
| Mountain View town | 735 | 0.02266159% | \$ | 56,653.97 |
| Roosevelt town | 230 | 0.00709138% | \$ | 17,728.45 |
| Snyder city | 1,277 | 0.03937258% | \$ | 98,431.45 |
| Balance of Kiowa County | 2,035 | 0.06274330% | \$ | 156,858.26 |
| Latimer County | 10,073 | 0.31057165% | | |
| Fanshawe town (pt.) | 5 | 0.00015416% | \$ | 385.40 |
| Red Oak town | 478 | 0.01473774% | \$ | 36,844.35 |
| Wilburton city | 2,542 | 0.07837517% | \$ | 195,937.93 |
| Balance of Latimer County | 7,048 | 0.21730457% | \$ | 543,261.43 |
| Le Flore County | 49,853 | 1.53707220% | | |
| Arkoma town | 1,899 | 0.05855014% | \$ | 146,375.35 |
| Bokoshe town | 497 | 0.01532355% | \$ | 38,308.87 |
| Cameron town | 293 | 0.00903380% | \$ | 22,584.51 |
| Cowlington town | 152 | 0.00468648% | \$ | 11,716.19 |
| Fanshawe town (pt.) | 400 | 0.01233284% | \$ | 30,832.09 |
| Fort Coffee town | 422 | 0.01301114% | \$ | 32,527.86 |
| Heavener city | 3,301 | 0.10177673% | \$ | 254,441.83 |
| Howe town | 789 | 0.02432652% | \$ | 60,816.30 |
| Le Flore town | 175 | 0.00539562% | \$ | 13,489.04 |
| Panama town | 1,362 | 0.04199331% | \$ | 104,983.27 |
| Pocola town | 4,121 | 0.12705904% | \$ | 317,647.61 |
| Poteau city | 8,863 | 0.27326482% | \$ | 683,162.04 |
| Rock Island town | 643 | 0.01982503% | \$ | 49,562.59 |
| Shady Point town | 999 | 0.03080126% | \$ | 77,003.15 |
| Spiro town | 2,158 | 0.06653565% | \$ | 166,339.13 |
| Talihina town | 1,084 | 0.03342199% | \$ | 83,554.96 |
| Wister town | 1,062 | 0.03274368% | \$ | 81,859.20 |
| Balance of Le Flore County | 21,633 | 0.66699061% | \$ | 1,667,476.52 |
| Lincoln County | 34,877 | 1.07533081% | | |
| Agra town | 344 | 0.01060624% | \$ | 26,515.60 |
| Carney town | 623 | 0.01920839% | \$ | 48,020.98 |
| Chandler city | 3,085 | 0.09511700% | \$ | 237,792.50 |

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|---------------------------|--------|-------------|----|--------------|
| Davenport town | 807 | 0.02488150% | \$ | 62,203.74 |
| Fallis town | 27 | 0.00083247% | \$ | 2,081.17 |
| Kendrick town | 142 | 0.00437816% | \$ | 10,945.39 |
| Meeker town | 1,141 | 0.03517942% | \$ | 87,948.54 |
| Prague city | 2,367 | 0.07297956% | \$ | 182,448.89 |
| Sparks town | 171 | 0.00527229% | \$ | 13,180.72 |
| Stroud city (pt.) | 2,697 | 0.08315415% | \$ | 207,885.37 |
| Tryon town | 501 | 0.01544688% | \$ | 38,617.19 |
| Warwick town | 150 | 0.00462481% | \$ | 11,562.03 |
| Wellston town | 774 | 0.02386404% | \$ | 59,660.09 |
| Balance of Lincoln County | 22,048 | 0.67978593% | \$ | 1,699,464.82 |
| Logan County | 48,011 | 1.48027949% | | |
| Cashion town (pt.) | 241 | 0.00743053% | \$ | 18,576.33 |
| Cedar Valley city | 330 | 0.01017459% | \$ | 25,436.47 |
| Cimarron City town | 175 | 0.00539562% | \$ | 13,489.04 |
| Coyle town | 372 | 0.01146954% | \$ | 28,673.84 |
| Crescent city | 1,561 | 0.04812889% | \$ | 120,322.23 |
| Guthrie city | 11,661 | 0.35953300% | \$ | 898,832.51 |
| Langston town | 1,860 | 0.05734769% | \$ | 143,369.22 |
| Marshall town | 307 | 0.00946545% | \$ | 23,663.63 |
| Meridian town | 43 | 0.00132578% | \$ | 3,314.45 |
| Mulhall town (pt.) | 259 | 0.00798551% | \$ | 19,963.78 |
| Orlando town (pt.) | 167 | 0.00514896% | \$ | 12,872.40 |
| Balance of Logan County | 31,035 | 0.95687392% | \$ | 2,392,184.81 |
| Love County | 10,253 | 0.31612142% | | |
| Leon town | 100 | 0.00308321% | \$ | 7,708.02 |
| Marietta city | 2,768 | 0.08534323% | \$ | 213,358.06 |
| Thackerville town | 514 | 0.01584769% | \$ | 39,619.24 |
| Balance of Love County | 6,871 | 0.21184729% | \$ | 529,618.23 |
| McClain County | 40,474 | 1.24789802% | | |
| Blanchard city (pt.) | 6,650 | 0.20503340% | \$ | 512,583.50 |
| Byars town | 273 | 0.00841716% | \$ | 21,042.90 |
| Cole town | 599 | 0.01846842% | \$ | 46,171.06 |
| Dibble town | 861 | 0.02654643% | \$ | 66,366.07 |
| Goldsby town | 2,454 | 0.07566195% | \$ | 189,154.87 |
| Maysville town (pt.) | 3 | 0.00009250% | \$ | 231.24 |
| Newcastle city | 10,655 | 0.32851592% | \$ | 821,289.80 |
| Purcell city (pt.) | 6,420 | 0.19794202% | \$ | 494,855.05 |
| Rosedale town | 71 | 0.00218908% | \$ | 5,472.70 |
| Washington town | 601 | 0.01853009% | \$ | 46,325.22 |
| Wayne town | 730 | 0.02250743% | \$ | 56,268.56 |
| Balance of McClain County | 11,157 | 0.34399363% | \$ | 859,984.08 |
| McCurtain County | 32,832 | 1.01227919% | | |
| Broken Bow city | 4,085 | 0.12594909% | \$ | 314,872.72 |
| Garvin town | 255 | 0.00786218% | \$ | 19,655.46 |
| Haworth town | 296 | 0.00912630% | \$ | 22,815.75 |
| Idabel city | 6,843 | 0.21098399% | \$ | 527,459.98 |
| Millerton town | 315 | 0.00971211% | \$ | 24,280.27 |
| Valliant town | 738 | 0.02275408% | \$ | 56,885.21 |
| Wright City town | 735 | 0.02266159% | \$ | 56,653.97 |

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|-----------------------------|--------|-------------|----|--------------|
| Balance of McCurtain County | 19,565 | 0.60322985% | \$ | 1,508,074.62 |
| McIntosh County | 19,596 | 0.60418564% | | |
| Checotah city | 3,095 | 0.09542532% | \$ | 238,563.30 |
| Eufaula city | 2,846 | 0.08774813% | \$ | 219,370.32 |
| Hanna town | 133 | 0.00410067% | \$ | 10,251.67 |
| Hitchita town | 83 | 0.00255906% | \$ | 6,397.66 |
| Rentiesville town | 124 | 0.00382318% | \$ | 9,557.95 |
| Stidham town | 19 | 0.00058581% | \$ | 1,464.52 |
| Balance of McIntosh County | 13,296 | 0.40994347% | \$ | 1,024,858.68 |
| Major County | 7,629 | 0.23521802% | | |
| Ames town | 241 | 0.00743053% | \$ | 18,576.33 |
| Cleo Springs town | 334 | 0.01029792% | \$ | 25,744.80 |
| Fairview city | 2,594 | 0.07997844% | \$ | 199,946.11 |
| Meno town | 237 | 0.00730721% | \$ | 18,268.01 |
| Ringwood town | 509 | 0.01569353% | \$ | 39,233.83 |
| Seiling city (pt.) | - | 0.00000000% | \$ | - |
| Balance of Major County | 3,714 | 0.11451038% | \$ | 286,275.96 |
| Marshall County | 16,931 | 0.52201812% | | |
| Kingston town | 1,675 | 0.05164375% | \$ | 129,109.38 |
| Madill city | 4,031 | 0.12428416% | \$ | 310,710.39 |
| Oakland town | 1,140 | 0.03514858% | \$ | 87,871.46 |
| Balance of Marshall County | 10,085 | 0.31094163% | \$ | 777,354.08 |
| Mayes County | 41,100 | 1.26719891% | | |
| Adair town | 811 | 0.02500483% | \$ | 62,512.06 |
| Chouteau town | 2,093 | 0.06453156% | \$ | 161,328.91 |
| Disney town | 303 | 0.00934212% | \$ | 23,355.31 |
| Grand Lake Towne town | 70 | 0.00215825% | \$ | 5,395.62 |
| Hoot Owl town | 4 | 0.00012333% | \$ | 308.32 |
| Ketchum town (pt.) | 22 | 0.00067831% | \$ | 1,695.76 |
| Langley town (pt.) | 822 | 0.02534398% | \$ | 63,359.95 |
| Locust Grove town | 1,395 | 0.04301077% | \$ | 107,526.91 |
| Pensacola town | 127 | 0.00391568% | \$ | 9,789.19 |
| Pryor Creek city | 9,379 | 0.28917417% | \$ | 722,935.44 |
| Salina town | 1,394 | 0.04297993% | \$ | 107,449.83 |
| Spavinaw town | 429 | 0.01322697% | \$ | 33,067.42 |
| Sportsmen Acres town | 308 | 0.00949628% | \$ | 23,740.71 |
| Strang town | 89 | 0.00274406% | \$ | 6,860.14 |
| Balance of Mayes County | 23,854 | 0.73546868% | \$ | 1,838,671.70 |
| Murray County | 14,073 | 0.43390001% | | |
| Davis city (pt.) | 2,896 | 0.08928973% | \$ | 223,224.33 |
| Dougherty town | 222 | 0.00684472% | \$ | 17,111.81 |
| Hickory town | 73 | 0.00225074% | \$ | 5,626.86 |
| Sulphur city | 5,043 | 0.15548623% | \$ | 388,715.58 |
| Balance of Murray County | 5,839 | 0.18002858% | \$ | 450,071.44 |
| Muskogee County | 67,997 | 2.09648964% | | |
| Boynton town | 241 | 0.00743053% | \$ | 18,576.33 |
| Braggs town | 253 | 0.00780052% | \$ | 19,501.30 |
| Council Hill town | 151 | 0.00465565% | \$ | 11,639.11 |
| Fort Gibson town (pt.) | 3,934 | 0.12129344% | \$ | 303,233.61 |
| Haskell town | 1,930 | 0.05950593% | \$ | 148,764.84 |

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|----------------------------|---------|-------------|----|--------------|
| Muskogee city | 37,113 | 1.14427137% | \$ | 2,860,678.42 |
| Oktaha town | 388 | 0.01196285% | \$ | 29,907.13 |
| Porum town | 701 | 0.02161330% | \$ | 54,033.24 |
| Summit town | 137 | 0.00422400% | \$ | 10,559.99 |
| Taft town | 238 | 0.00733804% | \$ | 18,345.09 |
| Wainwright town | 160 | 0.00493313% | \$ | 12,332.84 |
| Warner town | 1,590 | 0.04902302% | \$ | 122,557.56 |
| Webbers Falls town | 593 | 0.01828343% | \$ | 45,708.57 |
| Balance of Muskogee County | 20,568 | 0.63415443% | \$ | 1,585,386.08 |
| Noble County | 11,131 | 0.34319200% | | |
| Billings town | 496 | 0.01529272% | \$ | 38,231.79 |
| Marland town | 223 | 0.00687556% | \$ | 17,188.89 |
| Morrison town | 707 | 0.02179829% | \$ | 54,495.72 |
| Perry city | 4,837 | 0.14913482% | \$ | 372,837.05 |
| Red Rock town | 289 | 0.00891047% | \$ | 22,276.19 |
| Balance of Noble County | 4,579 | 0.14118014% | \$ | 352,950.35 |
| Nowata County | 10,076 | 0.31066414% | | |
| Delaware town | 399 | 0.01230200% | \$ | 30,755.01 |
| Lenapah town | 280 | 0.00863299% | \$ | 21,582.46 |
| New Alluwe town | 85 | 0.00262073% | \$ | 6,551.82 |
| Nowata city | 3,552 | 0.10951558% | \$ | 273,788.96 |
| South Coffeyville town | 734 | 0.02263075% | \$ | 56,576.89 |
| Wann town | 120 | 0.00369985% | \$ | 9,249.63 |
| Balance of Nowata County | 4,906 | 0.15126223% | \$ | 378,155.59 |
| Okfuskee County | 11,993 | 0.36976926% | | |
| Bearden town | 131 | 0.00403900% | \$ | 10,097.51 |
| Boley town | 1,174 | 0.03619687% | \$ | 90,492.18 |
| Castle town | 103 | 0.00317571% | \$ | 7,939.26 |
| Clearview town | 48 | 0.00147994% | \$ | 3,699.85 |
| IXL town | 50 | 0.00154160% | \$ | 3,854.01 |
| Okemah city | 3,132 | 0.09656611% | \$ | 241,415.27 |
| Okmulgee city (pt.) | 4 | 0.00012333% | \$ | 308.32 |
| Paden town | 456 | 0.01405943% | \$ | 35,148.58 |
| Weleetka town | 954 | 0.02941381% | \$ | 73,534.54 |
| Balance of Okfuskee County | 5,941 | 0.18317345% | \$ | 457,933.62 |
| Oklahoma County | 248,981 | 7.67660467% | | |
| Arcadia town | 270 | 0.00832466% | \$ | 20,811.66 |
| Bethany city | 19,221 | 0.59262361% | \$ | 1,481,559.02 |
| Choctaw city | 12,674 | 0.39076591% | \$ | 976,914.78 |
| Del City city | 21,712 | 0.66942634% | \$ | 1,673,565.86 |
| Edmond city | 94,054 | 2.89988142% | \$ | 7,249,703.55 |
| Forest Park town | 1,069 | 0.03295950% | \$ | 82,398.76 |
| Harrah city | 6,499 | 0.20037775% | \$ | 500,944.39 |
| Jones town | 3,169 | 0.09770689% | \$ | 244,267.24 |
| Lake Aluma town | 91 | 0.00280572% | \$ | 7,014.30 |
| Luther town | 1,759 | 0.05423365% | \$ | 135,584.12 |
| Midwest City city | 57,407 | 1.76997781% | \$ | 4,424,944.52 |
| Nichols Hills city | 3,938 | 0.12141677% | \$ | 303,541.93 |
| Nicoma Park city | 2,467 | 0.07606277% | \$ | 190,156.92 |
| Oklahoma City city (pt.) | - | 0.00000000% | \$ | - |

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|----------------------------|--------|-------------|----|--------------|
| Smith Village town | 78 | 0.00240490% | \$ | 6,012.26 |
| Spencer city | 3,968 | 0.12234173% | \$ | 305,854.34 |
| The Village city | 9,564 | 0.29487811% | \$ | 737,195.28 |
| Valley Brook town | 771 | 0.02377154% | \$ | 59,428.85 |
| Warr Acres city | 10,118 | 0.31195909% | \$ | 779,897.72 |
| Woodlawn Park town | 152 | 0.00468648% | \$ | 11,716.19 |
| Balance of Oklahoma County | - | 0.00000000% | \$ | - |
| Okmulgee County | 38,465 | 1.18595635% | | |
| Beggs city | 1,237 | 0.03813930% | \$ | 95,348.24 |
| Dewar town | 853 | 0.02629977% | \$ | 65,749.43 |
| Grayson town | 156 | 0.00480981% | \$ | 12,024.52 |
| Henryetta city | 5,566 | 0.17161141% | \$ | 429,028.54 |
| Hoffman town | 126 | 0.00388484% | \$ | 9,712.11 |
| Liberty town (pt.) | 102 | 0.00314487% | \$ | 7,862.18 |
| Morris city | 1,420 | 0.04378157% | \$ | 109,453.92 |
| Mounds town (pt.) | 2 | 0.00006166% | \$ | 154.16 |
| Okmulgee city (pt.) | 11,707 | 0.36095128% | \$ | 902,378.20 |
| Schulter town | 496 | 0.01529272% | \$ | 38,231.79 |
| Winchester town | 508 | 0.01566270% | \$ | 39,156.75 |
| Balance of Okmulgee County | 16,292 | 0.50231641% | \$ | 1,255,791.04 |
| Osage County | 46,963 | 1.44796746% | | |
| Avant town | 307 | 0.00946545% | \$ | 23,663.63 |
| Barnsdall city | 1,150 | 0.03545690% | \$ | 88,642.26 |
| Bartlesville city (pt.) | 3 | 0.00009250% | \$ | 231.24 |
| Burbank town | 139 | 0.00428566% | \$ | 10,714.15 |
| Fairfax town | 1,265 | 0.03900259% | \$ | 97,506.49 |
| Foraker town | 18 | 0.00055498% | \$ | 1,387.44 |
| Grainola town | 31 | 0.00095579% | \$ | 2,389.49 |
| Hominy city | 3,388 | 0.10445912% | \$ | 261,147.80 |
| Osage town | 155 | 0.00477897% | \$ | 11,947.43 |
| Pawhuska city | 3,415 | 0.10529159% | \$ | 263,228.97 |
| Prue town | 470 | 0.01449108% | \$ | 36,227.71 |
| Sand Springs city (pt.) | 392 | 0.01208618% | \$ | 30,215.45 |
| Shidler city | 430 | 0.01325780% | \$ | 33,144.50 |
| Skiatook city (pt.) | 5,533 | 0.17059396% | \$ | 426,484.89 |
| Sperry town (pt.) | 31 | 0.00095579% | \$ | 2,389.49 |
| Tulsa city (pt.) | 5,895 | 0.18175517% | \$ | 454,387.93 |
| Webb City town | 61 | 0.00188076% | \$ | 4,701.89 |
| Wynona town | 434 | 0.01338113% | \$ | 33,452.82 |
| Balance of Osage County | 23,846 | 0.73522202% | \$ | 1,838,055.06 |
| Ottawa County | 31,127 | 0.95971047% | | |
| Afton town | 1,020 | 0.03144873% | \$ | 78,621.83 |
| Commerce city | 2,510 | 0.07738855% | \$ | 193,471.37 |
| Fairland town | 1,031 | 0.03178789% | \$ | 79,469.71 |
| Miami city | 13,088 | 0.40353040% | \$ | 1,008,825.99 |
| North Miami town | 368 | 0.01134621% | \$ | 28,365.52 |
| Peoria town | 135 | 0.00416233% | \$ | 10,405.83 |
| Quapaw town | 876 | 0.02700891% | \$ | 67,522.28 |
| Wyandotte town | 324 | 0.00998960% | \$ | 24,973.99 |
| Balance of Ottawa County | 11,775 | 0.36304786% | \$ | 907,619.66 |

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|-----------------------------|--------|-------------|-----------------|
| Pawnee County | 16,376 | 0.50490631% | |
| Blackburn town | 107 | 0.00329903% | \$ 8,247.58 |
| Cleveland city | 3,125 | 0.09635028% | \$ 240,875.71 |
| Hallett town | 124 | 0.00382318% | \$ 9,557.95 |
| Jennings town | 354 | 0.01091456% | \$ 27,286.40 |
| Mannford town (pt.) | 12 | 0.00036999% | \$ 924.96 |
| Maramec town | 90 | 0.00277489% | \$ 6,937.22 |
| Pawnee city | 2,106 | 0.06493238% | \$ 162,330.96 |
| Ralston town | 319 | 0.00983544% | \$ 24,588.59 |
| Skedee town | 50 | 0.00154160% | \$ 3,854.01 |
| Terlton town | 107 | 0.00329903% | \$ 8,247.58 |
| Westport town | 296 | 0.00912630% | \$ 22,815.75 |
| Balance of Pawnee County | 9,686 | 0.29863963% | \$ 746,599.07 |
| Payne County | 81,784 | 2.52157167% | |
| Cushing city | 7,615 | 0.23478637% | \$ 586,965.92 |
| Drumright city (pt.) | 62 | 0.00191159% | \$ 4,778.97 |
| Glencoe town | 607 | 0.01871508% | \$ 46,787.70 |
| Mulhall town (pt.) | - | 0.00000000% | \$ - |
| Orlando town (pt.) | - | 0.00000000% | \$ - |
| Perkins city | 2,817 | 0.08685400% | \$ 217,135.00 |
| Ripley town | 409 | 0.01261032% | \$ 31,525.81 |
| Stillwater city | 50,299 | 1.55082331% | \$ 3,877,058.27 |
| Yale city | 1,225 | 0.03776931% | \$ 94,423.28 |
| Balance of Payne County | 18,750 | 0.57810169% | \$ 1,445,254.23 |
| Pittsburg County | 43,654 | 1.34594407% | |
| Alderson town | 289 | 0.00891047% | \$ 22,276.19 |
| Ashland town | 63 | 0.00194242% | \$ 4,856.05 |
| Canadian town | 203 | 0.00625891% | \$ 15,647.29 |
| Carlton Landing town | - | 0.00000000% | \$ - |
| Crowder town | 404 | 0.01245616% | \$ 31,140.41 |
| Haileyville city | 751 | 0.02315490% | \$ 57,887.25 |
| Hartshorne city | 1,963 | 0.06052339% | \$ 151,308.48 |
| Indianola town | 151 | 0.00465565% | \$ 11,639.11 |
| Kiowa town | 676 | 0.02084249% | \$ 52,106.23 |
| Krebs city | 1,945 | 0.05996842% | \$ 149,921.04 |
| McAlester city | 17,814 | 0.54924286% | \$ 1,373,107.14 |
| Pittsburg town | 197 | 0.00607392% | \$ 15,184.80 |
| Quinton town | 985 | 0.03036961% | \$ 75,924.02 |
| Savanna town | 645 | 0.01988670% | \$ 49,716.75 |
| Balance of Pittsburg County | 17,568 | 0.54165816% | \$ 1,354,145.41 |
| Pontotoc County | 38,284 | 1.18037574% | |
| Ada city | 17,235 | 0.53139108% | \$ 1,328,477.69 |
| Allen town (pt.) | 797 | 0.02457318% | \$ 61,432.94 |
| Byng town | 1,198 | 0.03693684% | \$ 92,342.11 |
| Fitzhugh town | 230 | 0.00709138% | \$ 17,728.45 |
| Francis town | 320 | 0.00986627% | \$ 24,665.67 |
| Roff town | 713 | 0.02198328% | \$ 54,958.20 |
| Stonewall town | 521 | 0.01606352% | \$ 40,158.80 |
| Balance of Pontotoc County | 17,270 | 0.53247020% | \$ 1,331,175.50 |
| Pottawatomie County | 72,522 | 2.23600485% | |

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|--------------------------------|--------|-------------|----|--------------|
| Asher town | 412 | 0.01270282% | \$ | 31,757.05 |
| Bethel Acres town | 3,193 | 0.09844686% | \$ | 246,117.16 |
| Brooksville town | 60 | 0.00184993% | \$ | 4,624.81 |
| Earlsboro town | 621 | 0.01914673% | \$ | 47,866.82 |
| Johnson town | 256 | 0.00789302% | \$ | 19,732.54 |
| McCloud city | 4,743 | 0.14623660% | \$ | 365,591.51 |
| Macomb town | 33 | 0.00101746% | \$ | 2,543.65 |
| Maud city (pt.) | 715 | 0.02204494% | \$ | 55,112.36 |
| Oklahoma City city (pt.) | - | 0.00000000% | \$ | - |
| Pink town | 2,181 | 0.06724479% | \$ | 168,111.97 |
| St. Louis town | 161 | 0.00496397% | \$ | 12,409.92 |
| Shawnee city | 31,436 | 0.96923759% | \$ | 2,423,093.98 |
| Tecumseh city | 6,636 | 0.20460175% | \$ | 511,504.38 |
| Tribbey town | 414 | 0.01276449% | \$ | 31,911.21 |
| Wanette town | 359 | 0.01106872% | \$ | 27,671.80 |
| Balance of Pottawatomie County | 21,302 | 0.65678519% | \$ | 1,641,962.97 |
| Pushmataha County | 11,096 | 0.34211287% | | |
| Albion town | 100 | 0.00308321% | \$ | 7,708.02 |
| Antlers city | 2,321 | 0.07156128% | \$ | 178,903.20 |
| Clayton town | 786 | 0.02423402% | \$ | 60,585.06 |
| Rattan town | 296 | 0.00912630% | \$ | 22,815.75 |
| Balance of Pushmataha County | 7,593 | 0.23410806% | \$ | 585,270.15 |
| Roger Mills County | 3,583 | 0.11047138% | | |
| Cheyenne town | 774 | 0.02386404% | \$ | 59,660.09 |
| Hammon town (pt.) | 511 | 0.01575520% | \$ | 39,388.00 |
| Reydon town | 206 | 0.00635141% | \$ | 15,878.53 |
| Strong City town | 46 | 0.00141828% | \$ | 3,545.69 |
| Sweetwater town (pt.) | 25 | 0.00077080% | \$ | 1,927.01 |
| Balance of Roger Mills County | 2,021 | 0.06231165% | \$ | 155,779.14 |
| Rogers County | 92,459 | 2.85070424% | | |
| Catoosa city (pt.) | 5,308 | 0.16365674% | \$ | 409,141.84 |
| Chelsea town | 1,907 | 0.05879680% | \$ | 146,991.99 |
| Claremore city | 18,743 | 0.57788587% | \$ | 1,444,714.67 |
| Collinsville city (pt.) | 3 | 0.00009250% | \$ | 231.24 |
| Fair Oaks town (pt.) | - | 0.00000000% | \$ | - |
| Foyil town | 378 | 0.01165453% | \$ | 29,136.33 |
| Inola town | 1,803 | 0.05559026% | \$ | 138,975.65 |
| Oologah town | 1,175 | 0.03622771% | \$ | 90,569.27 |
| Owasso city (pt.) | 3,121 | 0.09622695% | \$ | 240,567.38 |
| Talala town | 278 | 0.00857132% | \$ | 21,428.30 |
| Tulsa city (pt.) | 17 | 0.00052415% | \$ | 1,310.36 |
| Valley Park town | 72 | 0.00221991% | \$ | 5,549.78 |
| Verdigris town | 4,590 | 0.14151929% | \$ | 353,798.24 |
| Balance of Rogers County | 55,064 | 1.69773822% | \$ | 4,244,345.55 |
| Seminole County | 24,258 | 0.74792485% | | |
| Bowlegs town | 388 | 0.01196285% | \$ | 29,907.13 |
| Cromwell town | 274 | 0.00844799% | \$ | 21,119.98 |
| Konawa city | 1,197 | 0.03690601% | \$ | 92,265.03 |
| Lima town | 52 | 0.00160327% | \$ | 4,008.17 |
| Maud city (pt.) | 346 | 0.01066790% | \$ | 26,669.76 |

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|----------------------------|---------|--------------|----|--------------|
| Sasakwa town | 137 | 0.00422400% | \$ | 10,559.99 |
| Seminole city | 7,041 | 0.21708875% | \$ | 542,721.87 |
| Wewoka city | 3,224 | 0.09940266% | \$ | 248,506.65 |
| Balance of Seminole County | 11,599 | 0.35762142% | \$ | 894,053.54 |
| Sequoyah County | 41,569 | 1.28165916% | | |
| Gans town | 301 | 0.00928046% | \$ | 23,201.15 |
| Gore town | 951 | 0.02932132% | \$ | 73,303.29 |
| Marble City town | 249 | 0.00767719% | \$ | 19,192.98 |
| Moffett town | 118 | 0.00363819% | \$ | 9,095.47 |
| Muldraw town | 3,251 | 0.10023513% | \$ | 250,587.81 |
| Paradise Hill town | 80 | 0.00246657% | \$ | 6,166.42 |
| Roland town | 3,911 | 0.12058431% | \$ | 301,460.76 |
| Sallisaw city | 8,497 | 0.26198027% | \$ | 654,950.68 |
| Vian town | 1,367 | 0.04214747% | \$ | 105,368.67 |
| Balance of Sequoyah County | 22,844 | 0.70432827% | \$ | 1,760,820.68 |
| Stephens County | 43,143 | 1.33018887% | | |
| Bray town | 1,176 | 0.03625854% | \$ | 90,646.35 |
| Central High town | 1,164 | 0.03588855% | \$ | 89,721.38 |
| Comanche city | 1,559 | 0.04806723% | \$ | 120,168.07 |
| Duncan city | 22,344 | 0.68891223% | \$ | 1,722,280.56 |
| Empire City town | 893 | 0.02753306% | \$ | 68,832.64 |
| Loco town | 118 | 0.00363819% | \$ | 9,095.47 |
| Marlow city | 4,420 | 0.13627784% | \$ | 340,694.60 |
| Velma town | 595 | 0.01834509% | \$ | 45,862.73 |
| Balance of Stephens County | 10,874 | 0.33526815% | \$ | 838,170.37 |
| Texas County | 19,983 | 0.61611766% | | |
| Goodwell town | 1,270 | 0.03915675% | \$ | 97,891.89 |
| Guymon city | 10,996 | 0.33902966% | \$ | 847,574.16 |
| Hardesty town | 210 | 0.00647474% | \$ | 16,186.85 |
| Hooker city | 1,844 | 0.05685437% | \$ | 142,135.94 |
| Optima town | 372 | 0.01146954% | \$ | 28,673.84 |
| Texhoma town | 901 | 0.02777971% | \$ | 69,449.28 |
| Tyrone town | 741 | 0.02284658% | \$ | 57,116.45 |
| Balance of Texas County | 3,649 | 0.11250630% | \$ | 281,265.74 |
| Tillman County | 7,250 | 0.22353265% | | |
| Chattanooga town (pt.) | - | 0.00000000% | \$ | - |
| Davidson town | 288 | 0.00887964% | \$ | 22,199.11 |
| Frederick city | 3,545 | 0.10929976% | \$ | 273,249.40 |
| Grandfield city | 933 | 0.02876634% | \$ | 71,915.85 |
| Hollister town | 46 | 0.00141828% | \$ | 3,545.69 |
| Loveland town | 12 | 0.00036999% | \$ | 924.96 |
| Manitou town | 164 | 0.00505646% | \$ | 12,641.16 |
| Tipton town | 759 | 0.02340156% | \$ | 58,503.89 |
| Balance of Tillman County | 1,503 | 0.04634063% | \$ | 115,851.58 |
| Tulsa County | 615,055 | 18.96343129% | | |
| Bixby city (pt.) | 27,714 | 0.85448055% | \$ | 2,136,201.38 |
| Broken Arrow city (pt.) | 89,901 | 2.77183575% | \$ | 6,929,589.37 |
| Collinsville city (pt.) | 7,233 | 0.22300851% | \$ | 557,521.27 |
| Glenpool city | 13,936 | 0.42967601% | \$ | 1,074,190.03 |
| Jenks city | 23,767 | 0.73278629% | \$ | 1,831,965.72 |

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|------------------------------|---------|--------------|----|---------------|
| Liberty town (pt.) | 104 | 0.00320654% | \$ | 8,016.34 |
| Lotsee town | 2 | 0.00006166% | \$ | 154.16 |
| Mannford town (pt.) | 21 | 0.00064747% | \$ | 1,618.68 |
| Owasso city (pt.) | 33,836 | 1.04323461% | \$ | 2,608,086.52 |
| Sand Springs city (pt.) | 19,513 | 0.60162658% | \$ | 1,504,066.44 |
| Sapulpa city (pt.) | 68 | 0.00209658% | \$ | 5,241.46 |
| Skiatook city (pt.) | 2,519 | 0.07766604% | \$ | 194,165.09 |
| Sperry town (pt.) | 1,307 | 0.04029754% | \$ | 100,743.86 |
| Tulsa city (pt.) | 395,134 | 12.18280716% | \$ | 30,457,017.91 |
| Balance of Tulsa County | - | 0.00000000% | \$ | - |
| Wagoner County | 81,289 | 2.50630979% | | |
| Bixby city (pt.) | 230 | 0.00709138% | \$ | 17,728.45 |
| Broken Arrow city (pt.) | 20,297 | 0.62579894% | \$ | 1,564,497.34 |
| Catoosa city (pt.) | 1,645 | 0.05071879% | \$ | 126,796.97 |
| Coweta city | 10,032 | 0.30930753% | \$ | 773,268.82 |
| Fair Oaks town (pt.) | 101 | 0.00311404% | \$ | 7,785.10 |
| Okay town | 702 | 0.02164413% | \$ | 54,110.32 |
| Porter town | 682 | 0.02102749% | \$ | 52,568.71 |
| Redbird town | 154 | 0.00474814% | \$ | 11,870.35 |
| Tulahassee town | 110 | 0.00339153% | \$ | 8,478.82 |
| Tulsa city (pt.) | 144 | 0.00443982% | \$ | 11,099.55 |
| Wagoner city | 9,185 | 0.28319275% | \$ | 707,981.87 |
| Balance of Wagoner County | 38,007 | 1.17183526% | \$ | 2,929,588.14 |
| Washington County | 51,527 | 1.58868512% | | |
| Bartlesville city (pt.) | 36,141 | 1.11430258% | \$ | 2,785,756.44 |
| Copan town | 737 | 0.02272325% | \$ | 56,808.13 |
| Dewey city | 3,384 | 0.10433579% | \$ | 260,839.48 |
| Ochelata town | 424 | 0.01307281% | \$ | 32,682.02 |
| Ramona town | 545 | 0.01680349% | \$ | 42,008.72 |
| Vera town | 247 | 0.00761553% | \$ | 19,038.82 |
| Balance of Washington County | 10,049 | 0.30983168% | \$ | 774,579.19 |
| Washita County | 10,916 | 0.33656310% | | |
| Bessie town | 174 | 0.00536478% | \$ | 13,411.96 |
| Burns Flat town | 1,901 | 0.05861180% | \$ | 146,529.51 |
| Canute town | 519 | 0.01600185% | \$ | 40,004.64 |
| Clinton city (pt.) | 4 | 0.00012333% | \$ | 308.32 |
| Colony town | 129 | 0.00397734% | \$ | 9,943.35 |
| Corn town | 472 | 0.01455275% | \$ | 36,381.87 |
| Dill City town | 533 | 0.01643350% | \$ | 41,083.76 |
| Foss town | 145 | 0.00447065% | \$ | 11,176.63 |
| New Cordell city | 2,734 | 0.08429493% | \$ | 210,737.34 |
| Rocky town | 152 | 0.00468648% | \$ | 11,716.19 |
| Sentinel town | 845 | 0.02605312% | \$ | 65,132.79 |
| Balance of Washita County | 3,308 | 0.10199255% | \$ | 254,981.39 |
| Woods County | 8,793 | 0.27110657% | | |
| Alva city | 4,953 | 0.15271134% | \$ | 381,778.36 |
| Dacoma town | 108 | 0.00332987% | \$ | 8,324.66 |
| Freedom town | 291 | 0.00897214% | \$ | 22,430.35 |
| Waynoka city | 914 | 0.02818053% | \$ | 70,451.33 |
| Balance of Woods County | 2,527 | 0.07791269% | \$ | 194,781.73 |

| | | | | |
|----------------------------|--------|-------------|----|------------|
| Woodward County | 20,211 | 0.62314738% | | |
| Fort Supply town | 320 | 0.00986627% | \$ | 24,665.67 |
| Mooreland town | 1,169 | 0.03604271% | \$ | 90,106.78 |
| Mutual town | 61 | 0.00188076% | \$ | 4,701.89 |
| Sharon town | 134 | 0.00413150% | \$ | 10,328.75 |
| Woodward city | 12,121 | 0.37371577% | \$ | 934,289.42 |
| Balance of Woodward County | 6,406 | 0.19751037% | \$ | 493,775.93 |

**Coronavirus Relief Fund
Frequently Asked Questions
Updated as of August 10, 2020¹**

The following answers to frequently asked questions supplement Treasury’s Coronavirus Relief Fund (“Fund”) Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020, (“Guidance”).² Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

A. Eligible Expenditures

1. *Are governments required to submit proposed expenditures to Treasury for approval?*

No. Governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.

2. *The Guidance says that funding can be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. How does a government determine whether payroll expenses for a given employee satisfy the “substantially dedicated” condition?*

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

3. *The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a “substantially different use” for purposes of the Fund eligibility?*

Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

¹ On August 10, 2020, these Frequently Asked Questions were revised to add Questions 49–52. The previous revision was made on July 8.

² The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.

4. *May a State receiving a payment transfer funds to a local government?*

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

5. *May a unit of local government receiving a Fund payment transfer funds to another unit of government?*

Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.

6. *Is a Fund payment recipient required to transfer funds to a smaller, constituent unit of government within its borders?*

No. For example, a county recipient is not required to transfer funds to smaller cities within the county’s borders.

7. *Are recipients required to use other federal funds or seek reimbursement under other federal programs before using Fund payments to satisfy eligible expenses?*

No. Recipients may use Fund payments for any expenses eligible under section 601(d) of the Social Security Act outlined in the Guidance. Fund payments are not required to be used as the source of funding of last resort. However, as noted below, recipients may not use payments from the Fund to cover expenditures for which they will receive reimbursement.

8. *Are there prohibitions on combining a transaction supported with Fund payments with other CARES Act funding or COVID-19 relief Federal funding?*

Recipients will need to consider the applicable restrictions and limitations of such other sources of funding. In addition, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds, are not eligible uses of Fund payments.

9. *Are States permitted to use Fund payments to support state unemployment insurance funds generally?*

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to the COVID-19 public health emergency, a State may use Fund payments to make payments to its respective state unemployment insurance fund, separate and apart from such State's obligation to the unemployment insurance fund as an employer. This will permit States to use Fund payments to prevent expenses related to the public health emergency from causing their state unemployment insurance funds to become insolvent.

10. *Are recipients permitted to use Fund payments to pay for unemployment insurance costs incurred by the recipient as an employer?*

Yes, Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer (for example, as a reimbursing employer) related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

11. *The Guidance states that the Fund may support a "broad range of uses" including payroll expenses for several classes of employees whose services are "substantially dedicated to mitigating or responding to the COVID-19 public health emergency." What are some examples of types of covered employees?*

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency are also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

12. *In some cases, first responders and critical health care workers that contract COVID-19 are eligible for workers' compensation coverage. Is the cost of this expanded workers compensation coverage eligible?*

Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense.

13. *If a recipient would have decommissioned equipment or not renewed a lease on particular office space or equipment but decides to continue to use the equipment or to renew the lease in order to respond to the public health emergency, are the costs associated with continuing to operate the equipment or the ongoing lease payments eligible expenses?*

Yes. To the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance, such expenses would be eligible.

14. *May recipients provide stipends to employees for eligible expenses (for example, a stipend to employees to improve telework capabilities) rather than require employees to incur the eligible cost and submit for reimbursement?*

Expenditures paid for with payments from the Fund must be limited to those that are necessary due to the public health emergency. As such, unless the government were to determine that providing assistance in the form of a stipend is an administrative necessity, the government should provide such assistance on a reimbursement basis to ensure as much as possible that funds are used to cover only eligible expenses.

15. *May Fund payments be used for COVID-19 public health emergency recovery planning?*

Yes. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance.

16. *Are expenses associated with contact tracing eligible?*

Yes, expenses associated with contact tracing are eligible.

17. *To what extent may a government use Fund payments to support the operations of private hospitals?*

Governments may use Fund payments to support public or private hospitals to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency, but the form such assistance would take may differ. In particular, financial assistance to private hospitals could take the form of a grant or a short-term loan.

18. *May payments from the Fund be used to assist individuals with enrolling in a government benefit program for those who have been laid off due to COVID-19 and thereby lost health insurance?*

Yes. To the extent that the relevant government official determines that these expenses are necessary and they meet the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance, these expenses are eligible.

19. *May recipients use Fund payments to facilitate livestock depopulation incurred by producers due to supply chain disruptions?*

Yes, to the extent these efforts are deemed necessary for public health reasons or as a form of economic support as a result of the COVID-19 health emergency.

20. *Would providing a consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?*

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

21. *May recipients create a “payroll support program” for public employees?*

Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

22. *May recipients use Fund payments to cover employment and training programs for employees that have been furloughed due to the public health emergency?*

Yes, this would be an eligible expense if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.

23. *May recipients use Fund payments to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency?*

Yes, if a government determines such assistance to be a necessary expenditure. Such assistance could include, for example, a program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs. Such assistance should be structured in a manner to ensure as much as possible, within the realm of what is administratively feasible, that such assistance is necessary.

24. *The Guidance provides that eligible expenditures may include expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. What is meant by a “small business,” and is the Guidance intended to refer only to expenditures to cover administrative expenses of such a grant program?*

Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need of such assistance. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance.

25. *The Guidance provides that expenses associated with the provision of economic support in connection with the public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures, would constitute eligible expenditures of Fund payments. Would such expenditures be eligible in the absence of a stay-at-home order?*

Fund payments may be used for economic support in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. This may include, for example, a grant program to benefit small businesses that close voluntarily to promote social distancing measures or that are affected by decreased customer demand as a result of the COVID-19 public health emergency.

26. *May Fund payments be used to assist impacted property owners with the payment of their property taxes?*

Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations.

27. *May Fund payments be used to replace foregone utility fees? If not, can Fund payments be used as a direct subsidy payment to all utility account holders?*

Fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, if determined to be a necessary expenditure, a government could provide grants to individuals facing economic hardship to allow them to pay their utility fees and thereby continue to receive essential services.

28. *Could Fund payments be used for capital improvement projects that broadly provide potential economic development in a community?*

In general, no. If capital improvement projects are not necessary expenditures incurred due to the COVID-19 public health emergency, then Fund payments may not be used for such projects.

However, Fund payments may be used for the expenses of, for example, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.

29. *The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of “hazard pay”?*

Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.

30. *The Guidance provides that ineligible expenditures include “[p]ayroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Is this intended to relate only to public employees?*

Yes. This particular nonexclusive example of an ineligible expenditure relates to public employees. A recipient would not be permitted to pay for payroll or benefit expenses of private employees and any financial assistance (such as grants or short-term loans) to private employers are not subject to the restriction that the private employers’ employees must be substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

31. *May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?*

A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures.

32. *Must a stay-at-home order or other public health mandate be in effect in order for a government to provide assistance to small businesses using payments from the Fund?*

No. The Guidance provides, as an example of an eligible use of payments from the Fund, expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. Such assistance may be provided using amounts received from the Fund in the absence of a requirement to close businesses if the relevant government determines that such expenditures are necessary in response to the public health emergency.

33. *Should States receiving a payment transfer funds to local governments that did not receive payments directly from Treasury?*

Yes, provided that the transferred funds are used by the local government for eligible expenditures under the statute. To facilitate prompt distribution of Title V funds, the CARES Act authorized Treasury to make direct payments to local governments with populations in excess of 500,000, in amounts equal to 45% of the local government's per capita share of the statewide allocation. This statutory structure was based on a recognition that it is more administratively feasible to rely on States, rather than the federal government, to manage the transfer of funds to smaller local governments. Consistent with the needs of all local governments for funding to address the public health emergency, States should transfer funds to local governments with populations of 500,000 or less, using as a benchmark the per capita allocation formula that governs payments to larger local governments. This approach will ensure equitable treatment among local governments of all sizes.

For example, a State received the minimum \$1.25 billion allocation and had one county with a population over 500,000 that received \$250 million directly. The State should distribute 45 percent of the \$1 billion it received, or \$450 million, to local governments within the State with a population of 500,000 or less.

34. *May a State impose restrictions on transfers of funds to local governments?*

Yes, to the extent that the restrictions facilitate the State's compliance with the requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance and other applicable requirements such as the Single Audit Act, discussed below. Other restrictions are not permissible.

35. *If a recipient must issue tax anticipation notes (TANs) to make up for tax due date deferrals or revenue shortfalls, are the expenses associated with the issuance eligible uses of Fund payments?*

If a government determines that the issuance of TANs is necessary due to the COVID-19 public health emergency, the government may expend payments from the Fund on the interest expense payable on TANs by the borrower and unbudgeted administrative and transactional costs, such as necessary payments to advisors and underwriters, associated with the issuance of the TANs.

36. *May recipients use Fund payments to expand rural broadband capacity to assist with distance learning and telework?*

Such expenditures would only be permissible if they are necessary for the public health emergency. The cost of projects that would not be expected to increase capacity to a significant extent until the need for distance learning and telework have passed due to this public health emergency would not be necessary due to the public health emergency and thus would not be eligible uses of Fund payments.

37. *Are costs associated with increased solid waste capacity an eligible use of payments from the Fund?*

Yes, costs to address increase in solid waste as a result of the public health emergency, such as relates to the disposal of used personal protective equipment, would be an eligible expenditure.

38. *May payments from the Fund be used to cover across-the-board hazard pay for employees working during a state of emergency?*

No. The Guidance says that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Hazard pay is a form of payroll expense and is subject to this limitation, so Fund payments may only be used to cover hazard pay for such individuals.

39. *May Fund payments be used for expenditures related to the administration of Fund payments by a State, territorial, local, or Tribal government?*

Yes, if the administrative expenses represent an increase over previously budgeted amounts and are limited to what is necessary. For example, a State may expend Fund payments on necessary administrative expenses incurred with respect to a new grant program established to disburse amounts received from the Fund.

40. *May recipients use Fund payments to provide loans?*

Yes, if the loans otherwise qualify as eligible expenditures under section 601(d) of the Social Security Act as implemented by the Guidance. Any amounts repaid by the borrower before December 30, 2020, must be either returned to Treasury upon receipt by the unit of government providing the loan or used for another expense that qualifies as an eligible expenditure under section 601(d) of the Social Security Act. Any amounts not repaid by the borrower until after December 30, 2020, must be returned to Treasury upon receipt by the unit of government lending the funds.

41. *May Fund payments be used for expenditures necessary to prepare for a future COVID-19 outbreak?*

Fund payments may be used only for expenditures necessary to address the current COVID-19 public health emergency. For example, a State may spend Fund payments to create a reserve of personal protective equipment or develop increased intensive care unit capacity to support regions in its jurisdiction not yet affected, but likely to be impacted by the current COVID-19 pandemic.

42. *May funds be used to satisfy non-federal matching requirements under the Stafford Act?*

Yes, payments from the Fund may be used to meet the non-federal matching requirements for Stafford Act assistance to the extent such matching requirements entail COVID-19-related costs that otherwise satisfy the Fund's eligibility criteria and the Stafford Act. Regardless of the use of Fund payments for such purposes, FEMA funding is still dependent on FEMA's determination of eligibility under the Stafford Act.

43. *Must a State, local, or tribal government require applications to be submitted by businesses or individuals before providing assistance using payments from the Fund?*

Governments have discretion to determine how to tailor assistance programs they establish in response to the COVID-19 public health emergency. However, such a program should be structured in such a manner as will ensure that such assistance is determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. For example, a per capita payment to residents of a particular jurisdiction without an assessment of individual need would not be an appropriate use of payments from the Fund.

44. *May Fund payments be provided to non-profits for distribution to individuals in need of financial assistance, such as rent relief?*

Yes, non-profits may be used to distribute assistance. Regardless of how the assistance is structured, the financial assistance provided would have to be related to COVID-19.

45. *May recipients use Fund payments to remarket the recipient's convention facilities and tourism industry?*

Yes, if the costs of such remarketing satisfy the requirements of the CARES Act. Expenses incurred to publicize the resumption of activities and steps taken to ensure a safe experience may be needed due to the public health emergency. Expenses related to developing a long-term plan to reposition a recipient's convention and tourism industry and infrastructure would not be incurred due to the public health emergency and therefore may not be covered using payments from the Fund.

46. *May a State provide assistance to farmers and meat processors to expand capacity, such to cover overtime for USDA meat inspectors?*

If a State determines that expanding meat processing capacity, including by paying overtime to USDA meat inspectors, is a necessary expense incurred due to the public health emergency, such as if increased capacity is necessary to allow farmers and processors to donate meat to food banks, then such expenses are eligible expenses, provided that the expenses satisfy the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance.

47. *The guidance provides that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. May Fund payments be used to cover such an employee's entire payroll cost or just the portion of time spent on mitigating or responding to the COVID-19 public health emergency?*

As a matter of administrative convenience, the entire payroll cost of an employee whose time is substantially dedicated to mitigating or responding to the COVID-19 public health emergency is eligible, provided that such payroll costs are incurred by December 30, 2020. An employer may also track time spent by employees related to COVID-19 and apply Fund payments on that basis but would need to do so consistently within the relevant agency or department.

48. *May Fund payments be used to cover increased administrative leave costs of public employees who could not telework in the event of a stay at home order or a case of COVID-19 in the workplace?*

The statute requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. As stated in the Guidance, a cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget or (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. If the cost of an employee was allocated to administrative leave to a greater extent than was expected, the cost of such administrative leave may be covered using payments from the Fund.

49. *Are States permitted to use Coronavirus Relief Fund payments to satisfy non-federal matching requirements under the Stafford Act, including “lost wages assistance” authorized by the Presidential Memorandum on Authorizing the Other Needs Assistance Program for Major Disaster Declarations Related to Coronavirus Disease 2019 (August 8, 2020)?*

Yes. As previous guidance has stated, payments from the Fund may be used to meet the non-federal matching requirements for Stafford Act assistance to the extent such matching requirements entail COVID-19-related costs that otherwise satisfy the Fund’s eligibility criteria and the Stafford Act. States are fully permitted to use payments from the Fund to satisfy 100% of their cost share for lost wages assistance recently made available under the Stafford Act.

50. *At what point would costs be considered to be incurred in the case of a grant made by a State, local, or tribal government to cover interest and principal amounts of a loan, such as might be provided as part of a small business assistance program in which the loan is made by a private institution?*

A grant made to cover interest and principal costs of a loan, including interest and principal due after the period that begins on March 1, 2020, and ends on December 30, 2020 (the “covered period”), will be considered to be incurred during the covered period if (i) the full amount of the loan is advanced to the borrower within the covered period and (ii) the proceeds of the loan are used by the borrower to cover expenses incurred during the covered period. In addition, if these conditions are met, the amount of the grant will be considered to have been used during the covered period for purposes of the requirement that expenses be incurred within the covered period. Such a grant would be analogous to a loan provided by the Fund recipient itself that incorporates similar loan forgiveness provisions. As with any other assistance provided by a Fund recipient, such a grant would need to be determined by the recipient to be necessary due to the public health emergency.

51. *If governments use Fund payments as described in the Guidance to establish a grant program to support businesses, would those funds be considered gross income taxable to a business receiving the grant under the Internal Revenue Code (Code)?*

Please see the answer provided by the Internal Revenue Service (IRS) available at <https://www.irs.gov/newsroom/cares-act-coronavirus-relief-fund-frequently-asked-questions>.

52. *If governments use Fund payments as described in the Guidance to establish a loan program to support businesses, would those funds be considered gross income taxable to a business receiving the loan under the Code?*

Please see the answer provided by the IRS available at <https://www.irs.gov/newsroom/cares-act-coronavirus-relief-fund-frequently-asked-questions>.

B. Questions Related to Administration of Fund Payments

1. *Do governments have to return unspent funds to Treasury?*

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Department of the Treasury of amounts received from the Fund that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

2. *What records must be kept by governments receiving payment?*

A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act.

3. *May recipients deposit Fund payments into interest bearing accounts?*

Yes, provided that if recipients separately invest amounts received from the Fund, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits Fund payments in a government's general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

4. *May governments retain assets purchased with payments from the Fund?*

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

5. *What rules apply to the proceeds of disposition or sale of assets acquired using payments from the Fund?*

If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.

6. *Are Fund payments to State, territorial, local, and tribal governments considered grants?*

No. Fund payments made by Treasury to State, territorial, local, and Tribal governments are not considered to be grants but are "other financial assistance" under 2 C.F.R. § 200.40.

7. *Are Fund payments considered federal financial assistance for purposes of the Single Audit Act?*

Yes, Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

8. *Are Fund payments subject to other requirements of the Uniform Guidance?*

Fund payments are subject to the following requirements in the Uniform Guidance (2 C.F.R. Part 200): 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

9. *Is there a Catalog of Federal Domestic Assistance (CFDA) number assigned to the Fund?*

Yes. The CFDA number assigned to the Fund is 21.019.

10. *If a State transfers Fund payments to its political subdivisions, would the transferred funds count toward the subrecipients' total funding received from the federal government for purposes of the Single Audit Act?*

Yes. The Fund payments to subrecipients would count toward the threshold of the Single Audit Act and 2 C.F.R. part 200, subpart F re: audit requirements. Subrecipients are subject to a single audit or program-specific audit pursuant to 2 C.F.R. § 200.501(a) when the subrecipients spend \$750,000 or more in federal awards during their fiscal year.

11. *Are recipients permitted to use payments from the Fund to cover the expenses of an audit conducted under the Single Audit Act?*

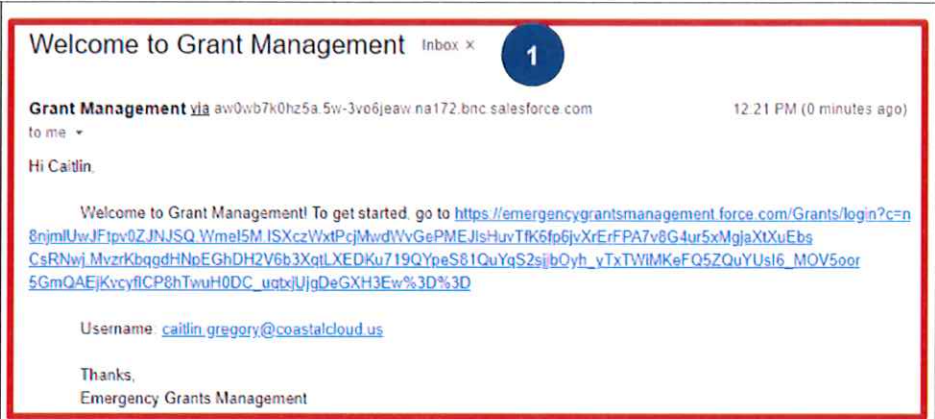
Yes, such expenses would be eligible expenditures, subject to the limitations set forth in 2 C.F.R. § 200.425.

12. *If a government has transferred funds to another entity, from which entity would the Treasury Department seek to recoup the funds if they have not been used in a manner consistent with section 601(d) of the Social Security Act?*

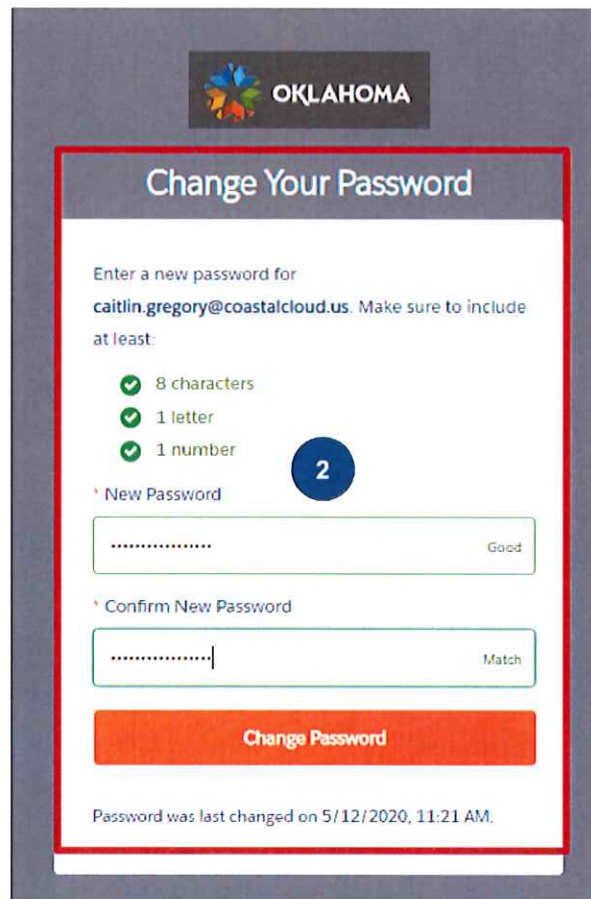
The Treasury Department would seek to recoup the funds from the government that received the payment directly from the Treasury Department. State, territorial, local, and Tribal governments receiving funds from Treasury should ensure that funds transferred to other entities, whether pursuant to a grant program or otherwise, are used in accordance with section 601(d) of the Social Security Act as implemented in the Guidance.

Managing Grant Applications in the Portal

1. Once the Subrecipient Agreement is approved, an email notification will be sent to the subrecipient, welcoming them to the grant management community portal.



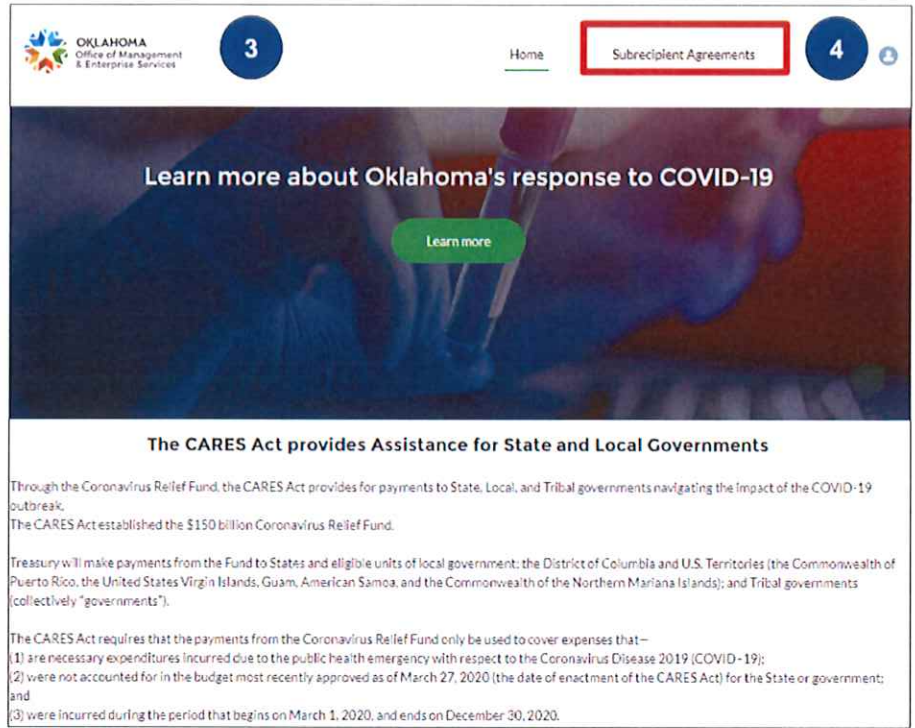
2. After clicking the link in the welcome email, the user will be prompted to change their password upon entering the community for the first time.



Managing Grant Applications in the Portal

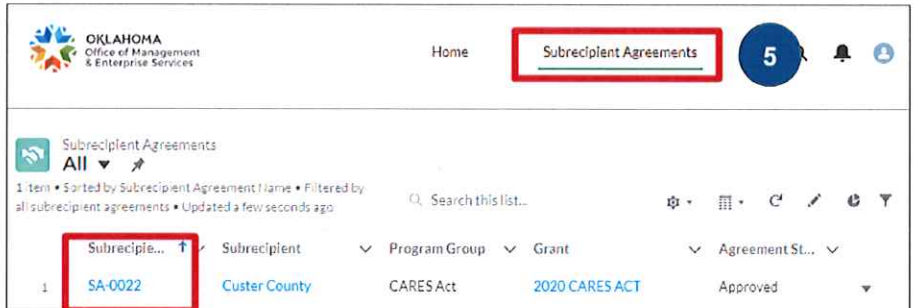
3. This is the homepage that users will see upon signing into the Portal.

4. To view Subrecipient Agreements, click the Subrecipient Agreements tab.



5. The Subrecipient Agreements tab displays the agreement for that Subrecipient. There should only be one Subrecipient Agreement per Subrecipient.

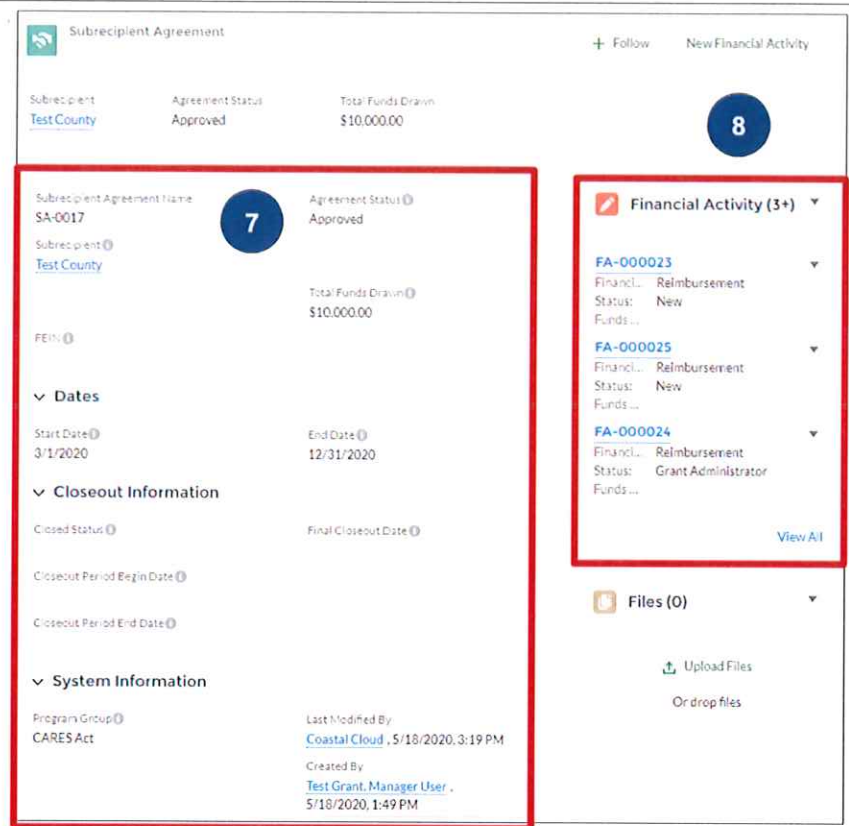
6. Click the Subrecipient Agreement Name to view the agreement.



Managing Grant Applications in the Portal

7. The Subrecipient can see **key fields** related to the agreement from the Portal.

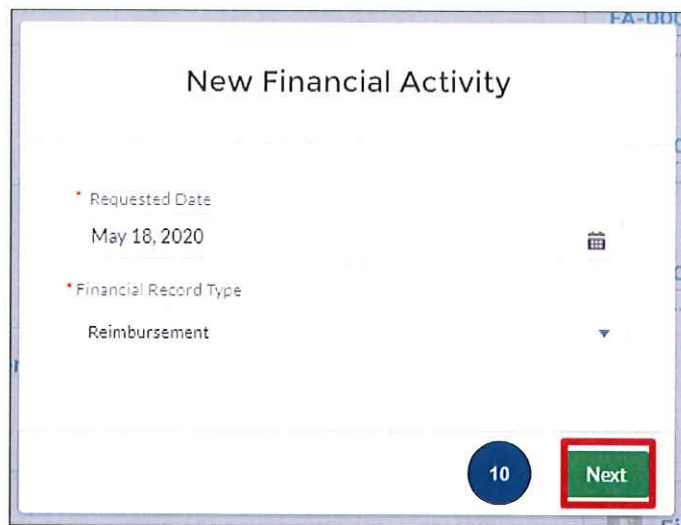
8. They can also see any **Financial Activity** related to the agreement. For this scenario, a financial activity would represent a request for funds reimbursement.



9. To create a new request for reimbursement, click the **New Financial Activity** button.



10. Enter the Requested Date and click **Next**.



Managing Grant Applications in the Portal

11. Once your Financial Activity has been created, scroll down to the **Cost Categories** section at the bottom of the page.

12. Populate the **Funds Requested** for each Category.

Financial Activity FA-000027

| | | | | |
|---|-------------------------------------|--|-----------------------------|---------------|
| Record Type Reimbursement | Subrecipient Account Test County | Funds Requested | Requested Date 5/18/2020 | Status New |
| Financial Activity Name FA-000027 | | Financial Activity Type Reimbursement | | |
| Subrecipient Agreement SA-0017 | | Requested Date 5/18/2020 | | |
| Grant Name Test - Cares Act | | Funds Requested | | |
| Reporting Time Period Start | | Approved Date | | |
| Reporting Time Period End | | | | |
| Additional Fund Categories | | | | |
| <p>Financial Activity Information</p> <p>Funds Approved</p> | | | | |
| <p>System Information</p> <p>Created By: CG Training Contact, 5/18/2020, 3:55 PM</p> <p>Last Modified By: CG Training Contact, 5/18/2020, 3:55 PM</p> | | | | |

Financial Activity Cost Categories

| FINANCIAL ACTIVITY BUDGET CATEGORY NAME | COST CATEGORY NAME | ACTIVITY | CATEGORY TOTAL BUDGET | BUDGET REMAINING | FUNDS REQUESTED |
|---|---------------------|----------------------------------|-----------------------|------------------|-----------------|
| FABC-00383 | Medical Expenses | Public medical facility expenses | | | 0.00 |
| FABC-00384 | Medical Expenses | Public telemedicine capabilities | | | 0.00 |
| FABC-00385 | Payroll Expenses | COVID Dedicated Payroll Expenses | | | 0.00 |
| FABC-00386 | Compliance Expenses | Food delivery | | | 0.00 |

13. Once you have completed the Cost Categories table, check the box and click **Save**.

| | | | | | |
|--------------|------------------------|-------------------------------|------------------------|------------------------|--------------------|
| FABC-00403 | Public Health Expenses | Public safety measures | | | 0.00 |
| FABC-00404 | Public Health Expenses | Quarantining | | | 0.00 |
| FABC-00405 | Compliance Expenses | Maintaining prisons and jails | | | 0.00 |
| Total | | | \$12,001,000.00 | \$11,971,000.00 | \$10,000.00 |

By signing this report, I certify to the best of my knowledge and belief that the information is true, complete, and accurate, and the expenditures, reimbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001, 1003, 1005, 1006, 1007, 1008, 1009, 1010, 1011, Sections 3729-3730 and 3801-3812).


Save

Managing Grant Applications in the Portal



14. Once your screen has refreshed, the **Total Requested** amount on your Cost Category table should match the **Funds Requested** amount on the Financial Activity Details.

| | | | |
|--------------|------------------------|-------------------------------|-----------------------------------|
| FABC-00403 | Public Health Expenses | Public safety measures | <input type="text" value="0.00"/> |
| FABC-00404 | Public Health Expenses | Quarantining | <input type="text" value="0.00"/> |
| FABC-00405 | Compliance Expenses | Maintaining prisons and jails | <input type="text" value="0.00"/> |
| Total | | | \$10,000.00 |

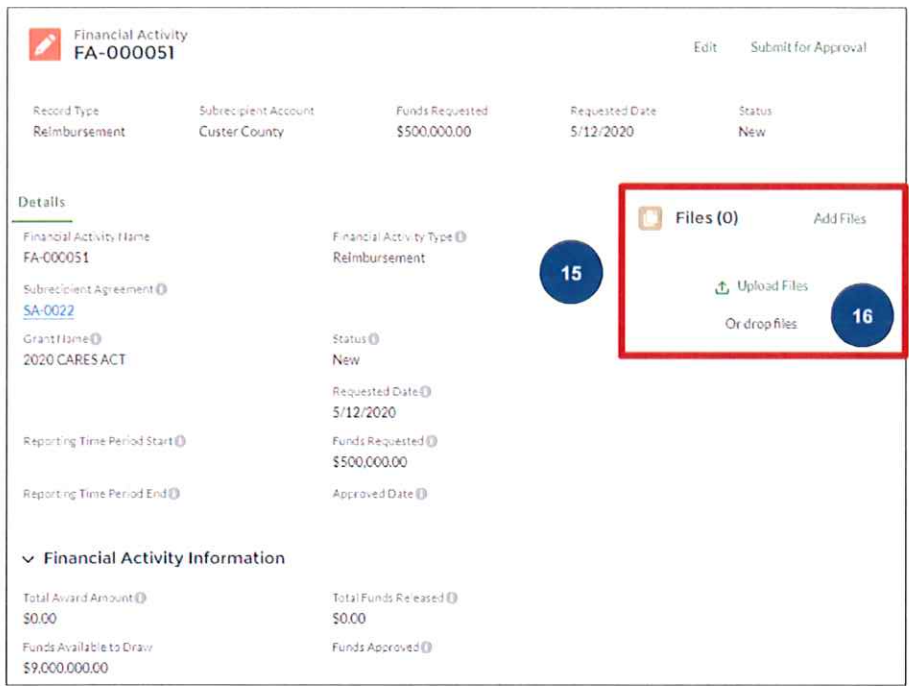


By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)

 **Financial Activity**
FA-000027

| Record Type | Subrecipient Account | Funds Requested | Requested Date | Status |
|---------------|----------------------|-----------------|----------------|--------|
| Reimbursement | Test County | \$10,000.00 | 5/18/2020 | New |

Financial Activity Name: FA-000027
 Financial Activity Type: Reimbursement
 Subrecipient Agreement: SA-0017
 Grant Name: Test - Cares Act
 Requested Date: 5/18/2020
Funds Requested: \$10,000.00 14
 Reporting Time Period Start:
 Reporting Time Period End:
 Additional Fund Categories:
Financial Activity Information
 Funds Approved:
System Information
 Created By:  CG Training Contact, 5/18/2020, 3:55 PM
 Last Modified By:  CG Training Contact, 5/18/2020, 4:09 PM

Managing Grant Applications in the Portal

| | | | | | | | | | | | | | | | | | | | | |
|---|---|---------------------------------|---------------------------------------|---------------------------------|-----------------------------|---------------|--------------------------------------|--|---|---------------|------------------------------|-----------------------------|-----------------------------|---------------------------------|---------------------------|---------------|------------------------------|--------------------------------|---|----------------|
| <p>15. From your Financial Activity record, upload any supporting documentation under the files section.</p> <p>16. Click Upload Files or drag and drop the files.</p> |  <p>Financial Activity FA-000051 Edit Submit for Approval</p> <table border="1"> <tr> <td>Record Type Reimbursement</td> <td>Subrecipient Account Custer County</td> <td>Funds Requested \$500,000.00</td> <td>Requested Date 5/12/2020</td> <td>Status New</td> </tr> </table> <p>Details</p> <table border="1"> <tr> <td>Financial Activity Name FA-000051</td> <td>Financial Activity Type Reimbursement</td> </tr> <tr> <td>Subrecipient Agreement SA-0022</td> <td>Status New</td> </tr> <tr> <td>Grant Name 2020 CARES ACT</td> <td>Requested Date 5/12/2020</td> </tr> <tr> <td>Reporting Time Period Start</td> <td>Funds Requested \$500,000.00</td> </tr> <tr> <td>Reporting Time Period End</td> <td>Approved Date</td> </tr> </table> <p>Financial Activity Information</p> <table border="1"> <tr> <td>Total Award Amount \$0.00</td> <td>Total Funds Released \$0.00</td> </tr> <tr> <td>Funds Available to Draw \$9,000,000.00</td> <td>Funds Approved</td> </tr> </table> <p>Files (0) Add Files</p> <p>Upload Files</p> <p>Or drop files</p> | Record Type Reimbursement | Subrecipient Account Custer County | Funds Requested \$500,000.00 | Requested Date 5/12/2020 | Status New | Financial Activity Name FA-000051 | Financial Activity Type Reimbursement | Subrecipient Agreement SA-0022 | Status New | Grant Name 2020 CARES ACT | Requested Date 5/12/2020 | Reporting Time Period Start | Funds Requested \$500,000.00 | Reporting Time Period End | Approved Date | Total Award Amount \$0.00 | Total Funds Released \$0.00 | Funds Available to Draw \$9,000,000.00 | Funds Approved |
| Record Type Reimbursement | Subrecipient Account Custer County | Funds Requested \$500,000.00 | Requested Date 5/12/2020 | Status New | | | | | | | | | | | | | | | | |
| Financial Activity Name FA-000051 | Financial Activity Type Reimbursement | | | | | | | | | | | | | | | | | | | |
| Subrecipient Agreement SA-0022 | Status New | | | | | | | | | | | | | | | | | | | |
| Grant Name 2020 CARES ACT | Requested Date 5/12/2020 | | | | | | | | | | | | | | | | | | | |
| Reporting Time Period Start | Funds Requested \$500,000.00 | | | | | | | | | | | | | | | | | | | |
| Reporting Time Period End | Approved Date | | | | | | | | | | | | | | | | | | | |
| Total Award Amount \$0.00 | Total Funds Released \$0.00 | | | | | | | | | | | | | | | | | | | |
| Funds Available to Draw \$9,000,000.00 | Funds Approved | | | | | | | | | | | | | | | | | | | |
| <p>17. Once files have been uploaded, click the Submit for Approval button. This will submit your request to the State's Grant Manager.</p> |  <p>Financial Activity FA-000051 Edit Submit for Approval</p> <table border="1"> <tr> <td>Record Type Reimbursement</td> <td>Subrecipient Account Custer County</td> <td>Funds Requested \$500,000.00</td> <td>Requested Date 5/12/2020</td> <td>Status New</td> </tr> </table> <p>Details</p> <table border="1"> <tr> <td>Financial Activity Name FA-000051</td> <td>Financial Activity Type Reimbursement</td> </tr> <tr> <td>Subrecipient Agreement SA-0022</td> <td>Status New</td> </tr> <tr> <td>Grant Name 2020 CARES ACT</td> <td></td> </tr> </table> <p>Files (0) Add Files</p> <p>Upload Files</p> <p>Or drop files</p> | Record Type Reimbursement | Subrecipient Account Custer County | Funds Requested \$500,000.00 | Requested Date 5/12/2020 | Status New | Financial Activity Name FA-000051 | Financial Activity Type Reimbursement | Subrecipient Agreement SA-0022 | Status New | Grant Name 2020 CARES ACT | | | | | | | | | |
| Record Type Reimbursement | Subrecipient Account Custer County | Funds Requested \$500,000.00 | Requested Date 5/12/2020 | Status New | | | | | | | | | | | | | | | | |
| Financial Activity Name FA-000051 | Financial Activity Type Reimbursement | | | | | | | | | | | | | | | | | | | |
| Subrecipient Agreement SA-0022 | Status New | | | | | | | | | | | | | | | | | | | |
| Grant Name 2020 CARES ACT | | | | | | | | | | | | | | | | | | | | |
| <p>18. Add Comments and click Submit.</p> |  <p>Submit for Approval</p> <p>Comments</p> <p>Please approve my funds request.</p> <p>Cancel Submit</p> | | | | | | | | | | | | | | | | | | | |

Managing Grant Applications in the Portal

19. Once submitted, your Approval Status will update to **Grant Manager**. The status will also be updated at the State to show that the application is ready for review.

The screenshot displays the 'Financial Activity' page for record FA-000051. At the top, a summary table lists key information:

| Record Type | Subrecipient Account | Funds Requested | Requested Date | Status |
|---------------|----------------------|-----------------|----------------|---------------------|
| Reimbursement | Custer County | \$500,000.00 | 5/12/2020 | Grant Administrator |

Below this is a 'Details' section with the following fields:

- Financial Activity Name: FA-000051
- Financial Activity Type: Reimbursement
- Subrecipient Agreement: SA-0022
- Grant Name: 2020 CARES ACT
- Reporting Time Period Start
- Reporting Time Period End
- Requested Date: 5/12/2020
- Funds Requested: \$500,000.00
- Approved Date

A blue circle with the number '19' is positioned to the left of the 'Status' field, which is 'Grant Administrator' and is enclosed in a red rectangular box.

FEDERAL FUNDING CERTIFICATION

I _____ am the legally authorized representative of City of _____, and I certify that:

1. I have the authority on behalf of City of _____ to request direct payment from the State of Oklahoma, from the allocation of funds to the State of Oklahoma from the Coronavirus Relief Fund as created in the CARES Act.
2. I understand that the State of Oklahoma will rely on this certification as a material representation in making a direct payment to City of _____ (“Recipient”).
3. City of _____’s proposed uses of the funds provided as direct payment under Section 14.435 of SS SCS HCS HB 2014 will be used only to cover those costs that:
 - a. Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) (“necessary expenditures”);
 - b. Were not accounted for in the budget most recently approved as of March 27, 2020, for City of _____; and
 - c. Were or will be incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.
4. Funds provided as direct payment from the State of Oklahoma pursuant to this certification for necessary expenditures that were or will be incurred during the period that begins on March 1, 2020, and ending on December 30, 2020, that are not expended on those necessary expenditures on or before March 31, 2021, by the political subdivision or its grantee(s), must be returned to the State of Oklahoma on or before April 1, 2021.
5. Funds provided as a direct payment from the State of Oklahoma pursuant to this certification must adhere to official federal guidance issued or to be issued on what constitutes a necessary expenditure. Any funds expended by a political subdivision or its grantee(s) in any manner that does not adhere to official federal guidance or in violation of this certification shall be returned to the State of Oklahoma Coronavirus Relief Fund.
6. Any local government entity receiving funds pursuant to this certification shall retain documentation of all uses of the funds, including but not limited to invoices and/or sales receipts. Such documentation shall be produced to the State of Oklahoma upon request.
7. Any local government entity receiving funds pursuant to this certification shall be subject to any monitoring activities as deemed appropriate by the State of Oklahoma.
8. Any funds provided pursuant to this certification cannot be used as a revenue replacement for lower than expected tax or other revenue collections.
9. Funds received pursuant to this certification cannot be used for expenditures for which a local government entity has received any other emergency COVID-19 supplemental

funding (whether state, federal or private in nature) for that same expense. Funds received pursuant to this certification for which a local government entity receives any other emergency COVID-19 supplemental funding (whether state, federal or private in nature) for that same expense, shall be returned to the State of Oklahoma Coronavirus Relief Fund.

10. I acknowledge and certify that Recipient has not received, and will not apply for, federal funds from any other source, to reimburse it for the expenditures for which funds are sought pursuant hereto.

I certify under the penalties of perjury, that I have read the above certification and my statements contained herein are true and correct to the best of my knowledge.

By:

Signature:

Title:

Date:

State of Oklahoma

By:

Signature:

Title:

Date:

SAMPLE SUMMARY OF EXPENSES

TURNED IN TO THE STATE 8/5/2020 FOR REIMBURSEMENT 8/5/2020

FABC-12009- Public Safety Measures

| | | | | |
|-------------------|--|-----|-------------|-------------|
| \$2,550.00 | PROSERV BUSINESS PRODUCTS, LLC - KN95 STOCK, FACE MASK | CH | PO 21-44029 | |
| \$26.40 | ALL MAINTENANCE SUPPLY - HAND SANITIZER | NMR | PO 21-44078 | |
| \$2,576.40 | | | | \$ 2,576.40 |

FABC-12007 - Disinfection of Public Areas

| | | | | |
|-----------------|--------------------------------------|-----|-------------|-----------|
| \$40.75 | HOME DEPOT PRO-2 PLY WHITE TISSUE | MAC | PO 20-43724 | |
| \$53.32 | HOME DEPOT PRO-MULTI FOLD TOWELS | MAC | | |
| \$49.14 | HOME DEPOT PRO-NITRIL GLOVES, SMALL | MAC | | |
| \$33.36 | HOME DEPOT PRO-PEROXY ROOM SANITIZER | MAC | | |
| \$176.57 | | | | \$ 176.57 |

FABC-12004-Emergency Medical Response

| | | | | |
|--------------------|-------------------------------------|-----|-------------|-------------|
| \$1,218.08 | MED-TECH RESOURCE LLC-MEDICAL MASKS | AMB | PO 21-43998 | |
| \$311.95 | MED-TECH RESOURCE LLC-MEDICAL MASKS | AMB | PO 21-43997 | |
| \$ 1,530.03 | | | | \$ 1,530.03 |

FABC-11991 COVID Dedicated Payroll Expenses

| | | | | |
|---------------------|---|--------|---------------|----------------------|
| \$374,427.82 | PAYROLL & BENEFITS PAID FOR PUBLIC SAFETY EMPLOYEES | POLICE | \$ 239,407.96 | |
| | | FIRE | \$ 28,684.35 | |
| | | AMB | \$ 57,250.48 | |
| | | HEALTH | \$ 49,085.03 | |
| | | | \$ 374,427.82 | \$ 374,427.82 |
| | | | | \$ 378,710.82 |