The following is meant to be a helpful summary of the U.S. Department of the Treasury (Treasury) Compliance and Reporting Guidance, as it applies to a non-entitlement unit of local government (NEU) that received American Rescue Plan Act – State and Local Fiscal Recovery Funds (SLFRF), and is not a complete guide. For complete details, you should refer to Treasury guidance. In the event of a conflict between this document and Treasury guidance, you should follow Treasury guidance.

Treasury plans to provide step-by-step reporting instructions specifically for NEUs in the future. DOR will update this summary when that information is available. Review Treasury's website for additional details and to access the reporting portal.

A. Overview

Each NEU is required to meet compliance and reporting responsibilities, as defined in the Interim Final Rule and further described in the Compliance and Reporting Guidance. The reporting guidance requires program and performance reporting to build public awareness, increase accountability, and monitor compliance of eligible uses.

Recipients are also accountable to Treasury for oversight of their subrecipients, which includes ensuring their subrecipients comply with the SLFRF statute, SLFRF Award Terms and Conditions, Treasury's Interim Final Rule, and reporting requirements, as applicable.

Each NEU must submit a Project and Expenditure Report by April 30, 2022 (no longer due October 31, 2021) and then annually thereafter.

B. Getting Started

You must have the following information available/completed:

1. SAM.gov – active registration with the System for Award Management (SAM)
2. NEU recipient number – assigned by the Wisconsin Department of Revenue (DOR) and listed in Sec. A, Line 5 of Form SL-330: Coronavirus Local Fiscal Recovery Funds Request submitted to DOR
3. Copy of the signed award terms and conditions agreement
4. Copy of the signed assurances of compliance with Title VI of the Civil Rights Act of 1964
5. Copy of 2020 budget documentation
6. Project and expenditures – list of projects, expenditures, status, demographic distribution, and civil rights compliance
7. Subawards information
8. Program data

C. Project and Expenditure Report

1. NEUs are required to submit annual Project and Expenditure Reports to Treasury

- Initial report – due April 30, 2022 – covers the date of award to March 31, 2022

2. For each project, you must enter the information outlined below. Note: Projects are new or existing eligible government services or investments funded in whole or in part by SLFRF funding.

a. General:
- Project name
- Identification number (created by the recipient)
- Project expenditure category – projects should be scoped to align to a single expenditure category (see Appendix 1, page 31-32 of Treasury's Compliance and Reporting Guidance)
- Project description – must describe the project in sufficient detail to provide understanding of the major activities that will occur; must be between 50 and 250 words
- Status of completion

b. Expenditures:

When a project is entered, you can report on the project's obligations and expenditures, including:

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

c. Project Status:

When a project is entered, you can report on the status in each reporting period, including:

- Not started
- Completed less than 50%
- Completed 50% or more
- Completed

d. Project Demographic Distribution:

Recipients must report whether certain types of projects are targeted to economically disadvantaged communities, as defined by HUD's Qualified Census Tract. Recipients may assume that the funds for a project count as being targeted towards economically disadvantaged communities if the project funds are spent on a program or service:

- Provided at a physical location in a Qualified Census Tract (for multi-site projects, if a majority of sites are within Qualified Census Tracts),
- Where the primary intended beneficiaries live within a Qualified Census Tract,
- For which the eligibility criteria are such that the primary intended beneficiaries earn less than 60% of the median income for the relevant jurisdiction (e.g., state, county, metropolitan area, or other jurisdiction), or
- For which the eligibility criteria are such that over 25% of intended beneficiaries are below the federal poverty line

Note: Recipients may use reasonable estimates to determine if a project meets one of these criteria. Recipients do not need to track information on each individual beneficiary to make the determination of whether or not the project is serving an economically disadvantaged community. If a recipient is unable to measure economic characteristics of the primary intended beneficiaries of a program or service due to data limitations or for other reasons, that program or service may not be counted as targeted to economically disadvantaged communities.

e. Subawards:

Each recipient shall also provide detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the recipient that are greater than or equal to $50,000, including:

- Subrecipient identifying and demographic information (e.g., DUNS number and 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)
- Related project identification number(s) (created by the recipient)
- Period of performance start date
- Period of performance end date
- Quarterly obligation amount
- Quarterly expenditure amount
- Project(s)
- Additional programmatic performance indicators for select expenditure categories (see below)

Note: Aggregate reporting is required for contracts, grants, transfers made to other government entities, loans, direct payments, and payments to individuals that are below $50,000. This information will be accounted for by the expenditure category at the project level.

Note: For more information on executive compensation reporting – review page 18 of Treasury's Compliance and Reporting Guidance

f. Civil Rights Compliance:

Treasury will request information on a recipient's compliance with Title VI of the Civil Rights Act of 1964 on an annual basis. This information may include a narrative describing the recipient's compliance with Title VI, along with other questions and assurances.

g. Required Programmatic Data (other than infrastructure projects):

Additional information must be reported for all projects under the expenditure categories listed below, as outlined on pages 19-20 of Treasury's [Compliance and Reporting Guidance](#):

- Payroll for public health and safety employees (EC 1.9)
- Household assistance (EC 2.1-2.5)
- Small business economic assistance (EC 2.9)
- Aid to travel, tourism, and hospitality or other impacted industries (EC 2.11-2.12)
- Rehiring public sector staff (EC 2.14)
- Education assistance (EC 3.1-3.5)
- Premium pay (both public sector EC 4.1 and private sector EC4.2)
- Revenue replacement (EC6.1)

h. Required Programmatic Data for Infrastructure Projects (EC 5):

Additional project-level information is required for all projects under the Water, Sewer, and Broadband Infrastructure Expenditure Categories. In addition to the general expenditure data, report:

1) All infrastructure projects (EC 5)
- Projected/actual construction start date (month/year)
- Projected/actual initiation of operations date (month/year)
- Location (for broadband, geospatial location data)
- For projects over $10 million – information listed on page 21 of Treasury's [Compliance and Reporting Guidance](#)

2) Water and sewer projects (EC 5.1-5.15)
- National Pollutant Discharge Elimination System (NPDES) Permit Number (if applicable; for projects aligned with the Clean Water State Revolving Fund)
- Public Water System (PWS) ID number (if applicable; for projects aligned with the Drinking Water State Revolving Fund)

3) Broadband projects (EC 5.16-5.17)
- Speeds/pricing tiers to be offered, including the speed/pricing of its affordability offering
- Technology to be deployed
- Miles of fiber
- Cost per mile
- Cost per passing
- Number of households (broken out by households on Tribal lands and those not on Tribal lands) projected to have increased access to broadband meeting the minimum speed standards in areas that previously lacked access to service of at least 25 Mbps download and 3 Mbps upload
- Number of institutions and businesses (broken out by institutions on Tribal lands and those not on Tribal lands) projected to have increased access to broadband meeting the minimum speed standards in areas that previously lacked access to service of at least 25 Mbps download and 3 Mbps upload, in each of the following categories: business, small business, elementary school, secondary school, higher education institution, library, healthcare facility, and public safety organization

E. NEU Documentation

Each NEU must also provide the following information with its first report submitted by April 30, 2022:
- Copy of the signed award terms and conditions agreement (which was signed and submitted to the state of Wisconsin 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 the state of Wisconsin as part of the request for funding)
- Copy of actual budget documents validating the top-line budget total provided to the state of Wisconsin as part of the request for funding

F. Expenditure Categories

- An expenditure category is a coding system to track how funding is used and may also be used by Treasury to identify where additional programmatic data is required
- View the 66 expenditure categories on pages 31-32 of Treasury's Compliance and Reporting Guidance

F. Questions

Questions on reporting requirements or accessing the portal – contact SLFRP@treasury.gov.