

City Attorney's Guide to ARPA SLRF for Non- Entitlement Units of Local Governments



March 24, 2022

Why Are You Here? What Do You Want to Leave With?

Who has been asked for help?

Big Picture and Role of City Attorney



- 515 NEUs in Georgia – Generally, cities under 50,000 in population.
- NEU Cities were allocated funds based on a formula (50% last year, 50% this year).
- Cities can use funds for “administrative expenses,” so cities can pay the city attorney with SLRF to help them with all matters related to ARPF SLFRF.
- Cities need a lot of help NOW.

City Attorney can help with. . .



- deciding on how money is used,
- documenting that the use is eligible,
- supporting the city's compliance with ARPA SLFRF terms and conditions and assurances documents,
- RFPs, contracts, MOUs for funded projects, including to ensure inclusion of required provisions from Terms and Conditions and Assurances documents
- crafting communications about how the money was used (and how that supports the community and furthers the goals of the law),
- communicating with Treasury through the required portal,
- submitting required reports to Treasury,
- explaining ARPA SLFRF to city council,
- supporting the city's compliance with applicable regulations related to ARPA,
- advising the city on compliance with other applicable laws when using the funds and implementing projects.

Where are we?

- The American Rescue Plan Act was signed into law in 2021
- Unprecedented direct funds to all cities, towns, villages, tribes, and counties in the U.S.
- Approved in response to outcry from local officials impacted by the COVID-19 pandemic
- \$1.4 billion in ARPA Local Fiscal Recovery Funds for Georgia's cities
- 23 Metro cities – funding direct from Treasury
- 515 NEU cities – funding direct from Treasury via Georgia's OPB portal
- ARPA SLFRF 1st Tranche was deposited into recipients' accounts around August 2021
- 2nd Tranche expected May 2022



Upcoming Important Deadline – April 30, 2022

- NEU Cities must submit a project and expenditure report to Treasury by April 30, 2022.
- This report includes a one-time election that has HUGE importance (the “standard allowance” that greatly increases flexibility and minimizes reporting).
- This report reflects SLFRF funds spent from the time of the award through March 31, 2022. Annual reports are required thereafter (for NEUs allocated \$10 million or less) or quarterly (for NEUs allocated more than \$10 million).
- To submit the report, City must set up an account in the Treasury portal
- For business continuity and to maximize ability to help, the City Attorney should understand how the portal works and perhaps have access to login to the portal (City must authorize City Attorney to be in a User Role)
- Each NEU City must report even if it has not spent any of the SLFRF funds yet or made any plans to do so



Important Messages to Share with Cities

- There is a lot of money, but there are also a lot of rules. It is important to understand the rules or ask city attorney for guidance. City attorney can help the city guard against fraud, waste, abuse, and [damage to city's brand!](#)
- Messaging about how the city spends the funds is important – always show how it benefits the community and aligns with the purpose of ARPA. City attorney can help prepare talking points as well as documentation.
- City attorneys can review communications about how funds are spent, in addition to helping prepare required documentation and helping with submission of reports.
- Turnover at the city is a hazard to compliance and working closely with the city attorney provides important continuity.
- Cities have to create a portal account and should use the Login.gov version – it is much easier and there is no need to enter sensitive personal data.

Resources in this Presentation

- Lots of resources
- Many cities have received training from GMA that include these resources, BUT
- Cities have expressed feeling overwhelmed
- Many have never received federal grants, and none have received grants of this size
- These resources have been shared with cities, but city attorneys are well equipped to review and understand the resources so they can advise cities

Things to keep in mind



- Treasury issued its [Final Rule](#) in January 2022 and it will take effect April 2022
- A summary/ [Final Rule Overview](#) provides highlights of the final rule
- Recipients may take advantage of flexibilities in the final rule now
- Deadline to incur costs = 12/31/2024
- Deadline to spend funds = 12/31/2026
- Cities initially received funds via a pass-through from State of Georgia
- Cities will report DIRECTLY to U.S. Treasury on how ARPA SLFRF funds are used.
- Recipients must maintain records and financial documents for five years after all funds have been expended.

What NEU Cities already agreed to – 2 portal submissions!



- City Attorneys should understand what their clients agreed to when accepting SLFRF.
- In order to receive the first tranche of funds in 2021, all recipients were required to sign the grant [Terms and Conditions](#).
- Recipients also signed the [Assurances of Compliance with Civil Rights Requirements](#).
- All NEU cities were required to certify that the SLFRF award does not exceed 75% of the city's annual operating budget.
- Note: in Georgia, all cities were required to sign the T&C and Assurances and upload them to the GeorgiaCares portal. Cities will have to upload these AGAIN to the Treasury portal no later than April 30, 2022 and will have to upload a budget document.

Note:

- Signed T&C and Certified Assurances are available in the city's GeorgiaCares portal. These forms are combined into one document they can download from their GeorgiaCares portal.
- The NEU budget is the total annual budget, including operating and capital expenditure budgets, in effect as of January 27, 2020. This is what the city submitted to GeorgiaCares to receive its first tranche. Contact GMA with questions.

Best Resources to Start With

Watch this webinar! Review these slides!

- **Treasury website for NEUs:** [Coronavirus State and Local Fiscal Recovery Funds for Non-entitlement Units of Local Government](#)
- **For NEU local elected officials:** Introductory overview of SLFRF Compliance and Reporting Guidance for NEU's- [presentation](#) and recorded [webinar](#)
 - “Reassuring” “helpful” “easy to understand”
- User Guide is on the way!

Applicable Federal Law and Guidance

- American Rescue Plan Act ([PL 117-2](#))
- U.S. Treasury Department Regulations ([31 CFR 35](#)) – begins page 404 of PDF
 - Interim Final Regulations ([5/10/21](#))
 - [Final Regulations](#) (1/6/22)
- [OMB Regulations \(2 CFR 200\)](#) (12/26/13)
- OMB [FAQ's](#) on 2 CFR Implementation Plans for New Programs of the ARP Act
- OMB 2021 [Compliance Supplement](#), Addendum No. 1 (12/3/21)
- [Treasury Department Guidance](#) includes . . .
 - Supplementary Information (5/10/21)
 - Supplementary Information (1/6/22)
 - Supplementary Information (CRF)
 - [Compliance and Reporting Guidance](#) (11/15/21)
 - [Updated Frequently Asked Questions](#) (11/15/21)
 - [NEU and Non-UGLG Agreements and Supporting Documents Users Guide](#) (12/14/21)
 - [Project and Expenditure Report User Guide](#) (1/7/22)
 - Assistance Listing Number 21.027 (www.SAM.gov)
 - [Overview of the Final Rule](#) (1/6/22)
 - * [Treasury Department Standard Terms and Conditions](#)

How can recipients use ARPA SLRLF funds?



- Recipients may use SLFRF funds to:
- **Replace lost public sector revenue**, using this funding to provide government services up to the amount of revenue lost due to the pandemic
- **Respond to the far-reaching public health and negative economic impacts of the pandemic**, by supporting the health of communities, and helping households, small businesses, impacted industries, nonprofits, and the public sector recover from economic impacts
- **Provide premium pay for essential workers**, offering additional support to those who have and will bear the greatest health risks because of their service in critical sectors
- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, to support vital wastewater and stormwater infrastructure, and to expand affordable access to broadband internet
- The Coronavirus State and Local Fiscal Recovery Funds provide substantial flexibility for each jurisdiction to meet local needs within these four separate eligible use categories.

Excerpt from [Treasury Website SLFRF page](#)

Ineligible Activities



- Deposits into pension funds
- For states and territories, funds may not be used to directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation, or administrative interpretation
- Use of funds for debt service or to replenish financial reserves, or to satisfy an obligation arising from a judicial settlement are ineligible
- Final rule clarifies additional restrictions that apply, including that:
 - Uses of funds may not undermine COVID-19 mitigation practices in line with CDC guidance and recommendations
 - Uses of funds may not violate Uniform Guidance conflict of interest requirements or other applicable laws

Revenue Replacement



- Replacing Lost Public Sector Revenue
 - The final rule offers a **standard allowance for revenue loss of up to \$10 million**, allowing recipients to select between a standard amount of revenue loss or complete a full revenue loss calculation. Recipients that select the standard allowance may use that amount – in many cases their full award – for **government services**, with streamlined reporting requirements
 - Treasury’s intent in allowing this option is to ease the burden on small cities/ NEUs and considers these funds to be treated as revenue sharing
 - For auditing and accounting, it is advisable to set up a separate bank account for SLFRF. If necessary, funds may be transferred to the city’s General Fund to be used for government services.
 - Recipients may use up to \$10 million under the standard allowance for any government service
 - Recipients may also select this option to use SLFRF funds for any of the other eligible use categories
 - **By selecting this option, recipients may use a streamlined reporting form**
 - A final user guide for this option is forthcoming from Treasury

Government Services



P. 239 of Final Rule Narrative -

Government Services include, but are not limited to:

- maintenance or pay-go funding of building of infrastructure, including roads;
- modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; (see [ARPA Funds Available for Immediate Investment in Cybersecurity](#) on using funds for cybersecurity)
- health services;
- environmental remediation;
- school or educational services;
- provision of police, fire, and other public safety services.

But can't be in the ineligible use category.

Final Rule: More Flexibilities for NEUs



- Cities were allowed to spend money in reliance on the Interim Regulations, so important to be aware of.
- Treasury made the Final Regulations more flexible and clarified . . .
- Public Health and Economic Impacts: clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response.
- Provides an expanded set of households and communities that are presumed to be “impacted” and “disproportionately impacted” by the pandemic
- Allows a broader set of uses to restore and support government employment, including hiring above a recipient’s pre-pandemic baseline, providing funds to employees that experienced furloughs or pay cuts, avoiding layoffs, and providing retention incentives
- More streamlined options for premium pay by broadening eligible workers who can receive pay – clarifies that elected officials are NOT ELIGIBLE for premium pay
- Broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability
- Adds eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects

Submitting a P&E Report Under Revenue Replacement



This is a copy of a Treasury [webinar](#) slide from March 21, 2022.

- All recipients will have the option to make a one-time decision to elect a “Standard Allowance” of up to \$10 million, not to exceed the award allocation
- STEP 1: Create a project(s) aligned to EC 6.1 “Provision of Government Services”. Ensure the Cumulative Obligations and Expenditures you are reporting are under your allowed maximum.
- STEP 2: Complete the Revenue Replacement fields in the “Recipient Specific” module. Choose whether to Elect the Standard Allowance or calculate your Estimated Revenue Loss. Complete the required fields.
- STEP 3: Certify and Submit!

Submitting a P&E Report Under Revenue Replacement



This is a copy of a Treasury [webinar](#) slide from March 21, 2022.

The following information will be required in Project and Expenditure Reports for both quarterly and annual reporting:

- Project expenditure category and project specific information
- Obligations and expenditures
- Project status
- Any earned or expended program income, if applicable
- Any project capital expenditures (for non-infrastructure projects)
- Project Demographic Distribution (for certain ECs)
- Subawards, contracts, grants, loans, transfers, direct payments, and expenditures
- Required programmatic data

Common Questions



Per Treasury staff [webinar](#) March 21, 2022-

Q. If a recipient does not spend funds by March 31, 2022, do they still have to report?

A. YES. Log in, select “no projects available” to complete your report. You will still have to select the standard allowance for revenue loss calculation. You will still have to upload key documents.

Common Questions



Per Treasury staff [webinar](#) March 21, 2022-

Q. If a city has spent funds before the final rule was released, can you reassign funds to the revenue loss/ standard allowance to take advantage of streamlined reporting?

A. YES.

Common Questions



Q. City officials are having trouble setting up an account in the portal. How can I get help?

A. In February, the point of contact for each city received an invitation email to set up an account. If the city can find this email, it should use the correct hyperlink from the email; if this is not accessible, contact SLFRP@treasury.gov or GMA staff to get assistance. The city will need to identify the correct names and email addresses for each user role and provide the city's DUNS.

Note: Georgia uses “point of contact” for the GeorgiaCares portal. Treasury uses “Account Administrator” for this person for the Treasury Portal.

Common Questions



Q. I've set up user roles and uploaded key documents. Why can't I see the report?

A. Treasury will update recipients when the report is available in the portal and you should see it in the portal in the week or two before April 30.

Common Questions



Q. May a recipient use SLFRF as a match for non-federal grant funds?

A. Funds available under the “revenue loss” eligible uses category generally may be used to meet the non-federal cost share or matching requirements of other federal programs. SLFRF funds may not be used as the non-federal share for Medicaid and CHIP programs. Consult the final rule for details.



GMA ARPA SLFRF Resources

GMA ARPA Page:
www.gacities.com/arpa

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Home > Trending Topics > American Rescue Plan Act > Events and Webinars

Events and Webinars

Upcoming Events

Upcoming U.S. Economic Development Administration ARPA Programs

Past Events

ARPA: Updated Reporting Guidance and Requirements for Procurement

ARPA: Updated Reporting Guidance and Requirements for Procurement

Treasury Department Compliance and Reporting Guidance 3.0

BOB LLOYD
of Advisor

Watch on

- New Policies
 - The Project and Expenditure Report "Expenditure Categories" have been expanded to correspond with those now allowed under the Final CSLFRF Regulation issued on January 6, 2022.
 - NEU's with grants >\$10 million must report on a quarterly basis April 30, 2022.
 - Local governments providing "impacted industries" other than tourism and hospitality must provide additional reporting detail about impacted industries.
 - Local governments that under water and sewer projects must provide additional reporting data once project starts.

ARPA: Updated Reporting Guidance and Requirements for Procurement (PDF)

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The American Rescue Plan Act: What Georgia Cities Need to Know

The American Rescue Plan (ARP) Act of 2021 is a historic \$1.9 trillion economic stimulus bill. Within the ARP, the Coronavirus Local Fiscal Recovery Fund provides \$350 billion for states, municipalities, counties, tribes, and territories, including \$65.1 billion for cities throughout the U.S.

This section of the Georgia Cities website provides city leaders with continuously updated information related to the ARP Act.

About

Background information and summaries of the bill.

Guidance and Compliance

Information on eligible uses, allocations for your city, and U.S. Treasury guidance.

Key Resources and Sample Documents

Additional information from NLC as well as federal and state agencies.

Events and Webinars

Events hosted by GMA, NLC and other agencies and organizations.

FAQ/Contact Us

Do you have questions or feedback? GMA would like to hear from you.

ARP Act Newsletter

Read past issues of GMA's ARP Act Email Newsletters.



Treasury Compliance and Reporting Resources

- User guides
- Webinars
- Instructional videos
- For more SLFRF Information visit www.treasury.gov/SLFRP
- For Reporting Info: www.treasury.gov/SLFRPReporting
- For General Inquiries please email SLFRP@treasury.gov



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State and Local Fiscal Recovery Fund

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Tribal Governments

Non-Entitlement Units

Recipient Compliance and Reporting Responsibilities

Capital Projects Fund

Homeowner Assistance Fund

Emergency Rental Assistance Program

State Small Business Credit Initiative

Coronavirus Relief Fund

Recipient Compliance and Reporting Responsibilities

State, territorial, metropolitan city, county, Tribal governments, and Non-Entitlement Units that receive funding from the State and Local Fiscal Recovery Funds Programs are required to meet compliance and reporting responsibilities. This supports transparency, responsibility, and equity in use of these vital resources.

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan, delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.

RECIPIENT COMPLIANCE AND REPORTING GUIDANCE

On February, 28, 2022, Treasury released the updated [Compliance and Reporting Guidance](#) for the SLFRF Program. The guidance provides additional detail and clarification for each recipient's compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements.

Treasury is now accepting the Project and Expenditure Reports for certain recipients (only in Reporting Tiers 1, 2 and 3) through Treasury's Portal.

Treasury has provided a list for Recipients to identify their Reporting Tiers [here](#).

Treasury Resources for NEUs

- **Treasury website for NEUs:** [Coronavirus State and Local Fiscal Recovery Funds for Non-entitlement Units of Local Government](#)
- **For NEU local elected officials:** Introductory overview of SLFRF Compliance and Reporting Guidance for NEU's- [presentation](#) and recorded [webinar](#)
- **For NEU grant managers:** Step-by-step guidance on account creation, roles, and agreements/supporting docs submission for NEU's: [NEU Intro to Reporting](#)
- In addition to these new resources for small NEU's, Jacob Leibenluft, the Treasury Department's Chief Recovery Officer, spoke at NLC's ARPA SLFRF Peer-Learning event at the Congressional City Conference in March 2022. Treasury has posted a link to his remarks delivered to NLC members here: <https://home.treasury.gov/system/files/136/Remarks-to-NLC-on-ARP-Anniversary.pdf>

Georgia OPB ARPA Page

- NEU Allocation Amounts
- GeorgiaCares Portal User Guide
- [OPB Non-Exhaustive Resources for Procurement under 2 CFR 200](#)

American Rescue Plan

Federal Uniform Guidance rules are applicable for American Rescue Plan Act funds.

Uniform Guidance can be found at [2 CFR Part 200](#), and it establishes uniform administrative, cost principles, and audit requirements for federal awards to non-federal entities.

The American Rescue Plan Act (ARP; P.L. 117-2) was signed into law on March 11, 2021. It is the sixth COVID-19 relief bill enacted and provides approximately \$1.9 trillion in assistance. It includes fiscal relief funding for state and local governments, education, housing, food assistance, and additional grant programs.

According to current projections, the bill will result in at least [\\$17.4 billion](#) to Georgia, including state and local governments and individual assistance. However, Georgia may receive more or less than the projected amount for any particular program.

The Office of Planning and Budget is the prime recipient of the State and Local Fiscal Relief Fund, Capital Projects Fund, Homeowners Assistance Fund, and Emergency Rental Assistance



How your compliance will be checked

[OMB's Compliance Supplement for
Single Audits: Addendum No.1 for
Treasury Department Assistance
Listing Number 21.027](#)

Steps in Reporting: GMA Overview and Flowchart


Step 1: Create an Account



Step 2: Assign User Roles



Step 3: Review Treasury
Guidance on Reporting on
ARPA SLFRF



Step 4: Assemble
Information to be Uploaded
in Reporting Portal

Key Links

www.Treasury.gov/SLFRPReporting

[Compliance and Reporting Guidance](#)

[Project and Expenditure Report User Guide](#)

Note: As city attorney, it is important to be familiar with these resources even if you are not primarily responsible for submitting reports on behalf of your client cities.

Step 1: Create an Account

There are two methods for accessing the Treasury Portal:

1. [ID.me](#)
 2. [Login.gov](#)
- If your city **already has** an *ID.me* account, you should use it for your SLFRF reporting. If you do not, GMA strongly suggests setting up your account through *Login.gov*, which is much more user-friendly.
 - Most NEUs will use *Login.gov* to review and submit reports.
 - The process to set up an account should take about 5 minutes.
 - In *Login.gov*, you will only be able to access compliance reporting records, you will not be able to see submissions for funding applications.



Question: Is this the same portal used for Georgia Cares/ CRF/ Public Safety Grants?

Answer: **NO**

- All ARPA SLFRF recipients will report directly to Treasury via Login.gov or ID.me for the Annual Project and Expenditure Reports. GMA urges small or NEU cities to use Login.gov.
- This is a different portal from what you used for Cares and Public Safety Grants – the GeorgiaCares portal is used for reporting to the State of Georgia.
- SLFRF recipients are required to report by April 30, 2022 on ARPA SLFRF funds your city spent from the time of your award through March 31, 2022.



Step 1: Create an Account in Login.gov

WATCH: Treasury Webinar on [Account Creation and Logging In](#) (January 2022 video on creating an account and logging into the Treasury Portal)

READ: Treasury's *Login.gov* [Portal User Guide](#) (step-by-step PDF guide for creating credentials using *Login.gov*)

Accessing Treasury's Portal with Login.gov

Access Method	Description
Login.gov	<ul style="list-style-type: none">• An easier pathway to access the Treasury Portal with less personal identification necessary.• Can only view/edit Compliance Reports. <p>Three Key Steps:</p> <ul style="list-style-type: none">• 1. Identify the Account Administrator for the specific Treasury program you support.• 2. Verify that your account administrator pre-registered you in the portal.• 3. Navigate to https://portal.treasury.gov/compliance, click create an account and follow the instructions



Step 2: Assign User Roles and Upload Documents

NOTE: Individuals may be designated to serve in multiple roles. The recipient may designate one individual for all three roles, but GMA strongly encourages cities to identify at least two individuals to access the portal. An organization may make changes and updates to the list of designation individuals whenever needed. These changes must be processed by the Account Administrator.

WATCH: Treasury Webinar on [Designating Roles in the Treasury Portal](#) (January 2022 video on designating user roles in the Treasury Reporting Portal and how to designate roles for individuals in your institution/ city)

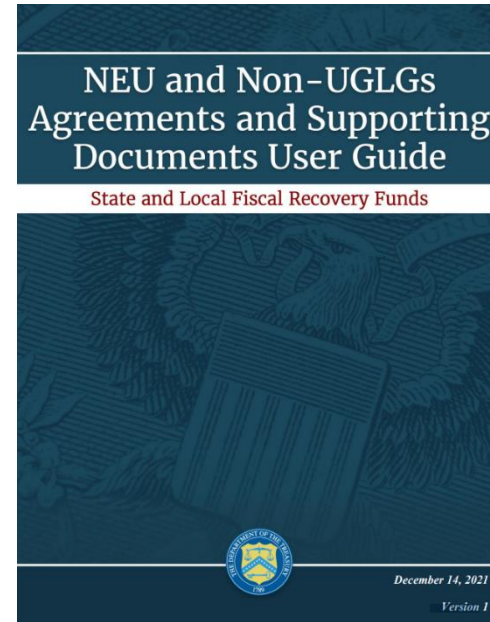
Designated Staff Roles for SLFRF Reports

- SLFRF recipient organizations are required to designate staff or officials for the following three roles in managing reports:
 1. Account Administrator
 2. Point of Contact for Reporting
 3. Authorized Representative for Reporting
- You must be registered and have an account in Treasury's Reporting Portal. If you have questions about creating an account you can view
- The Recipient may designate one individual for all three roles. Multiple individuals can be designated for each role

Step 2: Assign User Roles
and Upload Documents

READ: [NEU Agreements and Supporting Documents User Guide](#)

After designating user roles and completing contact list, prepare to upload key documents



Step 2: Assign User Roles and Upload Documents



- NEUs must provide key documents prior to their first Project and Expenditure Report.
- 1. **Copy of the signed terms and conditions agreement** (which was signed and submitted to the State as part of your request for funding).
- 2. **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 as part of the request for funding)
- 3. **Copy of actual budget documents** validating the top-line budget total provided to the State as part of the request for funding.

A screenshot of a web application interface titled "NEU Agreements and Supporting Documents". The page contains instructions for users to provide information with their first report. It lists three required documents: 1. Signed Award Terms and Conditions Agreement, 2. Signed Assurances of Compliance with Title VI of the Civil Rights Act of 1964, and 3. Actual Budget Documents. Each item has a corresponding "Upload Required Doc(s)" section with a button labeled "Upload Files" and a link "Or drop files". Three blue arrows from the text on the left point to the first, second, and third document sections respectively.

NEU Agreements and Supporting Documents

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

NEU Documentation

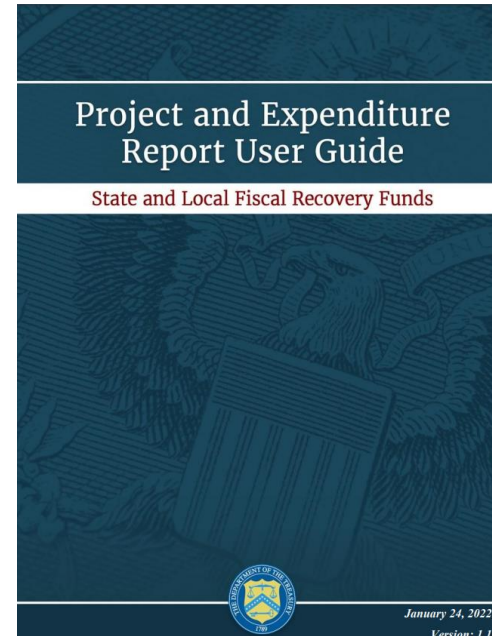
- 1. Signed Award Terms and Conditions Agreement**
*Copy of the signed award terms and conditions agreement (which was signed and submitted to the State or Territory as part of the request for funding)
Upload Required Doc(s)
[Upload Files](#) Or drop files
- 2. Signed Assurances of Compliance with Title 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

Figure 13 NEU Documents Screen

Step 2: Assign User Roles
and Upload Documents

READ: Appendix A of the [Project and Expenditure Report User Guide](#) on designating SLFRF Points of Contact by SLFRF Account Administrators

WATCH: Treasury [video](#) on Reporting for NEUs

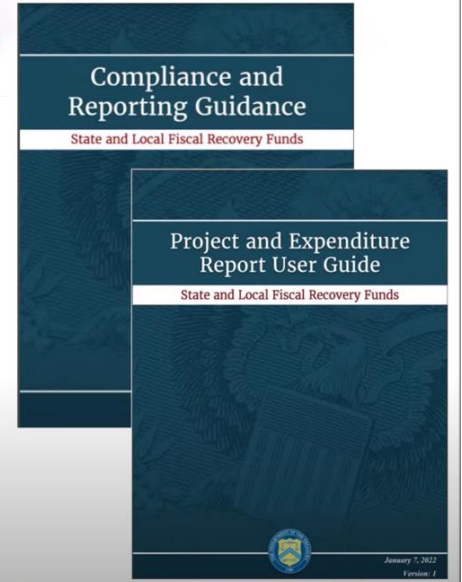


Step 3: Review Treasury
Guidance on Reporting on
ARPA SLFRF

READ: All Reporting Guidance Available on Treasury's website at www.Treasury.gov/SLFRPReporting

Guidance Available on Treasury's Website

- Please visit www.Treasury.gov/SLFRPReporting to find detailed information on the following topics:
 - Guidance on Reporting responsibilities and Requirements
 - Instructions for Accessing the Portal through ID.me or Login.gov
 - User Guides for completing the Project and Expenditure Report



Read and review these resources ***in addition*** **to** watching the Treasury videos.



Step 3: Review Treasury Guidance on Reporting on ARPA SLFRF

CHECK: Your city's Tier in Treasury's Compliance and Reporting Guidance (p.13)

NOTE: NEU cities are in Tier 5

Table 2: Reporting requirements by recipient type

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	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 ⁹	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31 ¹⁰
2	Metropolitan cities and counties with a population below 250,000 residents which received more than \$10 million in SLFRF funding	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 ⁹	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 ¹¹	By January 31, 2022, and then 30 days after the end of each quarter thereafter ⁹	Not required
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	By April 30, 2022, and then annually thereafter ¹¹	Not required

Note: Based on the period of performance, reports will be collected through April 30, 2027. See the specific due dates listed in Sections B and C.

Step 4: Assemble Information to be Uploaded in Reporting Portal

CHECK: Expenditure Categories in Appendix 1 of Treasury's [Compliance and Reporting Guidance](#)

NOTE: The Project and Expenditure Report requires recipients to identify the Expenditure Categories that apply to their projects.

Appendix 1: Expenditure Categories

Treasury's final rule provides greater flexibility and simplicity for recipients to fight the pandemic and support families and businesses struggling with its impacts, maintain vital services amid revenue shortfalls, and build a strong, resilient, and equitable recovery. As such, recipients will report on a broader set of eligible uses and associated Project and Expenditure Report. The list is a reference to previous Expenditure Categories.

The Expenditure Categories (EC) listed Part 2 above. The term "Expenditure (Vaccination)." When referred to as a category that level.

*Denotes areas where recipients must evidence-based interventions (see Use

*Denotes areas where recipients disproportionately impacted communities (details)

Expenditure Category
1: Public Health
COVID-19 Mitigation & Prevention
COVID-19 Vaccination*
COVID-19 Testing*
COVID-19 Contact Tracing*
Prevention in Congregate Settings (Nur Dense Work Sites, Schools, Child care
Personal Protective Equipment*
Medical Expenses (including Alternative
Other COVID-19 Public Health Expense Enforcement, Isolation/Quarantine)*
COVID-19 Assistance to Small Businesses
COVID-19 Assistance to Non-Profits*
COVID-19 Aid to Impacted Industries*
Community Violence Interventions
Community Violence Interventions**
Behavioral Health
Mental Health Services**
Substance Use Services**
Other
Other Public Health Services*
Capital Investments or Physical Plant C respond to the COVID-19 public health
2: Negative Economic Impacts
Assistance to Households
Household Assistance: Food Programs
Household Assistance: Rent, Mortgage
Household Assistance: Cash Transfers

Expenditure Category	EC ²⁷	Previous EC ²⁸
Household Assistance: Internet Access Programs**	2.4	2.4
Household Assistance: Paid Sick and Medical Leave*	2.5	-
Household Assistance: Health Insurance**		
Household Assistance: Services for Un/Unbanked**		
Household Assistance: Survivor's Benefits*		
Unemployment Benefits or Cash Assistance to Unemployed Workers**		
Assistance to Unemployed or Underemployed Workers (e.g. job training, subsidized employment, employment supports or incentives)**		
Healthy Childhood Environments: Child Care**		
Healthy Childhood Environments: Home Visiting**		
Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System**		
Healthy Childhood Environments: Early Learning**		
Long-term Housing Security: Affordable Housing**		
Long-term Housing Security: Services for Unhoused Persons**		
Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities**		
Housing Support: Other Housing Assistance**		
Social Determinants of Health: Community Health Workers or Benefits Navigators**		
Social Determinants of Health: Lead Remediation**		
Medical Facilities for Disproportionately Impacted Communities*		
Strong Healthy Communities: Neighborhood Features that Promote Health and Safety**		
Strong Healthy Communities: Demolition and Rehabilitation of Properties*		
Addressing Educational Disparities: Aid to High-Poverty Districts*		
Addressing Educational Disparities: Academic, Social, and Emotional Services**		
Addressing Educational Disparities: Mental Health Services**		
Addressing Impacts of Lost Instructional Time*		
Contributions to UI Trust Funds*		
Assistance to Small Businesses		
Loans or Grants to Mitigate Financial Hardship*		
Technical Assistance, Counseling, or Business Planning**		
Rehabilitation of Commercial Properties or Other Improvements*		
Business Incubators and Start-Up or Expansion Assistance**		
Enhanced Support to Microbusinesses**		
Assistance to Non-Profits		
Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted)*		
Aid to Impacted Industries		
Aid to Tourism, Travel, or Hospitality*		
Aid to Other Impacted Industries*		
Other		
Economic Impact Assistance: Other**		
Household Assistance: Eviction Prevention**		
Education Assistance: Other**		
Healthy Childhood Environments: Other**		
Social Determinants of Health: Other**		

Expenditure Category	EC ²⁷	Previous EC ²⁸
3: Public Health-Negative Economic Impact: Public Sector Capacity		
General Provisions		
Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers	3.1	1.9
Public Sector Workforce: Rehiring Public Sector Staff	3.2	2.14
Public Sector Workforce: Other	3.3	-
Public Sector Capacity: Effective Service Delivery	3.4	7.2
Public Sector Capacity: Administrative Needs	3.5	-
4: Premium Pay		
Public Sector Employees	4.1	4.1
Private Sector: Grants to Other Employers	4.2	4.2
5: Infrastructure		
Water and Sewer		
Clean Water: Centralized Wastewater Treatment	5.1	5.1
Clean Water: Centralized Wastewater Collection and Conveyance	5.2	5.2
Clean Water: Decentralized Wastewater	5.3	5.3
Clean Water: Combined Sewer Overflows	5.4	5.4
Clean Water: Other Sewer Infrastructure	5.5	5.5
Clean Water: Stormwater	5.6	5.6
Clean Water: Energy Conservation	5.7	5.7
Clean Water: Water Conservation	5.8	5.8
Clean Water: Nonpoint Source	5.9	5.9
Drinking water: Treatment	5.10	5.10
Drinking water: Transmission & Distribution	5.11	5.11
Drinking water: Lead Remediation, including in Schools and Daycares	5.12	5.12
Drinking water: Source	5.13	5.13
Drinking water: Storage	5.14	5.14
Drinking water: Other water infrastructure	5.15	5.15
Water and Sewer: Private Wells	5.16	-
Water and Sewer: IJJA Bureau of Reclamation Match	5.17	-
Water and Sewer: Other	5.18	-
Broadband		
Broadband: "Last Mile" projects	5.19	5.16
Broadband: IJJA Match	5.20	-
Broadband: Other projects	5.21	5.17
6: Revenue Replacement		
Provision of Government Services	6.1	6.1
Non-federal Match for Other Federal Programs	6.2	-
7: Administrative		
Administrative Expenses	7.1	7.1
Transfers to Other Units of Government	7.2	7.3
Transfers to Non-entitlement Units (States and territories only)	-	7.4



Step 4: Assemble
Information to be Uploaded
in Reporting Portal



- **Review Information and Update as Needed**
- Recipient Profile: DUNS, EIN, Address → verify recipient is registered in [SAM.gov](https://sam.gov)
- **NOTE: Registration with SAM.gov including updating your registration is always FREE. You do not need to pay a fee for SAM.gov.**
- Verify names, titles and contact list for individuals with roles in the portal

Step 4: Assemble
Information to be Uploaded
in Reporting Portal



WATCH: Treasury Webinar on [SLFRF Project and Expenditure Reports](#) (January 2022 YouTube video on creating, editing, and submitting project and expenditure reports, especially in regard to implementing the SLFRF Final Rule.)

Notes:

- City's annual Project and Expenditure Report due April 30, 2022 must include all ARPA SLFRF expenditures from the time of its award through March 31, 2022.
- City DOES NOT have to spend all its ARPA SLFRF prior to April 30, 2022.
- Recipients have until the end of 2024 to obligate funds; and until the end of 2026 to spend ARPA SLFRF funds.

Step 4: Assemble Information to be Uploaded in Reporting Portal

For your reports, you will need to

1. *create a unique project identification number for each project;*
2. *identify the project expenditure category and subcategory;*
3. *provide total obligations;*
4. *provide total expenditures; and*
5. *provide a brief project description.*

These screenshots provide examples:

Even for provision of government services, it is advisable for the description to show how the expenditure supports the community and the purposes of ARPA. (Part of messaging.) Ex. ***In response to the transition to remote services and workforce due to COVID-19, and the increased risk of staff turnover,*** the City has entered into a managed IT services contract to protect against cyberattacks and support incident response and has engaged a consultant to develop an information inventory and develop and test a business continuity plan.

Project Overview

Project Name: Avoid layoffs

Project Identification Number	Op1
Project Expenditure Category	6-Revenue Replacement
Project Expenditure Subcategory	6.1-Provision of Government Services
Total Obligations	\$25,626,772.00
Total Expenditures	\$25,626,772.00
Project Description	In response to the impact of COVID-19 on revenue, the original 2021 Operating Budget included an anticipated workforce reduction line across all departments, effective 7/1/2021, totaling \$113 million over four years. These projects funds will be spent each eligible fiscal year to avoid layoffs that would otherwise have been necessary. (The City expects to shift this project to the Avoid Layoffs expenditure category when the selection is created.)

Project Name: Compliance assistance

Project Identification Number	ARPTF1
Project Expenditure Category	7-Administrative and Other
Project Expenditure Subcategory	7.1-Administrative Expenses
Total Obligations	\$200,000.00
Total Expenditures	\$38,331.40
Project Description	Funding will be used to contract with accountants and legal counsel for assistance with compliance.

Project Name: Guaranteed Income project

Project Identification Number	OnePGH1
Project Expenditure Category	6-Revenue Replacement
Project Expenditure Subcategory	6.1-Provision of Government Services
Total Obligations	\$0.00
Total Expenditures	\$0.00
Project Description	The City will partner with the non-profit OnePGH to support a new guaranteed income program.



Please contact GMA for questions or to notify us of any problems you encounter.



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