

SLFRF/ARPA Compliance and Reporting Guidance - November 5, 2021, Version 2.0
Summary of Significant Changes

- **PART 1: GENERAL GUIDANCE, D: UNIFORM ADMINISTRATIVE REQUIREMENTS, ITEM 11 SUBRECIPIENT MONITORING (PAGES 9 & 10):**
 - *Recipients should also note that subrecipients do not include individuals and organizations that received SLFRF funds as end users to respond to the negative economic impacts of COVID-19 on these organizations. **Such individuals and organizations are beneficiaries and not subject to audit pursuant to the Single Audit Act and 2 C.F.R. Part 200, Subpart F.***
 - *Separately or in addition, many recipients may choose to provide a subaward (e.g., via contract or grant) to other entities to provide services to other end—users. For example, a recipient may provide a grant to a nonprofit to provide homeless services to individuals experiencing homelessness. In this case, the subaward to a nonprofit is based on the services that the Recipient intends to provide, assistance to households experiencing homelessness, and the nonprofit is serving as the subrecipient, providing services on behalf of the recipient. **Subrecipients are subject to audit pursuant to the Single Audit Act and 2 CFR part 200, subpart F regarding audit requirements.***
- The threshold for reporting requirements for Metros was increased from \$5M to \$10M (page 13). For Metros with <250,000 residents that received <\$10M, this means reporting will now be annually (vs. quarterly when the threshold was \$5M). **This change impacted the City of South Burlington:**

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 30 days after the end of each quarter thereafter ⁹	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31 ¹⁰
2	Metropolitan cities and counties with a population below 250,000 residents which received more than \$10 million in SLFRF funding			Not required
3	Tribal Governments which received more than \$30 million in SLFRF funding		By April 30, 2022, and then annually thereafter ¹¹	
4	Tribal Governments which received less than \$30 million in SLFRF funding			
5	Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding			
6	NEUs	Not required		

- **PART 2: REPORTING GUIDANCE, B: PROJECT AND EXPENDITURE REPORT, ITEM 3 REQUIRED INFORMATION, E. PROJECT DEMOGRAPHIC DISTRIBUTION:**
 - This section contains substantive changes, the biggest of which are:
 - Collection of data will be phased in depending upon the programmatic data (refer to item *i. Required Programmatic Data*, page 19, for details)
 - Reference to Qualified Census Tracts (QCTs) is removed (from this section and entirely from the doc)
 - Hint of the issuance of the Final Rule before April 30th
 - Here is the new language:

***e. Project Demographic Distribution** – Collection of this data will be phased in; no data will be collected in this area before April 2022:* Recognizing the disproportionate impact of the pandemic-related recession on low-income and economically disadvantaged communities, the Interim Final Rule encourages recipients to direct Fiscal Recovery Funds toward disproportionately impacted communities. Recipients are encouraged to design projects that prioritize economic and racial equity and promote equitable outcomes. Treasury is committed to supporting recipients in executing and reporting on projects that promote equity. In a subsequent version of the Reporting Guidance and User Guide, which will be released after the issuance of the Fiscal Recovery Fund Final Rule, Treasury will issue detailed requirements for reporting the project demographic distribution of Fiscal Recovery Fund projects.

- **PART 1: REPORTING GUIDANCE, B: PROJECT AND EXPENDITURE REPORT, ITEM 3 REQUIRED INFORMATION, J. REQUIRED PROGRAMMATIC DATA FOR INFRASTRUCTURE PROJECTS (EC 5), 3. BROADBAND PROJECT (EC 5.16-5.17)**

Removed most of the detailed project-level data points (speed/pricing tiers, tech deployed, miles of fiber, cost/mi, cost/passing, # of HHs). *Please note: additional programmatic data will be required for broadband projects beginning in July 2022 and will be defined in a subsequent version of the Reporting Guidance.*