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DEPARTMENT OF TREASURY  
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**DATE:** April 1, 2025

**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 included 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). The U.S. Treasury Department released a [statement](#) on March 25, 2025 expressing its “[intent] to vigorously monitor recipients’ methods of obligating funds” and describing required reporting, otherwise face recoupment of funds.

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)<sup>1</sup> number for your local government is in an “active status” with [SAM.gov](#).
  - a. “Active Status” is required. UEI’s in “ID assigned” or “Inactive” statuses do not comply with this requirement.
  - b. Renewal of active UEI status is required annually until the SLFRF award reporting is completed in April 2027 (even if funds are already fully expended).
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

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

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Login.gov<sup>2</sup> account at <https://portal.treasury.gov/compliance> or an ID.me<sup>3</sup> 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.
  - b. All obligated and expended funds need to be assigned to a Project within the ARP Portal's "Project and Expenditure Reporting." **Even those funds claimed as "Revenue Loss" funds must be assigned a project.**
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.
    - ii. Annual reporting is required even if funds were fully expended in previous reports.
  - 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 Guidance<sup>4</sup> document and the U.S. Treasury<sup>5</sup> webpage for further information on required reporting.
4. Obligated funds must be expended no later than December 31, 2026.
5. How to access reporting:<sup>6</sup>
- a. Navigate to the U.S. Treasury ARP portal using one of the following portal links:
    - i. [U.S Treasury's ARP Portal](#) through ID.me.
    - ii. [U.S Treasury's ARP Portal](#) through Login.gov (It is strongly suggested new users and NEUs register using Login.gov, as it offers a much easier, user-friendly experience when registering to access the Treasury Portal).
  - b. Select *Compliance Reports*.
  - c. Find the listing for the current Project and Expenditure report under the SLFRF compliance reports section (report status will show as "Draft" until submitted).
  - d. To begin completing the report, click on the edit icon  in the *Provide Information column*.

Questions about the SLFRF program and reporting should be directed to the U.S. Treasury at [SLFRF@treasury.gov](mailto:SLFRF@treasury.gov). For technical assistance accessing the US Treasury portal and/or completing your submission, contact [covidreliefitsupport@treasury.gov](mailto:covidreliefitsupport@treasury.gov). If you request assistance from the U.S. Treasury Department and do not receive a response, please contact [Treas-ARPA@michigan.gov](mailto:Treas-ARPA@michigan.gov).

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

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

<sup>4</sup>State and Local Fiscal Recover Funds Compliance and Reporting Guidance:

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

<sup>5</sup>U.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>

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