APRA Reporting Update

April 2022 Monthly Meeting with Cities and Towns

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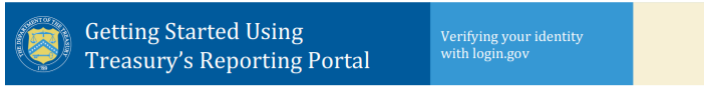
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- Treasury SLFRF Website:

    - www.Treasury.gov/SLFRPReporting

    - Treasury Portal:

    - https://Portal.treasury.gov/compliance/s/

    Questions
    - Email SLFRP@treasury.gov
    - Call 844-529-9527

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Treasury's Reporting Portal Credentials

Getting Started Using Treasury's Reporting Portal

Verifying your identity with login.gov

Creating credentials using Login.gov

To assist Treasury's American Rescue Plan (ARP) program, Treasury is now offering Login.gov access to Treasury's American Rescue Plan (ARP) Reporting and Compliance Portal.

Once you have created a Login.gov account, you will be able to access Treasury's ARP Reporting and Compliance portal.

🔗 https://portal.treasury.gov/compliance

Users that already have access to Treasury's portal using ID.me are *not* required to use Login.gov and can continue accessing their reporting records through ID.me.

🔗 https://portal.treasury.gov/cares/s/slt

See Treasury Webinars on Account Creation and Login, & User Roles

https://home.treasury.gov/system/files/136/Login.gov-User-Guide.pdf

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Treasury's Reporting Portal Credentials

Getting Started in the SLT Portal

Verifying your identity with ID.me to meet your requirements

Creating a certified digital identity

Thank you for your participation in the State, Local, and Tribal Governments Support Programs.

In order to more efficiently and transparently meet the terms and conditions, all participants must have **certified digital identity**. There is a **three-step process** to receive verified credentials from our certified identity provider (ID.me). We expect the entire process will take about 10 minutes for most people.

To get started, visit https://portal.treasury.gov/cares/s/slt, click on **create an account**, and follow the instructions.

STEP   **NOTES**

For More Information
While the ID.me site has excellent instructions on creating and validating your digital identity, some participants may want step-by-step instructions with screen shots. These detailed instructions are available here: https://home.treasury.gov/policy-issues/coronavirus/assis

See Treasury Webinars on Account Creation and Login & User Roles.

https://home.treasury.gov/system/files/136/TreasuryPortalRegInstructions.pdf

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Available US Treasury Webinars

WEBINARS

Reporting

- January 2022 Project and Expenditure Report - submission of the Project and Expenditure Report (in the event it is not yet submitted)
- NEU Reporting Overview - presentation 📄
- NEU Reporting Overview - recorded webinar
- NEU Intro to Reporting – Account Creation, Roles, and Agreements/Supporting Docs Submission
- Reporting Tiers - overview of each reporting tier and how to identify the reporting tier for a jurisdiction
- Account Creation and Login - creation of account in Treasury's Portal through ID.me or Login.gov
- User Roles - assignment and updates of user roles in Treasury's Portal
- Bulk Uploads - overview of submitting bulk uploads in Treasury's Portal
- Interim Report and Recovery Plan- submission of Interim Reports and Recovery Plans using Treasury's Portal

> https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds/recipient-compliance-and-reporting-responsibilities

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Available US Treasury Webinars

States, Territories and Cities/Counties with population greater or equal to 250,000

- States, Territories and Cities/Counties with population greater or equal to 250,000 Webinar
- Presentation on Reporting Guidance for State and Territory Recipients 📄
- Presentation on Reporting Guidance for Cities/Counties with population greater or equal to 250,000 📄

Counties/Cities with population less than 250,000 and awards over $5M

- Counties/Cities with population less than 250,000 and awards over $5M Webinar
- Counties/Cities with population less than 250,000 and awards over $5M Presentation 📄

Counties/Cities with population less than 250,000 and awards under $5M

- Counties/Cities with population less than 250,000 and awards under $5M Webinar
- Counties/Cities with population less than 250,000 and awards under $5M Presentation 📄

> https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds/recipient-compliance-and-reporting-responsibilities

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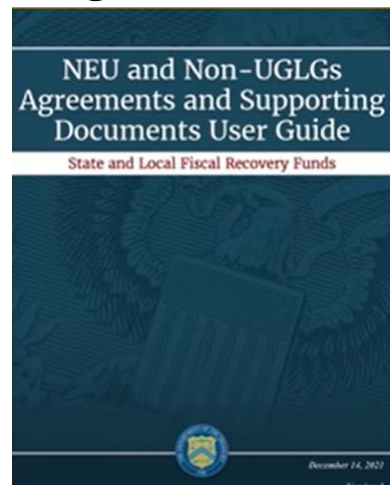
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Treasury Reports Due by April 30

1. NEU Agreements and Supporting Documents
   - One-time only
   - Requires the uploading of three documents
   - Separate Reporting Guidance
   - Webinar: NEU Intro to Reporting

2. Project and Expenditure Report
   - Several webinars
   - Compliance and Reporting Guidance
   - Project Expenditure Report User Guide

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NEU Agreements and Supporting Documents

- These documents were originally filed by you with the Indiana Finance Authority in your request for funding:

  - Copy of the signed award terms and conditions agreement

  - Copy of the signed assurances of noncompliance with Title VI of the Civil Rights Act of 1964

  - Copy of the actual budget documents validating the top-line budget total

NEU and Non–UGLGs Agreements and Supporting Documents User Guide
State and Local Fiscal Recovery Funds

December 14, 2021
Version 1

https://home.treasury.gov/system/files/136/NEU-Non-UGLG-Agreements-and-Supporting-Documents.pdf

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Treasury Webinar – NEU Intro to Reporting

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- Walks you through how to create an account and submit the required documents

- If issues with submitting the 3 documents, your email has changed, or other questions, please contact SLFRP@treasury.com or the call center 844-529-9527

- Option to answer "no" with explanation if you do not have a document

- Google Chrome works best

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NEU Agreements and Supporting Documents

NEUs are asked to provide the following information with their first report submitted by April 30, 2022.

NEU Documentation

1. Signed Award Terms and Conditions Agreement
*Copy of the signed award terms and conditions agreement (which was signed and submitted to the State or Territory as part of the request for funding)

Upload Required Doc(s)
⬆ Upload Files   Or drop files

2. Signed Assurances of Compliance with Title VI of the Civil Rights Act of 1964
*Copy of the signed assurances of compliance with title VI of the civil rights act of 1964 (which was signed and submitted to the State or Territory as part of the request for funding)
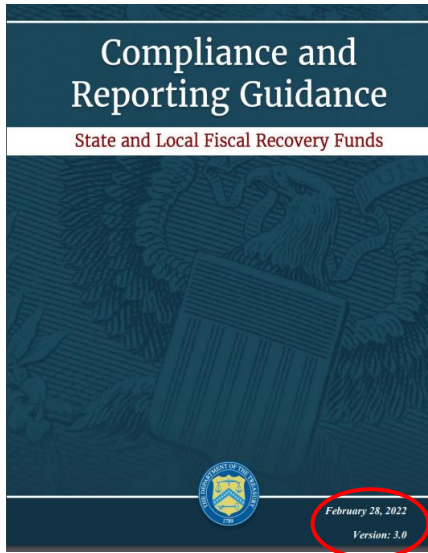
Upload Required Doc(s)
⬆ Upload Files   Or drop files

3. Actual Budget Documents
*Copy of actual budget documents validating the top-line budget total provided to the State or Territory as part of the request for funding
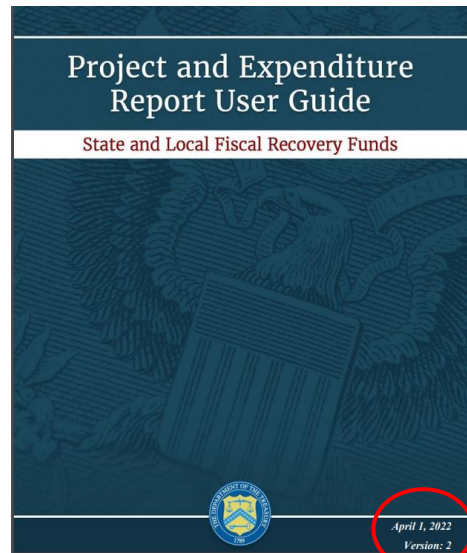
Upload Required Doc(s)
⬆ Upload Files   Or drop files

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Compliance and Reporting Guidance
State and Local Fiscal Recovery Funds

February 28, 2022
Version: 3.0

https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf

Project and Expenditure Report User Guide
State and Local Fiscal Recovery Funds

April 1, 2022
Version: 2

https://home.treasury.gov/system/files/136/April-2022-PE-Report-User-Guide.pdf

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Compliance and Reporting Guidance

Part 1: General Guidance

This section provides an orientation to recipients' compliance responsibilities and Treasury's expectations and recommends best practices where appropriate under the SLFRF program.

A. Key Principles.. P. 4
B. Statutory Eligible Uses... P. 4
C. Treasury's Final Rule... P. 5
D. Uniform Guidance (2 CFR Part 200)................................... P. 7
E. Award Terms and Conditions... P. 12

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Compliance and Reporting Guidance

U.S. DEPARTMENT OF THE TREASURY

Part 2: Reporting Guidance

There are three types of reporting requirements for the SLFRF program. The report requirements are approved and documented under OMB PRA number - OMB # 1505-0271.

- **Interim Report:** Provide initial overview of status and uses of funding. This is a one-time report. **See Section A, page 16.**

- **Project and Expenditure Report:** Report on projects funded, expenditures, and contracts and subawards over $50,000, and other information. **See Section B, page 17.**

- **Recovery Plan Performance Report:** The Recovery Plan Performance Report (the "Recovery Plan") will provide information on the projects that large recipients are undertaking with program funding and how they plan to ensure program outcomes are achieved in an effective, efficient, and equitable manner. It will include key performance indicators identified by the recipient and some mandatory indicators identified by Treasury. The Recovery Plan will be posted on the website of the recipient as well as provided to Treasury. **See Section C, page 28.**

The reporting threshold is based on the total award amount allocated by Treasury under the SLFRF program, not the funds received by the recipient as of the time of reporting.

States and territories are also required to submit information on their distributions to NEUs. Please refer to Section D for additional details.

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Tier	Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
1	States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents Indianapolis & Fort Wayne	By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category	By January 31, 2022, and then 30 days after the end of each quarter thereafter[1]	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31[2]
2	Metropolitan cities and counties with a population below 250,000 residents which received more than $10 million in SLFRF funding			Not required
3	Tribal Governments which received more than $30 million in SLFRF funding			
4	Tribal Governments which received less than $30 million in SLFRF funding		By April 30, 2022, and then annually thereafter[3]	
5	Metropolitan cities and counties with a population below 250,000 residents which received less than $10 million in SLFRF funding			
6	NEUs	Not required		

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Reporting Tiers:
https://home.treasury.gov/system/files/136/SLFRF-Recipient-Tiers-April-2022-Reporting.xlsx

Source:

https://home.treasury.gov/system/files/136/Project-and-Expenditure-Report-User-Guide.pdf

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Compliance and Reporting Guidance

Table 4: Annual Project and Expenditure Report timeline

Report	Period Covered	Due Date
1	March 3, 2021 – March 31, 2022	April 30, 2022
2	April 1, 2022 – March 31, 2023	April 30, 2023
3	April 1, 2023 – March 31, 2024	April 30, 2024
4	April 1, 2024 – March 31, 2025	April 30, 2025
5	April 1, 2025 – March 31, 2026	April 30, 2026
6	April 1, 2026 – December 31, 2026	April 30, 2027

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Compliance and Reporting Guidance

- Required Information
  - Projects
  - Obligations and Expenditures
  - Project Status
  - Program Income
  - Adopted budget (population over $250,000 only)
  - Demographic Distribution (Public Health and Negative Economic Impact categories) – dropdown menu

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Compliance and Reporting Guidance

Project Information

- Project name,
- identification number *(created by the recipient),*
- project expenditure category *(Appendix 1; align to one category)*,
- Description *(50-250 words),* and
- status of completion *(dropdown selection).*

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Compliance and Reporting Requirements

Obligations and Expenditures

- Current period obligation
- Cumulative obligation
- Current period expenditure
- Cumulative expenditure

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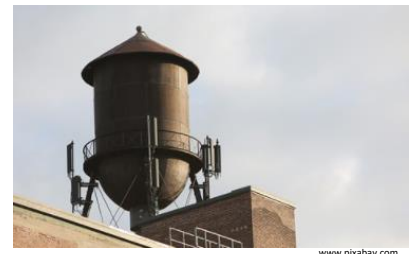
Compliance and Reporting Requirements

Project Status
- Not Started
- Completed less than 50 percent
- Completed 50 percent or more
- Completed
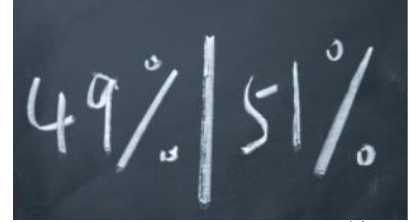
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Compliance and Reporting Requirements

Demographic Distribution
(Expenditure categories 1.1-2.37)

Recipients will be asked to respond to the following:

a. What Impacted and/or Disproportionally Impacted population does this project primarily serve? Please select the population primarily served.

b. b. If this project primarily serves more than one Impacted and/or Disproportionately Impacted population, please select up to two additional populations served.

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Compliance and Reporting Requirements

Demographic Distribution (expense categories 1.1-2.37)

	Impacted	Disproportionately Impacted
Public Health	• General Public	
Assistance to Households	• Low- or-moderate income households or populations[12] • Households that experienced unemployment • Households that experienced increased food or housing insecurity • Households that qualify for certain federal programs[13] • For services to address lost instructional time in K-12 schools: any students that lost access to in-person instruction for a significant period of time • Other households or populations that experienced a negative	• Low-income households and populations[14] • Households and populations residing in Qualified Census Tracts • Households that qualify for certain federal programs[15] • Households receiving services provided by Tribal governments • Households residing in the U.S. territories or receiving services from these governments *Form continues*

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Compliance and Reporting Guidance

Subawards, Contracts, Grants, Loans, Transfers, & Direct Payments
- Subrecipient identifying & demographic information
  - *(e.g., DUNS/UEI/TIN/location*
- Award number *(e.g., Award number, Contract number, Loan number)*
- Award date, type, amount, and description
- Award payment method *(reimbursable or lump sum payment(s))*
- For loans, expiration date *(date when loan expected to be paid in full)*
- Primary place of performance
- Related project name(s)/identification number(s) *(created by the recipient)*
- Period of performance start and end dates
- Quarterly obligation amount & expenditure amount
- Project(s)
- Additional programmatic performance indicators for select Expenditure Categories

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Compliance and Reporting Guidance

- Programmatic Data
  - Specific expenditure categories
  - Examples:
    - number of household served
    - Specific types of capital expenditures
    - Purpose of the funds for subawards to travel, tourism, hospitality
    - Number of government FTEs responding to COVID-19
    - Number of workers served (premium pay)

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Compliance and Reporting Guidance

Revenue Replacement

Option to make one time decision to select the $10 Million standard allowance for revenue replacement will be in the Project and Expenditure Report due April 30, 2022.

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Project and Expenditure Report User Guide

U.S. DEPARTMENT OF THE TREASURY

Table of Contents

https://home.treasury.gov/system/files/136/Project-and-Expenditure-Report-User-Guide.pdf

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Project and Expenditure Report User Guide

- Main Menu Categories:
  - Recipient Profile
  - Project Overview
  - Subrecipients/Beneficiaries
  - Subawards/Direct Payments
  - Expenditures
  - Recipient Specific
  - Certification

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Recipient Profile

Recipient Information

DUNS	123456782	Address	571 State Park Road 56
DUNS (+4)		Address 2	
TIN	987654322	Address 3	
Legal Entity Name	Sample Recipient	City	Livingston
Type		State/Territory	TX
FAIN		Zip5	77351
CFDA No.		Zip+4	5731
		Reporting Tier	Tier 2. Metropolitan cities and counties with a population below 250,000 residents which received more than $10 million in SLFRF funding

Please report discrepancies (If any) on the Recipient Information

Point of Contact List

Name	Title	Phone	Email	Roles
1 John		111-222-3333	.gov	SLFRF - Account Administrator;SLFRF - Authorize...
2 John		111-222-3333	.gov	SLFRF - Account Administrator;SLFRF - Authorize...

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Recipient Profile

- Other information
    - Metropolitan cities over $250,000 – budget approval information
    - SAM registration (if not registered, you may select "no")

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Project Overview

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Project Overview

- Appendix C - Expenditure Categories and Template Mapping

Category		Programmatic Data?	Bulk Upload Template
5.9	Clean Water: Nonpoint source	Yes	Project EC 5 Template
5.10	Drinking water: Treatment	Yes	Project EC 5 Template
5.11	Drinking water: Transmission & distribution	Yes	Project EC 5 Template
5.12	Drinking water: Transmission & distribution: lead remediation	Yes	Project EC 5 Template
5.13	Drinking water: Source	Yes	Project EC 5 Template
5.14	Drinking water: Storage	Yes	Project EC 5 Template
5.15	Drinking water: Other water infrastructure	Yes	Project EC 5 Template
5.16	Broadband: "Last Mile" projects	Yes	Project EC 5 Template
5.17	Broadband: Other projects	Yes	Project EC 5 Template
6 Expenditure Category: Revenue Replacement			
6.1	Provision of Government Services	N/A	Revenue Replacement Module

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Subrecipients or Beneficiaries

- The Subrecipients or Beneficiaries Profile documents the information about each subrecipient or beneficiary that has received at least one Subaward or Direct Payment of federal funding greater than $50,000 to execute projects supporting the SLFRF program.

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Subrecipient Information

Bulk Uploads

⬇ Download the Subrecipient Template   ⬇ Upload Subrecipient Template

Manual Entry

UEI: ⊙

DUNS: ⊙   *Address Line 1: ⊙

DUNS (+4): ⊙   Address Line 2: ⊙

TIN: ⊙   Address Line 3: ⊙

*Legal Name: ⊙   *City: ⊙   *Zip: ⊙

POC Email Address: ⊙   *State: ⊙   Zip+4: ⊙
                                 --None--

*Is the subrecipient registered in SAM.gov? ⊙
--None--

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Create Subrecipient

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Subawards or Direct Payments

- The Subawards or Direct Payments section allows recipients to enter the required information regarding Subawards or Direct Payment of federal funding greater than $50,000 for all direct payments, subawards, and contracts made by your organization under SLFRF.

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Recipient Specific

Revenue Replacement

Recipients will have the option below to update or provide information associated with revenue replacement.

Depending on your answer to the question, "Is your jurisdiction electing to use the standard allowance of up to $10 million for identifying the revenue loss?" you will be asked conditional questions.

Information that was previously provided as part of the Interim Report (if applicable) will display in this screen by selecting "Import Interim Report Data".

Revenue Replacement Key Inputs

Select Year
2020

*Is your jurisdiction electing to use the standard allowance of up to $10 million, not to exceed your total award allocation, for identifying revenue loss?
--None--

Save

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Expenditures

- In the Expenditures tab, recipients will provide information for each contract, grant, loan, transfer, or direct payment greater than $50,000.

- Aggregate reporting is required for contracts, grants, transfers made to other government entities, loans, direct payments, and payments to individuals that are less than $50,000.

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Compliance and Reporting User Guide

- Certification

- Any submission errors will be noted when trying to submit

- Can unsubmit and resubmit to fix errors by April 30.

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Project Overview – Revenue Replacement

- Use Project Expenditure Category Group 6 – Revenue Replacement

- Project Expenditure Category
  - 6.1 Provision of Government Services

  For this project expenditure category, you will not be required to have subrecipients, subawards, or expenditures separately reported

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Project Overview – Revenue Replacement

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Revenue Replacement - $10M Standard Allowance

Project Expenditure Code 6.1

Is your jurisdiction electing to use the standard allowance of up to $10 million, not to exceed your total award allocation, for identifying revenue loss? Yes/No

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Data	Standard Allowance – Yes	Standard Allowance- No
Base Year Revenue	N/A	Required
Fiscal Year End Date	N/A	Required
Growth Adjustment Used	N/A	Required
Actual General Revenue as of 12 months ended December 31, 2020	N/A	Required
Estimated Revenue Loss	N/A	Required
Select whether Fiscal Recovery Funds were used to a make a deposit into a pension fund. Please note that no recipients except for Tribal governments may use Fiscal Recovery Funds to make a deposit to a pension fund	Required	Required
Provide an explanation of how revenue replacement funds were allocated to government services: Please provide an explanation	Required	Required

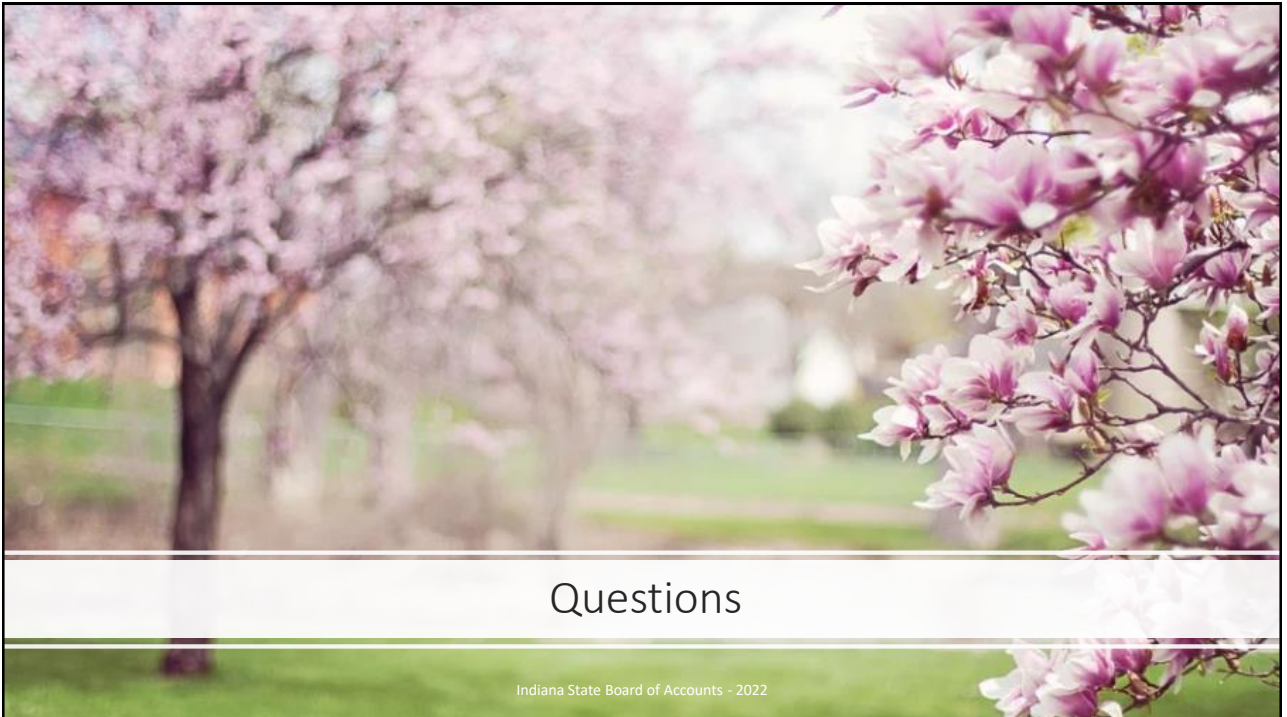https://home.treasury.gov/system/files/136/Project-and-Expenditure-Report-User-Guide.pdf

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Summary

- Create your account login
- Watch the webinars
- Read the compliance and reporting guidance
- Refer to the User Guide
- Choose the Expenditure Categories Carefully

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Questions

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