

The American Rescue Plan: Reporting for NEUs

John L Wilkerson
General Counsel
Caran Curry
Grants *Guru*

1

Today's Agenda

- (Very) Brief Overview
of Final Rule
- Reporting Portal

2



TREASURY FINAL RULE



Thursday, January 6, 2022
437 Pages - Comments + Rule
44 Page Overview

OVERALL
Expanded flexibilities
More user friendly

3

Brief Points on the Final Rule

Status of Interim Rule: Effective until April 1, 2022

However: some things in the final rule apply now

Can elect to go under the new rule now – *most will start using it now.*

4

STANDARD ALLOWANCE FOR LOST REVENUE

\$10,000,000

5

STANDARD ALLOWANCE FOR LOST REVENUE

“Government Services . . .

Include, but are not limited to:

- ◆ maintenance or pay-go funded building of Infrastructure, including roads;
- ◆ modernization of cybersecurity, including hardware, software, and protection of critical infrastructure;
- ◆ health services;
- ◆ environmental remediation;
- ◆ school or educational services;
- ◆ and the provision of police, fire, and other public safety services.

6

STANDARD ALLOWANCE FOR LOST REVENUE

Two Options. Pick One & Stick With It

1. Actual Lost Revenue
 If lost revenue is larger than \$10 million.
 Only 10 cities with over \$10 million in Rescue Plan \$\$\$
 * *Must perform the calculations yearly*
2. Standard Allowance
 All \$10 million *or* the amount in Rescue Plan \$\$\$, if less

7

Certain Exemptions Still Apply

- ❖ Cannot Use \$\$\$ to Pay Debt Service
- ❖ Cannot Deposit into Pension Fund
- ❖ Cannot Replenish Financial Reserves (No Rainy Day Funds)
- ❖ Cannot Use for Cost Associated with Issuance of New Debt
- ❖ Cannot Use to Pay Any Judgment, Consent Decree, Etc...

8

STILL . . . REMEMBER THE RULES

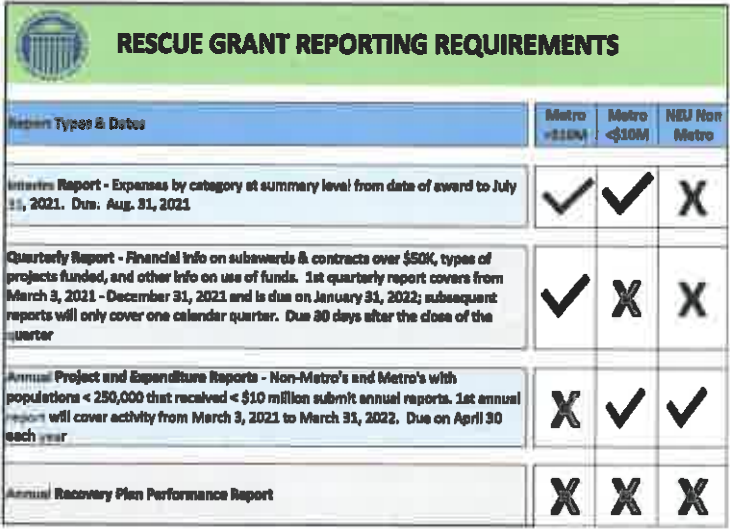
- Still . . .*** Leave this in the grant fund
- Still . . .*** DO NOT transfer it to General Revenue
- Still . . .*** Keeps the characteristics of federal grant
- Still . . .*** Use federal and state procurement rules
- Still . . .*** Use proper clauses to advertise bids
- Still . . .*** Use proper clauses in Purchase Orders
- Still . . .*** Use proper clauses in Contracts

9



Welcome to the Wonderful World of Reporting

10



RESOLVE GRANT REPORTING REQUIREMENTS			
Report Types & Dates	Metro >\$10M	Metro <\$10M	NEJ Non Metro
Interim Report - Expenses by category at summary level from date of award to July 31, 2021. Due: Aug. 31, 2021	✓	✓	X
Quarterly Report - Financial info on subawards & contracts over \$50K, types of projects funded, and other info on use of funds. 1st quarterly report covers from March 3, 2021 - December 31, 2021 and is due on January 31, 2022; subsequent reports will only cover one calendar quarter. Due 30 days after the close of the quarter	✓	X	X
Annual Project and Expenditure Reports - Non-Metro's and Metro's with populations < 250,000 that received < \$10 million submit annual reports. 1st annual report will cover activity from March 3, 2021 to March 31, 2022. Due on April 30 each year	X	✓	✓
Annual Recovery Plan Performance Report	X	X	X

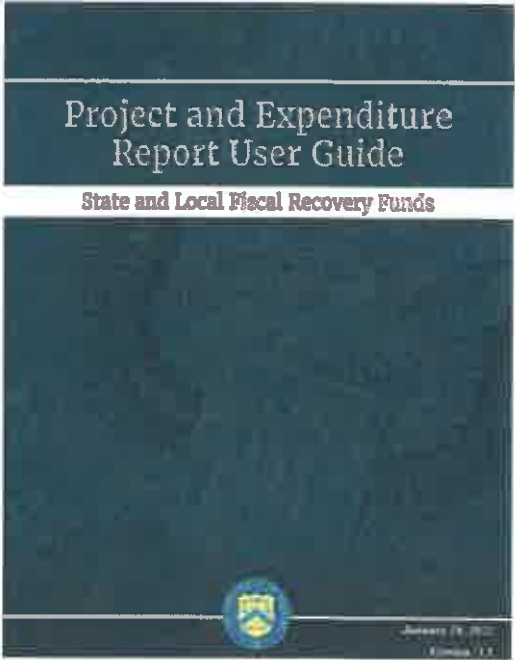
Reporting Dates

11

Nightly Reading:

*Project and
Expenditure
Report User Guide*

limited application to most of us



Project and Expenditure
Report User Guide

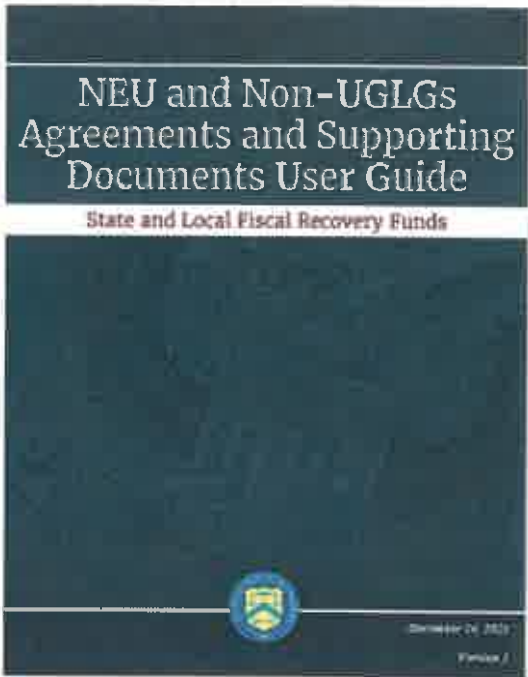
State and Local Fiscal Recovery Funds

12

More Help:

NEU Agreements and Supporting Documents User Guide

limited application to most of us



13

Treasury Portal Open for NEUs (sort of)

Review Accuracy of Information

Assign Roles

1. Account Administrator
2. Point of Contract for Reporting (POC)
3. Authorized Representative for Reporting

Upload 3 Documents

1. Award Terms & Conditions
2. Title VI (Non-Discrimination) Assurance
3. 2020 Budget (so Treasury can compute 75%)

Certify Accuracy of Information & Submit

14

Treasury Says “Use Google Chrome”



15

Getting Started – Register with Treasury



Two Ways to Register/Access the Portal

login.gov

(or, *ID.me* if you’ve already registered)

16

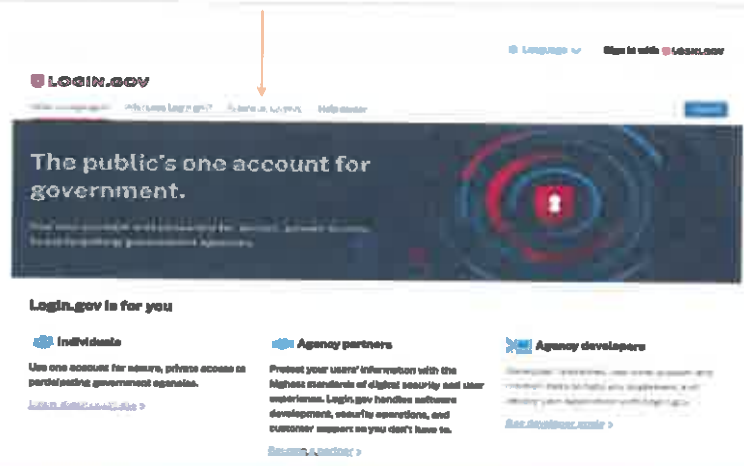
First Step: Email from Treasury

From: slfrf@treasury.gov
 Sent: Thursday, February 10, 2022 2:45 PM
 To:
 Subject: Action Required: Log into Treasury's State, Local, and Tribal Support NEU Portal

- ❖ Set up an online account (*login.gov* or *ID.me*)
- ❖ Redirected to “portal to log in, confirm roles, and provide SLFRF information”
- ❖ Assign Roles

17

How to Register with Login.gov



18

How to Register with Login.gov

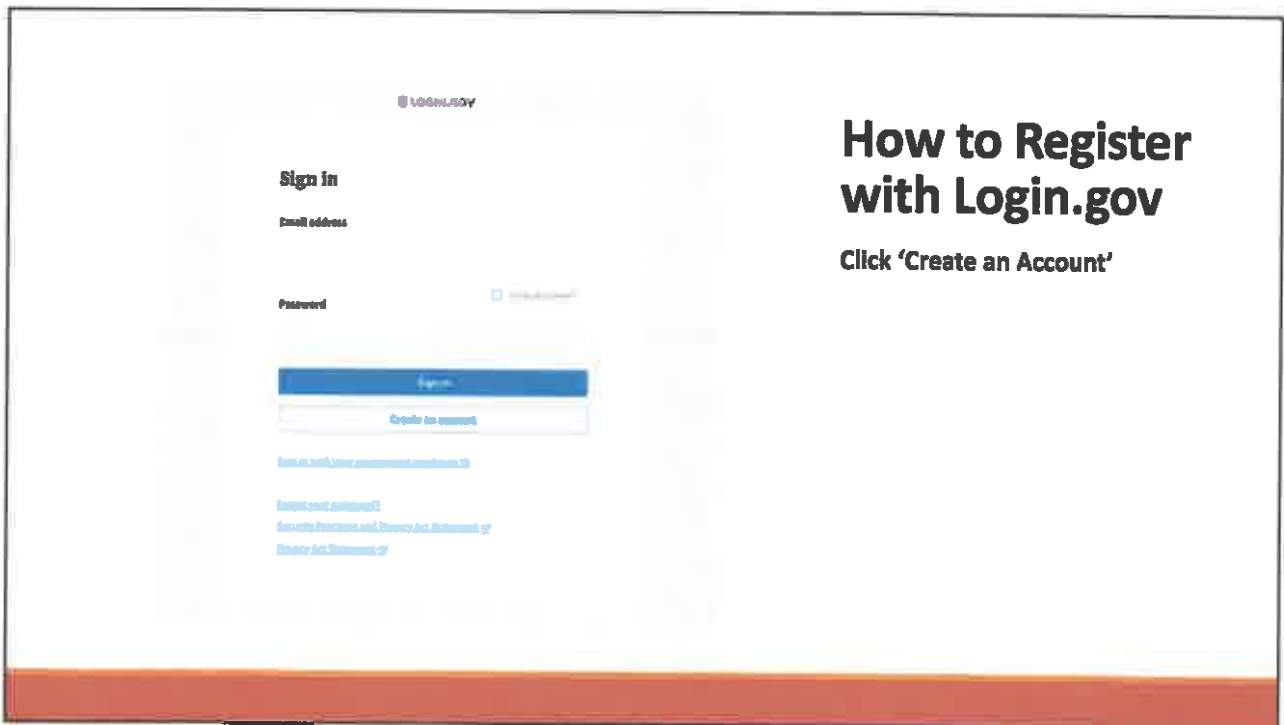
Directions to create a login.gov account:

[Login.gov Compliance Portal User Guide](#)

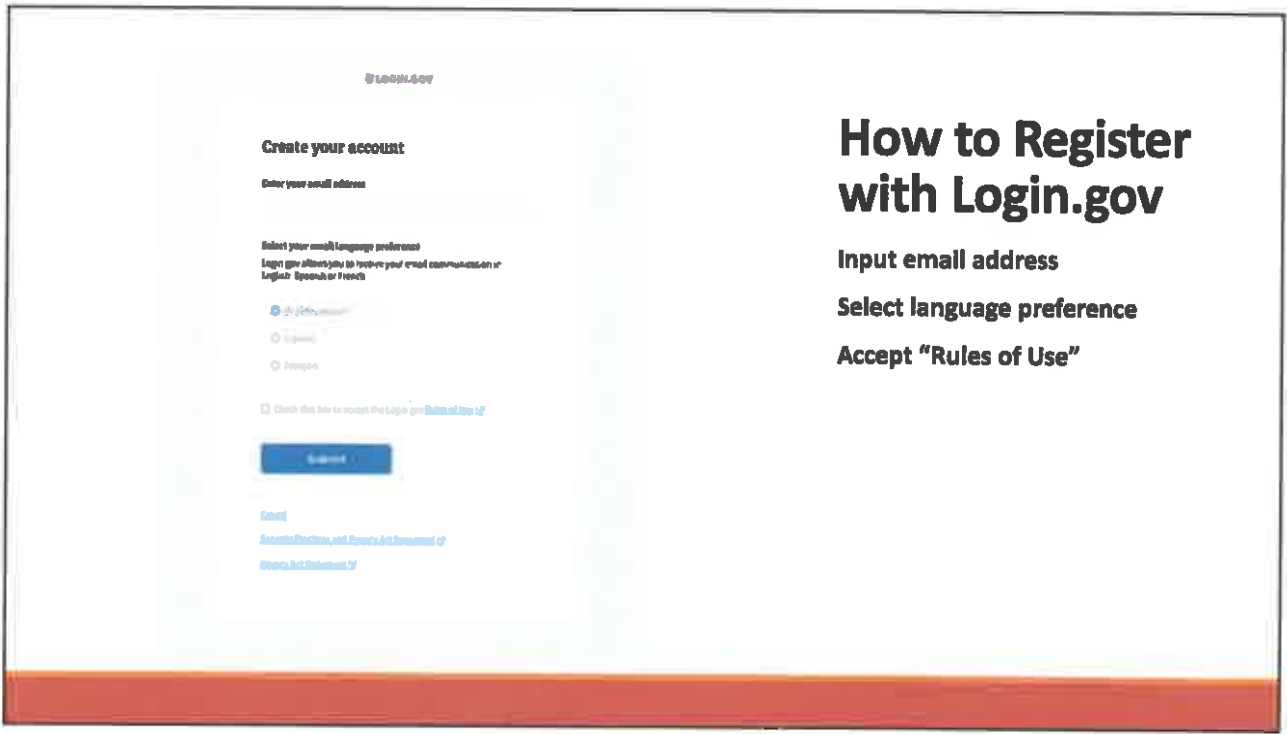
You'll need:

1. Email Address
2. Phone that can receive text or phone calls

19



20



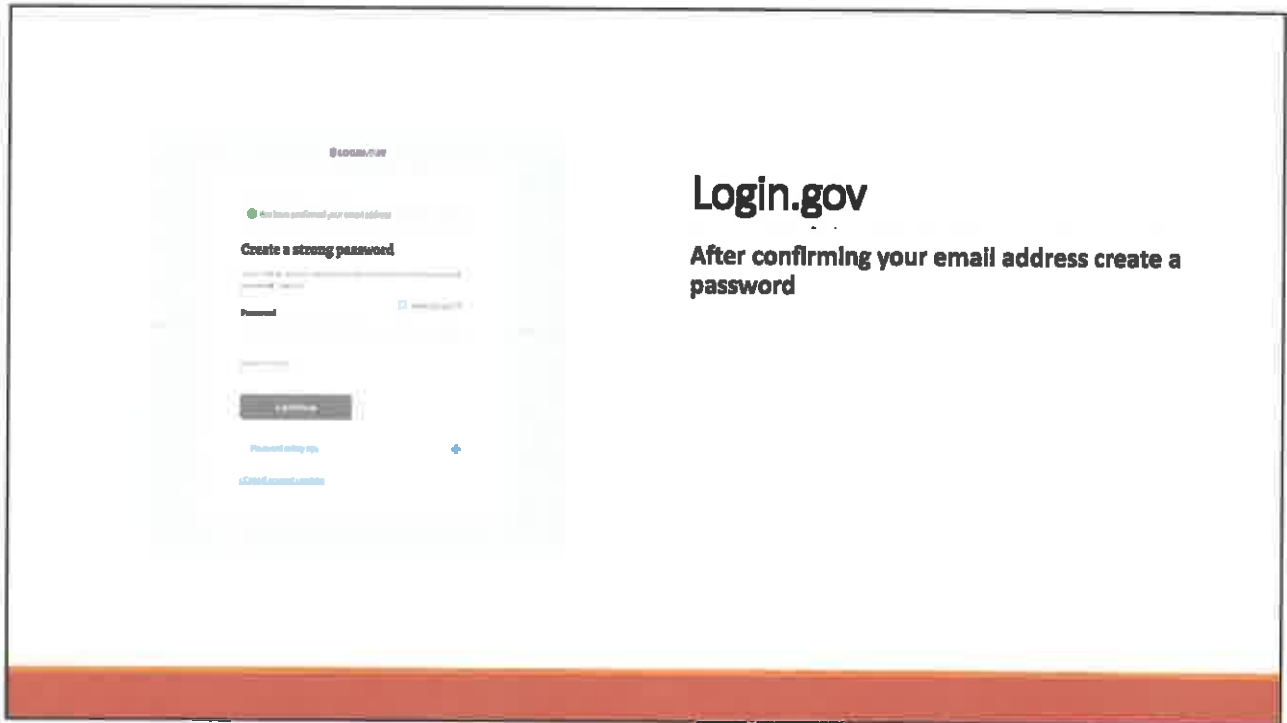
How to Register with Login.gov

Input email address

Select language preference

Accept "Rules of Use"

21



Login.gov

After confirming your email address create a password

22

Login.gov

6. Multi-factor authorization options:

- a. Face or touch unlock
- b. Authentication application
- c. Security key
- e. Text message/phone call*
- f. Backup codes

23

Login.gov

If you select the phone option you'll enter your phone #

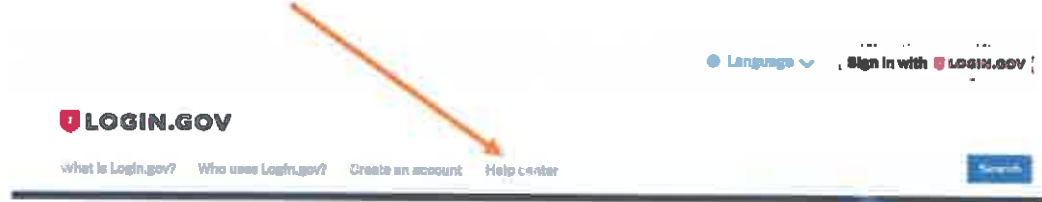
Choose either text or phone call to receive a 1 time security code

Once receiving and entering the code you'll receive a confirmation message.

24

Trouble with Login.gov, help is a click away.

Login.gov: Help Center



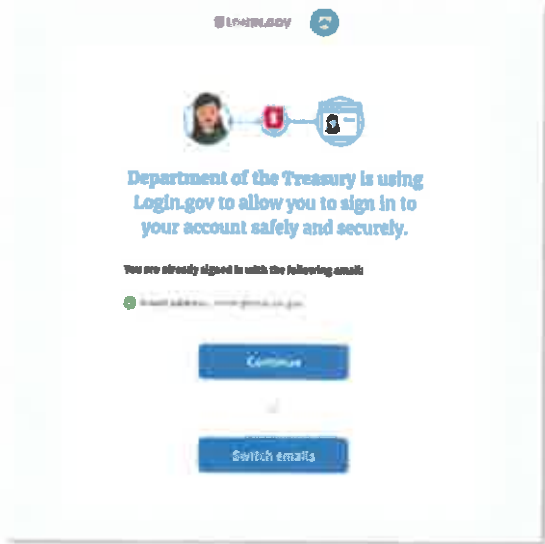
25

If you don't have a SAM #, call SAM

SAM Help Line Phone Number:

866-606-8220


26



Success!!

After successfully adding a phone number to your account, you will receive screen informing you are officially signing in for the first time.

27



You're in the Portal!!

Once you have successfully logged in through Login.gov, you will arrive at the Introduction page of the Treasury portal.

28

Uh oh...I didn't make it to the Portal

If you're having any trouble getting to the portal:

covidreliefitsupport@treasury.gov

29

Congratulations, you're in the Portal.

Now what?

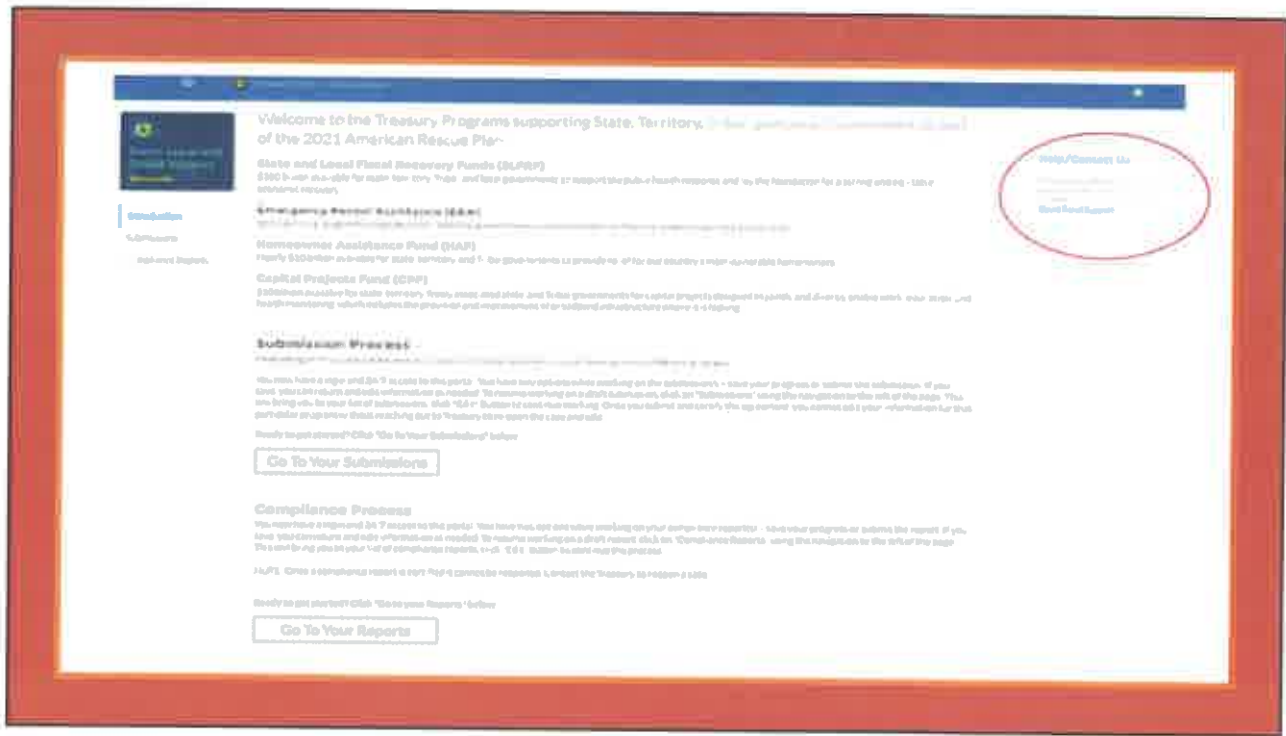


Limited Use at This Time
(for NEUs – ish)

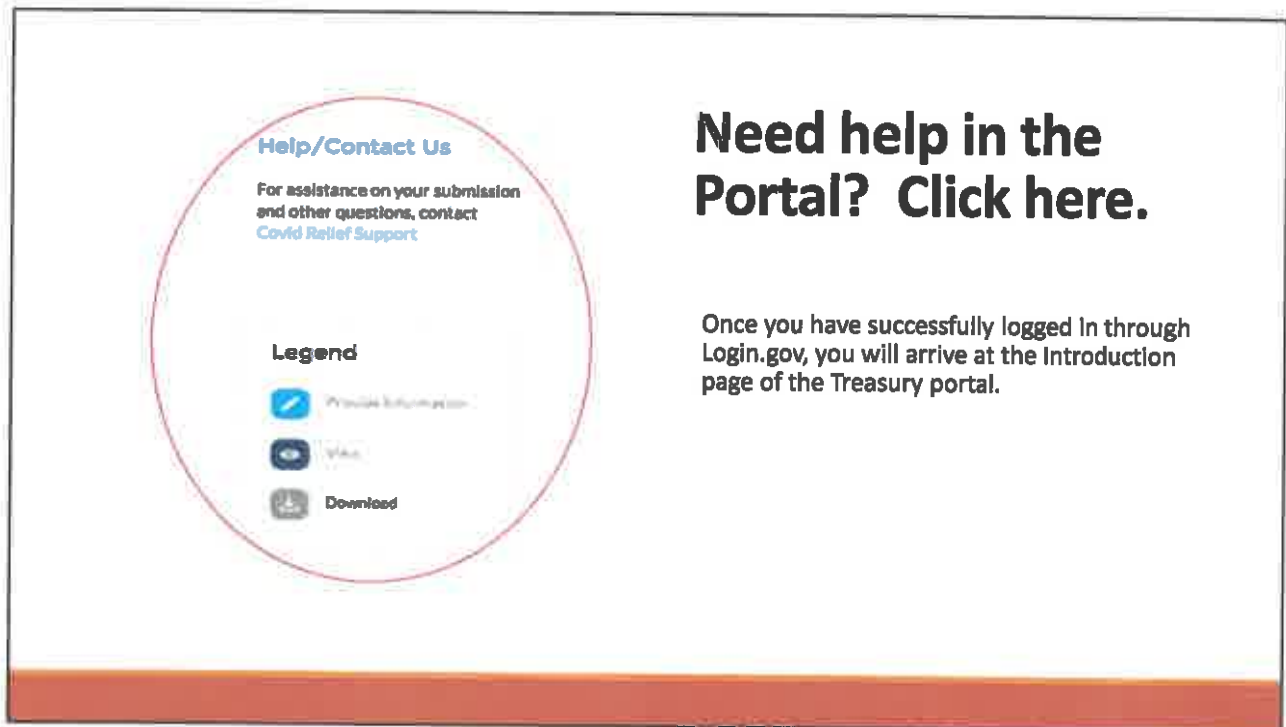
Only Four Things To Do:

- 1) Review Info Already Loaded**
- 2) Establish User Roles**
- 3) Upload Documents**
- 4) Certify Accuracy & Submit**

30



31



32

Review Accuracy of Info Already Uploaded



Recipient Profile

NEU Agreements and Supporting Documents

Completion

Recipient Profile

Please verify that you are an authorized user of the prime recipient and confirm the accuracy of your organization's program profile.

Recipient Information

DUNS#	007909604	Address	102 Main St
DUNS#4		Address 2	
City	Norman, OK	Address 3	
Legal Entity Name		City	Norman
Type		State/Province	OK
FAIR#		Zip	73060
CRDA No.		Fax#	0427
		Business Type	Top 6 Non-Establishment Units of Government

Please report discrepancies of any on this Recipient Information

Legal Entity Name is Norman, City of
CRDA No. is 21027

Report Information

NEU Agreements and Supporting Documents

Report to:
NEU Agreements and Supporting Documents

[Upload](#)

33

Assigning Roles

1. Account Administrator
 2. Point of Contract for Reporting (POC)
 3. Authorized Representative for Reporting
- * One person for all roles; multiple people for each role**
- (Caran's Advice)**

34

Assigning Roles: 1. Account Administrator

- Maintains contact info of the 3 designated for reporting;
- Determines designees for the roles of 'Point of Contact' & 'Authorized Rep' for Report and enters info via Portal;
- Updates user roles, if needed.

35

Assigning Roles 2. Point of Contact for Reporting

- Primary contact for receiving official Treasury notifications about the SLFRF award (including alerts about upcoming reporting, requirements, and deadlines);
- Responsible for completing the SLFRF reports.

36

Assigning Roles: 3. Authorized Rep for Reporting

- Responsible for certifying and submitting official reports on behalf of the SLFRF recipient.

Don't forget to hit the button!



37

Uploading Documents (*repeat, of sorts*)

1. Award Terms & Conditions
2. Civil Rights Assurances
3. 2020 Budget (or what DFA accepted)

**Don't worry: You did most of this in June.
Just have them in PDF file ready to load.**

38

First of Many “Certification Statements”

"I certify that the information provided is accurate and complete after reasonable inquiry of people, systems, and other information available to the SLFRF recipient. The undersigned acknowledges that any materially false, fictitious, fraudulent statement, or representation (or concealment or omission of a material fact) in this submission may be the subject of criminal prosecution under the False Statements Accountability Act of 1996, as amended, 18 USC 1001, and also may subject me and the SLFRF Recipient to civil penalties, damages, and administrative remedies for false claims or otherwise (including under 31 USC 3729 et seq.) The undersigned is an authorized representative of the SLFRF Recipient with authority to make the above certifications and representations on behalf of the SLFRF Recipient.

By signing this report, the Authorized Representative for Reporting acknowledges in accordance with 31 CFR 35.4(c) that recipients shall provide to the Secretary periodic reports providing detailed accounting of the uses of funds, as applicable, all modifications to a State's or Territory's tax revenue sources, and such other information as the Secretary may require for the administration of this program. In addition to regular reporting requirements, the Secretary may request other additional information as may be necessary or appropriate, including as may be necessary to prevent evasions of the requirements of this program. False statements or claims made to the Secretary may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in Federal awards or contracts, and/or any other remedy available by law."

Name of Submitted User:

The information for the currently signed in user will populate as the Authorizer of this submission. Only those in Role of Authorized Representative for Reporting or Authorized Representative on the Submission record will have access to Certify and Submit.

Number:

Title:

Role:

Department:

Signature:

Email:

Date Submitted:

39



Let's See a Demo

40

unsubmit

Report Information

Report ID: 627 6036 - Federal Project - 2009

Report For: Project and Expenditure Report

Reporting Period: Quarter 1 2022 (January-March)

Reporting Period Start Date: 1/1/2022

Reporting Period End Date: 3/31/2022

Submission Date: 12/5/2023 12:00 PM

Amount: \$1,212,000.00


Unsubmit

Need to Correct a Mistake? No Problem.

After a submission has been certified and submitted in the system by it can be corrected in the Portal by selecting the "unsubmit" button., then resubmit their Project and expenditure Report any time before the reporting deadline.

41

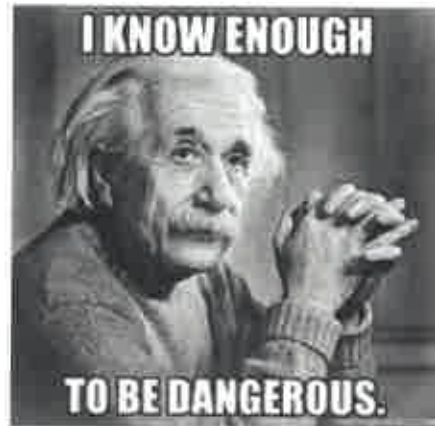
This is the End . . . For Now



Nothing More to Do, For Now

42

What do we know about reporting?



43

Let's keep this to EC 6.1: Revenue Replacement



44

Let's keep this to EC 6.1: Revenue Replacement

6 Expenditure Category: Revenue Replacement		
6.1	Provision of Government Services	Revenue Replacement Module

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.

For recipients electing the "Standard Allowance," Treasury will presume that up to \$10 million, not to exceed the award allocation, in revenue has been lost due to the public health emergency and recipients are permitted to use that amount to fund "government services." Please note that electing the standard allowance does not change a recipient's total allocation.

Obligations and expenditures reported under EC 6.1 Revenue Replacement do not need to have subrecipients, subawards, or expenditures separately reported.

45

Based on the recipient's election, certain information will display in Treasury's Portal which the recipient will need to complete, as noted in the table below:

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 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

Reporting Revenue Replacement

Select Standard Allowance of up to \$10 million, not to exceed the award allocation

(You do **NOT** have to calculate actual lost rev.)*

*quick note

46

Need Help w/ Reporting?

Can Contract with grant professionals

Rescue Funds Can Be Used – (7.1 Admin. Expenses)
ex. PDD's; Caran has a list available

But, if you do, remember – Procurement Still Required

- Less than \$10K, one quote required per feds
- More than \$10K, at least two quotes required per feds
- More than \$35k (for 1st class cities), state procurement law

47

Keeping up with Expenses

SAMPLE SPREADSHEET
RESCUE GRANT

Class & Code	Expense	Expenditure ex. all	Revised Expend. 5.3	Remaining PDD 5.4.1	Balance 5.5	Description of Item - Use Internal Project (use only for fully identify items)	
DR & Sub Branch	20-000	562,737.40				Discretionary Funds Transfer from	
DR & Sub Distribution	20-000	5,254.00				Discretionary Funds Transfer from	
			\$ 24.33		\$ 24.33	Admin purchase checks	
Premium Pay -	2000	24,387.33				Admin Transfer to city to cover costs of the employees' Premium Pay +	
FICA+ medicare		2,147.00				Admin Transfer to city to cover costs of the employees' Premium Pay costs	
APERS						Admin Transfer to city to cover the cost of APERS	
City's Super Sewer	1000	7,287.24				Admin to include sewer share party	
Hardware	1000	5.75				Admin to include sewer share party	
Fix It Construction	1004	28,231.28				Admin to include sewer share party	
Premium Pay Expenses reversed for Mayor & Council		31,044.33				Admin to move Premium Pay expenses for Mayor & Council to the city budget per Resolution	
Regional PDD	2000	300.00				Admin PDD included Annual Reporting in Treasury Portal	
Totals Annual Report		598,071.43	64,248.26	\$27,784.26	\$4,248.57	\$ 254.24	Amount reported on Annual Report entered 4/19/22; also ties Rescue bank statement

48



**Questions &
Comments**
arp@arml.org

49



Thank You For All You Do.

50