

Instructions: ARPA Project & Expenditure Reporting for Tier 5 Cities

Step-by-step instructions with screenshots

April 2025



V1 4.7.2025



Notes

These instructions are general, preliminary and prepared prior to the release of the latest Project and Expenditure Report User Guide. Additionally, your report may not look exactly like the screenshots in these instructions.

Be sure to reference Treasury's website for the most current reporting and compliance guidance.

The Georgia Municipal Association is thankful to several cities for their help in creating this resource.



1. Go to <https://portal.treasury.gov/compliance> and click **Sign in with LOGIN.GOV.**

 An official website of the United States government

 Treasury CARES Compliance E-Mail: covidreliefitsupport@treasury.gov

In accordance with the Executive Order 14028 Improving the Nation's Cybersecurity, Office of the Chief Information Officer (OCIO) has implemented multi-factor authentication (MFA) for this application. Please select a login method below to login or create an account.

 [Sign in with !\[\]\(d19d18e4523bf4c3b871235e105e23a5_img.jpg\) LOGIN.GOV](#)

Who is Login.gov?

Login.gov is a trusted provider specializing in digital identity protection, providing users with secure access to applications.

You consent to the privacy and security policies for identity and access management through Login.gov [Privacy and Security Practices](#) | [FAQ](#)

2. Sign in with your Login.gov account.

An official website of the United States government [Here's how you know](#)

LOGIN.GOV | TREASURY



U.S. Department of the Treasury is using Login.gov to allow you to sign in to your account safely and securely.

[Sign in](#) [Create an account](#)

Sign in for existing users

Email address

Password

Show password

Uh oh! No one who has reported for the city before is around anymore and we have no way of accessing the portal. What do I do?

See next slide. If you are **NOT** logging in for the 1st time, skip to [Step 6](#).

2a. Trouble Logging In?

- i. Create a Login.gov account from scratch using another city email address - <https://secure.login.gov/>.
- ii. Log in at <https://portal.treasury.gov/compliance> using your new Login.gov account.
 - i. If it asks for an **Account Identifier**, proceed to Step iii.
 - ii. If you encounter another issue, email cchan@gacities.com with a screenshot and description of your issue.
- iii. Copy-paste the email on the next slide.
- iv. Edit accordingly.
- v. Email to covidreliefitsupport@treasury.gov & slfrf@treasury.gov.

2b. Email Template to Request Account Identifier (if needed)

Subject: SLFRF Portal Access – City of <city name>, Georgia

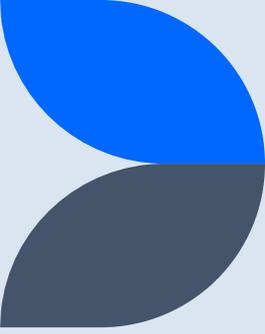
To whom it may concern:

I am <first and last name>, <role> at the City of <city name>, Georgia (TIN <TIN number>). There is currently no one at the city able to access the SLFRF reporting portal. I have a Login.gov account set up under <email address> and would like to request the Account Identifier in order to access the portal and complete the required 2025 Project and Expenditure Report by April 30th.

Most grateful for your prompt assistance. Thank you.

<name>

3. Once you have your Account Identifier, enter it and click **Verify**.



☰  Treasury COVID-19 Relief Hub



We could not find a contact in the system based on the email provided. Please verify by providing the following contact information.

• First Name

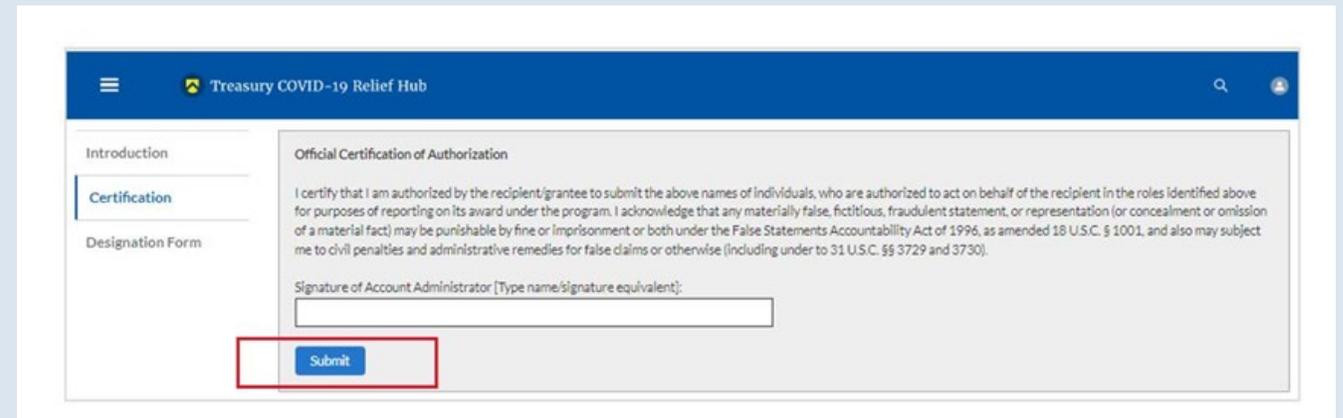
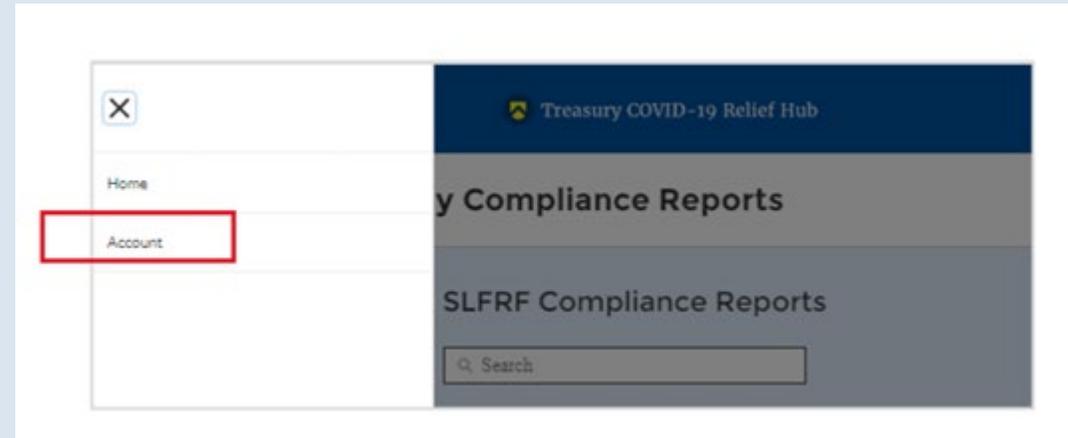
• Last Name

• Account Identifier

Complete this field.

4. Complete Certification

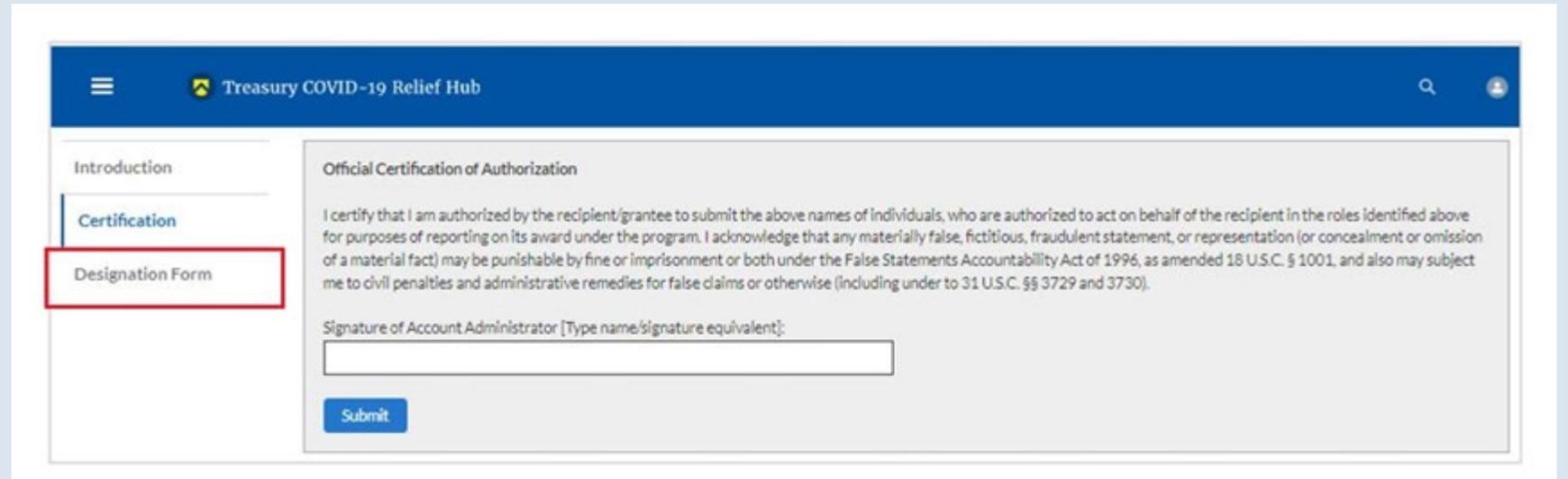
- a) Click the menu icon on the top left 
- b) Click [Account](#)
- c) Select the appropriate account – typically, this is the name of your city or your email address
- d) Go to [Certification Form](#)
- e) Enter your name and click [Submit](#)

A screenshot of the 'Official Certification of Authorization' form on the Treasury COVID-19 Relief Hub. The form is titled 'Official Certification of Authorization' and contains a paragraph of text: 'I certify that I am authorized by the recipient/grantee to submit the above names of individuals, who are authorized to act on behalf of the recipient in the roles identified above for purposes of reporting on its award under the program. I acknowledge that any materially false, fictitious, fraudulent statement, or representation (or concealment or omission of a material fact) may be punishable by fine or imprisonment or both under the False Statements Accountability Act of 1996, as amended 18 U.S.C. § 1001, and also may subject me to civil penalties and administrative remedies for false claims or otherwise (including under to 31 U.S.C. §§ 3729 and 3730).' Below the text is a text input field labeled 'Signature of Account Administrator [Type name/signature equivalent]:'. A red rectangular box highlights the 'Submit' button at the bottom of the form.

5. Go to **Designation Form** and ensure your contact is listed and all three User Roles are assigned to you.

User Roles:

- Account Administrator
- Point of Contact for Reporting
- Authorized Representative



The screenshot shows the 'Treasury COVID-19 Relief Hub' interface. On the left, a navigation menu includes 'Introduction', 'Certification', and 'Designation Form', with 'Designation Form' highlighted by a red box. The main content area is titled 'Official Certification of Authorization' and contains the following text: 'I certify that I am authorized by the recipient/grantee to submit the above names of individuals, who are authorized to act on behalf of the recipient in the roles identified above for purposes of reporting on its award under the program. I acknowledge that any materially false, fictitious, fraudulent statement, or representation (or concealment or omission of a material fact) may be punishable by fine or imprisonment or both under the False Statements Accountability Act of 1996, as amended 18 U.S.C. § 1001, and also may subject me to civil penalties and administrative remedies for false claims or otherwise (including under to 31 U.S.C. §§ 3729 and 3730).' Below this text is a text input field labeled 'Signature of Account Administrator [Type name/signature equivalent]:' and a blue 'Submit' button.

Edit contact list as needed. When done, return to the home page by clicking the menu icon  and selecting **Home**.

6. From the home page, click **Compliance Reports** from the lefthand navigation menu.

Treasury COVID-19 Relief Hub

Welcome to the Treasury Programs supporting State, Territory, Tribal, and Local Government as part of the 2021 American Rescue Plan.

Depending on if you are a state, territory, local, or Tribal government, you will be eligible for different programs. Information regarding the various funds follows.

State, Local and Tribal Support Compliance

- Introduction
- Compliance Reports**
- Closeout reports

Signed agreements

The federal award agreement that your organization signed with the Office of Capital Access is available in this section.

Compliance Process

You now have a login and 24/7 access to this portal. You have two options while working on your compliance report(s) – save your progress or submit the submission. If you save, you can return and edit information as needed. To resume working on a draft submission, click on "Compliance Reports" using the navigation to the left of the page. This will bring you to your list of compliance reports, click "Provide Information" to continue the process.

State and Local Fiscal Recovery Funds (SLFRF)

\$350 billion available for state, territory, Tribal, and local governments to support the public health response and lay the foundation for a strong and equitable economic recovery.

Emergency Rental Assistance (ERA)

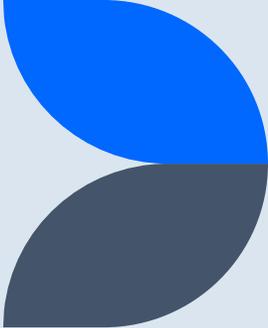
Notifications 2
You have 2 unread Compliance Correspondence Notification(s).
[Go to notifications](#)

Help
For assistance on your submission and other questions, contact [Covid IT Relief Support](#)

Legend

- Provide Information
- View
- Download
- Request Extension

7. Select blue pencil icon next to the March 2025 report to enter the report.



State, Local and Tribal Support Compliance

Introduction

Compliance Reports

Closeout reports

My compliance reports

SLFRF compliance reports

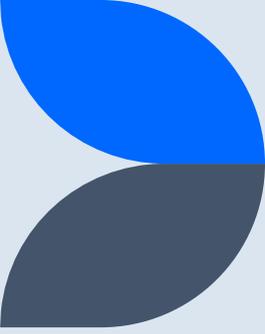
> The following 1 report(s) still require immediate action

Search

Records per page: 10 Page: 1 of 1

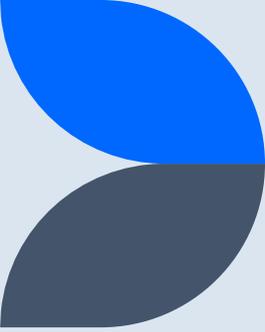
	Report Name	Report Type	CFDA No	Report Period	Deadline	Status	Provide Informat...	Download
1	AID- NEU Agreements and Supporting Docs	NEU Agreements and Supporting Documents				Submitted		
2	AID - P&E Report - 2025	Project and Expenditure Report		Annual March 2025	4/30/2025	Draft		
3	AID- P&E Report - 2024	Project and Expenditure Report		Annual March 2024	4/30/2024	Submitted		
4	AID- P&E Report - 2023	Project and Expenditure Report		Annual March 2023	4/30/2023	Submitted		
5	AID- P&E Report-Q1 2022	Project and Expenditure Report		Annual March 2022	4/30/2022	Submitted		

FIRST SCREEN



Introduction and bulk
upload templates

*These green boxes on the subsequent pages serve
as indicators of which screen you are on.*



8. Read the Introduction page, then scroll down and click **Next**.

There is nothing to complete on this page.



Introduction and bulk upload templates

Welcome to the project and expenditure report form.

SLFRF recipients will complete the required sections of the project and expenditure report using the left navigation bar to complete the relevant sections.

To ensure you correctly complete your reporting requirements, we encourage you to use the following link to access the 'User guide' for a reference.

[User guide](#)

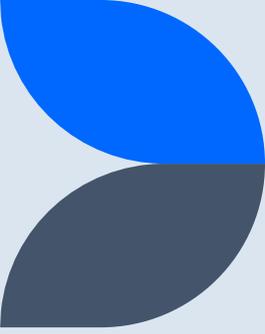
For recipients filling this form out for the first time, and who are receiving less than \$10 million in total SLFRF allocations, there are just two key decisions recipients must know to complete this report in just a few minutes.

1. Does your jurisdiction have projects to report?

a. If "no", you will simply be asked on the "Project overview" page to answer "My jurisdiction does NOT have projects to report," And to provide a quick explanation.

You are headed to:

Recipient Profile



9. Double check the Recipient information box. Update or enter the Fiscal year end date for FY2024.

State, Local and Tribal Support
SLFRF Compliance

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

UEI	Blocked out for privacy reasons	Recipient ID	Blocked out for privacy reasons
TIN	Blocked out for privacy reasons	Address	Blocked out for privacy reasons
Legal entity name	Blocked out for privacy reasons	Address 2	
Recipient type	Metro City or County	Address 3	
FAIN		City	Blocked out for privacy reasons
CFDA No.		State/territory	GA
Fiscal year end date	Jun 30, 2023	Zip5	Blocked out for privacy reasons
Reporting tier	Tier 5. Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding, and NEUs that are allocated less than \$10 million in SLFRF funding	Zip+4	0000

> Help

Record Details

Status
In Progress

Report Name
AID P&E Report - 2025

Report Type
Project and Expenditure Report

Report Period
Annual March 2025

Reporting Period Start Date
1/1/2000

Reporting Period End Date
1/1/2000

Submission Deadline
4/30/2025 11:59 PM

Allocated Amount
Blocked out for privacy reasons

10. Make sure to answer the question about **SAM.gov** and click **Save**.

Pursuant to 2 CFR Part 25, recipients must maintain a current and active registration in SAM.gov until the recipient submits all final reports required under this Federal award. Before submitting your report, recipients should verify the UEI is accurate and check the current status of your government's SAM.gov registration [here](#). If your registration status is "Inactive Registration" or "ID Assigned", you do not have an active SAM registration and will need to take action to ensure your status updates to "Active Registration." If Treasury has an incorrect UEI for your government, type the correct UEI in the following field.

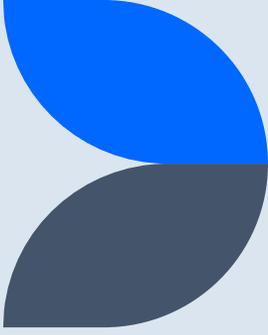
Updated recipient entered UEI

* Is the recipient registered in SAM.gov?

Save

If the UEI listed above is incorrect, provide the correct UEI here. Otherwise, leave blank.

Answering "No" will not prevent you from progressing with your report, but be sure to maintain an active SAM.gov registration.



11. Double check your **Point of Contact** list. Then click **Next**.

Updated recipient entered UEI

* Is the recipient registered in SAM.gov?

Point of contact list

Name	Title	Phone	Email	Roles
1	Blocked out for privacy reasons			SLFRF - Authorized Representative
2	Blocked out for privacy reasons			SLFRF - Account Administrator; SLFRF - Point of Contact for Reporting; SLFRF - Authorized Representative

* Are the POC's accurate

Return to [Step 5](#) if you need to edit contacts. You can also do this after submitting your report.



STOP

Have you claimed the
Standard Allowance?

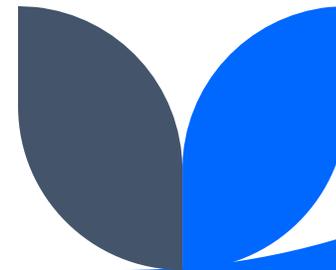
The Basics

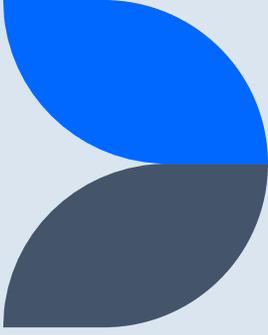
Standard Allowance

The 2022 final rule allowed recipients the option to claim up to \$10 million of their SLFRF allocation, which Treasury termed the “**standard allowance**,” to replace lost revenue and use that funding to provide government services.

While there are a few restrictions, **revenue loss** is the most flexible eligible use category under the SLFRF program, and funds are subject to streamlined reporting and compliance requirements.

Last chance! Recipients have through the April 2025 reporting period to claim the Standard Allowance.





12. Skip to the **Recipient specific** tab using the navigation menu on the lefthand side.

State, Local and Tribal Support
SLFRF Compliance

Revenue replacement

Recipients will have the option below to update or provide information associated with revenue replacement.

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.

Introduction/bulk templates
Please note: during the period of performance covered by this report, the Interim Final Rule still applies. However, if your jurisdiction is calculating your "Revenue loss due to COVID-19 Public Health Emergency" using your fiscal year, you may do so by completing the "Fiscal Year End Date" field and entering your revenue loss in the same "Revenue loss due to COVID-19 Public Health Emergency" field.

Recipient profile

Project overview
If that situation applies to you, please make clear in the "Provide an explanation..." text box that you are using fiscal year for your calculation.

Recipient specific
After inputting data in the Recipient Specific section for Revenue Replacement, you must also create/update an associated project(s) in the Project Overview section in the 6-Revenue Replacement Expenditure Category to report the amount of revenue loss funds budgeted, obligated and expended, including a project description(s) that specifies the eligible use of those funds.

Certification

Revenue replacement key inputs

*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?

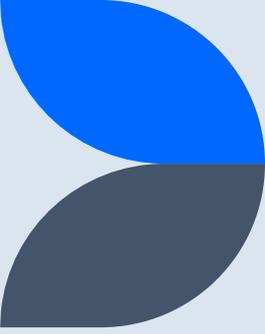
Yes

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

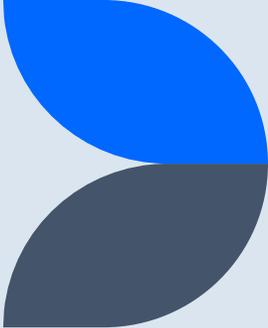
You are headed to:

Recipient specific

Aka, Revenue replacement



13. Review the information on the Revenue Replacement screen.





State, Local and Tribal Support
SLFRF Compliance

Revenue replacement

Recipients will have the option below to update or provide information associated with revenue replacement.

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.

Please note: during the period of performance covered by this report, the Interim Final Rule still applies. However, if your jurisdiction is calculating your "Revenue loss due to COVID-19 Public Health Emergency" using your fiscal year, you may do so by completing the "Fiscal Year End Date" field and entering your revenue loss in the same "Revenue loss due to COVID-19 Public Health Emergency" field.

If that situation applies to you, please make clear in the "Provide an explanation..." text box that you are using fiscal year for your calculation.

After inputting data in the Recipient Specific section for Revenue Replacement, you must also create/update an associated project(s) in the Project Overview section in the 6-Revenue Replacement Expenditure Category to report the amount of revenue loss funds budgeted, obligated and expended, including a project description(s) that specifies the eligible use of those funds.

Revenue replacement key inputs

* 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 allocation is \$10 million or greater, the recipient may enter in the amount of revenue loss the recipient is electing up to \$10 million.

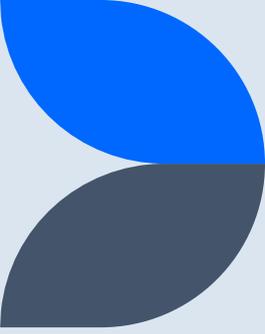
Introduction/bulk templates

Recipient profile

Project overview

Recipient specific

Certification



14. This blue box should be pre-filled. Make sure you answer **Yes** to the 1st question on Standard Allowance.

Revenue replacement key inputs

*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?

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

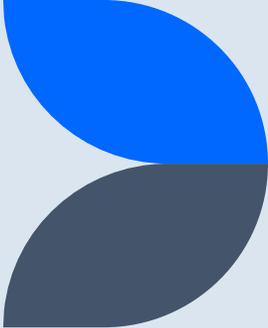
If a recipient's total allocation is less than \$10 million, the recipient may enter in the amount of revenue loss the recipient is electing up to your total allocation.

*Revenue loss due to Covid-19 public health emergency

*Were fiscal recovery funds used to make a deposit into a pension fund?

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

15. Make sure your full ARPA amount is in the Revenue loss due to COVID-19 public health emergency box.



Revenue replacement key inputs

*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?

If a recipient's total allocation 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?

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

> Help

Record Details

Status
In Progress

Report Name
AID-001484 - P&E Report - 2025

Report Type
Project and Expenditure Report

Report Period
Annual March 2025

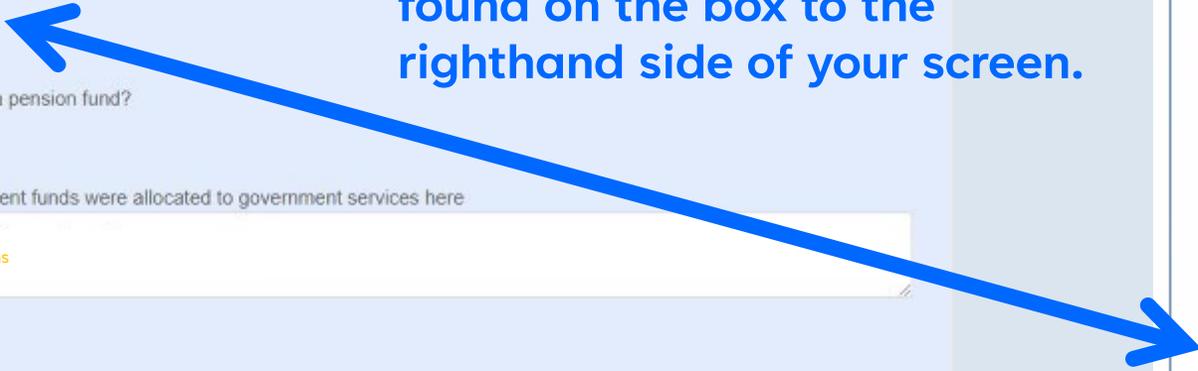
Reporting Period Start Date
1/1/2000

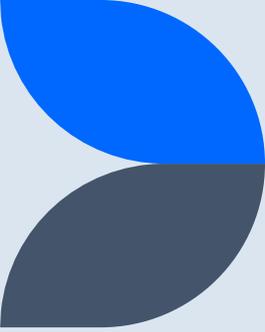
Reporting Period End Date
1/1/2000

Submission Deadline
4/30/2025 11:59 PM

Allocated Amount
Blocked out for privacy reasons

Your award amount can be found on the box to the righthand side of your screen.





16. Make sure no ARPA funds were used for pension.

Revenue replacement key inputs

* 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?

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

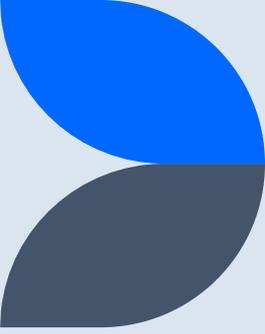
If a recipient's total allocation is less than \$10 million, the recipient may enter in the amount of revenue loss the recipient is electing up to your total allocation.

* Revenue loss due to Covid-19 public health emergency

* Were fiscal recovery funds used to make a deposit into a pension fund?

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

Recipient specific



17. Update the explanation as needed to summarize how ARPA funds were used for revenue replacement.

Revenue replacement key inputs

* 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?

If a recipient's total allocation 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

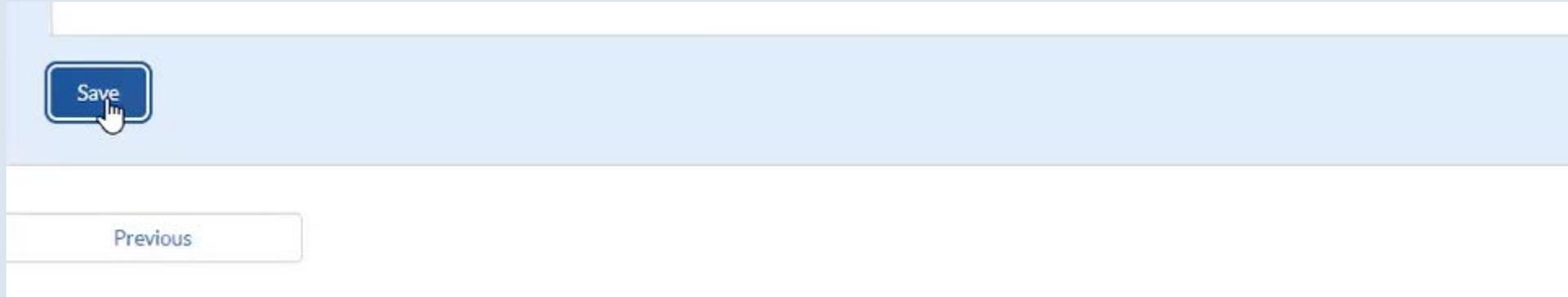
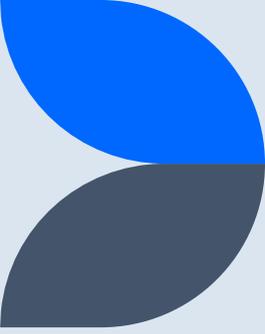
* Were fiscal recovery funds used to make a deposit into a pension fund?

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

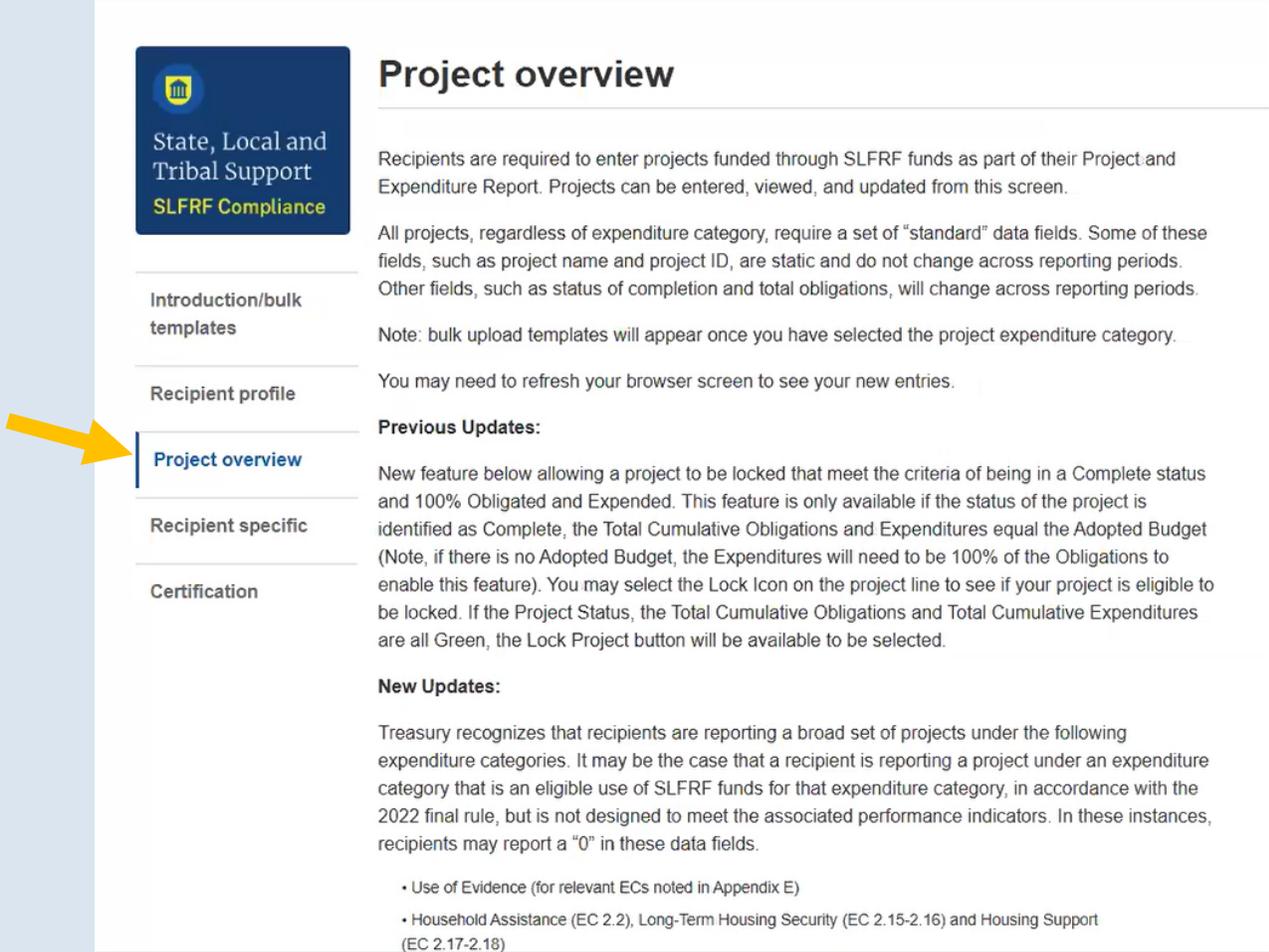
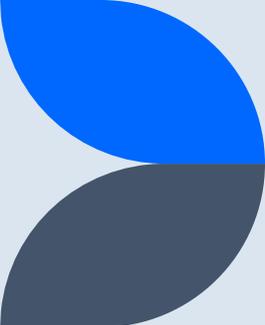


The explanation can be brief, however, avoid generic phrases such as “revenue replacement”, “government services”, etc.

18. Click **Save**.



19. Now let's head to the **Project overview** tab from the navigation menu.



State, Local and Tribal Support
SLFRF Compliance

Project overview

Recipients are required to enter projects funded through SLFRF funds as part of their Project and Expenditure Report. Projects can be entered, viewed, and updated from this screen.

All projects, regardless of expenditure category, require a set of "standard" data fields. Some of these fields, such as project name and project ID, are static and do not change across reporting periods. Other fields, such as status of completion and total obligations, will change across reporting periods.

Note: bulk upload templates will appear once you have selected the project expenditure category.

You may need to refresh your browser screen to see your new entries.

Previous Updates:

New feature below allowing a project to be locked that meet the criteria of being in a Complete status and 100% Obligated and Expended. This feature is only available if the status of the project is identified as Complete, the Total Cumulative Obligations and Expenditures equal the Adopted Budget (Note, if there is no Adopted Budget, the Expenditures will need to be 100% of the Obligations to enable this feature). You may select the Lock Icon on the project line to see if your project is eligible to be locked. If the Project Status, the Total Cumulative Obligations and Total Cumulative Expenditures are all Green, the Lock Project button will be available to be selected.

New Updates:

Treasury recognizes that recipients are reporting a broad set of projects under the following expenditure categories. It may be the case that a recipient is reporting a project under an expenditure category that is an eligible use of SLFRF funds for that expenditure category, in accordance with the 2022 final rule, but is not designed to meet the associated performance indicators. In these instances, recipients may report a "0" in these data fields.

- Use of Evidence (for relevant ECs noted in Appendix E)
- Household Assistance (EC 2.2), Long-Term Housing Security (EC 2.15-2.16) and Housing Support (EC 2.17-2.18)

Introduction/bulk templates

Recipient profile

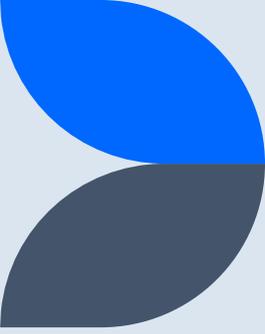
Project overview

Recipient specific

Certification

You are headed to:

Project Overview



20. A note will pop up affirming your city obligated all ARPA funds by 12/31/24. Read this and if you can answer **Yes**, click **Continue** to proceed.

Project overview

State, Local and Tribal Support
SLFRF Compliance

Introduction/bulk templates

Recipient profile

Project overview

Recipient specific

Certification

Note

You have indicated \$0 in total cumulative obligations. Recipients are required to return to Treasury any SLFRF funds that have not been obligated by the obligation deadline of December 31, 2024. In order to report obligating SLFRF funds, you must create one or more project(s) in the "Project Overview" section of the report.

Please note that if you intend to use funds to replace lost revenue, you must report individual projects to Treasury under Expenditure Category 6: Revenue Replacement, reflecting those uses of funds. All projects under Expenditure Category 6: Revenue Replacement must include cumulative dollar figures for the amount obligated for the project and the amount expended for the project.

For example, if a recipient has spent \$50,000 to provide government services to replace lost revenue via a single project, the recipient must enter a project under Expenditure Category 6: Revenue Replacement, with a sufficient project description and with \$50,000 listed in the fields for both the cumulative amount obligated and the cumulative amount expended. If this is the first time the recipient is entering a project, the amounts must also be entered in the current obligations and current expenditures fields.

Please confirm whether you have obligated your SLFRF funds or whether you will be returning SLFRF funds to Treasury.

Yes - I have obligated SLFRF funds by the December 31, 2024, deadline and will add project(s) to reflect these obligations.

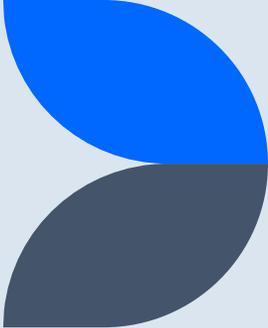
No - I did not incur any obligations for SLFRF funds by December 31, 2024. I understand that all of the SLFRF funds I received will need to be returned to Treasury.

Continue

Treasury recognizes that recipients are reporting a broad set of projects under the following expenditure categories. It may be the case that a recipient is reporting a project under an expenditure category that is an eligible use of SLFRF funds for that expenditure category, in accordance with the 2022 final rule, but is not designed to meet the associated performance indicators. In these instances, recipients may report a "0" in these data fields.

- Use of Evidence (for relevant ECs noted in Appendix E)
- Household Assistance (EC 2.2), Long-Term Housing Security (EC 2.15-2.16) and Housing Support (EC 2.17-2.18)

21. Review the information on the **Project overview** screen.





State, Local and Tribal Support
SLFRF Compliance

Project overview

Recipients are required to enter projects funded through SLFRF funds as part of their Project and Expenditure Report. Projects can be entered, viewed, and updated from this screen.

All projects, regardless of expenditure category, require a set of “standard” data fields. Some of these fields, such as project name and project ID, are static and do not change across reporting periods. Other fields, such as status of completion and total obligations, will change across reporting periods.

Note: bulk upload templates will appear once you have selected the project expenditure category.

You may need to refresh your browser screen to see your new entries.

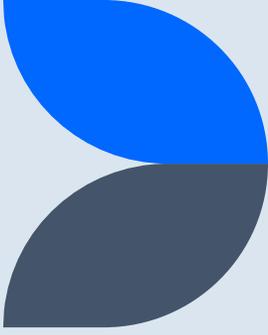
Previous Updates:

New feature below allowing a project to be locked that meet the criteria of being in a Complete status and 100% Obligated and Expended. This feature is only available if the status of the project is identified as Complete, the Total Cumulative Obligations and Expenditures equal the Adopted Budget (Note, if there is no Adopted Budget, the Expenditures will need to be 100% of the Obligations to enable this feature). You may select the Lock Icon on the project line to see if your project is eligible to be locked. If the Project Status, the Total Cumulative Obligations and Total Cumulative Expenditures are all Green, the Lock Project button will be available to be selected.

New Updates:

Treasury recognizes that recipients are reporting a broad set of projects under the following expenditure categories. It may be the case that a recipient is reporting a project under an expenditure category that is an eligible use of SLFRF funds for that expenditure category, in accordance with the 2022 final rule, but is not designed to meet the associated performance indicators. In these instances, recipients may report a “0” in these data fields.

- Use of Evidence (for relevant ECs noted in Appendix E)
- Household Assistance (EC 2.2), Long-Term Housing Security (EC 2.15-2.16) and Housing Support (EC 2.17-2.18)



22. Scroll down to the light blue **My Projects** box.

Answer **Yes** to the 1st question (“Up to and including...”)

- ✓ claimed the Standard Allowance
- ✓ allocated your funds for government services and
- ✓ know to report projects under **Expenditure Category 6. Revenue Replacement**

My Projects

Total number of projects : 0

Total adopted budget	Total obligations	Total expenditures
Remaining funding that will be lost if not obligated by December 31, 2024. (Calculation based off of Total Allocation amount minus Total obligations)	Total Obligations Reported by Q4 2024	

*Up to and including this reporting period, have revenue replacement funds been expended for government services and reflected in the below projects?

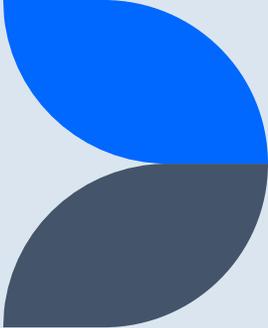
--None--

✓ --None--

Yes

No

It reported obligating any funds under Expenditure Category 6: Revenue Replacement. As discussed in the guidance, to obligate funds under the Expenditure Category 6: Revenue Replacement, recipients must enter Category 6, which must include the amount of SLFRF funds budgeted (if applicable), obligated, and expended under the eligible use category, including cumulative obligations and cumulative expenditures. These projects must also include a sufficient project description. You are not required to obligate and expend funds under the Revenue Replacement eligible use



23. Possible Attestation Question

A 2nd message might appear if you have not reported all funds as obligated yet. Don't worry, you can do that in THIS report.

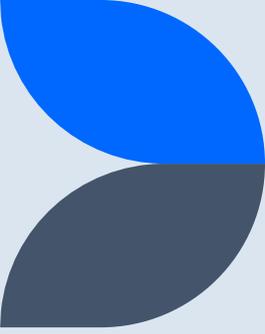
Answer **Yes** to the 2nd question (“Recipient attests that...”) if your City understands any unobligated funds must be returned to Treasury.

Please note that you have not reported obligating any funds under Expenditure Category 6: Revenue Replacement. As discussed in the [Compliance and Reporting Guidance](#), to obligate funds under the Expenditure Category 6: Revenue Replacement, recipients must enter project(s) under Expenditure Category 6, which must include the amount of SLFRF funds budgeted (if applicable), obligated, and expended under the Revenue Replacement eligible use category, including cumulative obligations and cumulative expenditures. These projects must also include a sufficient project description. You are not required to obligate and expend funds under the Revenue Replacement eligible use category. However, if you intend to do so, you must fix your reporting by ensuring that you have entered projects under Expenditure Category 6, and ensuring that those projects contain the amount obligated. For a detailed explanation of how to report obligations under the Revenue Replacement eligible use category, please see [this video](#).

Recipient has reported obligating of their SLFRF allocation. has not been reported as obligated. When completed, this report should include all obligations through December 31, 2024. As discussed in [FAQ 17.2](#), any SLFRF funds that are not reported as obligated in this report will need to be returned to Treasury.

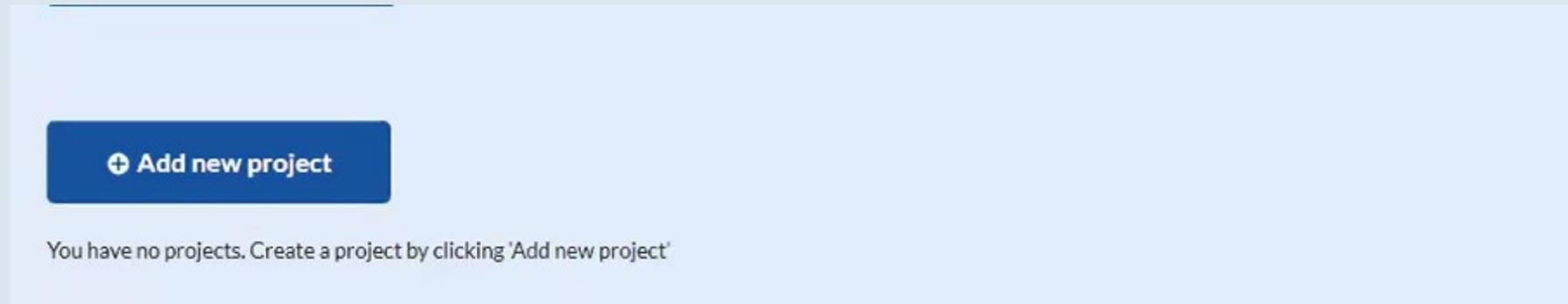


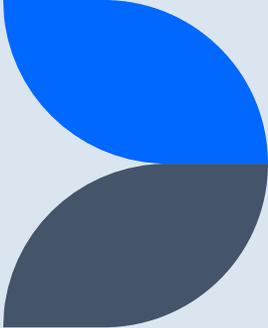
* Recipient attests that they understand that is not reported as obligated in this report, and will need to be returned to Treasury.



24. Any projects added in the 2022, 2023 and 2024 reports will appear in this light blue box.

If no projects have ever been reported, you will need to click [Add new project](#) at this time to report how your City has obligated and spent your ARPA funds.





25. Adding Projects: The 7 fields marked with * are required. You may leave the others blank.

Steps 25(a) – 25(h) provide guidance on how to complete these fields. Skip to [Step 27](#) if you have NO additional projects to add.

Add project x

Please note that obligations and expenditures reported under Expenditure Category: 6.1 Revenue Replacement cannot have subrecipients, subawards, or expenditures separately reported.

*Project name <input type="text" value="Blocked out for privacy reasons"/> *	*Recipient project ID <input type="text" value="ARPA 1"/> *	Adopted budget <input type="text"/>	
*Total cumulative obligations <input type="text" value="Blocked out for privacy reasons"/> *	*Total cumulative expenditures <input type="text" value="Blocked out for privacy reasons"/> *	*Current period obligations <input type="text" value="0.00"/> *	*Current Period Expenditures <input type="text" value="0.00"/> *
Program income earned <input type="text"/>	Program income expended <input type="text"/>	Program Income Remaining	
Program Income earned on project after December 31, 2024 <input type="text"/>	Program Income obligated by deadline and reported after Q4 2024 <input type="text"/>	Program Income reported after Q4 2024 expended <input type="text"/>	
Project start date <input type="text"/>	Project end date <input type="text"/>		
*Project Description <input style="border: 1px solid #000;" type="text" value="Blocked out for privacy reasons"/> *			

EC 6 project descriptions should include details on the specific government services traditionally provided by a government being funded by the project; please provide additional details on how the funds will be used, if possible.

Add project

25a.

Add project

General project information

*Project expenditure category group
6-Revenue Replacement

*Project Expenditure Category
--None--

*Project name

*Total cumulative obligations ⓘ

Program income earned ⓘ <input type="text"/>	Program income expended ⓘ <input type="text"/>	Program Income Remaining <input type="text"/>
Program Income earned on project after December 31, 2024 ⓘ <input type="text"/>	Program Income obligated by deadline and reported after Q4 2024 ⓘ <input type="text"/>	Program Income reported after Q4 2024 expended ⓘ <input type="text"/>

*Status to completion
--None--

→ If claiming Standard Allowance, select the following:
Project Expenditure Category Group - **6: Revenue Replacement**
Project Expenditure Category - **6.1 Provision of Government Services**

25b.

Add project

General project information

*Project expenditure category group
6-Revenue Replacement

*Project Expenditure Category
--None--

*Project name

*Total cumulative obligations

Program income earned

Program Income earned on project after December 31, 2024

*Status to completion
--None--

→ A project is a **grouping of closely related activities** that together are intended to achieve a specific goal or are directed toward a common purpose. You can name the project whatever you would like.

Examples:
Sewer System Improvements
Public Safety Equipment

25c.

Add project

General project information

*Project expenditure category group
6-Revenue Replacement

*Project Expenditure Category
--None--

*Project name

*Recipient project ID ⓘ

*Total cumulative obligations ⓘ

*Total cumulative expenditures ⓘ

Program income earned ⓘ

Program income expended ⓘ

Program Income earned on project after December 31, 2024 ⓘ

Program Income obligated by d Q4 2024 ⓘ

*Status to completion
--None--

Adopted budget

*Current Period E

→ You can assign any ID to the project.

Examples:
ARPA1, ARPA2 (and so on)

25d.

Add project

General project information

*Project expenditure category group
6-Revenue Replacement

*Project Expenditure Category
--None--

*Project name *Recipient project ID ⓘ Adopted budget

*Total cumulative obligations ⓘ *Current period obligations ⓘ *Current Period E

Program income earned ⓘ Program Income Remaining

Program Income earned on project after 2024 ⓘ Program Income reported after Q4 2024 expended ⓘ

*Status to completion
--None--

→ **Total cumulative obligations** = total amount obligated for this project from the **time of award** – Dec 31, 2024

25e.

Add project

General project information

*Project expenditure category group
6-Revenue Replacement

*Project Expenditure Category
--None--

*Project name

*Recipient project ID [?]

Adopted budget

*Total cumulative obligations [?]

*Total cumulative expenditures [?]

Program income earned [?]

Program income expended [?]

Program Income earned on project after December 31, 2024 [?]

Program Income obligated by deadline Q4 2024 [?]

*Status to completion
--None--

→ **Total cumulative expenditures** = total amount spent for this project from **time of award** – March 31, 2025

25f.

Add project

General project information

*Project expenditure category group
6-Revenue Replacement

*Project Expenditure Category
--None--

*Project name	*Recipient project ID ⓘ	Adopted budget
<input type="text"/>	<input type="text"/>	<input type="text"/>
*Total cumulative obligations ⓘ	*Total cumulative expenditures ⓘ	*Current period obligations ⓘ
<input type="text"/>	<input type="text"/>	<input type="text"/>
Program income earned ⓘ	Program income expended ⓘ	Program Income Remaining
<input type="text"/>	<input type="text"/>	<input type="text"/>
Program Income earned on project after December 31, 2024 ⓘ	Program Income obligated by deadline and reported after Q4 2024 ⓘ	Program Income reported after Q4 2024 ⓘ
<input type="text"/>	<input type="text"/>	<input type="text"/>
*Status to completion		
--None--		

→ **Current period obligations**
= total amount obligated
for this project from **April 1, 2024 – Dec 31, 2024**

25g.

The screenshot shows a web form for adding a project. It includes several input fields and a button. The fields are arranged in a grid-like structure. At the top, there is a dropdown menu. Below it, there is a search icon. The main form contains the following fields:

- * Recipient project ID
- Adopted budget
- * Total cumulative expenditures
- * Current period obligations
- * Current Period Expenditures
- Program income expended
- Program Income Remaining
- Program Income obligated by deadline and reported after Q4 2024
- Program Income reported after Q4 2024 expended

At the bottom right, there is a blue button labeled "Add project".

→ **Current period expenditures** = total amount spent for this project from **April 1, 2024 – March 31, 2025**

25h.

Program income earned <input type="text"/> Program Income earned on project after December 31, 2024	Program income expended <input type="text"/> Program Income obligated by deadline and reported after Q4 2024	Program Income Remaining <input type="text"/> Program Income reported after Q4 2024 expended
Project start date <input type="text"/>	Project end date <input type="text"/>	
*Project Description <input type="text"/>		

→ **Project Description:**
Provide specifics on the project. See next two slides for examples and what to avoid.

Project Description

AVOID:

- Non-descriptive
- “Revenue replacement”
- “Revenue loss”
- “Standard Allowance”

Funds used for employees Covid pay

General Fund Replacement

Mutiple Government Services

Funds will be used for government services throughout the period of performance to include: support for first responders, daily government operations, infrastructure repairs/improvements, and other allowable activities.

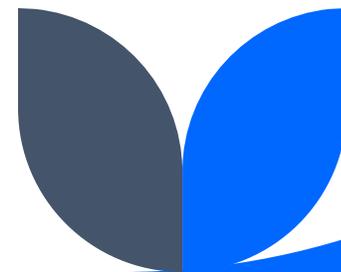
Standard Allowance for Revenue Loss - Replacement equipment

Standard allowance of revenue loss

Lost Revenue for Sports during COVID-19

Lost Revenue Replacement

REPLACE LOSS REVENUE. THE CONSTRUCTION OF ROADS AND OTHER INFRASTRUCTURE, PROVISION OF PUBLIC SAFETY AND OTHER SERVICES FOR OUR CITIZENS.



2025 Reporting

Project Description

Be specific and descriptive

Who, what, where, when, why

The City built a new facility that will house a medical center, public library and community room. The previous medical facility was a double-wide mobile home that was renovated and purchased over 25 years ago and only had a part-time physician. The library was in a old building that suffered flood damage due to a broken pipe last winter. The city did not have a community room that was available for different community functions. We are working to obtain a full-time physician to serve our community instead of residents having to travel 15 miles or more to a doctor. The new facility is expected to open late summer of 2022. We have also slated the ARF funds by resolution to upgrade our city park, construct a walking track to encourage health & exercise and helping to fund the emergency rescue team with equipment.

Funds will be used to re-pave aging roadways within the city limits, maintaining transportation needs for the community. Funds will be utilized to cover labor, materials, and professional fees associated with this paving project. Project plan specifics: Tar and gravel paving of Wright Road, Valley Road, Lacy Road, Troxtel Road, Culver Road; possible asphalt paving of Moses Drive and Woodview Road. Project scope may change as cost estimates are acquired.

Funds are being used on sewer and Calera Water Works Board projects to improve infrastructure within the city, as well as build new Fire Station 1 and provide costs for engineering fees associated with SW/Loop at Highway 42 and Highway 16. A portion of the funds were used to hire and train new police officers.

Replaced all cloth chairs with chairs that have cleanable vinyl surfaces, gave a one-time pay increase to all employees yearly, replaced all bathroom fixtures with touchless at office and event center, purchased three used vehicles and police equipment for our police department, replaced outdated computer, drain repair,

26. Once all required fields are completed, click **Add project**.

Add project

Please note that obligations and expenditures reported under Expenditure Category: 6.1 Revenue Replacement cannot have subrecipients, subawards, or expenditures separately reported.

*Project name Blocked out for privacy reasons *	*Recipient project ID ARPA 1 *	Adopted budget
*Total cumulative obligations Blocked out for privacy reasons *	*Total cumulative expenditures Blocked out for privacy reasons *	*Current period obligations 0.00 *
		*Current Period Expenditures 0.00 *

Program income earned
Program Income earned on project after December 31, 2024

Program income expended
Program Income obligated by deadline and reported after Q4 2024

Program Income Remaining
Program Income reported after Q4 2024 expended

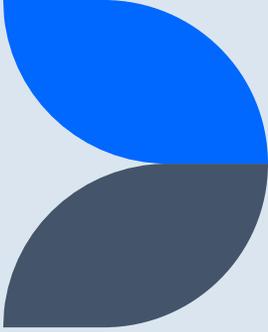
Project start date
Project end date

*Project Description
Blocked out for privacy reasons *

EC 6 project descriptions should include details on the specific government services traditionally provided by a government being funded by the project; please provide additional details on how the funds will be used, if possible.

Add project

27. If projects have been entered in previous years, you will need to go back and update each one by clicking the yellow pencil icon under **Project Status**.



My Projects
Total number of projects : 2

Total adopted budget: [redacted] Total obligations: **Blocked out for privacy reasons** Total expenditures: **Blocked out for privacy reasons**

Remaining funding that will be lost if not obligated by December 31, 2024.
(Calculation based off of Total Allocation amount minus Total obligations)
\$0.00

Total Obligations Reported by Q4 2024

*Up to and including this reporting period, have revenue replacement funds been expended for government services and reflected in the below projects?

[+ Add new project](#)

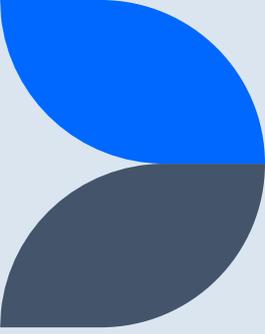
> Filters

Records per page: 50 Page: 1 of 1

Project Name	Recipient Project Id	Total Obligations	Total Expenditures	Expenditure Category	Completion Status	Project Status	Obligation Status	Expenditure Status	Locked Status
1	Blocked out for privacy reasons			6-Revenue Replacement	Completed				
2	Blocked out for privacy reasons			6-Revenue Replacement	Completed				

[Download as CSV](#)

28. In the window that pops up for that project, update the two fields below and any other information necessary.



* Current period obligations ⓘ

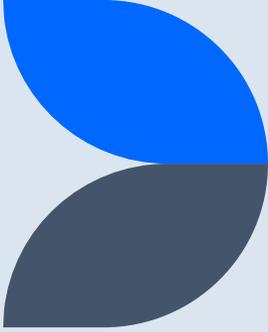
* Current Period Expenditures ⓘ

→ **Current period obligations** = total amount obligated for this project from **April 1, 2024** – **Dec 31, 2024**

→ **Current period expenditures** = total amount spent for this project from **April 1, 2024** – **March 31, 2025**

These fields have to be updated even if all funds have been obligated and spent for that project. If this is the case, enter **0** for both fields.

29. As you add or edit a project, it will appear on your list and should have green check marks all the way through.



[+ Add new project](#)

> Filters

Records per page: 50 Page: 1 of 1

	Project Name	Recipient Project Id	Total Obligations	Total Expenditures	Expenditure Category	Completion Status	Project Status	Obligation Status	Expenditure Status	Locked Status
1	Blocked out for privacy reasons	ARPA 1	Blocked out for privacy reasons	Blocked out for privacy reasons	6-Revenue Replacement		✓	✓	✓	🔒

[Download as CSV](#)

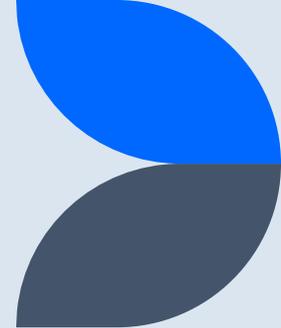
If you have more projects to add, repeat [Steps 24-26](#).



PAUSE

30. Double check that you have reported all your ARPA funds as obligated.

30a. If total obligations [A] do not equal your total ARPA award, then [B] will show the difference – this is how much Treasury expects to recoup.



[B]

[A]

My Projects

Total number of projects : 2

Total adopted budget

Remaining funding that will be lost if not obligated by December 31, 2024.
(Calculation based off of Total Allocation amount minus Total obligations)

\$0.00

Total obligations: Blocked out for privacy reasons

Total expenditures: Blocked out for privacy reasons

Total Obligations Reported by Q4 2024

*Up to and including this reporting period, have revenue replacement funds been expended for government services and reflected in the below projects?
Yes

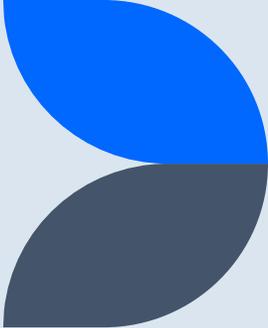
[Add new project](#)

> Filters

Records per page: 50 | Page: 1 of 1

Project Name	Recipient Project Id	Total Obligations	Total Expenditures	Expenditure Category	Completion Status	Project Status	Obligation Status	Expenditure Status	Locked Status
:	Blocked out for privacy reasons			δ-Revenue Replacement	Completed	✓	✓	✓	🔒
:	Blocked out for privacy reasons			δ-Revenue Replacement	Completed	✓	✓	✓	🔒

[Download as CSV](#)



30b. Total obligations [A] do not have to equal total expenditures [C]. Just make sure these numbers match what you have in your own records.

My Projects

Total number of projects : 2

Total adopted budget

Remaining funding that will be lost if not obligated by December 31, 2024.
(Calculation based off of Total Allocation amount minus Total obligations)
\$0.00

[A] Total obligations
Blocked out for privacy reasons

[C] Total expenditures
Blocked out for privacy reasons

Total Obligations Reported by Q4 2024

*Up to and including this reporting period, have revenue replacement funds been expended for government services and reflected in the below projects?
Yes

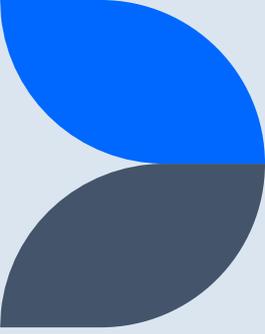
[Add new project](#)

> Filters

Records per page: 50 Page: 1 of 1

Project Name	Recipient Project Id	Total Obligations	Total Expenditures	Expenditure Category	Completion Status	Project Status	Obligation Status	Expenditure Status	Locked Status
:	Blocked out for privacy reasons			δ-Revenue Replacement	Completed	✓	✓	✓	🔒
:	Blocked out for privacy reasons			δ-Revenue Replacement	Completed	✓	✓	✓	🔒

[Download as CSV](#)

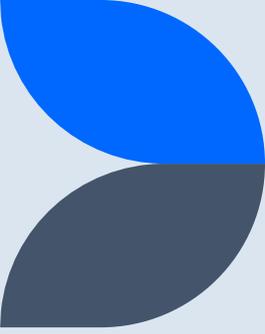


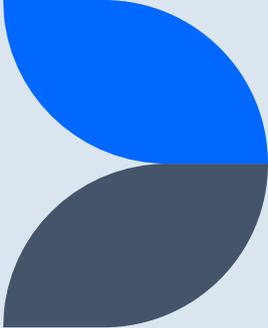
31. Once you have reported all your ARPA funds as obligated, you can click **Next** and proceed to the next screen.

You are headed to:

Recipient specific

Aka, Revenue replacement





31. We already visited this page. Unless you have additional changes to make, click **Next**.



Revenue replacement

Recipients will have the option below to update or provide information associated with revenue replacement.

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.

Introduction/bulk templates

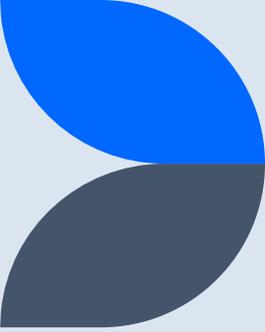
Please note: during the period of performance covered by this report, the Interim Final Rule still applies. However, if your jurisdiction is calculating your "Revenue loss due to COVID-19 Public Health

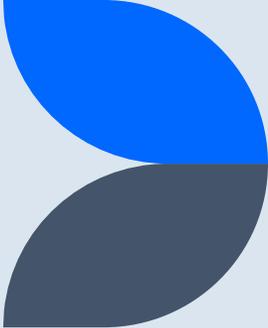
Previous Next



You are headed to:

Certification





32. If your ARPA funds have been fully obligated *and fully spent*, click **Yes**. Otherwise, click **No**.

Certification

State, Local and Tribal Support
SLFRF Compliance

Introduction/bulk templates

Recipient profile

Project overview

Recipient specific

Certification

Project overview:

Complete

Incomplete

Review

Total adopted budget
\$0.00

Remaining funding that to Treasury if not reported December 31, 2024 (Calculation based off of minus Total obligations)
\$0.00

Total number of projects: 1
Total number of subawards: 0
Total number of expenditures: 0

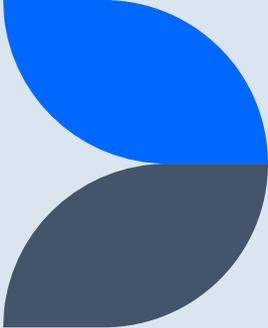
Have you expended your full SLFRF award and are ready to close out the award?

If you are ready to close out, please be aware that this is not your final report. Included in forthcoming guidance will be information on how to close out your SLFRF award, including completion of final report information.

No Yes

Remember, SLFRF recipients have until December 31, 2026 to expend all funds so you can click **No** if needed.

34. Review everything in the light blue boxes, which summarize the information you entered on the **Project Overview** screen. (cont.)





State, Local and Tribal Support
SLFRF Compliance

Introduction/bulk templates

Recipient profile

Project overview

Recipient specific

Certification

Certification

Project overview status

	Project status	Obligation status	Expenditure status
Complete	1	1	1
Incomplete	0	0	0

Review

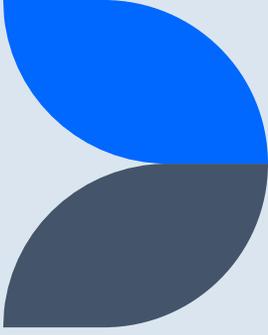
Total adopted budget
\$0.00

Total obligations
Blocked out for privacy reasons

Total expenditures
Blocked out for privacy reasons

Remaining funding that will need to be returned to Treasury if not reported obligated by December 31, 2024
(Calculation based off of Total Allocation amount minus Total obligations)
\$0.00

Total number of projects: 1
Total number of subawards: 0
Total number of expenditures: 0



35. You will see both a **Complete** and **Incomplete** row. As long as you have 0 incomplete projects, you are good.



State, Local and Tribal Support
SLFRF Compliance

- Introduction/bulk templates
- Recipient profile
- Project overview
- Recipient specific
- Certification**

Certification

Project overview status

	Project status	Obligation status	Expenditure status
Complete	1	1	1
Incomplete	0	0	0

Review

Total adopted budget
\$0.00

Total obligations
Blocked out for privacy reasons

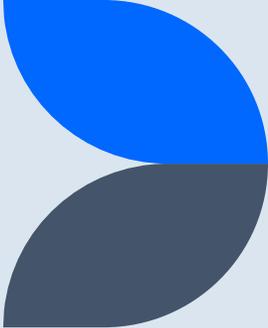
Total expenditures
Blocked out for privacy reasons

Remaining funding that will need to be returned to Treasury if not reported obligated by December 31, 2024
(Calculation based off of Total Allocation amount minus Total obligations)
\$0.00

Total number of projects: 1
Total number of subawards: 0
Total number of expenditures: 0



36. Answer two audit questions.



Federal Audit Clearinghouse (FAC)

Have you expended \$750,000 or more in federal award funds during your most recently completed fiscal year if that fiscal year ended before October 1, 2024? If your most recent fiscal year ended on or after October 1, 2024, have you expended \$1,000,000 or more in federal awards? ⓘ

Alternative Compliance Examination Engagement (ACEE)

For certain entities that may be new to expending more than \$750,000 for fiscal years ending before October 1, 2024 or \$1,000,000 for fiscal years ending on or after October 1, 2024 and are now subject to Single Audit Act requirements, the U.S. Department of the Treasury (Treasury), together with the Office of Management and Budget and other stakeholders, developed the Alternative Compliance Examination Engagement (ACEE).

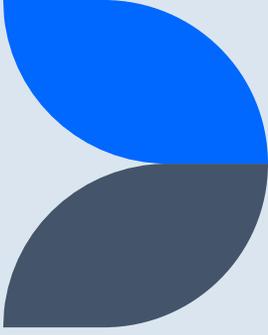
For qualified SLFRF recipients, the ACEE is a voluntary alternative to a required full Single Audit that is less burdensome, but still upholds good stewardship by focusing on Activities Allowed and Unallowed and Allowable Cost/Cost Principles.

Would you like to submit an ACEE instead of the Single Audit?

The **FAC** and **ACEE** only apply if your City spent:

- \$750,000 or more in federal funds in the fiscal year ending **before 10/01/24**, or
- \$1,000,000 or more in the fiscal year ending **on or after 10/01/24**.

If neither applies, select **No** for both.



37. When you are ready, scroll down and click **Certify and Submit**.

(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 current login user

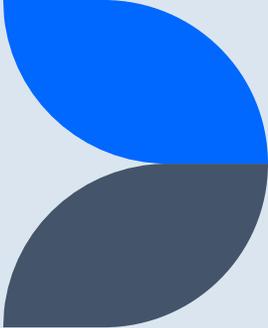
Note: the information for the currently signed in user will populate as the authorizer of this submittal. Only those in role of authorized representative for reporting or authorized representative on the submission record will have access to certify and submit.

Name:	Telephone:
Blocked out for privacy reasons	
Title:	Email:
.	Blocked out for privacy reasons

[Back](#) [Certify and submit](#)

You will know submission is successful when you encounter a feedback survey.

38. Return to **Compliance Reports** to double check that the 2025 report shows as **Submitted**.





State, Local and Tribal Support
Compliance

Introduction

Compliance Reports

Closeout reports

My compliance reports

SLFRF compliance reports

Search

Records per page: 10 Page: 1 of 1

	Report Name	Report Type	CFDA No	Report Period	Deadline	Status	Provide Informat...	Download
1	AID- - NEU Agreements and Supporting Docs	NEU Agreements and Supporting Documents				Submitted		
2	AID- - P&E Report - 2025	Project and Expenditure Report		Annual March 2025	4/30/2025	Submitted	 	
3	AID- - P&E Report - 2024	Project and Expenditure Report		Annual March 2024	4/30/2024	Submitted		
4	AID- - P&E Report - 2023	Project and Expenditure Report		Annual March 2023	4/30/2023	Submitted		
5	AID- - P&E Report-Q1 2022	Project and Expenditure Report		Annual March 2022	4/30/2022	Submitted		

SLFRF information and/or document requests

You have no IDR forms.

Hide

Notifications
[Go to notifications](#)

Help
For assistance on your submission and other questions, contact [Covid IT Relief Support](#)

Legend
 Provide Information
 View
 Download
 Request Extension

39. Download a PDF copy of your report for your records by clicking the grey icon .



State, Local and Tribal Support
Compliance

Introduction

Compliance Reports

Closeout reports

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SLFRF compliance reports

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Records per page: 10 Page: 1 of 1

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SLFRF information and/or document requests

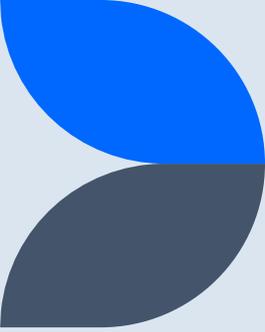
You have no IDR forms.

Hide

Notifications
[Go to notifications](#)

Help
For assistance on your submission and other questions, contact [Covid IT Relief Support](#)

Legend
 Provide Information
 View
 Download
 Request Extension



You Did It!

Continue to keep your ARPA-related documents in a secure and accessible place, in case the US Treasury reaches out to request documentation or more information.

What Cities Need to Know About **ARPA** This Spring

Talk It Up Thursday Webinar
Georgia Municipal Association
March 20, 2025



Source: City of Dunwoody

Disclaimer

The information here regarding the American Rescue Plan Act (ARPA) funding is primarily for Tier 5 cities that report annually, i.e. cities under 250,000 in population that received \$10 million or less. This information does not pertain to any State ARPA funds awarded to your city by the Governor's Office of Planning and Budget.

The Georgia Municipal Association (GMA) is here to provide technical assistance. Always consult your city attorney on official U.S. Treasury guidance on the State and Local Fiscal Recovery Funds.



What We Will Cover

The Basics

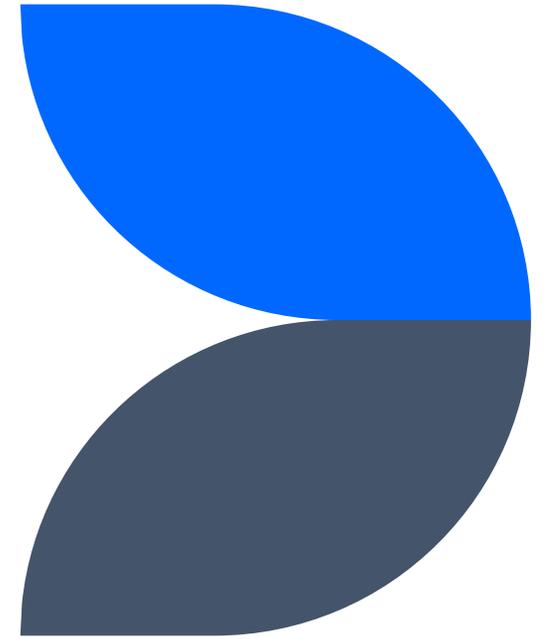
2025 Reporting

Get Ready

Questions?



The Basics



Nearly every city in Georgia received COVID-19 relief funds through the ARPA State and Local Fiscal Recovery Fund.

\$\$\$ for –

1. Public Health Impacts
2. Negative Economic Impacts
3. Public Sector Capacity
4. Premium Pay
5. Water, Sewer & Broadband
6. Revenue Replacement
7. Administrative Expenses
8. Natural Disasters
9. Surface Transportation
10. Title I Projects
(CDBG-eligible activities)



The Basics

Key Principle

Many SLFRF-funded projects respond to the COVID-19 public health emergency and meet urgent community needs. Swift and effective implementation is vital, and recipients must balance facilitating simple and rapid program access widely across the community and maintaining a robust documentation and compliance regime;

SLFRF Compliance & Reporting Guidance, p.4

The Basics

Key Dates & Deadlines

Eligible Costs Timeframe | **March 3, 2021* – Dec 31, 2024**

- ARPA could only be used for costs incurred during this period. Use of funds is meant to be **forward-looking**.
- In specific circumstances, ARPA could be used for costs incurred **prior to March 3, 2021**. See SLFRF FAQs 4.5 and 4.11.

Obligate Funds by | **Dec 31, 2024**

Expend Funds by | **Dec 31, 2026**



The Basics

Premium Pay Timeframe

COVID-19 National Emergency | **Jan 27, 2020 – April 10, 2023**

The end of the COVID-19 National Emergency has an impact on one of the eligible use categories of SLFRF funds, Premium Pay. There are no impacts on the other eligible use categories.

ARPA funds COULD be used retroactively for Premium Pay since Jan 27, 2020 but NOT after April 10, 2023.

SLFRF Frequently Asked Questions, FAQ 4.11



The Basics

What is meant by 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 the last day of the month after the end of each quarter thereafter	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31
2	Metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10 million in SLFRF funding, and NEUs that are allocated more than \$10 million in SLFRF funding	<i>Note: NEUs were not required to submit an Interim Report</i>	<i>Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs was April 30, 2022.</i>	
3	Tribal Governments that are allocated more than \$30 million in SLFRF funding			
4	Tribal Governments that are allocated less than \$30 million in SLFRF funding		By April 30, 2022, and then annually thereafter	
5	Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding, and NEUs that are allocated less than \$10 million in SLFRF funding			

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.

The Basics

Terms to Know

Standard Allowance / Revenue Loss / Revenue Replacement

Obligations & Expenditures

Interagency Agreement



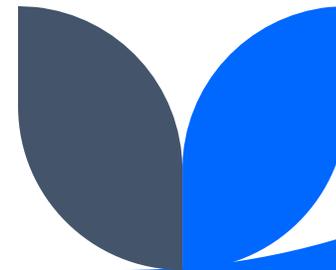
The Basics

Standard Allowance

The 2022 final rule allowed recipients the option to claim up to \$10 million of their SLFRF allocation, which Treasury termed the “**standard allowance**,” to replace lost revenue and use that funding to provide government services.

While there are a few restrictions, **revenue loss** is the most flexible eligible use category under the SLFRF program, and funds are subject to streamlined reporting and compliance requirements.

Last chance! Recipients have through the April 2025 reporting period to claim the Standard Allowance.



The Basics

Obligations & Expenditures

An **obligation** is an order placed for property and services, contracts and subawards made, and similar transactions that require payment. An obligation also means a requirement under federal law or regulation or provision of the award terms and conditions to which a recipient becomes subject as a result of receiving or expending funds.

An **expenditure** is the amount that has been incurred as a liability of the entity (the service has been rendered or the good has been delivered to the entity).

In other words:

→ What has been **legally committed** (but may not have been paid out yet)

→ What has been **paid out**

Project & Expenditure Report User Guide, p.19



The Basics

Obligations & Expenditures

Slides from the May 2024 Treasury Webinar answers frequently asked obligation questions related to:

- How to cover payroll costs in FY25 and FY26
- Whether MOUs between departments counted as an obligation
- Flexibility to cover contract cost increases

[Slides: New Obligation FAQs Webinar](#)



The Basics

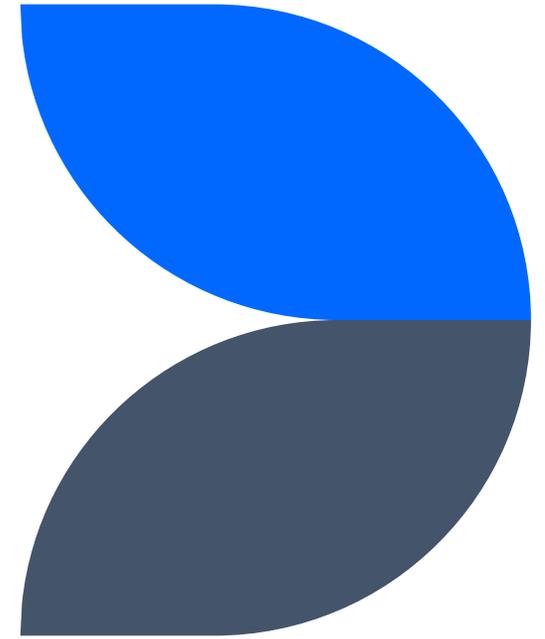
Interagency Agreement

As discussed in SLFRF FAQ 17.6, Treasury considers an **interagency agreement**, including an agreement in the form of a memorandum of understanding, to constitute a “transaction requiring payment” similar to a contract or subaward **and therefore an obligation for purposes of the SLFRF rule**, if the agreement satisfies certain conditions.

SLFRF Compliance & Reporting Guidance, p.14



2025 Reporting



2025 Reporting

Key Dates & Deadlines

Annual Reporters (Tier 5 cities) must report by | **April 30 every year through 2027**

We are in the 4th reporting cycle:

Table 4: Annual Project and Expenditure Report timeline

Report	Period Covered	Due Date
1	March 3, 2021 – March 31, 2022	April 30, 2022
2	April 1, 2022 – March 31, 2023	April 30, 2023
3	April 1, 2023 – March 31, 2024	April 30, 2024
4	April 1, 2024 – March 31, 2025	April 30, 2025
5	April 1, 2025 – March 31, 2026	April 30, 2026
6	April 1, 2026 – December 31, 2026	April 30, 2027



2025 Reporting

The Basics

What is it? Project & Expenditure Report

What am I reporting this April?

- Obligations made between **April 1, 2024 - Dec 31, 2024**
- Expenditures made between **April 1, 2024 - March 31, 2025**
- Plus, any obligations and expenditures **not previously reported**



2025 Reporting

Reporting “Projects”

Project: a **grouping of closely related activities** that together are intended to achieve a specific goal or are directed toward a common purpose.

For each project, the recipient is required to enter the:

- project name,
- identification number (created by the recipient),
- project expenditure category (see Appendix 1),
- description, and
- status of completion.

SLFRF Compliance & Reporting Guidance, p.22



2025 Reporting

Reporting “Projects”

Recipients will be asked to report:

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



2025 Reporting

Reporting “Projects”

Recipients will be asked to report:

- Current period obligation | **April 1, 2024 – Dec 31, 2024**
- Cumulative obligation | **Date of Award – Dec 31, 2024**
- Current period expenditure | **April 1, 2024 – March 31, 2025**
- Cumulative expenditure | **Date of Award – March 31, 2025**



Add Project ✕

General Project Information

* Project Expenditure Category Group

[Download the Project EC 3.1 Template](#)
 [Upload Project EC 3.1 Template](#)

* Project Name <input type="text"/>	* Recipient Project ID <input type="text"/>
* Total Cumulative Obligations <input type="text"/>	* Total Cumulative Expenditures <input type="text"/>
* Current Period Obligations <input type="text"/>	* Current Period Expenditures <input type="text"/>
Program Income Earned <input type="text"/>	Program Income Expended <input type="text"/>

* Status to Completion

* Project Description

Add Project

→ If claiming Standard Allowance:
**Report every project under 6:
 Revenue Replacement > 6.1
 Provision of Government Services**

Figure IV – 15 Project Entry Screen

REMEMBER

2025 reporting is extra critical. Why?

Since this is likely your city's first report *since the 12/31/24 obligation deadline*, what you report this April for obligations should be the balance of your total ARPA award, leaving outstanding obligations at

\$0.00

(outstanding *expenditures* can still be > \$0.00)

REMEMBER

2025 reporting is extra critical. Why?

Last opportunity to claim Standard Allowance, which ensures:

- ✓ Flexible use of ARPA
- ✓ Streamlined reporting

2025 Reporting

Project Description

Project descriptions must describe the project **in sufficient detail** to provide an understanding of the major activities that will occur, and must be between 50 and 250 words.

SLFRF Compliance & Reporting Guidance, p.22



2025 Reporting

Project Description

AVOID:

- Non-descriptive
- “Revenue replacement”
- “Revenue loss”
- “Standard Allowance”

Funds used for employees Covid pay

General Fund Replacement

Mutiple Government Services

Funds will be used for government services throughout the period of performance to include: support for first responders, daily government operations, infrastructure repairs/improvements, and other allowable activities.

Standard Allowance for Revenue Loss - Replacement equipment

Standard allowance of revenue loss

Lost Revenue for Sports during COVID-19

Lost Revenue Replacement

REPLACE LOSS REVENUE. THE CONSTRUCTION OF ROADS AND OTHER INFRASTRUCTURE, PROVISION OF PUBLIC SAFETY AND OTHER SERVICES FOR OUR CITIZENS.



2025 Reporting

Project Description

Be specific and descriptive

Who, what, where, when, why

The City built a new facility that will house a medical center, public library and community room. The previous medical facility was a double-wide mobile home that was renovated and purchased over 25 years ago and only had a part-time physician. The library was in a old building that suffered flood damage due to a broken pipe last winter. The city did not have a community room that was available for different community functions. We are working to obtain a full-time physician to serve our community instead of residents having to travel 15 miles or more to a doctor. The new facility is expected to open late summer of 2022. We have also slated the ARF funds by resolution to upgrade our city park, construct a walking track to encourage health & exercise and helping to fund the emergency rescue team with equipment.

Funds will be used to re-pave aging roadways within the city limits, maintaining transportation needs for the community. Funds will be utilized to cover labor, materials, and professional fees associated with this paving project. Project plan specifics: Tar and gravel paving of Wright Road, Valley Road, Lacy Road, Troxtel Road, Culver Road; possible asphalt paving of Moses Drive and Woodview Road. Project scope may change as cost estimates are acquired.

Funds are being used on sewer and Calera Water Works Board projects to improve infrastructure within the city, as well as build new Fire Station 1 and provide costs for engineering fees associated with SW/Loop at Highway 42 and Highway 16. A portion of the funds were used to hire and train new police officers.

Replaced all cloth chairs with chairs that have cleanable vinyl surfaces, gave a one-time pay increase to all employees yearly, replaced all bathroom fixtures with touchless at office and event center, purchased three used vehicles and police equipment for our police department, replaced outdated computer, drain repair,

2025 Reporting

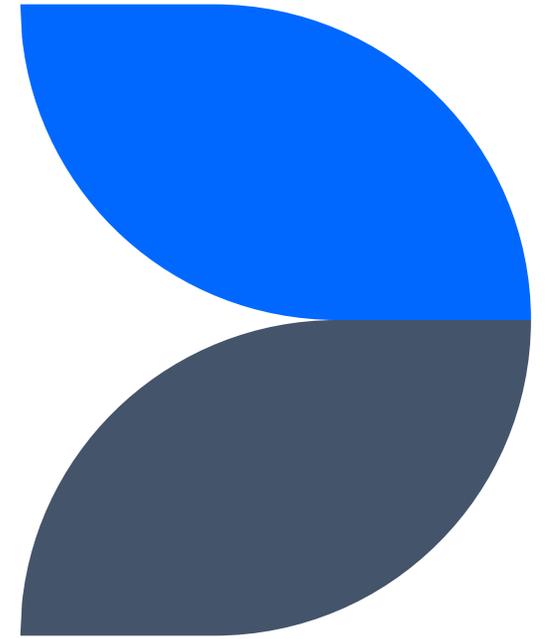
Changes to Projects

Heads up: Treasury will add new functionalities after the Q4 2024 Project & Expenditure Report (the report due on January 31, 2025) to enable recipients to add and reclassify funds to project(s) for which an obligation was incurred by December 31, 2024. For all such projects, recipients will be required to attest that they incurred the applicable obligation for the project no later than December 31, 2024.

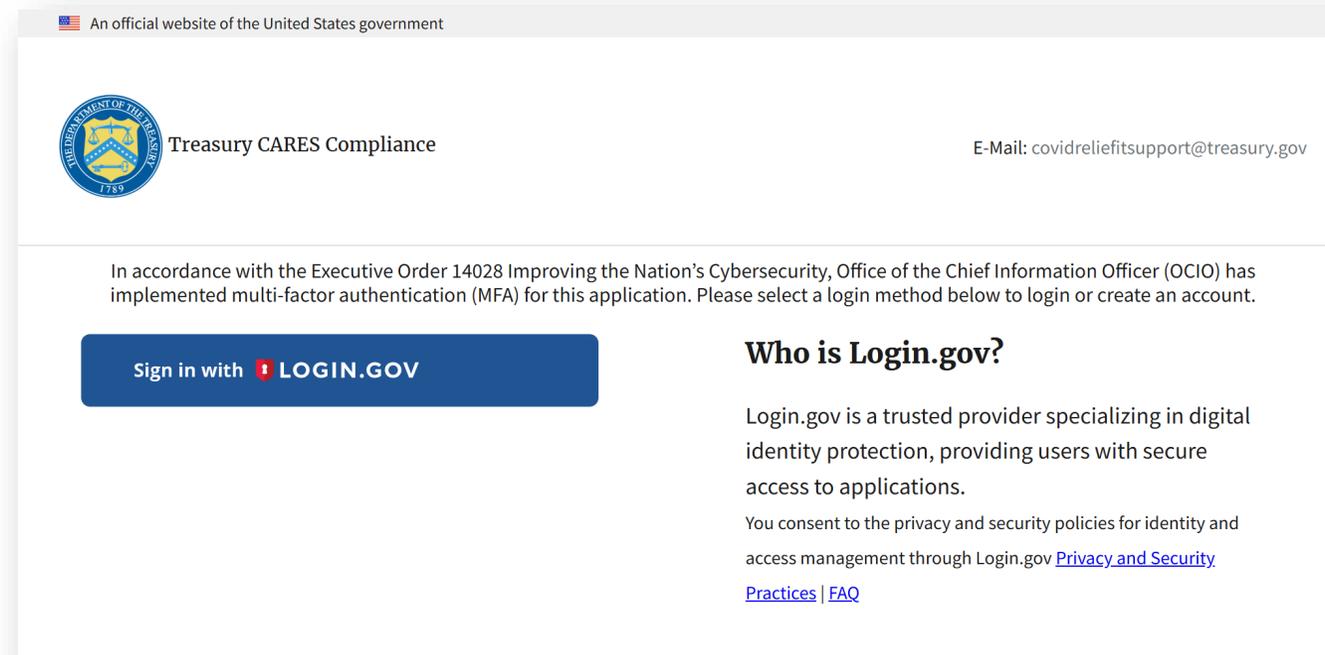
SLFRF Compliance & Reporting Guidance, p.8



Get Ready



✓ Ensure access to portal



An official website of the United States government

 Treasury CARES Compliance E-Mail: covidreliefitsupport@treasury.gov

In accordance with the Executive Order 14028 Improving the Nation's Cybersecurity, Office of the Chief Information Officer (OCIO) has implemented multi-factor authentication (MFA) for this application. Please select a login method below to login or create an account.

[Sign in with !\[\]\(42f5d37220ebac8903d909d2d38e36e5_img.jpg\) LOGIN.GOV](#)

Who is Login.gov?

Login.gov is a trusted provider specializing in digital identity protection, providing users with secure access to applications.

You consent to the privacy and security policies for identity and access management through Login.gov [Privacy and Security Practices](#) | [FAQ](#)

Portal: <https://portal.treasury.gov/compliance>

Login.gov: <https://secure.login.gov/>



What Your Screen Should Look Like

Treasury COVID-19 Relief Hub

My compliance reports

SLFRF compliance reports

Search: Records per page: 10 Page: 1 of 1

	Report Name	Report Type	CFDA No	Report Period	Deadline	Status	Provide Informat...	Download
1	AID-001384 - NEU Agreements and Supporting Docs	NEU Agreements and Supporting Documents				Submitted		
2	AID-001384 - P&E Report - 2024	Project and Expenditure Report		Annual March 2024	4/30/2024	Submitted		
3	AID-001384 - P&E Report - 2023	Project and Expenditure Report		Annual March 2023	4/30/2023	Submitted		
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SLFRF information and/or document requests

You have no IDR forms.

Notifications
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Help
For assistance on your submission and other questions, contact [Covid IT Relief Support](#)

Legend

- Provide Information
- View
- Download
- Request Extension

✓ Gather documentation

Recipients will be asked to report:

- Current period obligation | **April 1, 2024 – Dec 31, 2024**
- Cumulative obligation | **Date of Award – Dec 31, 2024**
- Current period expenditure | **April 1, 2024 – March 31, 2025**
- Cumulative expenditure | **Date of Award – March 31, 2025**



Cross Your T's & Dot Your I's

- ✓ Multiple people at City Hall with logins and portal access
- ✓ Spreadsheet and folder to keep track of ARPA documentation
- ✓ Active SAM.gov registration

- ✓ Last but not least: Tell your city's ARPA story



Public Dashboard



State and Local Fiscal Recovery Fund (SLFRF)

Data as of 9/30/2024

Map
Summary
Recipients
Projects
Recovery Plans

State/Territory

Georgia

Recipient Type

All

Recipient Report Tier

All

Recipient Name

All

Reset Filters

Recipient-ID	Recipient Name	State/Territory	Reporting Tier
RCP-000952	Wilkes County,	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019792	Vidette, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019793	Town Of Montrose, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019794	Taylorville, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019795	Talmo, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019796	Sumner, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019799	Haralson, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019802	Bogart, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-019803	Bishop, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025632	Crawford, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025633	Crawfordville, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025634	Culloden, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025635	Cumming, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025637	Cuthbert, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025638	Dacula, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025639	Dahlonega, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025640	Dallas City, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025641	Damascus, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025642	Danielsville, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025643	Danville, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025644	Darien City, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding
RCP-025645	Dasher, GA	Georgia	Tier 5. Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding

Reference Materials

- [SLFRF Frequently Asked Questions](#) ***
- [SLFRF Compliance and Reporting Guidance](#)
- [Project & Expenditure User Guide](#)
- [Slides: New Obligation FAQs Webinar](#)

Treasury makes regular updates to these guidance materials. Please check <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds> for the latest versions.



Treasury Support

For general inquiries: slfrf@treasury.gov

For technical support: covidreliefitsupport@treasury.gov

In your email, always include:

- Full city name including state (City of XXX, Georgia)
- Email address associated with Login.gov
- City's Tax ID Number (i.e. EIN) or Unique Entity Identifier



Support

Claire Chan

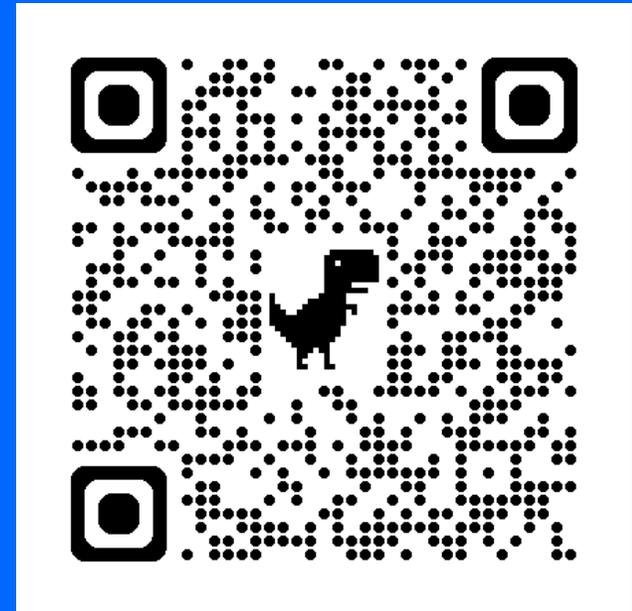
Manager, Research and Federal Relations

Georgia Municipal Association

cchan@gacities.com

(470) 484-6705

Schedule a 15-minute
Zoom with me →



Thank You!

Questions?

