

CITY OF BALTIMORE QUARTERLY TREASURY REPORT

January 31, 2022



MAYOR'S OFFICE OF
RECOVERY
PROGRAMS
BALTIMORE CITY



Brandon M. Scott
Mayor

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City of Baltimore Quarterly Treasury Report Summary Overview

January 31, 2022

- For the period from March 1, 2021, through December 31, 2021, the City of Baltimore reports \$71,210,057.54 in obligations and \$12,865,441.80 in expenditures for 19 projects across 18 expenditure categories. A summary of each project is included below.
- Definitions:
 - Adopted Budget: Once City Council and the Mayor adopt the annual budget or supplemental appropriations, the amount is recorded in the City's general ledger as an appropriation for that fiscal year.
 - Obligations: Once the budget has been adopted or supplemental appropriation approved for a given fiscal year, the budget amount for that fiscal year is considered obligated.
 - Expenditures: Transactions that are recorded in the general ledger.

Treasury project summary

Project descriptions are included in the section after the table.

Project Name	Adopted Budget	Total Obligations	Total Expenditures
COVID19 Health Response - Vaccinations	\$6,985,000.00	\$6,985,000.00	\$0.00
COVID19 Health Response - Testing	\$3,225,000.00	\$3,225,000.00	\$0.00
COVID19 Health Response - Contact Tracing	\$1,855,000.00	\$1,855,000.00	\$0.00
COVID19 Health Response - Personal Protective Equipment	\$2,516,000.00	\$2,516,000.00	\$0.00
COVID19 Health Response - Communication and Operational Support	\$2,060,313.50	\$2,060,313.50	\$0.00
Household Food Assistance	\$3,049,000.00	\$3,049,000.00	\$0.00
COVID19 Health Response - Staffing and payroll costs	\$8,202,869.00	\$8,202,869.00	\$0.00
Broadband and Digital Equity - Phase I	\$1,776,788.15	\$1,776,788.15	\$0.00
Baltimore Civic Fund Recovery Assistance	\$8,300,000.00	\$8,300,000.00	\$6,225,000.00
Baltimore Development Corporation Recovery Assistance	\$11,700,000.00	\$11,700,000.00	\$4,000,000.00
Baltimore Office of Promotion and the Arts Recovery Assistance	\$500,000.00	\$500,000.00	\$0.00
Family League of Baltimore Recovery Assistance	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00
Reducing Baltimore Violence - Job Training Assistance	\$2,955,000.00	\$2,955,000.00	\$0.00
Reducing Baltimore Violence - Visitation Center	\$22,770.00	\$22,770.00	\$0.00
Visit Baltimore Recovery Assistance	\$2,500,000.00	\$2,500,000.00	\$0.00
Reducing Baltimore Violence - Improving Community Violence Interventions	\$7,279,057.75	\$7,279,057.75	\$0.00
Baltimore City Workforce Development	\$3,768,937.84	\$3,768,937.84	\$0.00
ARPA Administration	\$2,048,827.30	\$2,048,827.30	\$640,441.80
ARPA Project and Progress Evaluation	\$465,494.00	\$465,494.00	\$0.00
Total	\$71,210,057.54	\$71,210,057.54	\$12,865,441.80

Project Details

COVID19 Health Response - Vaccinations

Project Identification Number	02H1D1
Adopted Budget	\$6,985,000
Project Expenditure Category	1-Public Health
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$6,985,000
Sub Category	1.1-COVID-19 Vaccination
Total Obligations	\$6,985,000
Total Expenditures	\$0

Project Description: Funding from ARPA SLFRF will be used to address the COVID-19 public health emergency through vaccination efforts. The Baltimore City Health Department (BCHD) will create an Immunization Office and a mobile vaccination team to increase vaccination rates among vulnerable and hesitant communities and populations disproportionately affected by COVID-19. BCHD will focus on demographic groups within Baltimore City with disproportionately higher rates of COVID-19 infection, hospitalization, and/or death, evidence of high levels of transmission, lower availability of or access to testing (this includes uninsured/underinsured), and traditionally underserved/at-risk populations. The Department's goal is to increase the vaccination rate to 80% of all Baltimore city residents by February 2022. Performance measures include number of vaccine doses given and the number of people and percent of population vaccinated, among other measures.

COVID19 Health Response - Testing

Project Identification Number	02H1D2
Adopted Budget	\$3,225,000
Project Expenditure Category	1-Public Health
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$3,225,000
Sub Category	1.2-COVID-19 Testing
Total Obligations	\$3,225,000
Total Expenditures	\$0

Project Description: The Baltimore City Health Department (BCHD) will also use funding to increase COVID-19 testing. BCHD will provide tens of thousands of at-home, laboratory, and rapid COVID-19 tests and dedicated testing staff. Performance measures include the number of total tests, the number of mobile clinics and clients served, among other measures.

COVID19 Health Response - Contact Tracing

Project Identification Number	02H1D3
Adopted Budget	\$1,855,000
Project Expenditure Category	1-Public Health
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$1,855,000
Sub Category	1.3-COVID-19 Contact Tracing
Total Obligations	\$1,855,000
Total Expenditures	\$0

Project Description: The Baltimore City Health Department (BCHD) will fund contact tracing services to prevent and control COVID-19 infection (or transmission) among populations at higher risk and that are underserved, including racial and ethnic minority groups and people living in rural communities. Performance measures include percent of contacts and cases reached.

COVID19 Health Response - Personal Protective Equipment

Project Identification Number	02H1D5
Adopted Budget	\$2,516,000
Project Expenditure Category	1-Public Health
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$2,516,000
Sub Category	1.5-Personal Protective Equipment
Total Obligations	\$2,516,000
Total Expenditures	\$0

Project Description: The Baltimore City Health Department (BCHD) will also use funding to purchase, manage, and store personal protective equipment. Performance measures include overall burn rate of PPE supply, and loss/damage rate of PPE supply in storage.

COVID19 Health Response - Communication and Operational Support

Project Identification Number	02H1D8
Adopted Budget	\$2,060,313.50
Project Expenditure Category	1-Public Health
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$2,060,313.50
Sub Category	1.8-Other COVID-19 Public Health Expenses (including Communications Enforcement)
Total Obligations	\$2,060,313.50
Total Expenditures	\$0

Project Description: The Baltimore City Health Department (BCHD) will use ARPA funding to provide COVID-19 communication efforts and operational support targeted to Baltimore City residents. Performance measures include the total number of visits to coronavirus.baltimorecity.gov, total engagement by social media platform, and potential reach.

Household Food Assistance

Project Identification Number	02H2D1
Adopted Budget	\$3,049,000
Project Expenditure Category	2-Negative Economic Impacts
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$3,049,000
Sub Category	2.1-Household Assistance: Food Programs
Total Obligations	\$3,049,000
Total Expenditures	\$0

Project Description: The Baltimore City Health Department (BCHD) will use ARPA funds to help combat food insecurity. BCHD provide home delivery boxes and grab-and-go meals, which are instrumental in keeping Baltimore seniors, people with disabilities, and vulnerable residents fed during the pandemic, while limiting exposure to the virus. BCHD will measure impact by tracking the number of participants who report improved food availability/access and the number of food boxes distributed per month.

COVID19 Health Response - Staffing and payroll costs

Project Identification Number	02H1D9
Adopted Budget	\$8,202,869
Project Expenditure Category	1-Public Health
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$8,202,869
Sub Category	1.9-Payroll Costs for Public Health Safety and Other Public Sector Staff Resp
Total Obligations	\$8,202,869
Total Expenditures	\$0

Project Description: The Baltimore City Health Department (BCHD) will strengthen existing healthcare infrastructure through staffing and payroll costs. The Health Department will provide additional funding for social work and case management staff to provide more individualized attention for the roughly 180 older adults for which the Health Department serves as a guardian. Performance measures include the number of adult guardianship cases, the ratio of clients to case manager, the number of contacts made per client.

Broadband and Digital Equity - Phase I

Project Identification Number	05H5D16
Adopted Budget	\$1,776,788.15
Project Expenditure Category	5-Infrastructure
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$1,776,788.15
Sub Category	5.16-Broadband: Last Mile projects
Total Obligations	\$1,776,788.15
Total Expenditures	\$0

Project Description: The Mayor's Office of Broadband and Digital Equity (MOBDE) will use ARPA funding to expand public internet access in disinvested neighborhoods with a focus on the following key areas: Administration, Public Wi-Fi Network, Fiber Buildout, and Network Operations. Phase I will extend the City broadband network to 23 recreation centers and establish at least 100 public Wi-Fi access points in ten West Baltimore neighborhoods. The purpose of these investments is to deliver free broadband internet service to a defined set of neighborhoods and communities where existing internet service is unavailable or unaffordable. Broadband performance measures include: percent of the city within 1/4 mile of free public wi-fi, percent of the Baltimore's QCT-designated area within 1/4 mile of free public wi-fi, and the number of recreation center fiber build-outs complete, among other performance measures.

Baltimore Civic Fund Recovery Assistance

Project Identification Number	06H2D10S843100
Adopted Budget	\$8,300,000
Project Expenditure Category	2-Negative Economic Impacts
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$6,225,000
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$8,300,000
Sub Category	2.10-Aid to nonprofit organizations
Total Obligations	\$8,300,000
Total Expenditures	\$6,225,000

Project Description: The Baltimore Civic Fund (BCF) will provide financial support and technical assistance to nonprofit organizations in Baltimore City negatively impacted by the COVID-19 public health emergency. The Baltimore Civic Fund will be tracking the number of nonprofits receiving grant awards among other performance measures.

Baltimore Development Corporation Recovery Assistance

Project Identification Number	06H2D9S818800
Adopted Budget	\$11,700,000
Project Expenditure Category	2-Negative Economic Impacts
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$4,000,000
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$11,700,000
Sub Category	2.9-Small Business Economic Assistance (General)
Total Obligations	\$11,700,000
Total Expenditures	\$4,000,000

Project Description: The Baltimore Development Corporation (BDC) will provide financial and technical assistance to small businesses in Baltimore City negatively impacted by the COVID-19 public health emergency. BDC will track the percent of businesses served that are Black, Indigenous, and People of Color (BIPOC) owned, the average percent increase in revenue, and the number of jobs created.

Baltimore Office of Promotion and the Arts Recovery Assistance

Project Identification Number	06H2D12S378700
Adopted Budget	\$500,000
Project Expenditure Category	2-Negative Economic Impacts
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$500,000
Sub Category	2.12-Aid to Other Impacted Industries
Total Obligations	\$500,000
Total Expenditures	\$0

Project Description: The Baltimore Office of Promotion & the Arts (BOPA) will provide financial and technical assistance to individual artists in Baltimore City negatively impacted by the COVID-19 public health emergency. BOPA will be tracking the number of individual artists receiving grant awards.

Family League of Baltimore Recovery Assistance

Project Identification Number	06H3D6S692000
Adopted Budget	\$2,000,000
Project Expenditure Category	3-Services to Disproportionately Impacted Communities
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$2,000,000
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$2,000,000
Sub Category	3.6-Healthy Childhood Environments: Child Care
Total Obligations	\$2,000,000
Total Expenditures	\$2,000,000

Project Description: The Family League of Baltimore City (FLBC) will provide financial assistance to providers of child day care services in Baltimore City negatively impacted by the COVID-19 public health emergency. FLBC will track the number and percent of funded centers who operate in Qualified Census Tracts, and the number and percent of funded centers that report that the funds helped them remain in business at the 6-month follow-up.

Reducing Baltimore Violence - Job Training Assistance

Project Identification Number	07H2D7
Adopted Budget	\$2,955,000
Project Expenditure Category	2-Negative Economic Impacts
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$2,955,000
Sub Category	2.7-Job Training Assistance (e.g. Sectoral job-training Subsidized Employment)
Total Obligations	\$2,955,000
Total Expenditures	\$0

Project Description: The Mayor's Office of Neighborhood Safety and Engagement (MONSE) will provide funding for job training assistance to decrease violence by funding violence prevention efforts, including re-entry services. This impact will be tracked by the number of individuals participating in the program and the number of individuals transitioned into employment upon release.

Reducing Baltimore Violence - Visitation Center

Project Identification Number	07H3D14
Adopted Budget	\$22,770
Project Expenditure Category	3-Services to Disproportionately Impacted Communities
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$0
Sub Category	3.14-Social Determinants of Health: Community Health Workers or Benefits Navigation
Total Obligations	\$22,770
Total Expenditures	\$0

Project Description: The Mayor's Office of Neighborhood Safety and Engagement (MONSE) will provide funding for the Baltimore City Visitation Center, which offers supervised visitation and safe exchange services for victims of intimate partner violence and child sexual abuse. This impact will be tracked by the number of non-custodial parent and child interactions supervised.

Visit Baltimore Recovery Assistance

Project Identification Number	06H2D11S419500
Adopted Budget	\$2,500,000
Project Expenditure Category	2-Negative Economic Impacts
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$2,500,000
Sub Category	2.11-Aid to Tourism Travel or Hospitality
Total Obligations	\$2,500,000
Total Expenditures	\$0

Project Description: Visit Baltimore will provide financial assistance to accommodations providers in Baltimore City negatively impacted by the COVID-19 public health emergency, such as hotels and bed & breakfast (B&B) facilities. Visit Baltimore will track the average percent increase in revenue of hotel/B&B recipients, among other measures.

Reducing Baltimore Violence - Improving Community Violence Interventions

Project Identification Number	07H3D16
Adopted Budget	\$7,279,057.75
Project Expenditure Category	3-Services to Disproportionately Impacted Communities
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$7,279,057.75
Sub Category	3.16-Social Determinants of Health: Community Violence Interventions
Total Obligations	\$7,279,057.75
Total Expenditures	\$0

Project Description: The Mayor's Office of Neighborhood Safety and Engagement (MONSE) will also fund various efforts, including community violence intervention, youth justice, and community healing. MONSE will offer programs and services throughout the city, though some efforts will be targeted to Qualified Census Tracts (QCTs). Performance measures include but are not limited to the number of homicides (all weapons, not police involved or self-inflicted), the number of non-fatal shootings, and the number of participants receiving survivor wraparound services.

Baltimore City Workforce Development

Project Identification Number	08H2D7
Adopted Budget	\$3,768,937.84
Project Expenditure Category	2-Negative Economic Impacts
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$3,768,937.84
Sub Category	2.7-Job Training Assistance (e.g. Sectoral job-training Subsidized Employment)
Total Obligations	\$3,768,937.84
Total Expenditures	\$0

Project Description: The Mayor's Office of Employment Development (MOED) will use ARPA funds to aid those who are unemployed or underemployed, support youth employment, and fund sector-based job training in high-growth industries through four key areas: Hire Up, Train Up, Youthworks, and Small Business Wage Subsidy. The purpose of this funding is to provide direct support to struggling small businesses with wages for impacted workers; summer jobs and needed income to city youth, subsidized employment to adult residents, and occupational training that will enable residents to skill up and obtain jobs in high-demand industries in the region. This impact will be measured through the number of small businesses served, the number of workers enrolled in sectoral job training programs, the number of workers completing sectoral job training programs, and the number of people participating in summer youth employment programs, among other measures.

ARPA Administration

Project Identification Number	00H7D1
Adopted Budget	\$2,048,827.30
Project Expenditure Category	7-Administrative and Other
Total Aggregate Expenditures Less Than 50K	\$452,607.30
Total Expenditures Greater Than 50k	\$187,834.50
Total Aggregate Obligations Less Than 50K	\$452,607.30
Obligations Subawards	\$2,650,000
Sub Category	7.1-Administrative Expenses
Total Obligations	\$2,048,827.30
Total Expenditures	\$640,441.80

Project Description: Mayor Brandon M. Scott established the Mayor's Office of Recovery Programs to administer ARPA funds on behalf of the City via an application process where city agencies and nonprofits can propose programs and services to aid the city in recovering from the negative health and economic impacts of the COVID-19 public health emergency. The Recovery Office will administer all aspects of ARPA funding and regularly reporting to the federal government, and other stakeholders. In addition, ARPA funding will be used to engage Guidehouse, Inc., a consulting firm for project management and compliance consulting in regard to the use of ARPA funds.

ARPA Project and Progress Evaluation

Project Identification Number	04H7D2
Adopted Budget	\$465,494
Project Expenditure Category	7-Administrative and Other
Total Aggregate Expenditures Less Than 50K	\$0
Total Expenditures Greater Than 50k	\$0
Total Aggregate Obligations Less Than 50K	\$0
Obligations Subawards	\$465,494
Sub Category	7.2-Evaluation and data analysis
Total Obligations	\$465,494
Total Expenditures	\$0

Project Description: The Mayor's Office of Recovery Programs will partner with the University of Baltimore and Morgan State University to support program evaluation, research, and evidence-based decision-making about programs and services created or expanded using ARPA funds. The University partners will provide the Mayor's Office of Recovery Programs with implementation advice and impact evaluation, best practices research, administrative data analysis, and performance management. Deliverables include a final report at the end of funding, monthly reports, data analysis to include in the annual Recovery Plan, and ad hoc reporting and analysis as requested.

APPENDIX



MAYOR'S OFFICE OF
**RECOVERY
PROGRAMS**
BALTIMORE CITY



Brandon M. Scott
Mayor



MAYOR'S OFFICE OF
**RECOVERY
PROGRAMS**
BALTIMORE CITY

To: U.S. Department of the Treasury

From: Shamiah T. Kerney, Chief Recovery Officer

CC: Mayor Brandon M. Scott
Christopher Shorter, Chief Administrative Officer

Date: January 31, 2022

Subject: City of Baltimore Quarterly Report on ARPA SLFRF Funding

Summary Data

This memorandum is intended to accompany the City of Baltimore, Mayor's Office of Recovery Program's submission of its quarterly Treasury Report on American Rescue Plan Act (ARPA) spending for the reporting period from March 1, 2021, through December 31, 2021, based on:

- The U.S. Treasury's State and Local Fiscal Recovery Fund (SLFRF) Compliance and Reporting Guidance, as reflected in the Federal Register as of June 17, 2021, and updated November 15, 2021.
- The U.S. Treasury's Interim Final Rule (IFR), as reflected in the Federal Register as of May 17, 2021. On January 6, 2022, the Treasury adopted the IFR as final with amendments.

For this period, the City of Baltimore reports \$71,210,057.54 in obligations and \$12,865,441.80 in expenditures for 19 projects across 18 expenditure categories. The City of Baltimore has committed \$202,200,000 million (31.5%) of its ARPA funds from Treasury and is on track to expend the full \$641,170,126 million allocation before the deadline of December 31, 2026. The commitments reflect the amounts shown in fully executed grant agreements and contracts.

Overview of Projects

After receiving the ARPA SLFRF award, Mayor Brandon M. Scott established the Mayor's Office of Recovery Programs to administer all aspects of ARPA funding. The staff and operations of the Recovery Office are funded through an administration-related ARPA-SLFRF Expenditure Category. In coordination with Mayor Scott and city leaders, the Mayor's Office of Recovery Programs committed funding to six comprehensive initiatives: 1) COVID-19 health response, led by the Baltimore City Health Department (BCHD); 2) violence prevention and interruption, led by the Mayor's Office of Neighborhood Safety and Engagement (MONSE); 3) workforce development and training, led by the Mayor's Office of Employment Development (MOED); 4) broadband access and infrastructure, led by the Mayor's Office of Broadband and Digital Equity (MOBDE); 5) economic recovery for small businesses, nonprofits and other impacted industries, administered by five fiscal agents; and 6) program research and evaluation, through partnerships with the University of Baltimore and Morgan State University. Using Treasury's Expenditure Category guidance and schema for projects, funding for the Recovery



Office and these six multifaceted initiatives are represented through 19 projects and 18 expenditure categories.

Methodology

Please see below for a summary of methodology, definition of generally used terms, and minor data limitations regarding this quarterly report.

- **Commitments:** The City has committed a certain amount of funding to each project throughout the ARPA grant lifecycle. The committed amount of funding is reflected in the Mayor's Office of Recovery Programs grant agreement or contract with each agency or organization. Many of the grant agreements span across multiple fiscal years. However, funding is dependent on the budgets that the Baltimore City Council and the Mayor adopt one fiscal year at a time. At the cessation of ARPA, if the City Council and Mayor have adopted the project budget without changes to the committed funding amount for every fiscal year covered by the contract, then the adopted budget amount, obligation amount, and total commitment amount will be the same.
- **Adopted Budget:** Once City Council and the Mayor adopt the annual budget or supplemental appropriations, the amount is recorded in the City's general ledger as an appropriation for that fiscal year.
- **Obligations:** Once the budget has been adopted or supplemental appropriation approved for a given fiscal year, the budget amount for that fiscal year is considered obligated.
- **Expenditures:** Transactions that are recorded in the general ledger—a Microsoft Dynamics system used as the accounting record for the City—are considered expenditures. However, there may be instances in which administrative errors and delays cause the transactions recorded in Microsoft Dynamics to be out of sync with transactions that have actually occurred. For example, invoices may not be received on-time, even if services have already been rendered. In some instances, the invoice has been received, but has not been entered into the appropriate system of record in a timely fashion. The Mayor's Office of Recovery Programs seeks to identify and address any errors or delays as they occur and has made a good faith effort to include every known expenditure. Adjustments will be made in future reports if administrative errors are observed or delays occur.
- **Account Numbers:** The City uses unique identifiers to properly categorize transactions. The Mayor's Office of Recovery Programs seeks to identify and correct any administrative errors in assigning account numbers as they occur. Adjustments will be made in future reports if administrative errors are observed.
- **Subrecipient/Beneficiary Screens:** The salary and benefit costs of some employees funded through ARPA are greater than \$50,000 per quarter. However, the City's general ledger data does not list the names or unique identifiers of individual



employees. Rather, salaries are reported in aggregate for a given account number. Due to this lack of detail in the City's general ledger system—and lack of clarity about whether individual public sector employees are considered beneficiaries under ARPA—salary data are reported in aggregate.

- **Accounting Close-Outs:** The City accounting department considers each month's accounting records closed by the 10th business day of the following month. For example, the accounting records for December 2021 are considered closed by January 14, 2022. At the end of each fiscal year, the City accounting department completes a closeout process in which all months are reviewed, corrected as necessary, and finalized. The City's fiscal year starts on July 1 and ends on June 30.

The City of Baltimore is pleased to submit its first quarterly Project & Expenditure Report to the U.S. Department of Treasury. We look forward to continuing these updates on our progress implementing the SLFRF portion of ARPA.