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

US Treasury has created the following resources to assist local governments in completing and submitting the required reports and documentation for the State and Local Fiscal Recovery Fund (SLFRF) allocations under the American Rescue Plan Act (ARPA). We encourage you to visit the links provided and review these materials as you prepare your first Project and Expenditure Report due to the US Treasury on April 30, 2022.

- Compliance and Reporting Guidance – This document provides details for each local government's compliance and reporting responsibilities under the SLFRF program.
- Project and Expenditure Report User Guide – This document outlines steps for accessing the US Treasury Portal and completing the Project and Expenditure Report.
- Agreements and Supporting Documents User Guide – This document provides instructions on setting up accounts, assigning reporting roles, and providing required documentation to the US Treasury.
- Webinar: State and Local Fiscal Recovery Funds – Reporting for Non-Entitlement Units – This webinar provides an overview of reporting requirements, accessing the US Treasury's portal, and submitting supporting documents.

Centralina has reviewed these US Treasury resources and compiled the following quick tips to assist our members in preparing for and submitting the first Project and Expenditure Report. This guide highlights key steps in the reporting process and is not intended to be exhaustive of all the information contained in the Treasury materials.

Quick Guide Contents

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READ THIS FIRST: Key Considerations Before You Begin

- **Local governments that do not yet have a plan for spending ARPA funds must still submit a Project and Expenditure Report and Supporting Documents by April 30, 2022** (*see the Using the No Projects Available Option section of this document*).
- As outlined in the US Treasury's Final Rule for the SLFRF program, local governments have the option to make a one-time decision to either calculate revenue loss according to the formula outlined in the Final Rule or elect a "Standard Allowance" of up to $10 million, not to exceed the award allocation, to spend on government services.
    - **PLEASE NOTE: Local governments must make this one-time decision by the April 30, 2022, reporting deadline even if reporting no projects or expenditures.**
- There are fewer reporting requirements for local governments electing the standard allowance for revenue loss than for those that are spending their funds on other allowable expenditure categories. The table below lists the reporting requirements for each

Elements of the Project and Expenditure Report	
Standard Allowance of up to $10 million • Recipient Profile • Project Overview • Recipient Specific • Certification	**Other Allowable Expenditure Categories** • Recipient Profile • Project Overview • Recipient Specific • Certification • Subrecipients / Beneficiaries • Subawards / Direct Payments • Expenditures

- US Treasury requires programmatic data or impact measures for projects in several non-infrastructure and infrastructure expenditure categories. *See p. 18 of the Project and Expenditure Report User Guide for details.*

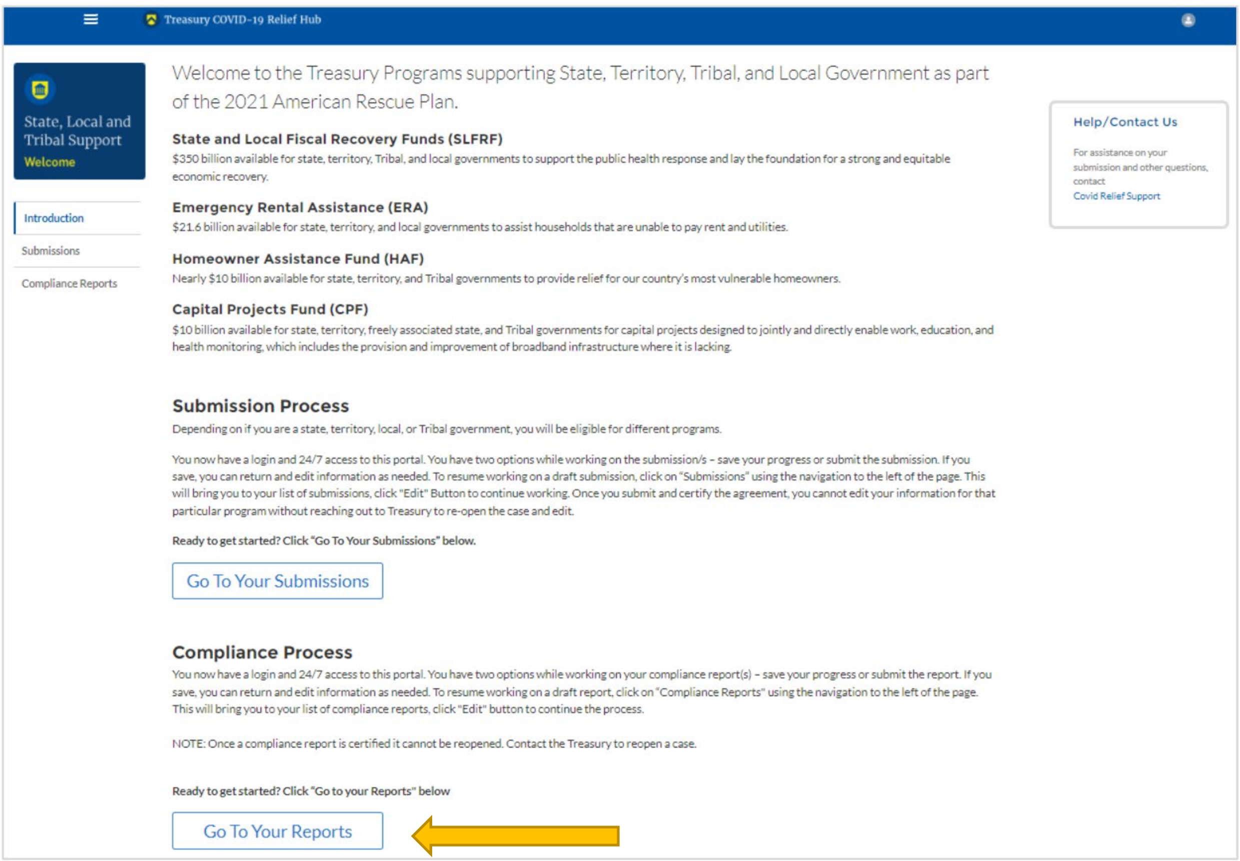
Accessing the US Treasury's Reporting Portal

As an initial step, the North Carolina Pandemic Recovery Office (NCPRO) sent the email address and contact info of your community's point of contact to the US Treasury. This will be the email address you use to access the US Treasury portal. **You must first register in the US Treasury portal to gain access to the reporting system.**

To register for portal access:

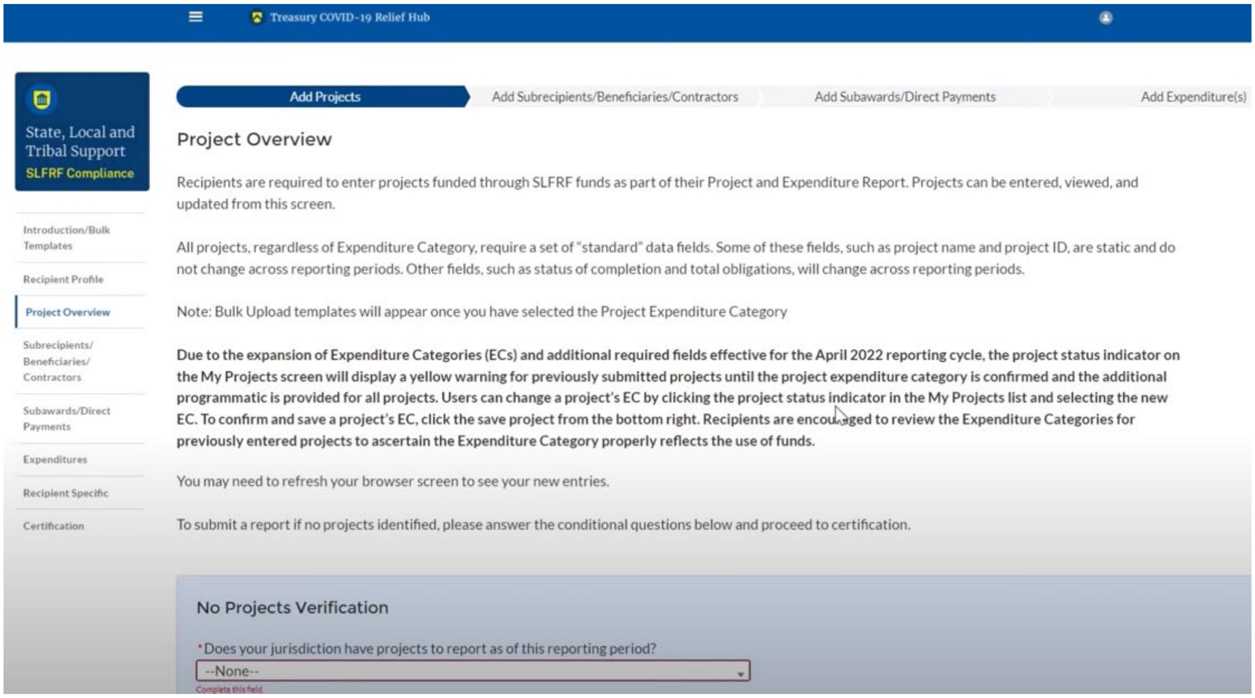
1. Create an account in the US Treasury portal https://portal.treasury.gov/compliance using your Login.gov credentials.
   Note: If you do not have Login.gov credentials, you will need to create a Login.gov account first https://login.gov/create-an-account/.

2. From the US Treasury Portal landing page, you will be able to select "Go to Your Reports" or "Compliance Reports" to be taken to a list of options for the programs you have access to under the Report Selection section.



Preparing Your First Project and Expenditure Report

On the "Compliance Reports" screen, click on the "Project and Expenditure Report" under the "SLFRF Compliance Reports" section. This action will open the "Project Overview" page, shown in the following image, where you will provide the information requested to complete the report.

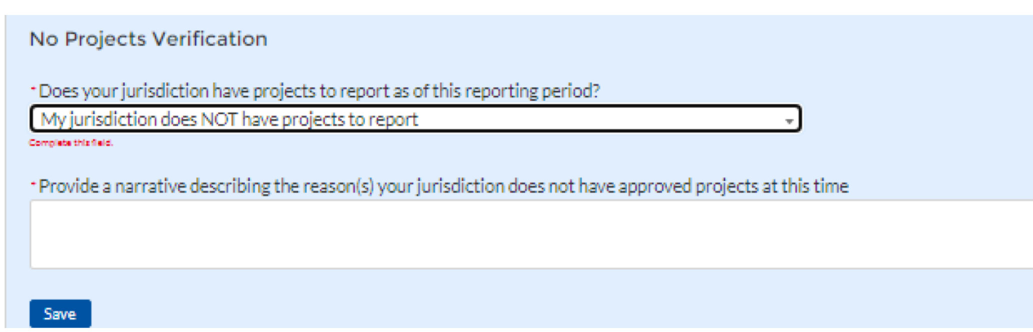


Using the No Projects Available Option

If your local government has not yet identified any projects to report, US Treasury has included an option on the "Project Overview" screen that allows you to indicate this status in lieu of adding projects. Selecting this option will require providing a written explanation and may result in additional compliance follow-up from US Treasury.

To utilize this option:

1. On the "Project Overview" screen, for the question "Does your jurisdiction have projects to report as of this reporting period?", select "My jurisdiction does NOT have projects to report" from the dropdown menu as shown below.



2. In the text field provided, enter a narrative describing the reason(s) your local government does not have approved projects to report at this time. Centralina recommends that local governments provide a simple explanation for the local decision to delay project planning and outline

a clear set of next steps to be taken to finalize planning by a specific date. Sample language is provided below for customization:

a. *The County/Town/City of X decided to delay planning for its ARPA SLFRF allocation until after the US Treasury issued its final guidance. Since the final guidance has been issued, we have undertaken the following steps to plan for the use of the funds [insert examples]. We intend to have a Board/Commission approved spending plan by [insert target date].*
b. *The County/Town/City of X decided to delay planning for its ARPA SLFRF allocation until after the US Treasury issued its final guidance and to align the planning process with the FY22-23 budget development process. We intend to have a Board/Commission approved spending plan by [insert target date].*

See p. 18 of the [Project and Expenditure Report User Guide] for more information.

<u>NOTE:</u> If you intend to elect the Standard Allowance of up to $10 million to spend on government services, you will need to go to the Recipient Specific Screen after completing this section to make that election. *See step 5 under the Reporting Revenue Replacement Using Standard Allowance section of this document.*

Reporting How You Will Spend Funds

If your local government has determined how it will spend its ARPA allocation, you will report these projects on the "Project Overview" screen.

To report your intended plans for spending:

1. On the "Project Overview" screen, for the question "Does your jurisdiction have projects to report as of this reporting period?", select "My jurisdiction has projects to report" from the dropdown menu as shown below.

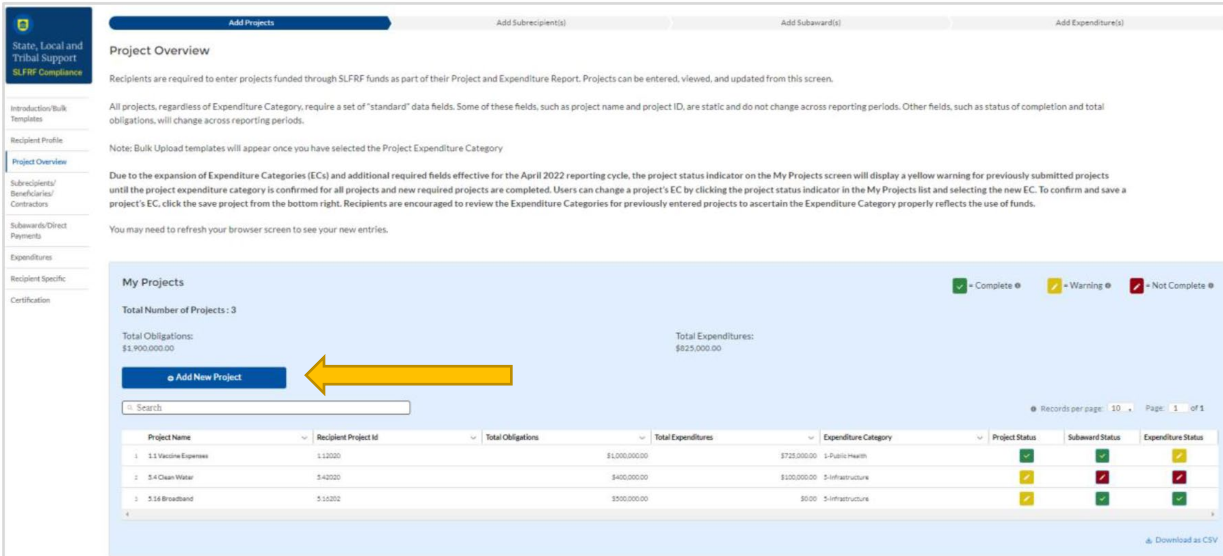

No Projects Verification

*Does your jurisdiction have projects to report as of this reporting period?

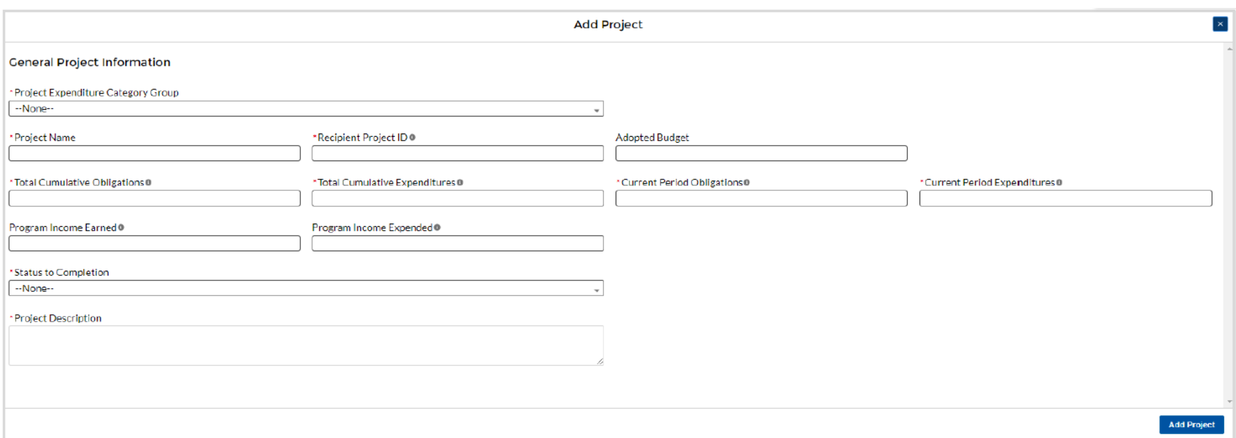
My jurisdiction has projects to report

Save

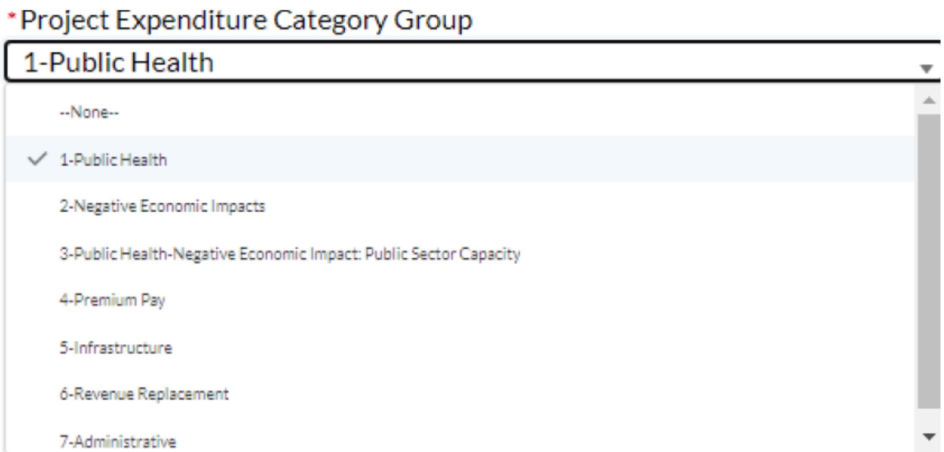
2. Under the "My Projects" section, click the "Add New Project" button as shown in the image below.



3. You will be asked to select the "Project Expenditure Category Group" and "Project Expenditure Category" from dropdown lists under the "General Project Information" section.



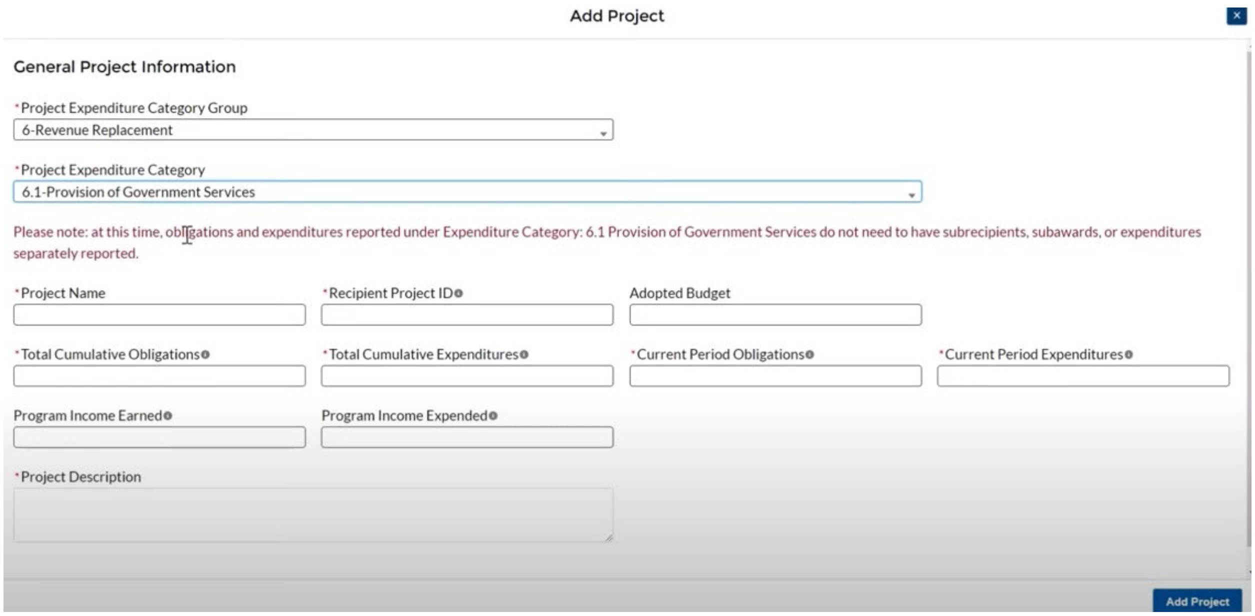
Selection of expenditure category drives the template through which you will enter the project data.



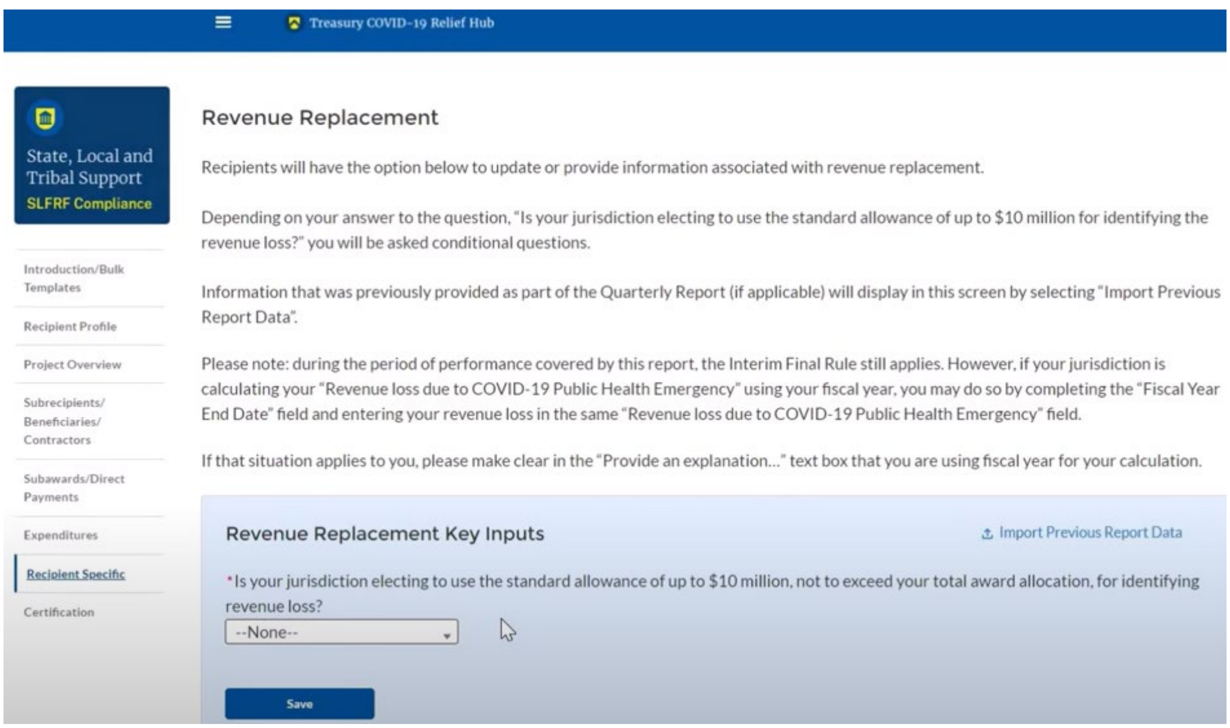
Reporting Revenue Replacement Using Standard Allowance

The US Treasury Portal will allow all local governments to make a one-time decision to elect to use the standard allowance or calculate lost revenue using the formula. To report your decision:

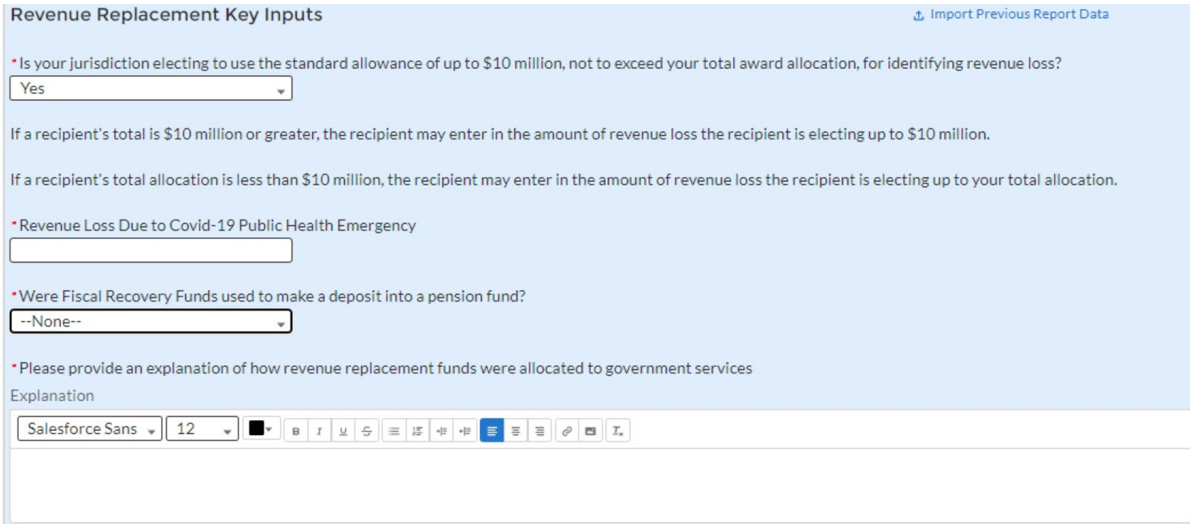
1. Complete the steps in the Reporting How You Will Spend Funds section of this document.
2. From the "Project and Expenditure Category Group" dropdown list, select "6-Revenue Replacement."
3. From the "Project Expenditure Category" dropdown list, select "6.1-Provision of Government Services."
4. Complete the remaining information fields. For the "Project Description" field, the UNC School of Government recommends including a brief description of the project's purpose, the population being served, the desired outcome, and how the outcome will be measured. Click "Add Project" to save your inputs.



5. Navigate to the "Recipient Specific" screen. There, you will be asked "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?" (*Please note: Electing the standard allowance does not change your total allocation*).



- If you select "Yes," you will be prompted to enter further information to indicate to US Treasury the amount of revenue loss you are electing under the standard allowance as shown in the following image.


Revenue Replacement Key Inputs

Import Previous Report Data

*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

If a recipient's total is $10 million or greater, the recipient may enter in the amount of revenue loss the recipient is electing up to $10 million.

If a recipient's total allocation is less than $10 million, the recipient may enter in the amount of revenue loss the recipient is electing up to your total allocation.

*Revenue Loss Due to Covid-19 Public Health Emergency

*Were Fiscal Recovery Funds used to make a deposit into a pension fund?

--None--

*Please provide an explanation of how revenue replacement funds were allocated to government services

Explanation

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Submitting Required Supporting Documents

Local governments are asked to submit the following supporting documents **prior to the April 30th** deadline for their first Project and Expenditure Report, even if they do not have projects and expenditures to report yet:

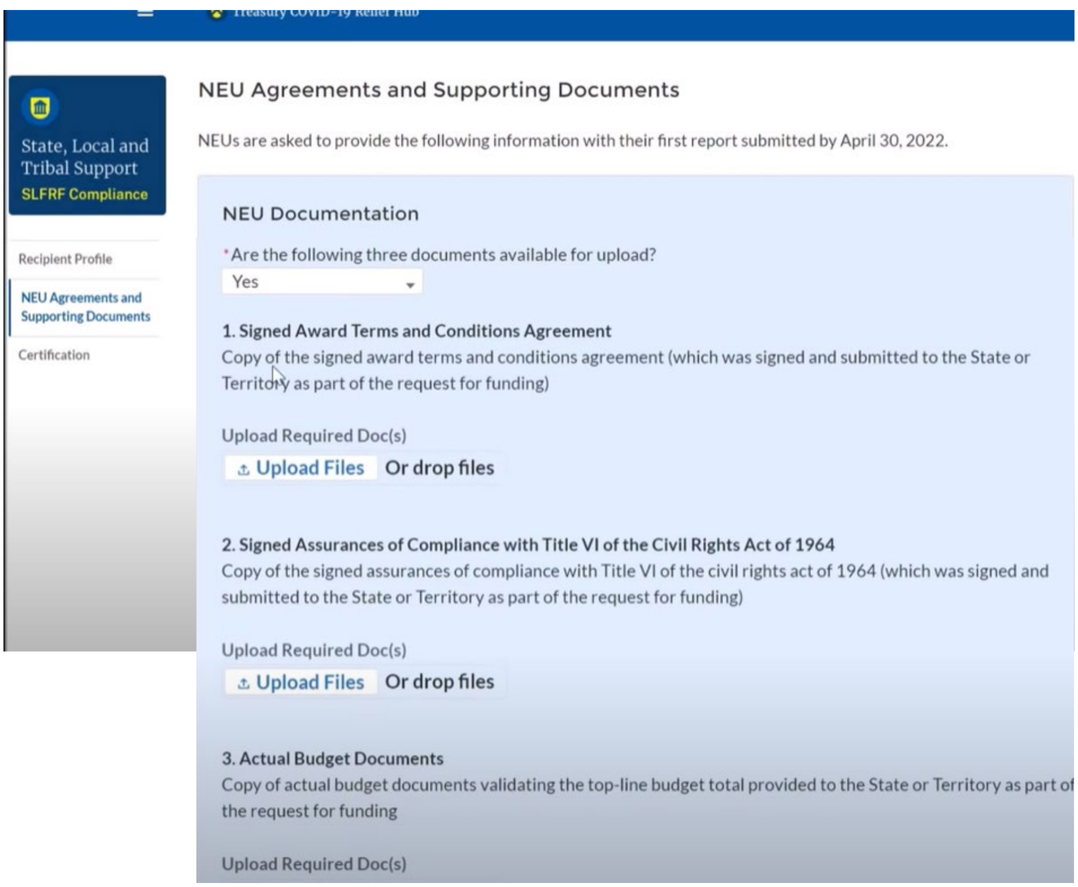
- Copy of the signed award terms and conditions agreement (which was signed and submitted to NCPRO as part of the request for funding)
- Copy of the signed assurances of compliance with Title VI of the Civil Rights Act of 1964 (which was signed and submitted to NCPRO as part of the request for funding)
- Copy of actual budget documents validating the top-line budget total (which was provided to NCPRO as part of the request for funding)

If you are unable to locate these documents, please contact Centralina at info@centralina.org and we will assist you in accessing them.

To upload these documents:

1. Go to the “Compliance Reports” section of the US Treasury portal.
2. To access the report, click on the blue pencil icon under the “Provide Information” column.

3. From there, you will be asked if all three required supporting documents are available to upload.
    - If you select "Yes," you will be able to upload the files under the appropriate section.
    - If you select "No," you will be asked to upload the documents you have available and provide an explanation for any unavailable documents.



See p. 28 of the Compliance and Reporting Guidance for more information.