AMERICAN RESCUE PLAN ACT (ARPA) STATE & LOCAL FISCAL RECOVERY FUND ANNUAL REPORTING DUE APRIL 30TH

The first ARPA annual report **is due to Treasury on Tuesday, April 30, 2022** for:

- Metropolitan cities and counties with a population below 250,000 residents that are allocated less than $10 million, and

- Local governments that received ARPA funds through Ohio Office of Budget and management (OBM) as a Non-Entitlement Unit of Local Government (NEU).

Treasury has advised the National League of Cities (NLC) that it will not be granting an extension to this deadline.

NEUs are reminded that they are Prime Recipients of the funds from the U.S. Treasury and must use the Treasury Portal for reporting. This reporting must be completed even if there has been no activity with the funds to date.

The U.S. Treasury has indicated in their guidance that if an entity wishes to use the Standard Allowance of up to $10 million for Revenue Replacement, *it must be done in the April 2022 reporting*. The Ohio Office of Budget and Management (OBM) strongly recommends electing the full amount of an award, up to $10 million for Revenue Replacement, to minimize reporting burden and to take advantage of reporting flexibilities. Even if planned or started projects are in another eligible category (i.e., premium pay, water and wastewater, etc.), those projects can still be claimed for reporting under the Revenue Replacement category as a provision of government services.

A Treasury webinar is available to specifically walk-through reporting using the Standard Allowance for Revenue Loss at https://www.youtube.com/watch?v=U360C5U4wBE.

In addition, OBM has developed a quick guide to assist with this type of reporting. This guide along with other reporting resources is available at https://grants.ohio.gov/fundingopportunities.aspx#funding-opportunities-arpa under the Reporting to Treasury Resources section.

OBM encourages all recipients to review the available Treasury webinars and guidance as those are the official authority for the reporting process.

Refer to the following Treasury reporting resources for additional information:

1. Compliance and Reporting Guidance: SLFRF Compliance and Reporting Guidance (treasury.gov)

2. Project and Expenditure User Guide: PE Report User Guide April 2022 (treasury.gov)
   * Page 33 starts the discussion on reporting the revenue replacement selection.

3. Accessing Treasury's Portal Instructions: Login.gov Compliance Portal User Guide V6 - Lp (treasury.gov)

4. Reporting Webinars: Recipient Compliance and Reporting Responsibilities | U.S. Department of the Treasury

OBM Ohio Grants Partnership is available to assist where possible, so feel free to reach out via email to grants@obm.ohio.gov. You may also contact the U.S. Treasury for help by emailing them at SLFRP@treasury.gov or calling them at (844) 529-9527.

A FEW TIPS FOR NEU'S FILING ARPA ANNUAL REPORT

The National League of Cities (NLC) is advising NEUs filing an annual report to consider utilizing the "standard allowance" option. Treasury, on a call with NLC, encouraged every NEU with a grant of less than $10 million to elect the standard allowance. Under this option, Treasury presumes that up to $10 million in revenue has been lost due to the public health emergency and local governments are permitted to use that amount (not to exceed the award amount) to fund "government services." Government services generally include any service traditionally provided by a government. Electing the standard allowance allows for streamlined reporting and compliance.

The following are a few tips to keep in mind as you file.

- Log in to your account using Login.gov.
  - It is recommended that NEU's log into their accounts as soon as possible to make sure that you do not have problems accessing the portal. We have heard from some municipalities that they are having some difficulty accessing the portal. If you have problems accessing the portal, please contact COVIDReliefITSupport@treasury.gov.

  - Users should establish an account with Login.gov for access, and not ID.me. Treasury moved away from the ID.me process and has now adopted an easier way to access the portal. Although accounts already established in ID.me can still be used to access the portal, it is discouraged for use in setting up new accounts. See the Treasury Login.gov User Guide at https://home.treasury.gov/system/files/136/Login.gov-User-Guide.pdf for help with this process.

- Make sure you have three key documents on-hand for when you are ready to proceed with your filing. All three of these will be needed in order to file:

  1. A copy of the signed award terms and conditions agreement (which was signed and submitted to the State as part of the request for funding).

  2. A 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. A copy of actual budget documents validating the top-line budget total provided to the State as part of the request for funding.

The Treasury portal website can be accessed at https://portal.treasury.gov/compliance/s/.

Ohio's Office of Budget and Management (OBM) can help local governments receiving funds as an NEU with any information provided as part of the application process for funding or can assist where possible with reporting questions. Feel free to reach out to the OBM Ohio Grants Partnership via email at grants@obm.ohio.gov. You may also contact the U.S. Treasury for help by emailing them at SLFRP@treasury.gov or calling them at (844) 529-9527