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DEPARTMENT OF TREASURY
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DATE: DRAFT

TO: Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Recipients

FROM: Michigan Department of Treasury

SUBJECT: Important ARPA Fund Reporting Reminders and Deadlines

Summary

This memorandum serves as an important reminder regarding your allocation of funds under the American Rescue Plan Act (ARPA). All ARPA funds provided to local governments in Michigan through the federal Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program were required to be obligated by December 31, 2024. Following the obligation of these funds, local governments must also be mindful of the critical reporting requirements and deadlines listed below.

Regarding Michigan Treasury

The Michigan Department of Treasury does not directly regulate the use of ARPA funds. For specific compliance questions, refer to the [U.S. Treasury Department's official guidance](#). Also note that federal rules may change, and the following information is based on current rules.

Reporting Requirements and Deadlines

Each SLFRF recipient is required to report periodically the SLFRF funds that have been obligated and expended (reporting may be required even if all funds have been expended).

Non-Entitlement Units (NEUs) and Metropolitan Cities and Counties that have a population less than 250,000 and received awards less than \$10 million are required to report annually each April. Metropolitan Cities and Counties with a population greater than \$250,000 or who received greater than \$10 million in SLFRF funds are required to report quarterly. Further details on this process are listed below.

Ensure your local government has met the following requirements:

1. Check to see if the Unique Entity Identifier (UEI)¹ number for your local government is in an "active status" with [SAM.gov](#).
2. All SLFRF funds must be reported as obligated as of December 31, 2024, in Project and Expenditure Reporting through U.S. Treasury's American Rescue Plan (ARP) Portal using a Login.gov² account at <https://portal.treasury.gov/compliance> or an ID.me³ account at <https://portal.treasury.gov/cares/s/slt>.
 - a. SLFRF obligated funds must comply with expenditure eligibility and reporting requirements as set forth by the U.S. Treasury. Eligible expenses can be grouped into one of the [seven eligible use categories](#).

¹The Unique Entity Identifier number can be found under entity information on [SAM.gov](#). For questions, contact the Federal Service Desk at 866-606-8220.

² Login.gov instructions: <https://home.treasury.gov/system/files/136/Login.gov-User-Guide.pdf>

³ ID.me instructions: <https://home.treasury.gov/system/files/136/TreasuryPortalRegInstructions.pdf>

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- b. All obligated and expended funds, even those funds claimed as “Revenue Loss” funds, need to be assigned to a Project within the ARP Portal’s “Project and Expenditure Reporting.”
 3. Each SLFRF recipient is required to submit periodic Project and Expenditure Reports:
 - a. Annual reporting in April for NEUs and Metropolitan Cities and Counties that have a population less than 250,000 and received awards less than \$10 million.
 - i. The 2025 Project and Expenditure Report must be submitted no later than April 30, 2025.
 - b. Quarterly reporting for Metropolitan Cities and Counties that have a population greater than 250,000 or received awards greater than \$10 million.
 - c. Reporting required to be completed through 2027, unless otherwise notified.
 - d. Refer to the Compliance and Reporting Guidance⁴ document and the U.S. Treasury⁵ webpage for further information on required reporting.
 4. Obligated funds must be expended no later than December 31, 2026.
 5. How to access reporting:⁶
 - a. Navigate to the U.S. Treasury ARP portal.
 - b. Select *Go to Your Reports* or *Compliance Reports*.
 - c. Select *SLFRF Project and Expenditure report*.
 - d. To begin completing a report, click on *Provide Information*.

Questions about the SLFRF program and reporting should be directed to the U.S. Treasury at SLFRF@treasury.gov.

⁴State and Local Fiscal Recover Funds Compliance and Reporting Guidance:

<https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>

⁵U.S. Treasury Department SLFRF webpage: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>

⁶Project and Expenditure Report User Guide: <https://home.treasury.gov/system/files/136/January-2025-PE-Report-User-Guide.pdf>