

Rural Development Reporting & Compliance User Guide



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Version History

Version	Change	Date
V1	Initial publication	December 2020
V1.1	Corrections and clarifying updates	March 2021
V2	Corrections and clarifying updates; added new information addressing the content of Financial Statements, and Appendices C, D, E, and F. Appendix C provides information on the Network Access Services Revenues schedule. Appendix D provides accounting guidance for grant revenues. Appendix E contains an example of a reconciled Statement of Cash Flows. Appendix F provides a comparison of depreciation categories between DCS and R&C.	November 2021
V3	Added Appendix G to address new feature: creating, viewing, downloading of report PDFs; Clarifying updates.	December 2023
V4	Updated New User Access processes	April 2024
V5	Updates to Telecom Programs that report in R&C, Construction Progress Report revisions, and Login.gov updates.	December 2024
V6	Changes to reports in R&C	December 2025

Overview

The Reporting & Compliance (R&C) system is a reporting system that streamlines the reporting process for entities receiving financial assistance from the Rural Utilities Service (RUS), an agency of the U.S. Department of Agriculture (USDA). Users can access the R&C system at reporting-and-compliance.rd.usda.gov/s/. Entities receiving financial assistance from RUS are required to report certain financial, operational, construction, and performance data on a quarterly or annual basis. Some reports in R&C are to be submitted at an entity level, whereas others are at the project level. The reporting requirements vary depending on the type of financial assistance that was approved for the entity. These requirements are covered in the executed legal agreements between RUS and the entity.

This user guide is separated into three parts to allow users to consult only the sections that are applicable to them.

Part 1: Reporting & Compliance Access

Part 2: Reporting & Compliance Navigation

Part 3: Reporting & Compliance Reports

As of January 1, 2025

- **Telecom Program Awardees report in R&C**
 - All Telecom Program awardees who received financial assistance under any of the sub programs will be required to complete and submit all their reports in R&C
- **Electric Companies with ReConnect Awards**
 - All ReConnect Program awardees who also received financial assistance under the **Electric Program** will complete and submit their ReConnect award reports in R&C and continue to submit their Electric Program reports in the Data Collection System (DCS).

1 Reporting & Compliance Access

USDA strongly recommends using one of the supported browsers listed below when accessing R&C to avoid any technical challenges associated with unsupported browsers.

Table 1: Supported Browsers

Icon	Supported Browser	Download Source
	Microsoft Edge for Windows 10	Microsoft
	Most recent stable version	Google Chrome

Users must complete the following steps to access R&C:

1. Obtain a verified Login.gov account and link to USDA eAuth

Refer to Section 1.1 Login.gov and USDA eAuthentication Account. Users who already have a verified Login.gov account linked to eAuth can skip this step.

Step 1 Applies To:

Users that do not have a verified Login.gov account

2. Understand the different user security roles in R&C

Refer to the [User Security Roles and Permissions](#) section for a complete description of all the different security roles in R&C.

Step 2 Applies To:

All users

3. Submit an Authorized Representative Request (ARR)

Refer to the [Authorized Representative Request](#) section for additional details on how to submit an ARR.

Step 3 Applies To:

Rep Sign Cert & Administrators

4. Add users to the entity account

After the ARR is approved, the Representative Signature Certifier (Rep Sign Cert) and the Administrator(s) listed on the ARR receive an email notification that access to R&C has been granted. These users can log in to R&C and add additional users to the entity's account. Refer to the [User Management](#) section located under Section 2.4, Entity Profile, on how to add new users to the entity account.

Step 4 Applies To:

Rep Sign Cert & Administrators

1.1 Login.gov and USDA eAuthentication Account

USDA eAuthentication has partnered with Login.gov to provide customers with a multi-factor authentication login option for secure and convenient access to USDA sites, including those developed and maintained by the RUS Telecommunications Program.

As of October 2024, you will be required to access Reporting and Compliance (R&C) using a verified Login.gov account.

- New Users needing access to R&C will start that process at the [RUS R&C website](#).
- For help creating a new account to access Reporting & Compliance, please reference the *Login.gov User Aid* found here: <https://www.rd.usda.gov/media/file/download/usda-rd-loginuseraid.pdf>.

General Login.gov and eAuth Help

**I have general questions about my Login.gov and eAuth account.
Where can I find information about this?**

For the most up to date information, refer to the USDA eAuth website FAQs listed here, <https://www.eauth.usda.gov/eauth/b/usda/faq>.

1.2 User Security Roles & Permissions

All users who will be accessing R&C must be assigned a security role. **Each user can only have one security role per entity**. Each role has different security permissions associated with it, which limits what the user can or cannot do in R&C. The different security roles that are available in R&C are as follows:

- **Representative Signature Certifier (Rep Sign Cert)** – This security role is limited to one **employee** of the entity. Every entity must have a single user designated as the Rep Sign Cert. The user must be identified on the ARR and in the ARR Resolution as the Rep Sign Cert. This security role allows the user to:
 - Submit the ARR on behalf of the entity
 - View and update all reports
 - Add, edit, and remove users except the Rep Sign Cert
 - Replace Rep Sign Cert
 - Authorize certifications on behalf of the entity
 - Submit reports to USDA
- **Administrator** – This security role is limited to employees of the entity. This security role can be identified on the ARR if the user's name and role are clearly stated in the ARR Resolution. If the user is not stated in the ARR Resolution, then the user will not be added to the entity's account when the ARR is approved. The Rep Sign Cert can add this user to the entity's account once the ARR is approved by USDA. Unlike the Rep Sign Cert role, which is limited to a single user, an entity's account could include more than one Administrator. This security role allows the user to:
 - Submit the ARR on behalf of the entity
 - View and update all the reports
 - Add, edit, and remove users, except for the Rep Sign Cert
 - Replace the Rep Sign Cert

- **Representative Update Data** (Rep Update Data) – This security role is limited to employees of the entity. This security role allows the user to view and update all the reports. Users with this security role can be added to the entity’s account by the Rep Sign Cert or the Administrator. This security role allows the user to:
 - View and update all the reports
 - Replace the Rep Sign Cert
- **Consultant** – This security role is for the entity’s consultants. Users with this security role can be added to the entity’s account by the Rep Sign Cert or the Administrator. **Do not assign a security role, other than the Consultant, to users that do not work for the entity.**
 - View and update all the reports
 - Replace the Rep Sign Cert
- **Viewer** – This security role allows the user to view the reports. Users with this security role can be added to the entity’s account by the Rep Sign Cert or the Administrator.

1.3 Authorized Representative Request

The ARR process ensures that only the users authorized by an entity will have access to the entity’s account and reports in R&C. Users that previously submitted an ARR through the Application Intake system will **not be** required to submit another ARR to gain access to R&C.

The ARR must be submitted by either the Rep Sign Cert or Administrator who is identified in the ARR resolution. Only the Rep Sign Cert designation is required on the ARR; however, Administrators can also be included on the ARR. The ARR and ARR Resolution must clearly identify the user(s) who will have the security role of a Representative Signature Certifier (Rep Sign Cert) and any Administrator(s), if mentioned on the ARR Resolution. **Since each user can only have one security role per entity, do not assign both the Rep Sign Cert and any Administrator security role to one user.** Sample board resolutions are available in the Instructions for Submitting a Resolution as Part of the ARR document: <https://www.usda.gov/sites/default/files/documents/arr-resolution-instructions-samples.pdf>.

Follow these steps for submitting an ARR:

1. The Rep Sign Cert or Administrator who will be identified in the ARR resolution must navigate to the [R&C login](#) page.
2. At the Customer Login screen, select the Login.gov option to login.
3. Enter your verified Login.gov email address and password.
4. Enter your one-time code. This sends you to the R&C **Home page**.
5. Click the [Start an ARR] button on the **Home** page.
6. Enter the entity’s Tax Identification Number (TIN) and Unique Entity Identifier (UEI) under the Entity Information as shown in Figure 1. The DUNS number is no longer required.

Figure 1: Authorized Representative Request

The screenshot displays the 'Authorized Representative Request' form within the USDA Rural Development Reporting & Compliance system. The header includes the USDA logo, 'Rural Development U.S. DEPARTMENT OF AGRICULTURE', and navigation links for 'Home', 'Reports', and 'Contact Us'. A user profile for 'REBECCA MCDAVID' is visible in the top right. The main heading is 'Authorized Representative Request', followed by explanatory text: 'Entities are required to submit an Authorized Representative Request (ARR) and a resolution in order to access the Reporting and Compliance System. At a minimum, entities must identify a single Representative Signature Certifier on the ARR.' and a note: 'Only complete this form if you have a current or outstanding award from USDA.' The form section is titled 'Entity Information' and contains three input fields: 'TAX IDENTIFICATION NUMBER *' (with a red border and 'Complete this field.' error), 'UNIQUE ENTITY IDENTIFIER (UEI) *' (with a red border and 'Complete this field.' error), and 'DUNS NUMBER' (with an information icon). At the bottom, there are two buttons: 'Return to Home' and 'Add Entity'.

7. Click the [Add Entity] button.

If a match on the TIN and UEI is **not** found, an error message, “Entity cannot be found. Please check the accuracy of the TIN, UEI, and DUNS numbers. If you have been awarded, try again or contact us for further help.” displays on the screen. Please check the accuracy of the TIN and DUNS that were entered. If the error persists, please [Contact Us](#) to report the issue.

If a match on the TIN and UEI is found, the Legal Name and the Headquarters State of the entity auto-populates on the ARR. Both these fields are non-editable as shown in Figure 2, so if any changes need to be made, the user should [Contact Us](#) to request the changes.

Figure 2: Completing the ARR

Entity Information Clear ARR

LEGAL NAME OF ENTITY ⓘ Central Internet Company	TAX IDENTIFICATION NUMBER ⓘ 519852000
HEADQUARTERS OF ENTITY ⓘ OK	DUNS NUMBER ⓘ 505556747

Authorized Representatives

Please identify a single Representative Signature Certifier and any Administrators that will be assigned to this account. You can assign one individual as the Representative Signature Certifier and one or more individuals as Administrators. All individuals listed on the ARR must be employed by the Entity and have a USDA eAuthentication account.

[+ Add Representative Signature Certifier](#)

[+ Add Administrator\(s\)](#)

Resolution

All Entities have to submit an Authorized Representative Request (ARR) and a resolution in order to access the online Financial Reporting and Compliance System. The resolution, or its equivalent, is dependent on the legal structure of the applicant. Sample resolutions for corporations and LLCs are included in the **Forms and Resources** section on the USDA website. If the Entity is something other than a corporation or LLC, then the content in the sample resolutions can be modified to reflect the Entity's legal structure.

 **Upload File**
Accepted file types: .pdf File limit is 25MB.

[Return to Dashboard](#) [Submit](#)

8. If all the Entity Information is correct, click the [Add Representative Signature Certifier] button, as shown above to enter the information for the Rep Sign Cert. A window will display requesting additional information on the user. Enter the Rep Sign Cert's Login.gov email address.
 - a. The system will validate the Rep Sign Cert's Login.gov account and auto-populate the user's information in the fields. Check the user's information for accuracy. If any updates need to be made to the user's auto-populated information, the user should go to the [Login.gov website](#) to make those updates.
 - b. Enter the current phone number for the user and click the [Save] button.
 - c. If the Login.gov user is **not** validated by the system, an error message "User not found" will display on the screen. Check the Login.gov email address of the user for accuracy and enter it again. If the error persists, go to the [Login.gov website](#) and review that the Login.gov account is a verified account, or if needed, use the [Contact Us](#) link in the upper right of the Home page in R&C to submit a request for assistance.
9. Follow the same steps listed above to add any Administrator(s) on the ARR if the user is identified on the ARR Resolution. If not, the Rep Sign Cert can add this user later once the ARR is approved.
10. Click the [Upload] button to upload the signed ARR resolution that matches the information entered on the ARR. R&C only accepts a PDF file type with a maximum file size of 25 MB. Additional tips and sample ARR resolutions are available in [Instructions for Submitting a Resolution as Part of the](#)

[ARR](#). You can download and view the ARR resolution before submitting the ARR by clicking on the file shown on the page.

11. Click the [Submit] button at the bottom of the page. If an error message displays, you must address the identified errors. In most cases, the user skipped a required field or forgot to upload the ARR Resolution.
12. Once the ARR is submitted, USDA will review and process the ARR generally within two business days.
 - **If the ARR is approved**, the authorized representative(s) listed on the ARR will receive an email notification that the ARR is approved. These users can then log in to R&C and begin reporting activities or add additional users to the entity's account. If you have any difficulties adding Login.gov users, please contact us using the [Contact Us](#) link in the upper right of the Home page in R&C and select Reporting on the Subject drop down. Please make sure to include your entity's name and the user's email address you are trying to add.
 - **If the ARR is rejected**, only the user who submitted the ARR will receive an email notification identifying the reason(s) for rejection. Direct any further questions regarding the ARR rejection to the [Contact Us](#) link in the upper right of the Home page in R&C and select Authorized Representative Request on the Subject drop down. Please make sure to include your entity's name and the question you have in the Question box.



Once a Rep Sign Cert and Administrator(s) are assigned to an entity as part of the R&C ARR process, the Rep Sign Cert and Administrator(s) will be the same across the different applications, including the Application Intake portal.

ARR FAQs

- 1. My entity submitted an Authorized Representative Request (ARR) and linked the account to our employees and consultants in the Application Intake System. Do we need to submit another ARR for R&C?**

No. In the Application Intake System, the Rep Sign Cert and Administrator associated with the ARR will have access to the R&C System and are able to add users to the entity's account.

- 2. I am trying to submit my ARR, but the system isn't recognizing my entity's Tax ID Number (TIN) and UEI Number. What should I do?**

If your entity cannot be found when entering the TIN and UEI combination, please try again checking for accuracy as you enter the numbers. If the issue persists and your entity has received an award, please **Contact Us** to report the issue and receive the necessary assistance.

- 3. I am trying to add the same person as the Rep Sign Cert and Administrator on the ARR. Is this allowed?**

No. Each user can only have one security role per entity assigned in R&C.

- 4. How do I fill out the ARR Resolution on behalf of my Entity?**

Tips and sample ARR resolutions are available in the **Instructions for Submitting a Resolution as Part of the ARR**.

2 Reporting & Compliance Navigation

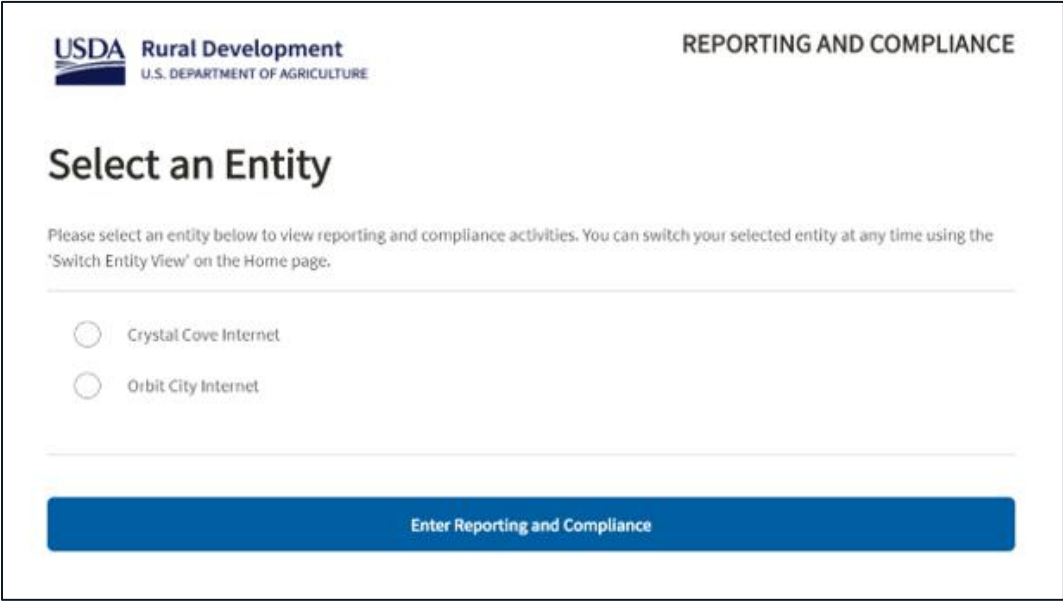
Part 2 of this guide provides guidance for navigating across, into, and back out from the different portions of the R&C system. This part is organized in five sections:

- Home Page
- Switch Entity View
- My R&C Profile
- Entity Profile
- Reports Dashboard

2.1 Home Page

When you log in, the R&C **Home** page displays. If you have credentials for multiple entity accounts, a Select an Entity window as shown in the Figure 3 displays so that you can select the Entity for which you are reporting before the R&C Home page displays.

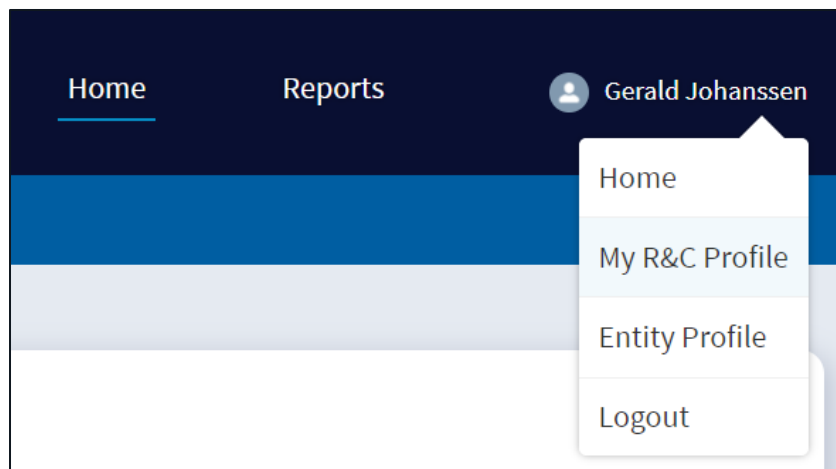
Figure 3: Select an Entity



The screenshot shows a web interface for the USDA Rural Development Reporting and Compliance system. At the top left is the USDA Rural Development logo with the text 'U.S. DEPARTMENT OF AGRICULTURE'. At the top right is the text 'REPORTING AND COMPLIANCE'. The main heading is 'Select an Entity'. Below this, a message states: 'Please select an entity below to view reporting and compliance activities. You can switch your selected entity at any time using the "Switch Entity View" on the Home page.' There are two radio button options: 'Crystal Cove Internet' and 'Orbit City Internet'. At the bottom is a large blue button labeled 'Enter Reporting and Compliance'.

The **Home** page link will always send you to the **Home** page. The **Reports** link sends you to the **Reports** dashboard. A dropdown menu under your name displays the links for **My R&C Profile**, **Entity Profile**, and **Logout** as shown in Figure 4.

Figure 4: User Drop-Down Menu



The **Home** page displays all the current reports that the entity needs to submit as shown in the Figure 5. If the entity is current on all its reports, the **Home** page displays “Nothing to do for now!” As R&C generates reports, they display on this page with their respective reporting periods and due dates. In addition, if a report has not been submitted by its due date, an OVERDUE indicator displays in the status column. If a report is returned by USDA for additional information, a RESUBMISSION REQUESTED indicator displays in the status column.

You can click the [View Reports] button below the table or click the **Reports** dashboard link to access the reports. If there are any inconsistencies between the reports displayed on the **Home** page and the reporting requirements in the executed legal agreement, please use [Contact Us](#).

Figure 5: Home Page, Current Reports Table

Home

Orbit City Internet

Welcome, Judy

Current Reports (6)

The following reports need to be completed and sent to your Representative Signature Certifier for certification (with the exception of the Audit report). All reports must be submitted to USDA by the listed due date.

REPORT	STATUS	PERIOD	DUE DATE
System Data Report	OVERDUE	JAN 01, 2019 - DEC 31, 2019	01/01/2020 11:59PM
Financial Report	OVERDUE	JAN 01, 2021 - MAR 31, 2021	04/30/2020 11:59PM
Audit Report	RESUBMISSION REQUESTED	JAN 01, 2021 - JAN 31, 2021	01/01/2021 11:59PM
Annual Project Performance Activity Report: Community Connect - Project A (Orbit City Internet Project-A23)	RESUBMISSION REQUESTED	JAN 01, 2020 - DEC 31, 2020	03/31/2021 11:59PM
Construction Progress Report: ReConnect - Project A (PA1703-A60)		JAN 01, 2020 - DEC 31, 2020	01/31/2021 11:59PM
Annual Performance Report: ReConnect - Project A (PA1703-A60)		JAN 01, 2020 - DEC 31, 2020	01/31/2021 11:59PM

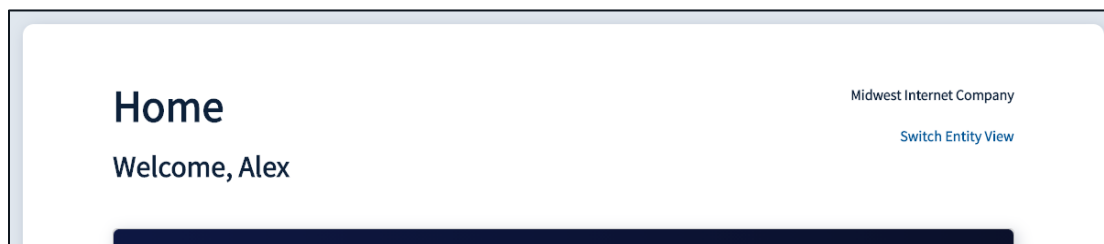
View Reports

2.2 Switch Entity View

In R&C, users can be linked to more than one entity account with a single Login.gov email address. Users that have been added to several entity accounts must select the entity account they want to work on when they enter R&C. To change the entity account after logging in, you can switch the entity account as follows:

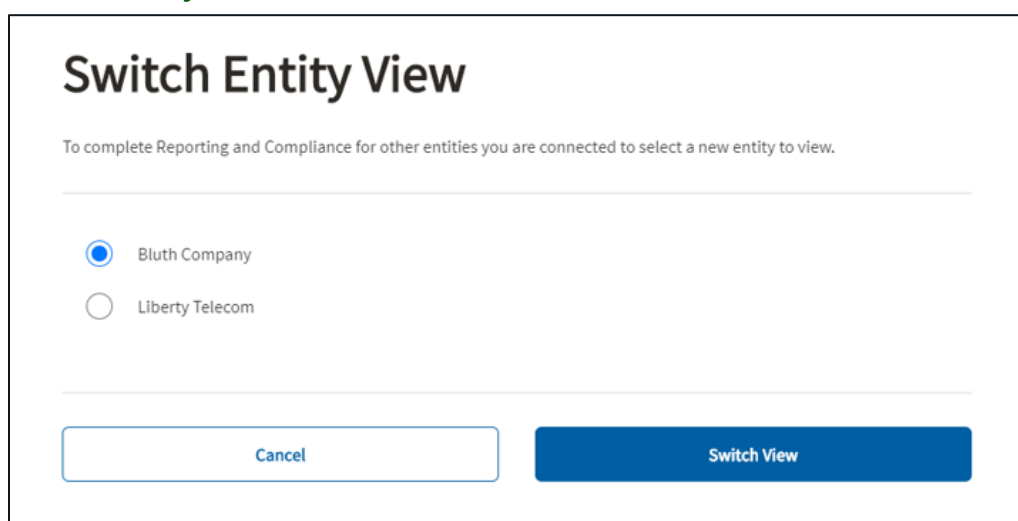
1. Click the [Switch Entity View] link located on the top right corner of the Home page as shown in Figure 6.

Figure 6: R&C Home – Switch Entity



2. A window displays that lists all the entities the user is linked to in R&C. See Figure 7.

Figure 7: Switch Entity Window



3. Select the desired entity and click the [Switch View] button.
4. Your **Home** page will now display the name of the selected entity in the top right corner.

2.3 My R&C Profile

My R&C Profile features your **Profile Details** and the **Associated Entities** to which you are linked. This information is based on the Login.gov email address that was used to add you to an entity's account either through the ARR process or through the [User Management](#) process.

In addition, if the user needs to associate another active entity to themselves in R&C, they may start an ARR in their R&C Profile by clicking the [Start an Authorized Representative Request] button on this page.

- The **Profile Details** displays your Name, Email, and Phone Number as shown in Figure 8 below. The first two items auto-populate from your Login.gov account so if the information needs any updates, go to the Login.gov website to make the necessary changes. The updated information will be available the next time you log into R&C. To update the phone number, click the [Edit] button. Enter the new phone number in the window that pops up and click the [Save] button.

- The **Associated Entities** displays the Primary Borrower ID, Entity Name, and the Security Role assigned for each entity to which you're linked.

Figure 8: My Reporting and Compliance Profile Details

USDA EAUTHENTICATION ID
TestFedId00367

Profile Details

FIRST NAME	MIDDLE NAME	EMAIL
Judy		farwa.naqvi@usda.gov
LAST NAME	PHONE NUMBER	
Jetson	(123) 123-1234	

Edit

Associated Entities

Primary Borrower ID	Entity Name	Security Role
891892	Orbit City Internet	Application Rep Sign Cert

Add Another Entity to Reporting and Compliance

+ Start an Authorized Representative Request

2.4 Entity Profile

The **Entity Profile** page displays the Entity's legal name, the Primary Borrower ID (number assigned by USDA), the Fiscal Year-end date, and the Tax Identification Number. It also includes two tabs: **Entity Details** and **Users** as shown in Figure 9 below.

2.4.1 Entity Details

The **Entity Details** tab displays the DUNS, UEI, CAGE Code, legal structure, congressional district of the entity's headquarters, phone number, physical address and the correspondence address of the entity as shown in Figure 9. None of the fields on this tab are editable; therefore, if any information needs to be updated, please use [Contact Us](#).

Figure 9: Entity Profile page, Entity Details Tab

Entity Profile

ENTITY NAME	PRIMARY BORROWER ID	FISCAL YEAR-END	TAX IDENTIFICATION NUMBER
Central Internet Company	78787878		519852000

Entity Details

Users

About

DUNS	CAGE Code	Entity Legal Structure	HQ Congressional District
505556747	1010101	A territory or possession of the United States	

Contact

Phone	Physical Address	Correspondance Address
352-617-9575	755 Lake Shore Dr	1028 West Elm St
	Orlando	Mount Dora
	Florida	Florida
	32757	32757

2.4.2 User Management

The **Users** tab displays all the users linked with the Entity’s account as shown in Figure 10. Only the Rep Sign Cert and Administrator(s) can add a new user, edit a user’s details, or remove a user. All other users can only view the user details for each user.

Figure 10: Entity Profile, Users Details Tab

Entity Profile

ENTITY NAME	PRIMARY BORROWER ID	FISCAL YEAR-END	TAX IDENTIFICATION NUMBER
Central Internet Company	6287151	December 31	519852000

Entity Details

Users

+ Add Users

GC

KEY CONTACT

Grace Cooper

eAuth ID: gcooperrepsigncert

Application Rep Sign Cert

casturner@deloitte.com

Edit User Details

Replace RepSignCert

CW

KEY CONTACT

Calvin Wilson

eAuth ID: cwilsonadministrator

Application Administrator

casturner@deloitte.com

405519852

Remove as Key Contact

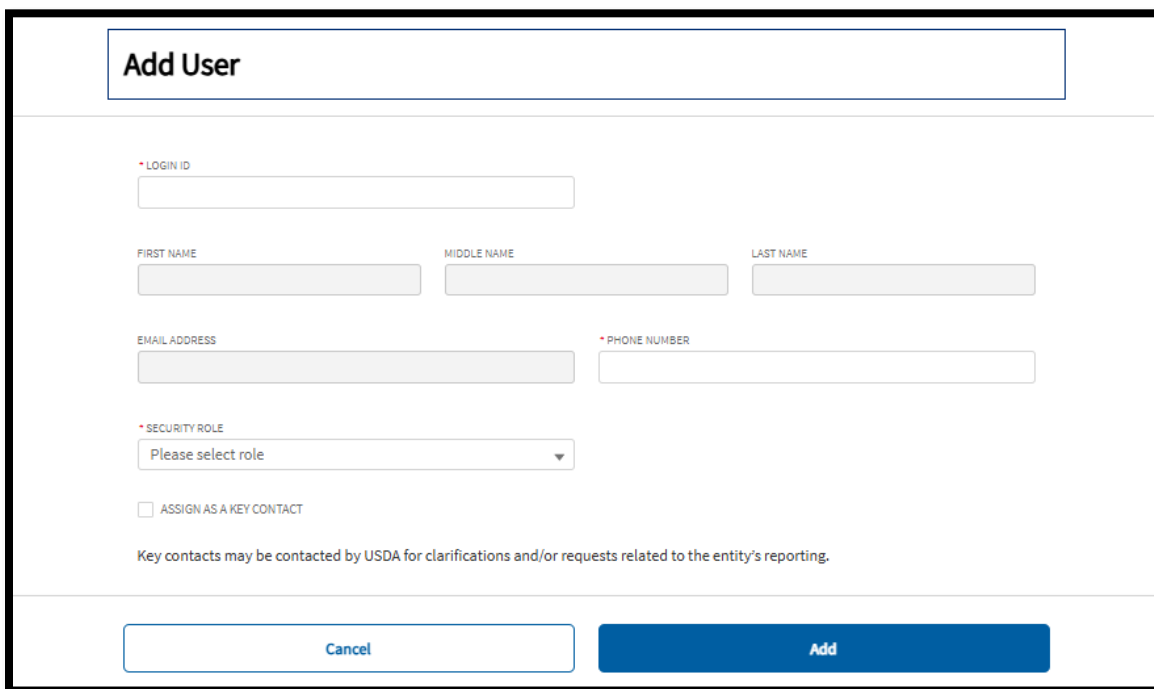
Edit User Details

Remove User

2.4.2.1 Adding a New User

1. Click the [+Add Users] button located on the top right corner of the Users tab shown in Figure 10 above.
2. An Add User window, as shown in Figure 11 below, displays. Enter the new user’s Login.gov email address in the Login ID field. The Login.gov email address will be the User’s email address used to login to the Login.gov website. If the Login.gov email address is verified, then the First Name, Middle Name, Last Name, and Email auto-populate from the user’s Login.gov account. If the Login.gov email is not validated by the R&C system, an error message “User not found” displays on the screen. Check the Login.gov email address of the user for accuracy and enter it again.
3. If the error persists, the user should go to the Login.gov website to verify that their Login.gov account exists, confirm it is a verified account, or if needed, create a new verified Login.gov account **starting** at the R&C login website.

Figure 11: Add User Window

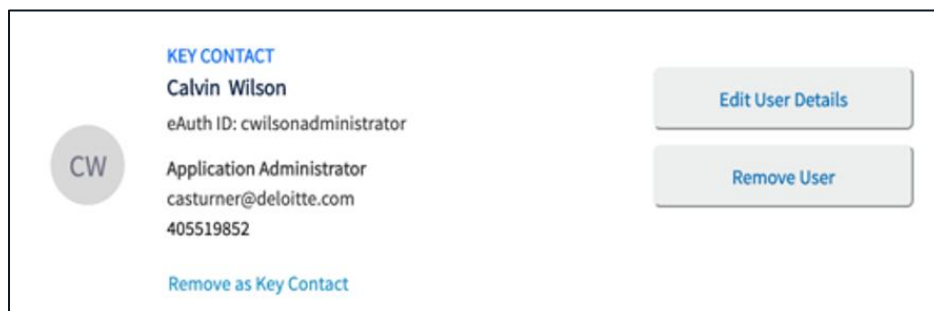
The 'Add User' window is a form with a title bar at the top. Below the title bar, there are several input fields: a 'LOGIN ID' field, three fields for 'FIRST NAME', 'MIDDLE NAME', and 'LAST NAME', an 'EMAIL ADDRESS' field, and a 'PHONE NUMBER' field. Below these fields is a dropdown menu for 'SECURITY ROLE' with the text 'Please select role'. There is also a checkbox labeled 'ASSIGN AS A KEY CONTACT'. At the bottom of the form, there are two buttons: 'Cancel' and 'Add'. A note at the bottom states: 'Key contacts may be contacted by USDA for clarifications and/or requests related to the entity's reporting.'

4. Enter the phone number of the user.
5. Select the new user's security role from the drop-down list.
6. Select the checkbox next to ASSIGN AS A KEY CONTACT if this user needs to be assigned as a Key Contact.
7. Click the [Add] button located at the bottom of the window. A message "User added" displays at the top of the window.

2.4.2.2 Editing an Existing User

1. Click the [Edit User Details] button in the user details box as shown in Figure 12.

Figure 12: Edit User Details or Remove User

The user details box displays information for a user named Calvin Wilson. It includes a circular profile picture with the initials 'CW'. The text shows 'KEY CONTACT', 'Calvin Wilson', 'eAuth ID: cwilsonadministrator', 'Application Administrator', 'casturner@deloitte.com', and '405519852'. There are two buttons: 'Edit User Details' and 'Remove User'. A link 'Remove as Key Contact' is also present at the bottom.

2. The Edit User window displays as shown in Figure 13 below. The only editable fields in this window are the user's Phone Number, Security Role, and Key Contact fields. If the user's information in the auto-populated fields requires updates, that user must go to the [Login.gov website](#) to make the necessary updates to their Login.gov account.

3. Update the phone number, security role, or key contact designation as necessary, and click the [Save] button
4. A message “Contact Updated” displays at the top of the window.

Figure 13: Edit User Window

The 'Edit User' window contains the following fields and controls:

- LOGIN ID:** asrcjtestemp+05@gmail.com
- FIRST NAME:** Asrcj05
- MIDDLE NAME:** (empty)
- LAST NAME:** Testemp
- EMAIL ADDRESS:** asrcjtestemp+05@gmail.com.invalid
- PHONE NUMBER:** 999-999-9999
- SECURITY ROLE:** Application Administrator (dropdown menu)
- ASSIGN AS A KEY CONTACT:** ☐
- Footer text:** Key contacts may be contacted by USDA for clarifications and/or requests related to the entity's reporting.
- Buttons:** Cancel, Save

2.4.2.3 Removing a User

1. Click the [Remove User] button in the user details box as shown in Figure 12 above.
2. The Remove User window as shown in Figure 14 displays to confirm the Rep Sign Cert's or Administrator's intention to remove the user from the entity's account.

Figure 14: Remove User Confirmation Window

The 'Remove User' window displays the following information:

- Title:** Remove User
- Confirmation text:** Are you sure you want to remove the following user from the entity account? This will remove all permissions for this user from this Entity account.
- User Details:**
 - Name:** Kathy King
 - eAuth ID:** kkingadministrator
 - Role:** RD_RDAE_Application_Administrator
 - Email:** casturner@deloitte.com
- Buttons:** Cancel, Remove User

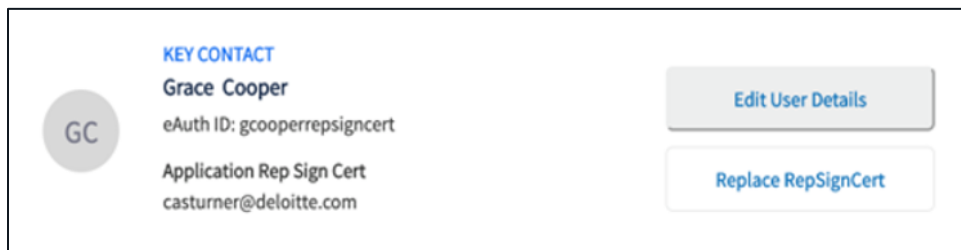
3. Click the [Remove User] button.
4. A message “Contact has been removed” displays at the top of the window.

2.4.2.4 Replacing the Representative Signature Certifier

As mentioned earlier, any user can be removed from the entity’s account following the Remove User process described above, except for the Entity’s Rep Sign Cert. If an entity needs to replace its current Rep Sign Cert with another person, then any user on the entity’s account can submit a request to update the Rep Sign Cert by following the steps below:

1. Click the [Replace RepSignCert] button in the user details box as shown in Figure 15.

Figure 15: Replace Rep Sign Cert



2. The Update Representative Signature Certifier window displays as shown in Figure 16.

Figure 16: Update Rep Sign Cert Confirmation Window

3. Enter the new Rep Sign Cert's Login.gov email address in the Login ID field. If the Login.gov email address is **not** validated by the R&C system, an error message "User not found" displays on the screen. Check the Login.gov email address of the user for accuracy and enter it again. If the error persists, the user should go to the [Login.gov website](#) to verify that their Login.gov account exists, confirm it is a verified account, or if needed create a new verified Login.gov account **starting** at the [R&C login](#) website.
4. Enter the phone number of the user.
5. Click the [Upload] button to upload the updated ARR resolution authorizing the user as the new Rep Sign Cert.
6. Select the checkbox next to ASSIGN AS A KEY CONTACT to assign the user as a Key Contact.
7. Click the [Submit] button. The user details on the **Users** tab displays a Pending Removal status for the existing Rep Sign Cert, and a Pending Approval status for the new Rep Sign Cert. These statuses will remain until USDA approves the update request.

2.5 Reports Dashboard

The **Reports** dashboard displays all the R&C reports that were generated for the entity in three separate tabs: **Current Reports**, **Pending Certification** and **Submitted to USDA**.

Table 2: Reports Dashboard Tabs

Tab Name	Details	User Role Access
Current Reports	Displays all the reports that are in progress and have not been forwarded to the Rep Sign Cert.	All user roles, except for the Viewer, can view and edit any of the Current Reports.
Pending Certification	Displays all the reports that have been forwarded to the Rep Sign Cert to be reviewed, certified, and submitted to USDA.	All user roles can view the reports but only the Rep Sign Cert can edit the reports.
Submitted to USDA	Displays all the reports that were submitted to USDA by the entity.	All user roles can view the reports.

Table 3: Navigation Tools in the R&C

This table provides pictures of buttons and other navigation tools in R&C, and their locations on the page, as well as a brief description of how to use them.

Icon & Name	Screen Location	Function
 In-Report Menu accordion	Top left of the page	The In-Report Menu is an “accordion” because it can expand and collapse part of the page. Click on the In-Report Menu to toggle the menu on and off.
 [Exit] button	Top right of the page	Does not save the data entered on the page User is directed to the Reports Dashboard
 [Save] button	Top right of data entry pages	Saves the data entered on the page User remains on the page
 [Save and Back] button	Bottom left of data entry pages	Saves the data entered on the page User is directed to previous reporting section
 [Save and Continue] button	Bottom right of data entry pages	Saves the data entered on the page User is directed to the next reporting section
 [Back] button	Bottom left of review pages	No data is entered on this page This page is a read-only page User is directed to previous reporting section
 [Continue] button	Bottom right of review pages	No data is entered on this page This page is a read-only page User is directed to next reporting section

3 Reporting & Compliance Reports

Part 3 of this guide provides instructions on how to complete, certify, submit, and access each report. This part also describes the post-submission process once a report has been submitted to USDA. Reports will display on both the **Home** page and the **Reports** dashboard. This part is organized in three sections:

- **Completing the Reports** provides instructions on how to complete each report. It is organized by report type, so that you can quickly find the information on a specific report.
- **Certifying and Submitting the Reports** provides instructions on initiating the certification process for the Rep Sign Cert and submitting the report to USDA. The Audit Report does not require certification to be submitted to USDA.
- **Post-Submission Process** provides instructions on how to access reports already submitted to USDA and how to resubmit a report if USDA has returned it for additional information.

Answers to common questions about how to complete reports can be found in the [Frequently Asked Questions](https://www.usda.gov/reconnect/reporting-compliance) document located on the Reporting and Compliance page of the ReConnect website: <https://www.usda.gov/reconnect/reporting-compliance>.

3.1 R&C Report Types

Reports are categorized as either an account-level report or a project-level report. Account-level reports are required at the entity level and project-level reports are required for each award. The variability and frequency of account-level reports are based on the entity's legal structure and its portfolio of awards. Project-level reports are based on the specific requirements of the award the entity received. At any time, USDA reserves the right to adjust frequencies and deadlines for the required reports.

The following tables list all the R&C reports specific to Telecommunications Program awardees.

Table 4: Telecommunications Program – Account-Level Reports

Report Name	Reporting Frequency	Creation Date	Due Date
Financial Report	Quarterly	Initial report generates on first day of the calendar-year quarter after funds released (ReConnect) or legal agreement date exists (other Telecommunications subprograms). Then, first day of each subsequent quarter.	January 31
Depreciation Rates Report	Annually	Initial report generates on first day of the calendar year after funds released (ReConnect) or legal agreement date exists (other Telecommunications subprograms). Then, first day of each subsequent calendar year.	January 31
Audit Report	Annually	Initial report generates on first day of the entity's fiscal year after the first advance occurs. Then, first day of each subsequent audit year.	Based on audit review type: 7 CFR 1773 : 120 days after creation date 2 CFR 200 : 276 days after creation date

Table 5: Telecommunications Program – Project-Level Reports

Report Name	Reporting Frequency	Creation Date	Due Date
Construction Progress Report	Annually	First day of the calendar year after funds are released (ReConnect) or legal agreement date exists (other Telecommunications subprograms).	January 31
Annual Performance Report	Annually for a period of three years following the submitted Construction Progress Report with construction completed	Initial creation is the day the Construction Progress Report with Construction Complete is submitted by the awardee. After this, it is the first day of the calendar year.	January 31
Close Out Report	N/A	Created following the event that occurs first: - Funds fully advanced or rescinded - Project completed or terminated - Last date for Advance has passed	120 days after creation date
Annual Project Performance Activity Report	Annually	First day of the calendar year after the date of first advance	January 31
Final Project Performance Activity Report	N/A	Same as Close Out Report creation requirements	120 days after creation date

3.2 Completing Account-Level Reports

3.2.1 Financial Report

The **Financial Report** is an account-level report that collects information on the current financial performance of the entity. This report consists of six report schedules and each report schedule includes a Data Entry page and a Review page:

- Network Access Services Revenue- Year to Date
- Non-Operating Net Income- Year to Date
- Income Statement- Year to Date
- Balance Sheet- As of the end of the Current Reporting Period
- Statement of Cash Flows- Calendar Year to Date Change
- Subscriber Data- Quarterly Changes

If the entity required to submit the Financial Report is a parent company, the parent company must report its Income Statement, Balance Sheet, and Statement of Cash Flows on a **standalone basis**. If the entity required to submit the Financial Report is a subsidiary, the subsidiary **must also** report its Income Statement, Balance Sheet, and Statement of Cash Flows on a **standalone basis**.

Data appears in the **Financial Report** the following ways: auto-populated from the previous **Financial Report** or the current **Financial Report** schedules; calculated by the system; or entered manually by the user. To make edits to a previously submitted Financial Report, refer to [Section 3.6](#).

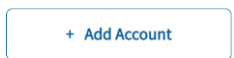
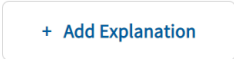
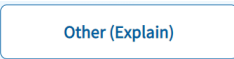


The Quarterly Financial Report should be completed using year-to-date data.

Data Entry Tips for the Financial Report

- Values must be entered as whole numbers for all schedules, except **Subscriber Data**.
- Values containing special characters such as dollar signs, decimals (except for the **Subscriber Data** schedule), or commas are not accepted.
- Values containing negative numbers must be entered with a hyphen before the number (e.g., -10000).
- Values entered in the **Subscriber Data** schedule must be positive.
- The system will not allow any fillable fields to be blank. Enter a value in each blank space, even if it is zero (0).
- Values must be corrected, or an explanation must be provided for line items where a warning is triggered.
- Submit reports in chronological order as some data entered in previous quarters will flow into the following quarter's report.

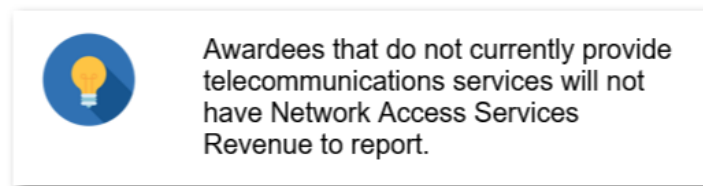
Table 6: Image and description of Financial Report tools

Icon & Name	Screen Location	Function
 [+ Add Account] button	Lefthand column on Non-Operating Net Income schedule	Allows users to enter the name of an account and add it as a line item. The View link can be used to view the account name. The Delete link can be used to delete any accounts created during the current reporting period.
 [+Add Explanation] button	Righthand column in all the Financial Report schedules, except Subscriber Data	Allows users to provide a description of a line item; an explanation about the line item; or an explanation when a warning is triggered. The Edit link can be used to edit an explanation.
 [Other (Explain)] button	Lefthand column on the Statement of Cash Flows schedule	Allows users to enter the name of an account and add it as a line item.

Icon & Name	Screen Location	Function
 Tooltip Icon	Below certain line items	Displays an informational text box when the user moves the mouse over the icon

3.2.1.1 Network Access Services Revenue

The **Network Access Services Revenue** schedule is used to report revenues derived from the provision of exchange access services to an interexchange carrier or to an end user of telecommunications services beyond the exchange carrier's network. If an entity is receiving revenues directly assigned on the basis of telecommunications rate analyses and studies, then they likely have Network Access Services Revenue to report.



[Appendix C](#) provides information on each of the line items for the Network Access Services Revenue schedule.

The “Total Network Access Services Revenue” line item auto-populates on the **Income Statement** once this page is saved.

1. Click the Network Access Services Revenue link on the **Current Reports** tab. This takes you to the Data Entry page.
2. Select the check box “My Entity does not have any Network Access Services Revenue to report” as shown in Figure 17 if the entity does **not** have any Network Access Services Revenue to report for the current reporting period. If the entity has Network Access Services Revenue to report, enter the amounts associated with the respective line items.

Figure 17: Financial Report, Network Access Services Revenue schedule – Nothing to Report

Network Access Services Revenue

Report the value for each line item, that is pertinent to your entity, and address all errors and/or warnings that are triggered. You can save and come back to this page at any time before submission, as well as continue to the Review page to confirm all entries are correct.

☐ My Entity does not have any Network Access Services Revenue to report

3. Click the [Save] button to save the data and stay on the page or click the [Save and Continue] button to save the data and proceed to the “Review” page.

3.2.1.2 Non-Operating Net Income

The **Non-Operating Net Income** schedule gathers information on net income arising from transactions or activities not related to the furnishing of telecommunications service. Included in this account are receipts from investments, income from investments, and income from subsidiaries. The “Total Non-Operating Net Income” line item auto-populates the “Non-Operating Net Income” line item on the **Income Statement** once this page is saved.

1. Click the Non-Operating Net Income link on the **Current Reports** tab. This takes you to the Data Entry page.
2. Select the check box “My entity does not have any non-operating revenues and expenses to report.” as shown in Figure 18 if the entity does **not** have any Non-Operating Net Income to report for the current reporting period and proceed to Step (10). If the entity has Non-Operating Net Income to report, continue to the next step.

Figure 18: Non-Operating Net Income Schedule – Nothing to Report

3. Click the [right arrow] on the Non-Operating Revenue accordion as shown in Figure 19 to display the line items. Enter the respective amounts for these accounts. If there is no amount to report for a previously reported account, then enter a zero (0) and provide an explanation.

Figure 19: Non-Operating Revenue – Add Account Expanded Accordion

4. To create a new account, click the [+ Add Account] button
5. An Add Account window displays as shown in Figure 20 below.

NOTE: Non-Operating Revenue and Expense accounts added by users will begin to carry over from one quarter to the next when the entity has a Financial Report that contains information for the same period end date from the prior year.

Figure 20: Add Account Window, - Add a New Non-Operating Account Item

Add Account

Add an account to the statement by creating a name for the account below. Your account name should be descriptive enough for USDA's understanding. Once added, you can report entity balances for the account item.

*Account Name

140 characters remaining

Cancel Save

- Enter the Account Name and click the [Save] button. The new account displays as a line item under the Non-Operating Revenue section as shown in Figure 21.

Figure 21: Non-Operating Net Income Schedule – New Line Item Added

Non-Operating Revenue			
#	LINE ITEM	CURRENT YEAR AMOUNT: SEPTEMBER 30, 2022	EXPLANATION
1	Capital Gains View Delete	\$ 259,700	Test explanation Edit
2	Added Account View Delete	\$	+ Add Explanation
+ Add Account			

- Enter the amount for the new account.
- Click the [+Add Explanation] button and enter a description for the new account and then click the [Add] button.
 - Click the Edit link to update the explanation.
 - Click the Delete link to delete any accounts that were added for the current reporting period.
- Repeat all the previous steps for the Non-Operating Expenses section.
- Click the [Save] button to save the data and stay on the page or click the [Save and Continue] button to save the data and proceed to the Review page.

3.2.1.3 Income Statement

The **Income Statement** is used to report the entity's revenues, expenses, gains, and losses for the current reporting period. If the auto-populated values from either the **Non-Operating Net Income** or the **Network Access Services Revenue** schedules need to be updated, return to the respective schedules, and update the values.



Other Operating Revenue

Nonregulated revenues should be captured under the "Other Operating Revenue" line item on the Income Statement.

Awardees that are Telecommunications companies should use the "Other Operating Revenue" line item to account for other revenues generated from regulated and non-regulated activities.

Some values on the **Income Statement** will dynamically update; however, the **Income Statement** must be **re-saved** to reflect the updated values.

Table 7 Income Statement Line Item Descriptions

Income Statement Line Item	Description/Notes
Local Network Access Revenues	Revenues derived from the provision of voice, video, and data services.
Network Access Services Revenue	Revenues derived from the provision of exchange access services to an interexchange carrier or to an end user of telecommunications services beyond the exchange carrier's network. Used by traditional/incumbent telecommunications providers receiving USAC or state support. Data for this line item auto-populates from the Network Access Revenues Schedule.
Long Distance Network Services Revenue	Revenues derived from the provision of services beyond the basic service area, whether message or flat-rate and including public network switching as well as private.
Carrier Billing and Collection Revenue	Revenue derived from the provision of billing and collection services (e.g., message recording, billing, collection, billing analysis, and billing information services) to other telecommunications companies.
Other Operating Revenue	Include other revenues generated from regulated and non-regulated activities. Provide a breakdown of items included in the account.
Amortized Grant Revenue	Please see Appendix D, Accounting Guidance for Grant Revenue , as different types of organizations use different accounting treatments.
Uncollectible Revenue	Revenues that are not collectible. This item reduces revenue to account for expected charge off of uncollectable receivables.
Net Operating Revenue	Calculated by the system
Plant Specific Operations Expense	These expenses predominantly correspond with the telecommunications plant-in-service assets (e.g., network support expense, general support expense, central office switching and transmission expense, operator system

Income Statement Line Item	Description/Notes
	expense, information origination and termination expense, cable and wire facilities expense, and other property, plant and equipment expense).
Plant Nonspecific Operations Expense (Excluding Depreciation & Amortization)	Include provisioning expenses and network operations expenses.
Depreciation Expense	Depreciation expense associated with plant-in-service and capitalized costs.
Amortization Expense	Amortization of costs for capital leases and leasehold improvements, intangibles, and plant adjustments.
Customer Operations and Corporate Operations Expenses	The Customer Operations Expense accounts include the cost of performing customer related marketing and customer services activities, including billing and collection expenses. The Corporate Operations Expense accounts include the costs of performing executive and planning activities and general and administrative activities (including legal, accounting, and financial services).
Other Operating Expense	Include the expenses corresponding to Other Operating Revenue and expenses not includable elsewhere. Provide a breakdown of items included in the account.
Total Operating Expenses	Calculated by the system.
Operating Income or Margins	Calculated by the system. Generally, this value should be greater than \$0. Provide an explanation if it is less than or equal to \$0.
Non-Operating Net Income	Data for this line item auto-populates from the Non-Operating Net Income Schedule. Generally, this value should be greater than \$0. Provide an explanation if it is less than or equal to \$0.
Interest on Funded Debt (RUS, RTB and FFB Notes)	Include interest on all RUS funded debt.
Other Interest Expense	Include interest on all non-RUS funded debt and capital leases.
Interest on Line(s) of Credit	Include interest on all line(s) of credit.
Allowance for Funds Used During Construction	Cost of financing the construction of plant. The amount of interest cost capitalized in an accounting period should not exceed the total amount of interest cost incurred by the company in that period.
Total Fixed Charges	Calculated by the system.
Taxes	Include federal, state, and local income taxes, and property taxes.
Extraordinary Items	Extraordinary items are events or transactions that are distinguished by both their unusual nature and by the infrequency of their occurrence (e.g., losses attributable to a natural disaster). Transactions can be positive (e.g., a gain) or negative (e.g., losses attributable to a natural disaster).
Total Net Income or Margins	Calculated by the system. Generally, this value should be greater than \$0. Provide an explanation if it is less than or equal to \$0.

1. Click the Income Statement link on the Current Reports tab. This navigates the user to the Data Entry page.
2. Enter the amounts associated with the respective line items.
3. Enter an explanation for any line item as necessary; however, if a warning is triggered on a line item, an explanation must be provided.
4. Click the [+Add Explanation] button as shown in Figure 22, enter an explanation and then click the [Add] button. If you need to update the explanation, click the Edit link.

Figure 22: Financial Report, Income Statement page - Add Or Edit an Explanation

The screenshot shows a table with two line items. Line item 3 is 'Long Distance Network Services Revenue' with a value of \$100. Line item 4 is 'Carrier Billing and Collection Revenue' with a value of \$100. An explanation box is visible for line item 3, and a '+ Add Explanation' button is visible for line item 4.

5. Click the [Save] button to save the data and stay on the page or click the [Save and Continue] button to save the data and proceed to the Review page.

The Income Statement has six Financial Performance Metrics at the bottom of the statement. R&C calculates these items. Table 8 provides information on each metric.

Table 8: Income Statement Financial Performance Metrics

Metric	Definition
EBITDA (Earnings Before Interest, Taxes, Depreciation & Amortization)	An indicator of overall profitability of a business. Summation of Total Net Income or Margins, Total Fixed Charges, Taxes, Depreciation Expense, and Amortization Expense
EBIT (Earnings Before Interest and Taxes)	Measures a company's earning power from ongoing operations. Summation of Total Net Income or Margins, Total Fixed Charges, and Taxes
TIER (Times Interest Earned Ratio)	Measures a company's ability to meet the interest payments on its debt and capital lease obligations. $\frac{\text{Total Net Income or Margins plus Total Fixed Charges}}{\text{Total Fixed Charges}}$
DSCR (Debt Service Coverage Ratio)	Indicates the amount of a company's earnings available for servicing debt, including interest, principal, and lease payments. $\frac{(\text{Total Net Income or Margins} + \text{Total Fixed Charges} + \text{Depreciation} + \text{Amortization} - \text{Amortized Grant Revenue})}{(\text{Interest on Funded Debt} + \text{Other Interest} + \text{Interest on Line(s) of Credit} + \text{Principal Payment on Debt and Capital Leases})}$
Network Access Services Revenue/Net Operating Revenues	Measures a company's reliance on Network Access Services Revenue, as compared to total net operating revenues. $\frac{\text{Network Access Services Revenue}}{\text{Net Operating Revenues}}$

Metric	Definition
Cash Flow from Operations/Total Debt Service	Measures how much cash flow the company generated from its operating activities as compared to its total debt service payments in a fiscal year. (Net Cash Provided (Used) by Operations) divided by Interest on Funded Debt (RUS, RTB, FFB) plus Other Interest Expense and Principal Payments on Long-Term Debt and Capital Leases

3.2.1.4 Balance Sheet

The **Balance Sheet** schedule is used to report the entity's assets, liabilities, and shareholders' equity as of the end of the current reporting period.

Table 9: Balance Sheet Line Item Descriptions

Balance Sheet Line Item	Description/Notes
Assets	
Current Assets	
Cash & Equivalents	All unrestricted funds derived from revenues and other sources which are available on demand, and other cash deposits of a special nature.
Cash-RUS Construction Fund	All loan funds received from RUS, the Rural Telephone Bank, the Federal Financing Bank, CoBank, ACB, the Rural Telephone Finance Cooperative, and all non-loan funds supplied under the terms of the loan contract or otherwise required by RUS.
Accounts Receivable - Affiliates	Amounts due from affiliate customers for services rendered or billed or for products sold.
Accounts Receivable - Non-Affiliates	Amounts due from non-affiliate customers for services rendered or billed or for products sold.
Notes Receivable – Affiliates	Cost of demand or time notes due from affiliates evidencing money receivable on demand or within a time not exceeding one year from date of issue.
Notes Receivable - Non-Affiliates	Cost of demand or time notes due from non-affiliates evidencing money receivable on demand or within a time not exceeding one year from date of issue.
Interest and Dividends Receivable	Amount of interest accrued to the date of the balance sheet on bonds, notes, and other commercial paper owned, on loans made, and the amount of dividends receivable on stocks owned.
Materials and Inventory	Cost of materials and supplies held in stock including plant supplies, motor vehicle supplies, tools, and fuel.
Other Current Assets	Amount of all current assets which are not includable above. Provide a breakdown of items included in this line.
Total Current Assets	Calculated by the system.

Non-Current Assets	
Investment in Affiliated Companies - Rural Development	Sum of investments in equity or other securities of affiliates for Rural Development purposes only, and any advances to affiliates (for rural development) not subject to current settlement. Please identify the affiliate and the nature of the investment.
Investment in Affiliated Companies - Non-Rural Development	Sum of investments in equity or other securities of affiliates for non-Rural Development purposes. Also include any advances to affiliates not subject to current settlement. Please identify the affiliate and the nature of the investment.
Intangible Assets	The cost of non-plant related intangible assets.
Other Noncurrent Assets	Amount of all noncurrent assets which are not includable above. Provide a breakdown of items included in this line.
Total Non-Current Assets	Calculated by the system.
Plant, Property and Equipment	
Plant-in-Service	Sum of the book balances for cost of plant used to provide service, including land, buildings, central office equipment, outside plant, station equipment, furniture and office equipment, and vehicles and work equipment.
Plant Under Construction	All costs incurred in the construction of plant performed under contract, force account, or work orders. For forecast years, treat all plant investments as additions to plant-in-service and enter zero on this line.
Plant Adjustment, Nonoperating Plant & Goodwill	Sum of: (A) Plant Adjustment: the difference between (1) the fair market value of plant acquired, plus preliminary expenses incurred in connection with the acquisition; and (2) the original cost of such plant, less the amounts of reserve requirements for depreciation and amortization of the property acquired; (B) Nonoperating plant: The investment in regulated property not includable in the plant accounts as operating plant; and (C) Goodwill: Any portion of the plant purchase price that cannot be assigned to specifically identifiable property acquired.
Less Accumulated Depreciation	Accumulated depreciation associated with the investment in Plant-in-Service.
Net Plant	Calculated by the system.
Total Assets	Calculated by the system. Value must equal Total Liabilities and Equity.
Liabilities & Equity	
Current Assets	
Accounts Payable – Affiliates	Amounts currently due to affiliated companies for recurring trade obligations and not provided for in other accounts. Please identify the affiliate and the nature of the transaction(s).
Accounts Payable - Non-Affiliates	All amounts currently due to nonaffiliated companies for recurring trade obligations, and not provided for in other accounts.

Notes Payable – Affiliates	Face amount of affiliate notes and other evidence of indebtedness issued or assumed by the company which are payable on demand or not more than one year or less from date of issue. Please identify the affiliate and the nature of the transaction(s).
Notes Payable – Non-Affiliates	Face amount of non-affiliate notes and other evidence of indebtedness issued or assumed by the company which are payable on demand or not more than one year or less from date of issue.
Current Maturities Long-Term Debt – RUS, RTB, and FFB Notes	Current portion of long-term RUS, RTB, and FFB debt (matured and unpaid).
Current Maturities Long-Term Debt – Funded Debt – Other	Current portion of long-term non-RUS, non-RTB, and non-FFB debt (matured and unpaid), made up of fixed-maturity types of borrowings that are funded by interest payments. Examples would include CoBank, ACB and RTFC debt and similar debt from other third party institutions.
Current Maturities Long-Term Debt – Rural Development Loan	Current portion of long-term debt issued under the USDA-RD Rural Economic Development Loan & Grant Program (matured and unpaid).
Current Maturities Other Long-Term Debt	Current portion of all other long-term debt (matured and unpaid) which is not includable above.
Current Maturities – Capital Leases	Current portion of obligations applicable to property obtained under capital leases.
Lines of Credit	Total amount of the balances outstanding, due and unpaid, for lines of credit.
Other Current Liabilities	Amount of all current liabilities which are not includable above. Provide a breakdown of items included in the account.
Total Current Liabilities	Calculated by the system.
Long-Term Debt	
Funded Debt – RUS, RTB, and FFB Notes	Total outstanding balances remaining unpaid, less current maturities, of all unmatured RUS, RTB, and FFB mortgage notes
Less Unapplied Payments – Cushion of Credit	Balance maintained with RUS in the Cushion of Credit Account.
Funded Debt – Other	Total outstanding balances remaining unpaid, less current maturities, of non-RUS, non-RTB, and non-FFB debt that is made up of long-term, fixed-maturity types of borrowings that are funded by interest payments. Examples would include CoBank, ACB and RTFC debt and similar debt from other third party institutions.
Funded Debt – Rural Development Loan	Total outstanding balances remaining unpaid, less current maturities, of long-term debt issued under the USDA-RD Rural Economic Development Loan & Grant Program
Obligations Under Capital Lease	Obligations, less current portion, applicable to property and equipment obtained under capital leases.
Other Long-Term Debt	Total outstanding balances remaining unpaid, less current maturities, of all other long-term debt not includable above.
Total Long Term Debt	Calculated by the system.

Other Liabilities and Deferred Credits	
Other Long-Term Liabilities and Deferred Credits	Include total long-term liabilities and deferred credits not includable above. Provide a breakdown of items included in this line.
Deferred Grant Revenue	Please see Appendix D, Accounting Guidance for Grant Revenue , as different types of organizations use different accounting treatments.
Total Other Liabilities and Deferred Credits	Calculated by the system.
Total Liabilities	Calculated by the system.
Equity	
Capital Stock Outstanding & Subscribed	The par value, stated amount, or in the case of no-par stock, the amount received for capital stock issued and outstanding; the par value of capital stock for which legally enforceable subscriptions have been received but for which, at the date of the balance sheet, stock certificates have not been issued; and the amount of installments paid on capital stock on a partial or installment payment plan by subscribers against whom there is no legally enforceable subscription contract, and who are entitled to be reimbursed the principal amount of their payments, with or without interest, in the event they fail to complete payment for the stock and receive certificates therefore.
Additional Paid-in-Capital	The difference between the net proceeds received from the issuance of capital stock and the par value of capital stock (unless such difference results in a debit balance for that class of stock, in which case the amount shall be charged to Retained Earnings).
Membership & Capital Certificates	The face amount of: memberships subscribed but not issued; members' equity certificates subscribed but not issued; membership certificates outstanding; and members' equity certificates outstanding.
Patronage Capital Credits	Include all amounts transferred from operating margins, nonoperating margins, and other margin accounts which are assignable to individual patrons.
Retained Earnings or Margins	Include the undistributed balance of retained earnings derived from the operations of the company and from all other transactions not includable in the other equity accounts.
Total Equity	Calculated by the system.
Total Liabilities and Equity	Calculated by the system. Must equal Total Assets

1. Click the Balance_Sheet link on the **Current Reports** tab. This takes you to the Data Entry page.
2. Click the [right arrow] of each accordion as shown in Figure 23 to display the line items.

Figure 23: Financial Report, Balance Sheet Schedule - Sections

3. Enter the amounts associated with the respective line items.
4. Enter an explanation for any line item as necessary; however, if a warning is triggered on a line item, an explanation **must** be provided.
5. Click the [+Add Explanation] button, enter an explanation and then click the [Add] button. If the explanation needs to be updated, click the Edit link.
6. Click the [Save] button to save the data and stay on the page or click the [Save and Continue] button to save the data and proceed to the Review page.

The Balance Sheet has eight Financial Performance Metrics at the bottom of the statement. R&C calculates these items. Table 10 provides information on each metric.

Table 10: Balance Sheet Financial Performance Metrics

Metric	Definition
Total Equity/Total Assets	Measures the amount of assets that are financed by owners' investments and not leveraged.
Current Ratio	Measures how much liquidity is available to pay obligations due within one year. Total Current Assets divided by Total Current Liabilities
Quick Ratio	Measures how well the applicant can meet its short-term financial liabilities. (Total Current Assets minus Materials and Inventory) divided by Total Current Liabilities

Metric	Definition
Working Capital in Dollars	Similar to the Current Ratio, measures the ability to pay current liabilities with current assets. Total Current Assets minus Total Current Liabilities
Total Liabilities/Total Equity	Measures how much debt the applicant is using to finance its assets relative to the amount of value represented in shareholders' equity. Total Liabilities divided by Total Equity
Net Plant/Long Term Debt	Measures the extent to which long-term debt is covered by net plant. Net Plant divided by (Current Maturities-Long Term Debt - RUS, RTB, FFB Notes plus Current Maturities-Long Term Debt - Funded Debt - Other, Current Maturities-Long Term Debt - Rural Development Loan, Current Maturities - Capital Leases, Funded Debt - RUS, RTB, FFB Notes, Funded Debt - Other, Funded Debt - Rural Development Loan, Obligations Under Capital Lease, and Other Long-Term Debt)
Tangible Equity	A measure of a company's tangible capital; used in evaluating potential losses by eliminating intangible assets, goodwill and preferred stock from total equity. Total Assets minus Intangible Assets, Plant Adjustment, Nonoperating Plant & Goodwill, and Total Liabilities
Tangible Equity/Total Assets	The tangible percentage of a company's assets that are owned by investors and not leveraged. Tangible Equity divided by Total Assets

3.2.1.5 Statement of Cash Flows

The **Statement of Cash Flows** schedule is used to report the change in the Balance Sheet accounts and Income Statement as of the current calendar year that affect cash & cash equivalents under three different activity types: operations, financing, and investing. The **Statement of Cash Flows** will not generate until the entity has submitted the Quarter 4 Financial Report for the previous year.



Entities with a Fiscal Year End other than December 31st

The Cash Flow beginning cash balance is as of December 31st and therefore an adjustment to the "Other" Line items will be necessary for the reconciliation of the ending cash balance.

If the auto-populated values from either the **Income Statement** or the **Balance Sheet** need to be updated, return to the respective schedules and update the values. The values on the **Statement of**

Cash Flows dynamically update; however, the **Statement of Cash Flows** must be **re-saved** to reflect the updated values.

See [Appendix E. Example of Reconciled Statement of Cash Flows](#) for a demonstration of how the Statement of Cash Flows uses information from the Income Statement and Balance Sheet.

Table 11: Line Items and Descriptions on the Statement of Cash Flows

NOTES:

1. References in this table to **PRIOR YEAR** mean the amount as of the end of the previous calendar year.
2. References in this table to **END OF PERIOD** mean the current year-to-date amount for the quarterly report being submitted.

Statement of Cash Flows Line Item	Description/Notes
Cash & Cash Equivalents Beginning of Period	
Beginning Cash (Cash & Equivalents plus RUS Const. Fund)	Calculated by the system. Prior year, calendar year-end, cash balance.
Cash Flows from Operating Activities	
Net Income (Loss)	Current year, current period's Net Income from Income Statement
Adjustments to Reconcile Net Income (Loss) to Net Cash Provided By Operating Activities	
Add: Depreciation Expense	Current year, current period's depreciation from Income Statement
Add: Amortization Expense	Current year, current period's Amortization from Income Statement
Other (Explain)	Use the button to add additional items not covered by other lines in this portion of the Statement of Cash Flows. Add additional lines one at a time and provide an explanation for each line added.
Changes in Operating Assets and Liabilities	
Decrease/(Increase) in Accounts Receivable	Calculated by the system. (PRIOR YEAR, CALENDAR YEAR-END Accounts Receivable: Affiliates + Accounts Receivable: Nonaffiliates) - (END OF PERIOD Accounts Receivable: Affiliates + Accounts Receivable: Nonaffiliates)
Decrease/(Increase) in Materials & Inventory	Calculated by the system. (PRIOR YEAR Materials and Inventory) - (END OF PERIOD Materials and Inventory)
Decrease/(Increase) in Other Current Assets, Interest, and Dividends Receivable	Calculated by the system. (PRIOR YEAR, CALENDAR YEAR-END Interest and Dividends Receivable + Other Current Assets) - (END OF PERIOD Interest and Dividends Receivable + Other Current Assets)
Increase/(Decrease) in Accounts Payable	Calculated by the system. ((PRIOR YEAR Accounts Payable: Affiliates + Accounts Payable: Non-affiliates) - (END OF PERIOD Accounts Payable: Affiliates + Accounts Payable: Non-affiliates))
Increase/(Decrease) in Other Current Liabilities	Calculated by the system. (PRIOR YEAR, CALENDAR YEAR-END Current Liabilities - END OF PERIOD Current Liabilities)

Statement of Cash Flows Line Item	Description/Notes
Net Cash Provided/(Used) by Operations	Calculated by the system. Summation of: Net Income (Loss), Depreciation, Amortization, Other, Accounts Receivable, Materials & Inventory, Other Current Assets, Interest, and Dividends Receivable, Accounts Payable, and Other Current Liabilities
Cash Flows from Investing Activities	
Capital Expenditures (excluding plant constructed using grant proceeds)	Include the amount a company has spent on the acquisition, construction, upgrade, or maintenance of its property, plant, and equipment during the reporting period by using RUS loan funds, prior RUS Telecom loan funds, and non-loan funds. This value should always be a negative number and should reflect year-to-date expenditures.
Plant Constructed Using Grant Proceeds	Include the amount a company has spent on the acquisition, construction, upgrade, or maintenance of its property, plant, and equipment during the reporting period by using grant funds. This value should always be a negative number and should reflect year-to-date expenditures.
Other Long-Term Investments	Calculated by the system. ((PRIOR YEAR, CALENDAR YEAR-END Investment in Affiliated Companies: Rural Development + Investment in Affiliated Companies: Non- Rural Development) - (END OF PERIOD Investment in Affiliated Companies: Rural Development + Investment in Affiliated Companies: Non- Rural Development))
Intangible Assets	Calculated by the system. (PRIOR YEAR, CALENDAR YEAR-END Intangible Assets - END OF PERIOD Intangible Assets)
Other Noncurrent Assets	Calculated by the system. (PRIOR YEAR, CALENDAR YEAR-END Other Noncurrent Assets - END OF PERIOD Other Noncurrent Assets)
Other (Explain)	Use the button to add additional items not covered by other lines in this portion of the Statement of Cash Flows. Add additional lines one at a time and provide an explanation for each line added.
Net Cash Provided/(Used) by Investing Activities	Calculated by the system. Summation of: Capital Expenditures (excluding plant constructed using grant proceeds), Other Long Term Investments, Intangible Assets, Other Noncurrent Assets, and Other.
Cash Flows From Financing Activities	
Decrease/(Increase) in Notes Receivable	Calculated by the system. (PRIOR YEAR, CALENDAR YEAR-END Notes Receivable: Affiliates + Notes Receivable Non-affiliates) - (END OF PERIOD Notes Receivable: Affiliates + Notes Receivable Non-affiliates)
Increase/(Decrease) in Notes Payable & Lines of Credit	Calculated by the system. ((PRIOR YEAR, CALENDAR YEAR-END Notes Payable: Affiliates + Notes Payable: Non-affiliates + Lines of Credit) - (END OF PERIOD Notes Payable: Affiliates + Notes Payable: Non-affiliates + Lines of Credit))
Net Increase/(Decrease) in Long Term Debt (Including Current Maturities)	Calculated by the system. ((PRIOR YEAR, CALENDAR YEAR-END Current Maturities: RUS, RTB and FFB Notes + Current Maturities Long-Term Debt: Other + Current Maturities Long-Term Debt: Rural Development + Current Maturities Other Long-Term Debt + Current Maturities: Capital Leases + Funded Debt: RUS, RTB and FFB Notes + Funded Debt: Other + Funded Debt: Rural Development Loan + Obligations Under Capital Lease + Other Long-Term Debt) - (END OF PERIOD Current Maturities: RUS, RTB and FFB Notes + Current Maturities Long-Term Debt: Other + Current Maturities Long-Term Debt: Rural Development + Current Maturities Other Long-Term Debt +

Statement of Cash Flows Line Item	Description/Notes
	Current Maturities: Capital Leases + Funded Debt: RUS, RTB and FFB Notes + Funded Debt: Other + Funded Debt: Rural Development Loan + Obligations Under Capital Lease + Other Long-Term Debt))
Decrease/(Increase) in Unapplied Payments – Cushion of Credit	Calculated by the system. (PRIOR YEAR, CALENDAR YEAR-END Balance Sheet Line Less Unapplied Payments: Cushion of Credit) - (END OF PERIOD Balance Sheet Line Less Unapplied Payments: Cushion of Credit)
Increase/(Decrease) in Other Liabilities & Deferred Credits	Calculated by the system. (PRIOR YEAR, CALENDAR YEAR-END Balance Sheet Line Other Long-Term Liabilities & Deferred Credits) - (END OF PERIOD Balance Sheet Line Other Long-Term Liabilities & Deferred Credits)
Increase/(Decrease) in Capital Stock, Paid-in-Capital, Membership and Capital Certificates & Other Capital	Calculated by the system. (PRIOR YEAR, CALENDAR YEAR-END Cap. Stock Outstanding & Subscribed + Additional Paid In-Capital + Membership & Cap. Certificates) - (END OF PERIOD Cap. Stock Outstanding & Subscribed + Additional Paid In-Capital + Membership & Cap. Certificates)
Proceeds from Grant Funds	Proceeds from grant funds (perhaps from RUS, other Federal, and state sources). Provide a breakdown of all grant sources for this item.
Less: Distributions (Payment of Dividends, Patronage Capital Credits Retired, or any other Distribution)	Must be in the accordance with the funding program's requirements.
Other (Explain)	Use the button to add additional items not covered by other lines in this portion of the Statement of Cash Flows. Add additional lines one at a time and provide an explanation for each line added.
Net Cash Provided/(Used) by Financing Activities	Calculated by the system. Summation of: Notes Receivable, Notes Payable & Lines of Credit, Long-Term Debt (Including Current Maturities), Unapplied Payments - Cushion of Credit, Other Liabilities & Deferred Credits, Capital Stock, Paid-In-Capital, Membership and Capital Certificates & Other Capital, Proceeds from Grant Funds, Distributions (Payment of Dividends, Patronage Capital Credits Retired, or any other Distribution), and Other
Totals	
Net Increase/(Decrease) in Cash	Calculated by the system. Summation of: Net Cash Provided/(Used) by Operations, Net Cash Provided/(Used) by Investing Activities, and Net Cash Provided/(Used) by Financing Activities
Ending Cash	Calculated by the system. Summation of: Beginning Cash (Cash & Equivalents plus RUS Constr. Fund), and Net Increase/(Decrease) in Cash. Value must equal Cash & Cash Equivalents plus RUS Construction Fund

1. Click the **Statement of Cash Flows** link on the **Current Reports** tab. This takes you to the Data Entry page.
2. Click the [right arrow] of each accordion as shown in Figure 24 to display the line items.

Figure 24: Statement of Cash Flow Schedule – Closed Accordions

The screenshot shows a web application interface for a financial report. At the top, a dark blue header contains the text "FINANCIAL REPORT", "MARCH 31, 2021", and "Bedrock Internet". To the right of this header are two buttons: "Save" and "Exit". Below the header is a dark blue bar with the text "In-Report Menu" and a small upward-pointing arrow icon. The main content area is white and features the title "Statement of Cash Flows". Below the title is a small paragraph of instructions: "Report the value for each line item, that is pertinent to your entity, and address all errors and/or warnings that are triggered. Explanations are only required to justify a value flagged with a warning message. You can save and come back to this page at any time before submission, as well as continue to the Review page to confirm all entries are correct." Below this text are four dark blue horizontal bars, each representing a line item in the cash flow statement. Each bar has a white text label and a white right-pointing arrow icon. The labels are: "Cash & Cash Equivalents Beginning of Period", "Cash Flows from Operating Activities", "Cash Flows from Investing Activities", and "Cash Flows from Financing Activities".

3. Enter the amounts associated with the respective line items.
4. Click on the [Other (Explain)] button to add any new items.
5. An Add Account window displays as shown in Figure 25.

Figure 25: Add Statement of Cash Flows Account Item

The screenshot shows a modal window titled "Add Account". Below the title is a paragraph of instructions: "Add an account to the statement by creating a name for the account below. Your account name should be descriptive enough for USDA's understanding. Once added, you can report entity balances for the account item." Below this text is a text input field with the label "*Account Name" above it. Below the input field is the text "140 characters remaining". At the bottom of the window are two buttons: "Cancel" and "Save".

6. Enter the Account Name and click the [Save] button. The new account will display as a line item on the **Statement of Cash Flows**. Click the Delete link to delete any new accounts added during the current reporting period.
7. Click the [+Add Explanation] button and enter a description for the new account and then click the [Add] button. If the explanation needs to be updated, click the Edit link.
8. Click the [Save] button to save the data and stay on the page or click the [Save and Continue] button to save the data and proceed to the Review page.

3.2.1.6 Subscriber Data

The **Subscriber Data** schedule is used to report the number of subscribers to whom an entity is providing service during the current reporting period. This report consists of three separate sections: “*Residential & Business Subscribers – All Services*”, “*Residential & Business Subscribers – Broadband Service*”, and “*My Entity’s Most Subscribed Data Offering Type*”. For purposes of reporting the data on this report schedule, a subscriber is defined the following ways:

- When reporting **Residential & Business Subscribers – All Services**, a Subscriber is any customer that receives data, voice, or video service, either exclusively or in a bundled package. A customer that is receiving bundled services should be counted as a single Subscriber.
- When reporting **Residential & Business Subscribers – Broadband Service**, Broadband Subscriber means any customer that receives fixed, terrestrial service as defined in the latest federal register notice for the respective financial assistance program, under which, the submitted project was approved, either exclusively, or as a bundled package with other services.



How to Count Subscribers With Multiple Accounts or Locations

If a single subscriber has one account but resides or does business in more than one geographic location (addresses), then each separate geographic location should be counted as a separate subscriber.

- **Example:** A gym (single business account) with two locations receives the different telecommunications services from the provider at each location. Count each location as a separate business subscriber.
- **Example:** A homeowner (single residential account) has a primary residence and a second home that both receive telecommunications services from the provider. Count each location as a separate subscriber.

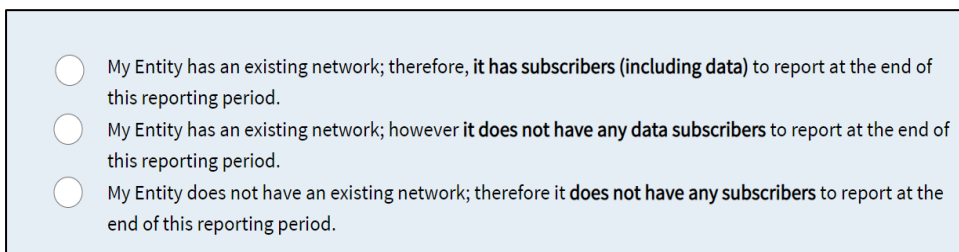
If one geographic location (address) is receiving services on multiple accounts, then each account should be counted as a separate subscriber.

- **Example:** Each resident of an apartment building has a separate account with the provider for different bundles of telecommunications services. Count each account as a separate residential subscriber.
- **Example:** A rural hospital has separate accounts for departments such as radiology, pathology, cardiology, etc., that receive different bundles of telecommunications services from the provider. Count each account as a separate business subscriber.

1. Click the Subscriber Data link on the **Current Reports** tab. This takes you to the Data Entry page.
2. Select the radio button that best matches the entity’s network status and subscribers as shown in Figure 26 below.
 - If the first radio button, “**My Entity has an existing network; therefore, it has subscribers (including data) to report at the end of this reporting period.**”, is selected, complete all three sections.
 - If the second radio button, “**My Entity has an existing network; however, it does not have any data subscribers to report at the end of this reporting period.**”, is selected, complete only the first section.

- If the third radio button, “**My Entity does not have an existing network; therefore, it does not have any subscribers to report at the end of this reporting period.**”, is selected, none of the sections need to be completed.

Figure 26: Financial Report, Subscriber Data Schedule – Entity’s Network and Subscriber Status Options



☐ My Entity has an existing network; therefore, it has subscribers (including data) to report at the end of this reporting period.
☐ My Entity has an existing network; however it does not have any data subscribers to report at the end of this reporting period.
☐ My Entity does not have an existing network; therefore it does not have any subscribers to report at the end of this reporting period.

3. Click the [Save] button to save the data and stay on the page or click the [Save and Continue] button to save the data and proceed to the Review page.

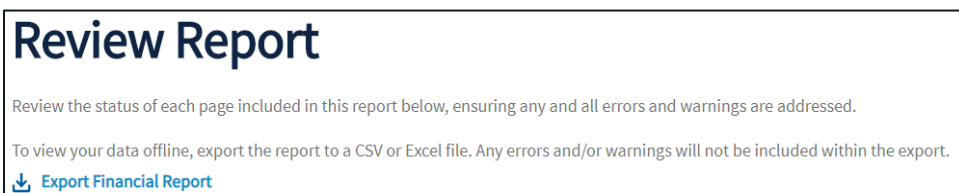
To review, certify, and submit the Financial Report to USDA, refer to [Certifying and Submitting Financial and Depreciation Rates Reports](#).

3.2.1.7 Export Financial Report

The **Financial Report** is the only R&C Report that can be exported to an Excel or csv file. Only the financial data is exported; no errors or warnings are exported. All reports submitted after October 26, 2022, are available to be viewed and downloaded in PDF format. See [Appendix G: Generate and Export Reports to PDF](#) for more information.

1. Select the specific **Financial Report** to export and navigate to the Review Report page.
2. Click on the Export Financial Report link as shown in Figure 27.

Figure 27: Financial Report, Export Financial Report Link



Review Report

Review the status of each page included in this report below, ensuring any and all errors and warnings are addressed.

To view your data offline, export the report to a CSV or Excel file. Any errors and/or warnings will not be included within the export.

[Export Financial Report](#)

3. The Financial Report export displays as shown in Figure 28.

Figure 28: Financial Report Export

Account	Account Name	Period End Date	Schedules	Report Status	Line Item	Amount	Explanation	Reviewer
Rosslyn Telecom		12/31/2022	1 - Network Access Services Revenue	Submitted	Federal Subscriber Line Charges	0.00	-	-
				Submitted	Federal Consumer Broadband Only Loop Charges	0.00	-	-
				Submitted	Federal Access Recovery Charges	0.00	-	-
				Submitted	Model Based Support (CAM or A-CAM)	0.00	-	-
				Submitted	Federal High Cost Loop Support	0.00	-	-
				Submitted	Connect America Fund - Broadband Loop Support (Formerly ICLS)	0.00	-	-
				Submitted	State Support	0.00	-	-
				Submitted	Connect America Fund Intercarrier Compensation	0.00	-	-
				Submitted	Interstate Switched Access Revenue	0.00	-	-
				Submitted	Intrastate Switched Access Revenue	0.00	-	-
				Submitted	Interstate Special Access Revenue	0.00	-	-
				Submitted	Intrastate Special Access Revenue	0.00	-	-
				Submitted	Total Network Access Services Revenue	0.00	-	-
			2 - Non-Operating Net Income	Submitted	Non-Operating Revenue	-	-	-
				Submitted	Total Non-Operating Revenue	0.00	-	-

4. Click the [Export] button on the top right corner to export the financial report. An Export window displays as shown in Figure 29 below.

5. Users can choose to export as a **Formatted Report** or as **Details Only**.

The **Formatted Report** provides the report header, filters and groupings.

The **Details Only** reports provide unformatted data organized in rows and columns. If a user chooses Details Only, they can choose the format: either .XLS .XLSX or .CSV (also has a change encoding option).

Figure 29: Financial Report, Export Window, Export Options

Export

Export View

Formatted Report
Export the report, including the report header, groupings, and filter settings.

Details Only
Export only the detail rows. Use this to do further calculations or for uploading to other systems.

Format

Excel Format .xlsx

Cancel

Export

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6. Select the desired Export View and Format.
7. Click the [Export] button to export the report and save it in the desired location.
8. Click the Back Arrow icon on the browser menu to return to the Review Report page.

3.2.2 Depreciation Rates Report

The **Depreciation Rates Report** is an account-level report that collects the entity's depreciation rates for its telecommunications plant assets. This report's schedule consists of three radio buttons and six sections. The six sections are *Network & Access Equipment*, *Outside Plant*, *Buildings*, *Towers*, *Customer Premises Equipment* and *Support Assets*.

1. Click the **Depreciation Rates Report** link on the **Current Report** tab. This takes you to the Data Entry page.
2. Select the radio button that best corresponds to the entity's depreciation rates as shown in Figure 30 below.
 - If the first radio button, **"My Entity's depreciation rates are approved by a regulatory authority with jurisdiction over the provision of telephone services."**, or the second radio button, **"My Entity's depreciation rates are not approved by a regulatory authority with jurisdiction over the provision of telephone services."**, is selected, complete the sections as applicable. If the selection of the radio button switches from the previous reporting to the current reporting, a text box displays for the user to explain why the depreciation rates approval status changed from the prior reporting period.
 - If the third radio button, **"My Entity does not have an existing network with depreciation rates to report at the end of this reporting period."**, none of the sections need to be completed.

Figure 30: Depreciation Rates Report – Entity's Depreciation Rates Options



The screenshot shows a form with three radio button options. The first option is selected. Below the options is a note about data retention.

☐ My Entity's **depreciation rates are approved** by a regulatory authority with jurisdiction over the provision of telephone services.

☐ My Entity's **depreciation rates are not approved** by a regulatory authority with jurisdiction over the provision of telephone services.

☐ My Entity does not have an existing network with **depreciation rates to report** at the end of this reporting period.

Note: If you switch your selection, any data entered prior will be retained and made visible upon switching back before saving the page. Once saved, data not associated with the current selection will be lost.

3. Click the [right arrow] of each accordion as shown in Figure 31 to display the line items.

Figure 31: Depreciation Rates Report - Sections

Note: If you switch your selection, any data entered prior will be retained and made visible upon switching back before saving the page. Once saved, data not associated with the current selection will be lost.

Network & Access Equipment

>

Outside Plant

>

Buildings

>

Towers

>

Customer Premises Equipment

>

Support Assets

>

4. Enter the depreciation rates for all asset categories that apply to the entity under each of the six sections. See [Appendix F](#) for additional information about the depreciation rates categories in R&C.
5. Click the [Save] button to save the data and stay on the page **or** click the [Save and Continue] button to save the data and proceed to the Review page.

To review, certify, and submit the **Depreciation Rates Report** to USDA, refer to [Certifying and Submitting Financial and Depreciation Rates Reports](#).

3.2.3 Errors and Warnings: Financial & Depreciation Rates Reports

As data is entered on each report schedule, the system runs a validation check for errors and warnings. If any errors or warnings are triggered, banner notifications appear at the top of the page and in-line notifications appear below the line items where an error (red) or warning (amber) is triggered. [Appendix A, Warnings and Errors](#) contains a comprehensive list of all errors and warnings along with ways to resolve them.

A report containing errors **cannot** be submitted; however, a report containing warnings can be submitted if all the warnings have been addressed.

3.2.4 Review Page: Financial & Depreciation Rates Reports

Once data is entered and saved on the Data Entry page for each report schedule, you can review the information on the Review page as shown in the Figure 32. The Review page is a read-only version of the Data Entry page. Click the View link to view the explanations provided for the line item. If a warning icon labeled “Missing” displays in the Explanation column, provide an explanation for that line item. To update an existing explanation or enter a missing explanation, click the [Back] button to return to the Data Entry page and make the required updates.

Figure 32: Financial Report, Balance Sheet Schedule - Review Page

Review: Balance Sheet

Please review all line items and address all errors and/or warnings that are triggered.

 There are one or more warnings present on the page. To clear the warnings, correct the flagged values or provide an explanation.

Assets			
#	LINE ITEM	CURRENT YEAR AMOUNT: MARCH 31, 2021	EXPLANATION
Current Assets			
1	Cash and Equivalents	\$(40,000)	 Missing
2	Cash-RUS Construction Fund	\$(25,000)	 Missing
3	Accounts Receivable - Affiliates	\$0	 Missing

If no further updates are required, click the [Continue] button to proceed to the next report schedule. Alternatively, click the In-Report Menu link to navigate to a different report schedule.

3.2.5 Audit Report

The **Audit Report** is an entity-level report which provides independent assurance that the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. The requirement to submit an audit and the date when the audit is due depends on the legal structure of the entity, its fiscal year end date, and if applicable, the amount of federal award funds the entity expended during the fiscal year.

If the entity required to submit the **Audit Report** is a parent company, the parent must report on a consolidated basis. The Audit Report must include consolidating schedules of the parent and its subsidiary(ies) along with eliminating entries that add up to the consolidated totals. This requirement can either be satisfied by being presented on the face of the consolidated financial statements or included as supplementary schedules. If the entity required to submit the **Audit Report** is a subsidiary, the subsidiary must submit a standalone audit even if the award was guaranteed by its parent company.

- If the entity's legal structure is a Corporation, Commercial Business, Limited Liability Company, Cooperative, or Mutual Organization, it is subject to the audit requirements under **7 CFR 1773**. For these entities, an audit must be submitted to USDA within 120 days after the entity's fiscal year end date regardless of the amount of federal award funds that were expended during the fiscal year.
- If the entity's legal structure is Authority, Municipality, Public Body, Public Power or Utilities District, Indian Tribe, Tribal Government, Higher Education, Non-Profit, Territory or Possession of the United States, or a State or Local Government, it is subject to the audit requirements under **2 CFR 200**. For these entities, an audit must be submitted within 276 days after the entity's fiscal year end date, if the entity has expended more than \$1,000,000 in federal award funds. Furthermore, if an entity has received multiple federal awards, then it is required to submit a single audit to the Federal Audit Clearinghouse (FAC).

- **2 CFR 200 Entities Only:**
 - Select the radio button that best matches the amount of federal funds the entity has expended during the current reporting period and whether the entity's audit was already submitted to the FAC as shown in the Figure 33 below. The selection of the radio button determines if an audit is required to be uploaded in R&C.
 - If the first radio button, **“My Entity has expended \$1,000,000 or more in Federal awards during the fiscal year and we have not submitted our audit to the Federal Audit Clearinghouse (Audit Required).”** is selected, an audit must be uploaded.
 - If the second radio button **“My Entity has expended \$1,000,000 or more in Federal awards during the fiscal year and we have submitted our audit to the Federal Audit Clearinghouse (Audit Optional).”** is selected, uploading the audit is optional.
 - If the third button **“My Entity has not expended \$1,000,000 or more in Federal awards during the fiscal year (Audit Optional).”** is selected, an audit does not need to be uploaded.

Figure 33: Status of Audit for Entities Subject to 2 CFR 200 Audit Requirements

Audit

Please select the state of funds most applicable to your Entity, below, and upload the prior year audit in accordance with the selection. Additionally, you may provide notes to USDA to supplement the information in the audit or provide general comments. You can save and come back to this screen at any time before submitting to USDA. Once submitted, if any changes need to be made or additional documents provided, please contact USDA directly.

☐ My Entity has expended \$750,000 or more in Federal awards during the fiscal year and we have not submitted our audit to the Federal Audit Clearinghouse *(Audit Required)*.

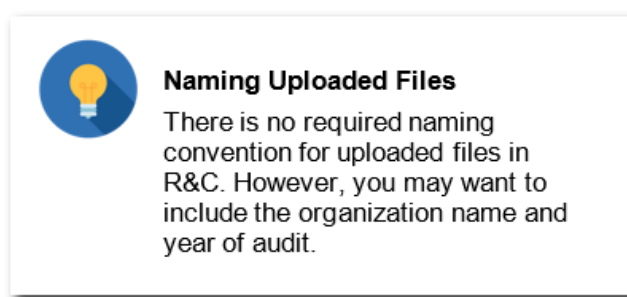
☐ My Entity has expended \$750,000 or more in Federal awards during the fiscal year and we have submitted our audit to the Federal Audit Clearinghouse *(Audit Optional)*.

☐ My Entity has not expended \$750,000 or more in Federal awards during the fiscal year *(Audit Optional)*.

Note: If your Entity has a requirement to upload to the Federal Audit Clearinghouse, uploading in Reporting and Compliance will not absolve this requirement. USDA will not share my audit with the Federal Audit Clearinghouse or any other agency.

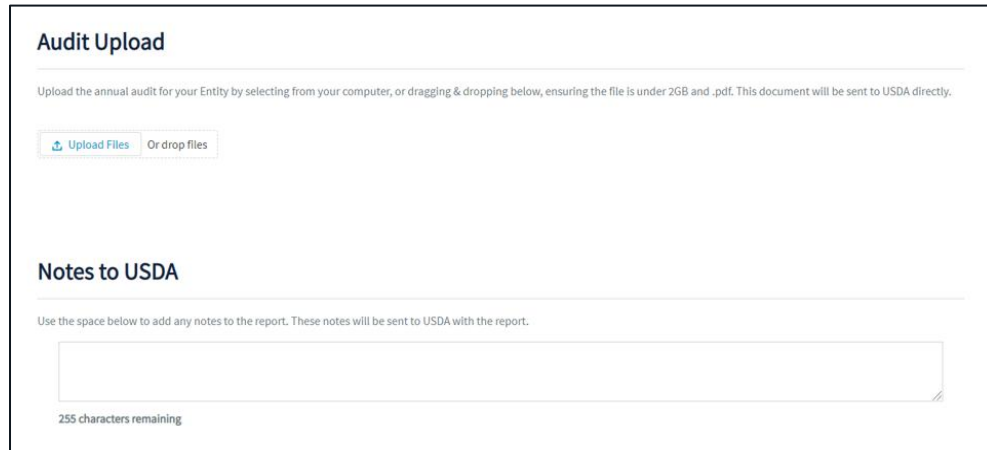
Uploading the Audit Report:

The **Audit Report** can be uploaded by any user on the entity's account, except for the user who has a Viewer security role. Follow the steps below to upload and submit the **Audit Report**:



1. Click the [Upload Files] button in the Audit Upload section as shown in Figure 34 below, to upload the **Audit Report** by selecting it from your computer or dragging and dropping in the drop zone. The file format must be a PDF and maximum file size is limited to 2GB.
2. Enter notes, if needed, in the “Notes to USDA” section.

Figure 34: Audit Report, Audit Upload Window



Audit Upload

Upload the annual audit for your Entity by selecting from your computer, or dragging & dropping below, ensuring the file is under 2GB and .pdf. This document will be sent to USDA directly.

[Upload Files](#) Or drop files

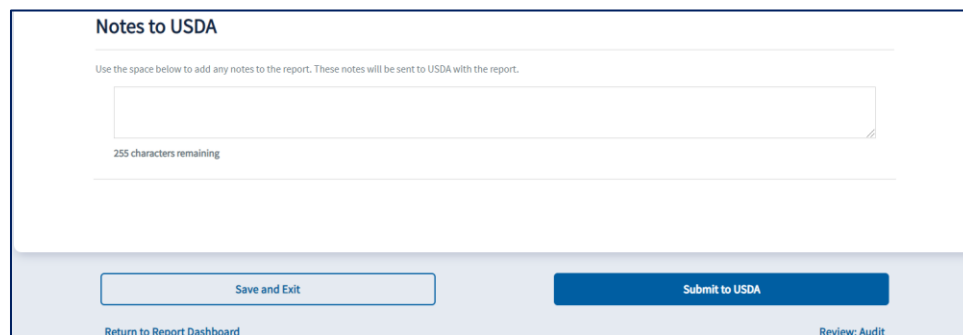
Notes to USDA

Use the space below to add any notes to the report. These notes will be sent to USDA with the report.

255 characters remaining

3. Click the [Submit to USDA] button **or** click the [Save and Exit] button as shown in Figure 35 below. If the [Submit to USDA] button is clicked, a confirmation message, “Are you sure you want to submit to USDA?” displays in a window.
 - Click the [Yes, Submit to USDA] button to submit the **Audit Report**. A success page displays to confirm that the report was successfully submitted to USDA. The report moves from the **Current Reports tab** to the **Submitted to USDA tab** on the **Reports dashboard**. An email notification is generated notifying all the users on the entity’s account that the report was successfully submitted.
 - Click the [No, Return to Report] button to navigate back to the Audit Report.
- If the [Save and Exit] button is clicked, the user is navigated to the **Reports** dashboard.

Figure 35: Audit Report, Notes to USDA, and [Submit to USDA] Button



Notes to USDA

Use the space below to add any notes to the report. These notes will be sent to USDA with the report.

255 characters remaining

[Return to Report Dashboard](#) [Save and Exit](#) [Submit to USDA](#) [Review: Audit](#)

3.3 Completing Project-Level Reports

3.3.1 Construction Progress Report

The **Construction Progress Report** is a project-level report that consists of two schedules. The second schedule consists of two sections and one subsection:

- Construction Status
- Construction Progress Map
 - Construction Progress Map
 - New Broadband Subscribers to Report for this Period
 - Geospatial Upload of Subscriber Locations

The **Construction Progress Report** is used to report construction progress in the Approved Project Service Area for each reporting period until construction of the project is complete.

For the purpose of this report, “**Construction Complete area(s)**” represent the area(s) on the *Construction Progress Map* that are fully constructed and **ready to deliver** broadband service to subscribers as defined in the latest federal register notice for the respective financial assistance program, under which, the submitted project was approved.

With the exception of the final Construction Progress Report, the entity is required to report new broadband subscribers that were connected in the Approved Project Service Area during the current reporting period as explained under [New Broadband Subscribers to Report for this Period](#).

Once final construction progress has been reported, the entity will be required to submit the **Annual Performance Report** for a period of three years starting with the “Date of Project Completion”. The entity will continue to report the geospatial location data of new broadband subscribers as part of the required *Geospatial Upload of Subscriber Locations* portion of [Annual Performance Report](#).

Please complete reports in **chronological order** as data from previous reports flow into coinciding reports.

- **Construction Status:**

The **Construction Status** schedule must be completed before the entity is able to report construction progress on the **Construction Progress Map** schedule of the report.

- Select the radio button to report the entity’s construction status for the reporting period as shown in Figure 36.

Figure 36: Construction Progress Report – Entity’s Construction Status Options

☒ **My Entity has performed construction** in the Approved Project Service Area during the current reporting period.

☐ **My Entity has not performed any construction** in the Approved Project Service Area during the current reporting period.

☐ **My Entity has completed construction** of the Approved Project Service Area.

Date of Project Completion

MM/DD/YYYY

Note: If you switch your selection, any data entered prior will be retained and made visible upon switching back before saving the page. Once saved, data not associated with the current selection will be lost.

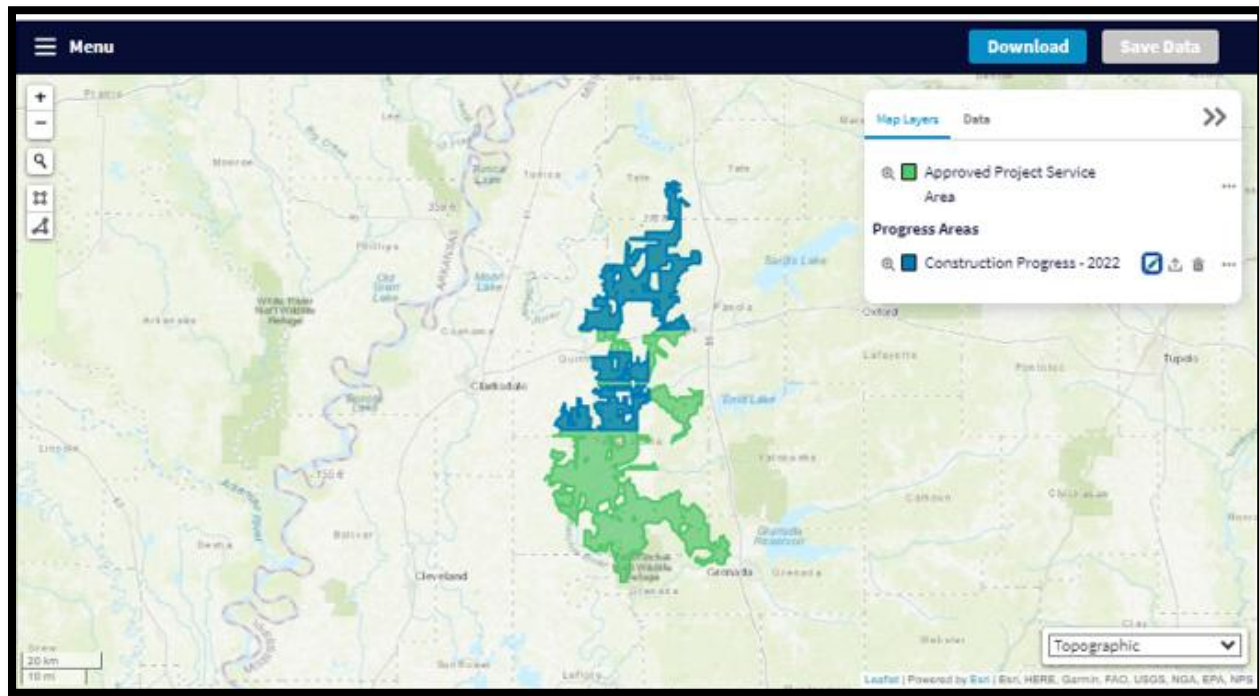
- If the first radio button, “**My Entity has performed construction in the Approved Project Service Area during the current reporting period.**”, is selected, construction progress is required to be reported on the Construction Progress layer for the current reporting period. If this option is chosen, the partial build out of the Approved Project Service Area must be drawn or uploaded on the Construction Process Map. Click the [Save and Continue] button to proceed to the **Construction Progress Map** schedule of the report.
- If the second radio button, “**My Entity has not performed any construction in the Approved Project Service Area during the current reporting period.**”, is selected, the Construction Progress Map section is not available to report construction progress for the current reporting period. Click the [Save and Continue] button to proceed to the Construction Progress Map schedule of the report, navigate to, and complete [New Broadband Subscribers to Report for this Period](#) of the report.
- If the third radio button, “**My Entity has completed construction of the Approved Project Service Area.**”, is selected, construction progress is required to be reported on the Construction Progress layer for the current reporting period. The corresponding Approved Project Service Area (APSA) on the Construction Progress Map should be drawn or uploaded to reflect 100% construction complete. This would be reflected as the APSA showing completely blue. Enter the “Date of Project Completion” and click the [Save and Continue] button to proceed to the **Construction Progress Map** schedule of the report.

Note: For the purposes of reporting “**My Entity has completed construction of the Approved Project Service Area.**”, completed construction means all of the broadband network has been fully constructed and is capable of delivering broadband services to all of the Approved Project Service Area.

3.3.2 How to Use the Construction Progress Map

The **Construction Progress Map** requires the use of interactive icons, buttons, and mapping tools as shown in Figure 37 to report the area(s) where construction was completed within the Approved Project Service Area during the current reporting period.

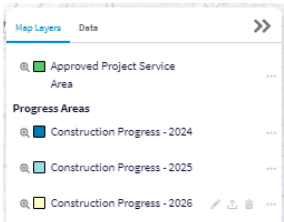
Figure 37: Construction Progress Map

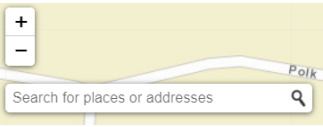


See Table 12 to identify and understand the functions of the different icons and buttons in the map to assist with reporting the Construction Progress.

Table 12: Mapping Buttons & Icons and Construction Progress Drawing Tools

This table identifies and explains the Menu, Map Layers and Icons in Figure 37 above.

Icon & Name	Screen Location	Function
 [Map Menu]	Top Left of the Map	Displays a drop-down menu of the Map Layers and Data box on the map.
 [Map Layers] Progress Areas	Top Right of the Map	Map Layers panel appears on the map. - Click [Pencil Icon] to the right of the most recent Construction Progress year to draw construction progress on the map - Click the [Upload Icon] to the right of the [Pencil Icon] to upload a shapefile of construction progress on the map

Icon & Name	Screen Location	Function
 [Pencil Icon] Button	Right of the current Construction Progress Area year within the Map Layers box	Allows the user to view and select the Construction Icon tools to draw the current year construction on the Construction Progress Map.
 [Upload Icon] Button	Right of the [Pencil Icon] Button	Allows the user to upload the current year construction progress shapefile to the Construction Progress Map.
 [Trashcan] Button	Right of the [Upload Icon] within the Map Layers box	Remove the Construction Progress Area layer; only available for the current year's layer.
 [Opacity] Button	Right of the [Trashcan] Button within the Map Layers box	Edits the opacity of the selected year's Construction Progress Area.
 [Download] Button	Top right of the Construction Progress Map above the Map Layers box.	Allows the user the option to download a shapefile, esriJSON or geoJSON of all geometries on the map. The map must be saved for all recent updates for the download button to be enabled.
 [Save Data] Button	Top right of the map beside the [Download] button.	Allows users to save recently added, modified, or removed polygons on the map.
 [Zoom In/Out] and Search Box	Top left of the map. [Zoom] buttons and [Search Box] display when Map Menu is not expanded.	Zoom buttons allow users to zoom into and out of the map. The Search Box expands when you click it, and it allows users to search for a place or address on the map.
 [Draw Rectangle] Tool	Left side of the map	Allows users to draw a rectangle polygon on the map. When selected, users must click on the map to place the first vertex, then drag over the map to cover the area of construction progress and click again to complete the rectangle.

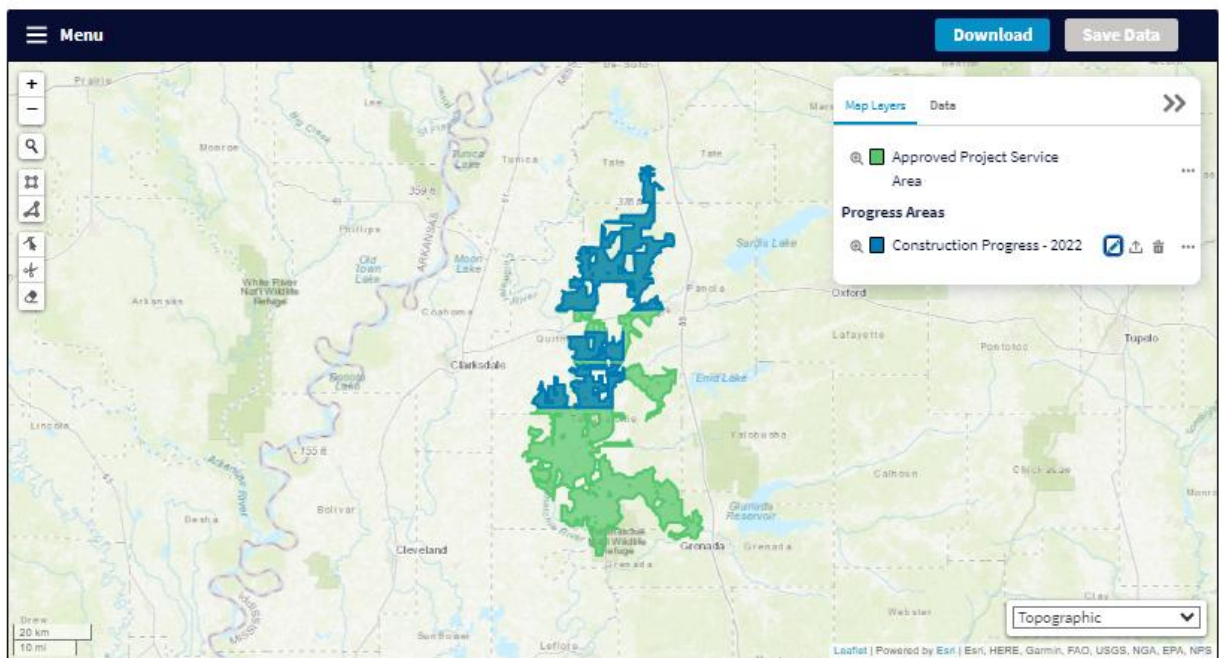
Icon & Name	Screen Location	Function
 [Draw Polygon] Tool	Left side of the map	Allows users to draw any shape polygon on the map. When selected, you must click on the map to place the first vertex, and every additional click will add a new vertex to the map connecting it to the previous vertex. To complete the polygon, the last click must be connected to the first vertex.

3.3.3 Reporting Construction Progress to the Construction Progress Map

The **Construction Progress Map** displays the Approved Project Service Area that was included in the entity's approved application. Any **Construction Progress Area** uploaded or drawn in the map will automatically clip to the bounds of the Approved project Service Area layer.

1. The current year's Construction Progress Area will be shown in the Map Layers box on the right side of the Construction Progress Map as shown in Figure 38.
2. The user has the option to select the [Pencil Icon] or the [Upload Icon] button to add completed construction for the current reporting year to the map.

Figure 38: Construction Progress Map, Construction Progress Layer Panel

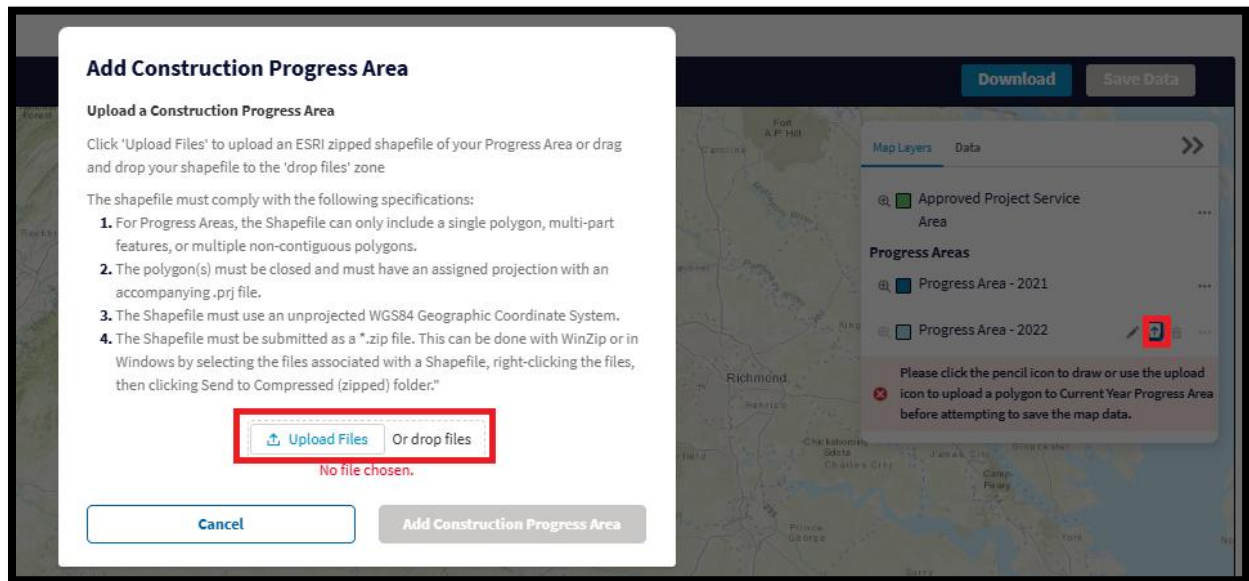


3. Decide whether to draw the construction progress polygon(s) or upload a shapefile on the **Construction Progress Map**.

To Draw Construction Progress: Click the [Pencil Icon] as shown in Figure 38 above, and select one of the drawing tools on the left side of the map to draw the entity's completed construction on the map. Refer to Table 12 for guidance on how to use the drawing and editing tools on the map.

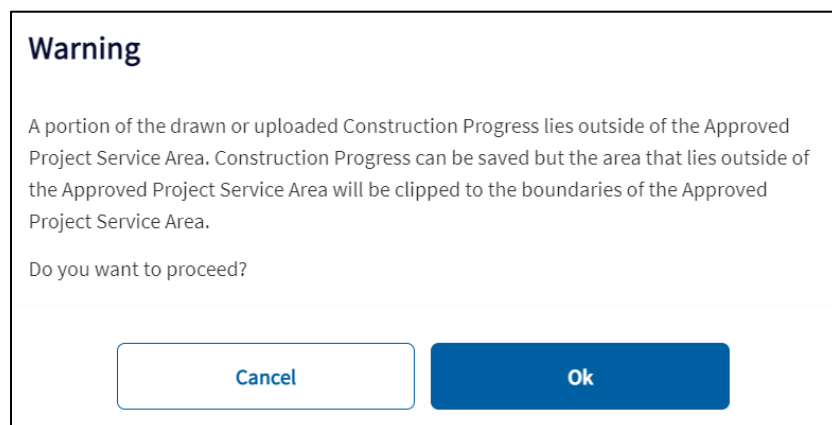
To Upload a Shapefile: Click the [Upload Icon] button and select [Upload Files] to upload an ESRI zipped shapefile or drag and drop the file in the drop zone as shown is Figure 39. The maximum file size of the upload is limited to 25MB. The Shapefile can include **more than one non-contiguous polygon**; however, the shapefile must include an accompanying .prj file in which the coordinate system of the data is defined, and each polygon must be closed and non-overlapping.

Figure 39: Uploading a Shapefile



As shown in Figure 40, a warning message will appear on the map informing the user of the requirement to only report construction progress within the Approved Progress Service Area. If the entity wishes to proceed with clipping the portion of the polygon(s) outside of the Approved Project service Area, click [OK]. Otherwise, click [Cancel] and the user will return to the map with nothing added to the **Construction Progress Area** layer.

Figure 40: Construction Progress Map - Warning Message



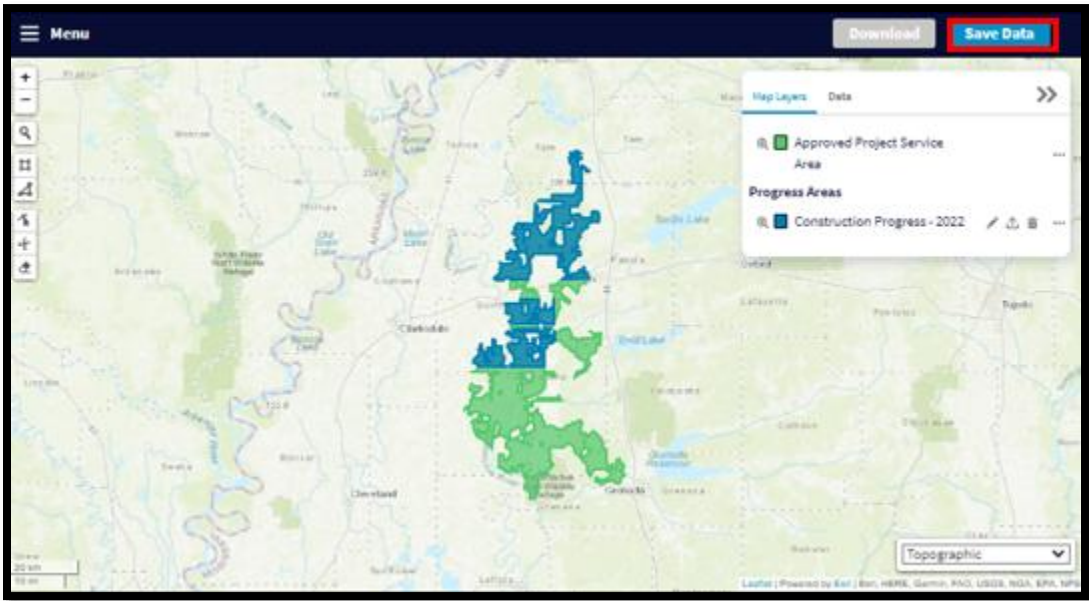
A user can see the percent Construction Progress complete by clicking on the [Data] tab within the Map Layers box once construction progress is mapped during the current reporting period. See Figure 41.

Figure 41: Construction Progress Map - Construction Progress Data Panel

Map Layers Data >>	
Square Mileage	% Construction Complete
236.683	53.716

4. To save map data, click the [Save Data] button at the top right of the map as shown in Figure 42.

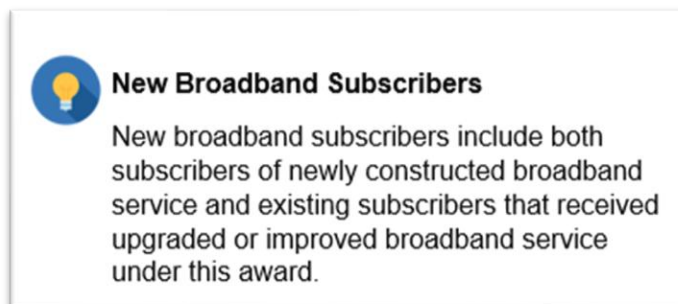
Figure 42: Construction Progress Map - Construction Progress Legend and [Save Data] Button



5. Once the construction has been drawn or uploaded on the map and saved, the user has the option to download a shapefile, esriJSON, or geoJSON of all geometries on the map by clicking the [Download] button to the left of the [Save Data] button in Figure 42 above. All recent updates to the Construction Progress Area must be saved for the [Download] button to become active.

3.3.4 New Broadband Subscribers to Report for this Period

With the exception of the final Construction Progress Report, the entity is required to complete the *New Broadband Subscribers to Report for this Period* section. If the entity connected any new broadband subscribers, which also includes any existing subscribers who obtain upgraded or improved broadband service, in the Approved Project Service Area during the reporting period, subscriber locations are required to be uploaded to the map as shown in Figure 43 below.



- If new subscribers were added during this reporting period in the Approved Project Service Area, select the first radio button, **“My Entity has new broadband subscribers to report (Geospatial Upload Required).”**, and proceed to Step 1.
- If new subscribers were not added during this reporting period in the Approved Project Service Area, select the second radio button, **“My Entity does not have any new broadband subscribers to report.”**, and proceed to Step 4.

Figure 43: Construction Progress Map Page - New Broadband Subscribers to Report

A screenshot of a web form titled "New Broadband Subscribers to Report for this Period". The title is in bold black text. Below the title is a light blue rectangular area containing two radio button options. The first option is selected and reads: "My Entity has new broadband subscribers to report (Geospatial Upload Required)". The second option is unselected and reads: "My Entity does not have any new broadband subscribers to report (Geospatial Upload Optional)".

New Broadband Subscribers to Report for this Period

☒ My Entity has new broadband subscribers to report (Geospatial Upload Required).

☐ My Entity does not have any new broadband subscribers to report (Geospatial Upload Optional).

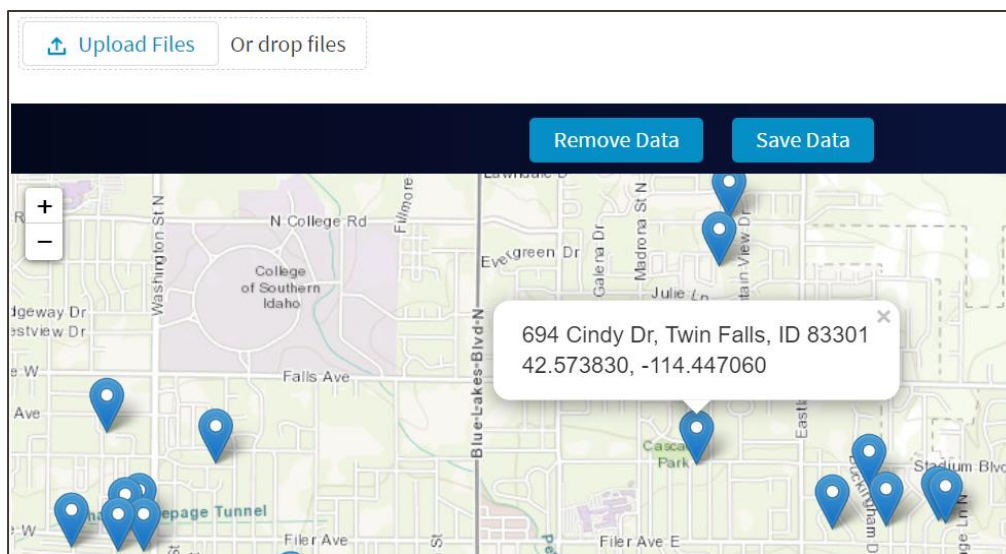
1. Click the [Upload Files] button under the Geospatial Upload of Subscriber Locations subsection to upload the [Geocoded Subscriber Locations](#) file by selecting it from your computer or dragging and dropping it in the drop zone. The maximum file size of the upload is limited to 25MB.
If the file is unable to be saved the system will display red error banners with specific information on the source of the error for users to research and correct.
2. Once the [Geocoded Subscriber Locations](#) file successfully uploads on the map, the subscriber location data displays on the map. This data can be viewed by clicking the subscriber point of interest icon as shown in Figure 44 below. If the data does not look correct on the map, click the [Remove Data] button shown in Figure 44 and complete Step 1 again after updating the incorrect records in the [Geocoded Subscriber Locations](#) file.



Geocoded Subscriber Locations File

The specific drop-down selections in the Geocoded Subscriber Locations File must be utilized for the data to correctly save on the Geospatial Subscriber Location Map.

Figure 44: Construction Progress Map - Geospatial Subscriber Locations Uploaded



3. Click the [Save Data] button on the map to save the geocoded subscriber locations data.
4. Click the [Save] button in the header to save the information.

To review, certify, and submit the Construction Progress Report to USDA, refer to [Certifying and Submitting Project-level Reports](#).

3.3.5 Annual Performance Report

The **Annual Performance Report** is a project-level report that is used to report the performance of the project for a period of three years after construction completion. The first **Annual Performance Report** will be generated immediately after the Awardee has submitted the **Construction Progress Report** that has a Construction Completion Date on the **Construction Status** schedule. The Annual Performance Report consists of two sections: *Project Performance Narratives* and *Geospatial Upload of Subscriber Locations*.

The *Geospatial Upload of Subscriber Locations* section is used to report the geospatial location of residences, businesses, farms, and anchor institutions that are receiving new or improved broadband service within the Approved Project Service Area. Rural Development's [Geocoded Subscriber Locations](#) Excel file must be used to report this data on an annual basis. The specific drop-down selections in the file must be utilized for the data to save properly on the Geospatial Subscriber

Location Map. This file must contain only the data on residences, businesses, farms, and anchor institutions that were connected during the reporting period in the Approved Project Service Area.

Click the Annual Performance Report link on the **Current Reports** tab.

1. Enter the information under the “Project Performance Narratives” as shown in Figure 45 below. Each narrative can accept a maximum of 4,000 characters and 1 MB of images. Use the tool bar in the section to format the text as desired.
2. Click the [Save] button in the header to save the narrative responses.

Figure 45: Annual Performance Report – Narratives

Annual Performance Report

For three years after Project completion, your Entity must provide the following information, and upload the geospatial location of subscribers that are receiving new broadband service within the Approved Project Service Area.

Project Performance Narratives

1. Describe any existing network service improvements and facility upgrades, as well as new equipment and capacity enhancements that support high-speed broadband access for educational institutions, health care providers, and public safety service providers. *Text and Images (less than 1 MB each) are supported.*

Salesforce Sans 12 B I U 4000 characters remaining

2. Describe the progress towards fulfilling the objectives for which the assistance was granted. *Text and Images (less than 1 MB each) are supported.*

Salesforce Sans 12 B I U 4000 characters remaining

Please refer to the New Broadband Subscribers to Report for this Period in section 3.3.4 for additional information on the steps listed below.

- If new subscribers were added during this reporting period in the Approved Project Service Area, select the first radio button, **“My Entity has new broadband subscribers to report (Geospatial Upload Required).”**, and proceed to Step 3.
 - If new subscribers were not added during this reporting period in the Approved Project Service Area, select the second radio button, **“My Entity does not have any new broadband subscribers to report.”**, and proceed to Step 6.
3. Click the [Upload Files] button under the Geospatial Upload of Subscriber Locations section to upload the [Geocoded Subscriber Locations](#) file by selecting it from your computer or dragging and dropping in the drop zone. The maximum file size of the upload is limited to 25MB.
If the file is unable to be saved the system will display red error banners with specific information on the source of the error for users to research and correct.
 4. Once the [Geocoded Subscriber Locations](#) file successfully uploads on the map, the subscriber location data displays on the map. This data can be viewed by clicking the subscriber point of interest icon as shown in Figure 44 above. If the data does not look correct on the map, click the

[Remove Data] button and complete Step (4) again after updating the incorrect records in the [Geocoded Subscriber Locations](#) file.

- Click the [Save Data] button on the map to save the geocoded subscriber locations data.
- Click the [Save] button in the header to save the information.

To review, certify, and submit the Annual Performance Report to USDA, refer to [Certifying and Submitting Project-level Reports](#).

3.3.6 Close Out Report

The **Close Out Report** is a project-level report that is used solely by ReConnect award recipients to make sure all performance goals and objectives of the Federal award have been met.

- Click the Close Out Report link on the **Current Reports** tab.
- Enter the information under the “Close Out Report Narratives” as shown in Figure 46. Each narrative can accept a maximum of 4,000 characters and image(s) that are up to 1 MB. Utilize the tool bar in the section to format the text as desired.

Figure 46: Close Out Report – Narratives

The screenshot displays the 'Close Out Report Narratives' form. It contains three numbered sections, each with a text editor and a character count. Section 1: 'Provide a comparison of actual accomplishments to the objectives set forth in the Application. Text and Images (less than 1 MB each) are supported.' Section 2: 'Describe any problems, delays, or adverse conditions that occurred, or which affected the attainment of overall Project objectives, prevented the meeting of time schedules or objectives, or precluded the attainment of particular Project work elements during established time periods. Text and Images (less than 1 MB each) are supported.' Section 3: 'Provide a comparison of how funds were spent against the original general budget submitted with the RUS approved Application. Text and Images (less than 1 MB each) are supported.' Each section has a text editor with a toolbar (font, size, bold, italic, underline, link, unlink, list, indent, outdent, image, table, etc.) and a '4000 characters remaining' indicator.

- Click the [Save] button in the header to save the narrative responses.

To review, certify, and submit the Close Out Report to USDA, refer to [Certifying and Submitting Project-level Reports](#).

3.3.7 Annual Project Performance Activity Report

The **Annual Project Performance Activity Report** is a project-level report that captures the status of award funds and relates accomplishments to performance goals and objectives of the Federal award. It consists of the *Award Funds Status* and *Narrative* sections, and an upload requirement for the Standard Form 425 (SF425).

Award Funds Status Section:

The **Award Funds Status** section is required and allows the awardee to report on the status of the funds needed for the completion of the project. The Award Funds Status section consists of 4 radio buttons as shown in Figure 47. If the user selects the third radio button, then an additional required narrative question appears, "Please explain in detail the specific reasons and timeframe needed for the extension request to build out the project as approved by the Agency".

Figure 47: Annual Project Performance Activity Report – Award Funds Status

Award Funds Status

Please indicate the award funds status by selecting the applicable statement below. Please note that rescinding or terminating funds will not jeopardize the Awardee with future grant requests or decisions.

- ☐ Award funds are no longer needed as the project is built out as approved by the Agency and any remaining funds are requested to be rescinded. This is reflected on the attached Standard Form 425.
- ☐ Award funds are still required to complete the Scope of Work as approved by the agency by the expiration date of the Award.
- ☒ Award funds are still required to complete the Scope of Work. The Awardee has determined that additional time is needed beyond the original expiration date of the Award to build out the project as approved by the Agency. An extension has not previously been requested; however the Awardee is now requesting a one-time extension by completing the narrative below. The extension is limited to 12 months following the original expiration date. Pursuant to the Award agreement, the Awardee acknowledges it is the sole discretion of the Agency to approve or deny the request.
- ☐ The Awardee has concerns about completing the project and will contact the respective GFR for further guidance.

State GFR information is found at the following website: <https://www.rd.usda.gov/contact-us/telecom-gfr>

1. Please explain in detail the specific reasons and timeframe needed for the extension request to build out the project as approved by the Agency. * Text and Images (less than 1 MB each) are supported.

Salesforce Sans 12 B I U

4000 characters remaining

1. Click the Annual Project Performance Activity Report link on the **Current Reports** tab.
2. Select the radio button to report the entity's award funds status for the reporting period as shown in Figure 47 above. If radio button 3 is selected, fill in the associated narrative question.
3. Enter the information under the "Project Performance Activity Report Narratives" as shown in Figure **Error! No sequence specified..** Each narrative section can accept a maximum of 4,000 characters and 1 MB of images. Use the tool bar in the section to format the text as desired.

Figure Error! No sequence specified.: Annual Project Performance Activity Report – Narratives

The screenshot displays the 'Project Performance Activity Narratives' form. It contains three distinct sections for text entry, each with a rich text editor toolbar at the top. The toolbars include options for font face (Salesforce Sans), font size (12), bold (B), italic (I), underline (U), link (chain icon), unlink (chain with slash icon), bulleted list (list icon), numbered list (list icon), indent (right arrow icon), outdent (left arrow icon), and image upload (image icon). Below each editor is a character count indicating '4000 characters remaining'. The sections are numbered 1, 2, and 3, each with a brief instruction on the content to be provided.

Project Performance Activity Narratives

1. Provide a comparison of actual accomplishments to the objectives established for the current reporting period. *Text and Images (less than 1 MB each) are supported.*

2. Describe any problems, delays, or adverse conditions which have occurred, or are anticipated, and which may affect the attainment of overall Project objectives, prevent the meeting of time schedules or objectives, or preclude the attainment of particular Project work elements during established time periods; accompanied by a statement of action taken or planned to resolve the situation. *Text and Images (less than 1 MB each) are supported.*

3. List the Objectives and Timetables established for the next reporting period. *Text and Images (less than 1 MB each) are supported.*

4. Click the [Upload Files] button to upload the SF-425 form for the reporting period by selecting it from your computer or dragging and dropping in the drop zone. The file format must be a PDF and maximum file size is limited to 2GB.
 5. Click the [Save] button in the header to save the narrative responses and SF-425 upload.
- To review, certify, and submit the Annual Project Performance Activity Report to USDA, refer to [Certifying and Submitting Project-level Reports](#).

3.3.8 Final Project Performance Activity Report

The **Final Project Performance Activity Report** is a project-level report that is used to make sure all performance goals and objectives of the Federal award have been met. This report also requires you to upload the final SF-425.

1. Click the Final Project Performance Activity Report link on the **Current Reports** tab.
2. Enter the information under the “Final Project Performance Activity Report Narratives” as shown in Figure 49. The narrative section can accept a maximum of 4,000 characters and 1 MB of images. Use the tool bar in the section to format the text as desired.

Figure 48: Final Project Performance Activity Report – Narrative

The screenshot shows a web form titled "Final Project Performance Activity Report". Below the title is a paragraph of instructions: "In accordance with the Grant Agreement, your Entity is required to complete and submit a Final Project Performance Activity Report to RUS no later than ninety (90) days after the expiration or termination of the Grant, the Project completion, or the final disbursement of the Grant by the Grantee, whichever event occurs last." Below this is a section header "Final Project Performance Activity Report Narratives". Underneath is a numbered instruction: "1. Provide an evaluation of the success of the Project in meeting the objectives of the program. Text and Images (less than 1 MB each) are supported." Below the instruction is a text input area with a rich text editor toolbar. The toolbar includes options for font face (Salesforce Sans), font size (12), bold, italic, underline, link, unlink, bulleted list, numbered list, indent, outdent, and image upload. Below the text area, it says "4000 characters remaining".

- 3. Click the [Upload Files] button to upload the final SF-425 form for the reporting period by selecting it from your computer or dragging and dropping in the drop zone. The file format must be a PDF and maximum file size is limited to 2GB.
 - 4. Click the [Save] button in the header to save the narrative responses and SF-425 upload.
- To review, certify, and submit the Final Project Performance Activity Report to USDA, refer to [Certifying and Submitting Project-level Reports](#).

3.4 Certifying and Submitting Financial and Depreciation Rates Reports

3.4.1 Review Report Page

The **Financial Report** and the **Depreciation Rates Report** are the only two reports that contain a Review Report page at the end of the report. The Review Report page summarizes the status of each schedule including the errors and warnings as shown in the figures below. Errors must be corrected, and warnings must be corrected or explained on the Data Entry page for the respective report schedule. The report schedules can be revisited by clicking the In-Report Menu link.

- 1. If no errors or warnings are triggered, a message “No outstanding errors and/or warnings present” will display as shown in Figure 50.

Figure 49: Example of No Errors/Warnings Message

The screenshot shows a report titled "Network Access Services Revenue". Below the title is a green message box with a checkmark icon and the text "No outstanding errors and/or warnings present."

- 2. If any warnings are triggered, a message, “There are one or more warnings present on the page. To clear the warnings, correct the flagged values or provide an explanation” will display as shown in Figure 51. The warnings along with explanations provided by the user also display on this page. Furthermore, any explanations entered that were not triggered by a warning, display as “N/A”.

Figure 50: Examples of Warning Messages

The screenshot displays two sections of a form, each with a warning message in an orange box. The first section, 'Non-Operating Net Income', has a warning: 'There are one or more warnings present on the page. To clear the warnings, correct the flagged values or provide an explanation.' The second section, 'Income Statement', also has a similar warning. Below the 'Income Statement' warning, there are two expandable sections for 'Explanations'. The first, 'Network Access Services Revenue', shows a warning of 'N/A' and an explanation: 'Explanation for Network Access Services Revenue'. The second, 'Other Operating Revenue', shows a warning: 'Value is generally > 0. To retain, provide an explanation' and an explanation: 'Our Entity does not have any Other Operating Revenue to Report'.

3. If any errors are triggered, a message, “There are one or more errors present on this page. To clear the errors, address the flagged values on the page.” displays as shown inFigure 52.

Figure 51: Example of Error Message

The screenshot shows a section titled 'Balance Sheet' with a red error message box. The message reads: 'There are one or more errors present on this page. To clear the errors, address the flagged values on the page.'

4. If a report schedule has not been started, a message “This page has not been started yet.” displays as shown in Figure 53.

Figure 52: Example of Page Not Started Message

The screenshot shows a section titled 'Income Statement' with a light blue message box. The message reads: 'This page has not been started yet.'

5. Enter notes, if needed, in the “Supplemental Information for USDA” section as shown in Figure 54 or click the [Upload Files] button to upload any documents that are relevant to the report by selecting them from your computer or dragging and dropping them in the drop zone. The file format must be a PDF, .doc, .csv, .xls, or .xlsx and the maximum file size is limited to 2GB.

Figure 53: Review Report Page – Supplemental Information for USDA

Supplemental Information for USDA

Provide any optional notes and/or uploads below to supplement your report, to be sent to USDA.

255 characters remaining

Upload file(s) by selecting from your computer, or dragging & dropping below, ensuring each file is under 2GB and either .pdf, .docx, .csv, .xls, or .xlsx.

[Upload Files](#) Or drop files

3.4.2 Initiate Report Certification

After all errors and warnings have been addressed, notes entered and files uploaded, the report certification process can be initiated by any user on the entity's account, except for a user with a **Viewer** security role. After initiating report certification, the report can only be edited by the Rep Sign Cert.

- Click either the [Initiate Certification], [Save and Back], or [Save and Exit] button as shown in Figure 55 below.
 - If the [Initiate Certification] button is clicked, a confirmation message, "Are You sure you Want To Initiate Report Certification?" displays in a window.
 - Click the [Yes, Initiate Report Certification] button to initiate the certification process. A success page displays to confirm that report certification was successfully initiated for the entity's Rep Sign Cert. The report moves from the **Current Reports** tab to the **Pending Certification** tab on the **Reports** dashboard. An email notification is generated notifying the Rep Sign Cert that report certification has been initiated.
 - Click the [No, Return to Report] button to navigate back to the Review Report page.
 - If the [Save and Back] button is clicked, the user is redirected to the previous report schedule.
 - If the [Save and Exit] button is clicked, the changes on the Review Report page are saved, and the user is redirected to the Reports dashboard.

Figure 54: Financial and Depreciation Rates Reports, Initiate Report Certification

Ready to Initiate Report Certification?

By initiating the report certification, any and all errors and warnings have been addressed, and the report is ready for your entity's Representative Signature Certifier to certify and submit the report to USDA. After initiating report certification, the report can only be edited by the Representative Signature Certifier.

[Initiate Certification](#)

[Save and Back](#) [Save and Exit](#)

[Review: Subscriber Data](#) [Return to Report Dashboard](#)

3.4.3 Certifying and Submitting the Report

Once the report certification process is initiated, the Rep Sign Cert is the only user on the entity's account who can certify and submit the report by following these steps:

1. Click the report link for the respective **Financial** or **Depreciation Rates Report** on the **Pending Certification** tab on the **Reports** dashboard. This navigates the Rep Sign Cert to the Review Report page.
2. Click the [Submit to USDA] button on the Review Report page **or** click the [Send Back for Edits] button as shown in Figure 56 below.
 - If the [Submit to USDA] button is clicked, a confirmation message, "Are you sure you want to submit to USDA?", displays in a window.
 - Click the [Yes, Submit to USDA] button to submit the report. A success page displays to confirm that the report was successfully submitted to USDA and the report moves from the **Pending Certification** tab to the **Submitted to USDA** tab on the **Reports** dashboard. An email notification is generated notifying all users on the entity's account that the report was successfully submitted.
 - Click the [No, Return to Report] button to navigate back to the Review Report page.
 - If the [Send Back for Edits] button is clicked, a confirmation message "Are You Sure You Want to Send Back for Edits?" displays in a window:
 - Click the [Yes, Send Back for Edits] button to return the report for edits. The report moves from the **Pending Certification** tab to the **Current Reports** tab on the **Reports** dashboard. An email notification is generated notifying all users on the entity's account that the report has been returned for edits.
 - Click the [No, Return to Report] button to navigate back to the Review Report page.

Figure 55: Financial and Depreciation Rates Reports, Ready to Submit

Ready to Submit to USDA?

Yes, Certify & Submit Report to USDA

We hereby certify that the entries in the report are true and accurate to the best of our knowledge.

All insurance required by 7 CFR Part 1788 was in effect during the reporting period, and renewals have been obtained for all policies.

Submit to USDA

No, Send Report Back for Edits

As the Representative Signature Certifier, you can make the necessary changes to this report, or return the report back to other authorized users to make the necessary changes.

Send Back for Edits

3.4.4 Quarter 4 Financial Report Certification

When submitting the Quarter 4 **Financial Report**, the Rep Sign Cert must certify whether a default has or has not occurred on its current obligations to RUS as shown in Figure 57 below.

- Select the radio button, **“All of the obligations under the RUS award documents have been fulfilled in all material aspects”** if a default has not occurred.
- Select the radio button, **“There has been a default in the fulfillment of obligations under the RUS award documents”** if a default has occurred. A document explaining the default must be uploaded. Click the [Upload Files] button to upload the document by selecting it from your computer or dragging and dropping it in the drop zone. The file format must be a PDF and the maximum file size is limited to 2GB.

Figure 56: Financial and Depreciation Rates Reports, Certify & Submit

Yes, Certify & Submit Report to USDA

We hereby certify that the entries in the report are true and accurate to the best of our knowledge.

All insurance required by 7 CFR Part 1788 was in effect during the reporting period, and renewals have been obtained for all policies.

Select one of the following:

☐ All of the obligations under the RUS award documents have been fulfilled in all material respects.

☒ There has been a default in the fulfillment of the obligations under the RUS award documents.

Note: In the event that there is a default, a document must be uploaded explaining the default(s) before submitting the certification.

Or drop files

Submit to USDA



Certification & Submission Quick Tips

1. Use the **“Review Report”** page to see the status of each statement in the report and ensure all errors are corrected, and all warnings are addressed.
2. Use the **Supplemental Information** section located at the bottom of the **“Review Report”** page to provide optional notes and/or attachments for USDA review.
 - Uploaded files must be under 2GB and either .pdf, .docx, .csv, .xls, or .xlsx.
 - **Only the Rep Sign Cert can certify and submit a report to USDA.**

3.5 Certifying and Submitting Project-Level Reports

3.5.1 Initiate Report Certification

Once all errors and warnings have been addressed, notes entered and files uploaded, the report certification process can be initiated by any user on the entity’s account, except for a user with a **Viewer** security role. After initiating report certification, the report can only be edited by the Rep Sign Cert.

1. Click the [Initiate Report Certification] button **or** Click the [Save and Back] button as shown in Figure 57 below.
 - If the [Initiate Report Certification] button is clicked, a confirmation message, “Are You sure you Want To Initiate Report Certification?” displays in a window.

- Click the [Yes, Initiate Report Certification] to initiate the certification process. A success page displays to confirm that report certification was successfully initiated for the entity's Rep Sign Cert. The report moves from the **Current Reports** tab to the **Pending Certification** tab on the **Reports** dashboard. An email notification is generated notifying the Rep Sign Cert that report certification has been initiated.
- Click the [No, Return to Report] button to navigate back to the report.
- If the [Save and Back] button is clicked, the user is navigated to the Reports dashboard.

Figure 57: Project-Level Reports, Ready to Initiate Report Certification?

Ready to Initiate Report Certification?

By initiating the report certification, any and all errors and warnings have been addressed, and the report is ready for your Entity's Representative Signature Certifier to certify and submit the report to USDA. After initiating report certification, the report can only be edited by the Representative Signature Certifier.

[Return to Dashboard](#)

[Save and Back](#) [Initiate Report Certification](#)

3.5.2 Certifying and Submitting the Report

Once the report certification process is initiated, the Rep Sign Cert is the only user on the entity's account who can certify and submit the reports by following these steps:

1. Click the report link for the respective report on the **Pending Certification** tab on the **Reports** dashboard. This navigates the Rep Sign Cert to the report.
2. Click the [Submit to USDA] button **or** click the [Send Back for Edits] button as shown in Figure 59 below.
 - If the [Submit to USDA] button is clicked, a confirmation message, "Are you sure you want to submit to USDA?", displays in a window.
 - Click the [Yes, Submit to USDA] button to submit the report. A success page displays to confirm that the report was successfully submitted to USDA and the report moves from the **Pending Certification** tab to the **Submitted to USDA** tab on the **Reports** dashboard. An email notification is generated notifying all the users on the entity's account that the report was successfully submitted.
 - Click the [No, Return to Report] button to navigate back to the **Review Report** page.
 - If the [Send Back for Edits] button is clicked, a confirmation message "Are You Sure You Want to Send Back for Edits?" displays in a window:
 - Click the [Yes Send Back for Edits] button to return the report for edits. The report moves from the **Pending Certification** tab to the **Current Reports** tab on the **Reports** dashboard. An email notification is generated notifying all users on the entity's account that the report has been returned for edits.
 - Click the [No, Return to Report] button to navigate back to the report.

Figure 58: Project-Level Reports, Ready to Submit to USDA?

Ready to Submit to USDA?

Yes, Certify & Submit Report to USDA

We hereby certify that the entries in the report are true and accurate to the best of our knowledge.

Submit to USDA

No, Send Report Back for Edits

As the Representative Signature Certifier, you can make the necessary changes to this report, or return the report back to other authorized users to make the necessary changes.

Send Back for Edits

3.6 Post-Submission Process

Once a report is submitted to USDA, it will display on the **Submitted to USDA** tab on the **Reports** dashboard. Users can no longer make any updates to the submitted report.



Updating a Previously Submitted Report

If you need to make changes to a previously submitted report, please contact the ReConnect Help Desk at <https://www.usda.gov/reconnect/contact-us>. Select "Reporting" from the subject dropdown list and complete all fields on the form. This form is also directly linked in several places within the R&C system. Just click any of the "Contact Us" links.

The next section provides instructions on how to [Contact Us](#).

Upon review of the report, USDA will send an email notification to all users on the entity's account either accepting the report or requesting a resubmission of the report.

If USDA requests resubmission of a report, the report will move from **the Submitted to USDA** tab to the **Current Reports** tab and is flagged with a RESUBMISSION REQUESTED indicator as shown in

Figure 59. USDA will provide notes on the affected line item(s) on the report schedule(s) or on the Review Report page(s).

Figure 59: Example of Financial Report, Resubmission Requested

The screenshot displays a web interface for a 'Financial Report'. At the top, a red alert box with a close icon contains the message: 'There are one or more reporting items that require your attention.' Below this, the main header 'Financial Report' is in a dark blue bar. Underneath, a light blue bar shows 'REPORT DUE: 05/01/2021 11:59PM', a 'RESUBMISSION REQUESTED' button, and 'REPORTING PERIOD: JAN 01, 2021 - MAR 31, 2021'. The main content area lists several report items: 'Network Access Services Revenue', 'Non-Operating Net Income', 'Income Statement', 'Balance Sheet', 'Statement of Cash Flows', and 'Subscriber Data'. At the bottom, a large blue button labeled 'Review Report' is visible.

Notes from USDA show as a note or link:

Financial Report

- **USDA Review Findings** note on the Review Report page
- **View Note from USDA** link on individual Report Schedule line items

Depreciation Rates Report

- **USDA Review Findings** note on the Review Report page

Audit and Project-level Reports

- **USDA Review Findings** note on the individual report page

Notes from USDA appear as shown in Figure 61 – Figure 64:

Figure 60: Review Report Page – Notes from USDA

Review Report

Review the status of each page included in this report below, ensuring any and all errors and warnings are addressed.

To view your data offline, export the report to a CSV or Excel file. Any errors and/or warnings will not be included within the export.

[Export Financial Report](#)

⚠️ USDA Review Findings

Please provide additional information on the schedules marked below. - Q4 Resubmission

Income Statement

⚠️ There are one or more items that require your attention prior to resubmitting the report. View the findings from the USDA review and make the necessary corrections. If you have any questions, [contact us](#).

Explanations: 0

Local Network Services Revenue

Warning(s): N/A

Explanation: revenue from voice and data services. video service is provided by 2 to 3 resellers in the town area

Figure 61: Example of Income Statement Schedule, View Note from USDA Link

Income Statement

Report the value for each line item, that is pertinent to your entity, and address all errors and/or warnings that are triggered. Explanations are only required to justify a value flagged with a warning message. You can save and come back to this page at any time before submission, as well as continue to the Review page to confirm all entries are correct.

⚠️ There are one or more items that require your attention prior to resubmitting the report. View the findings from the USDA review and make the necessary corrections. If you have any questions, [contact us](#).

#	LINE ITEM	CURRENT YEAR AMOUNT: DECEMBER 31, 2020	EXPLANATION
1	Local Network Services Revenue ⓘ ⚠️ View Note From USDA	\$ 1,331,039	revenue from voice and data services. video service is provided Edit

Figure 62: Example of Income Statement Schedule, View Note from USDA Window

View Note from USDA

Local Network Services Revenue

Please add an explanation

Close

Figure 63: Example of Project-level Report, USDA Review Findings

Final Project Performance Activity Report

In accordance with the Grant Agreement, your Entity is required to complete and submit a Final Project Performance Activity Report to RUS no later than ninety (90) days after the expiration or termination of the Grant, the Project completion, or the final disbursement of the Grant by the Grantee, whichever event occurs last.

 **USDA Review Findings**

Please provide additional information

The entity must review and address all of the USDA notes before reviewing, certifying, and resubmitting the report.

Contact Us

All Contact Us links in R&C direct users to the Contact Us Form at:

<https://www.usda.gov/reconnect/contact-us>. For questions related to R&C, select “Reporting” from the subject dropdown list. Complete all the fields on the form and include the user’s entity name and contact number at the end of the message in the **Question** box so that USDA can contact the user for additional details.

Answers to common questions about how to complete reports can be found in the [Frequently Asked Questions](#) document located on the Reporting and Compliance page of the ReConnect website: <https://www.usda.gov/reconnect/reporting-compliance>.

Glossary of Key Terms

Account: A type of record that stores an entity's business information, such as the legal name, headquarters address, correspondence address, business structure, point of contact details, and other related information.

Approved Project Service Area: The Proposed Funded Service Area that was approved as part of the approved application.

Awardee: Referred to as an "entity" in the guide, an organization that has received funding from the USDA Rural Utilities Service (RUS) and is under contract to meet reporting and compliance requirements.

Banner Notifications: Static, system-generated messages that notify the user that an error has been found on the page.

Broadband Subscriber: Any customer that receives fixed, terrestrial broadband service as defined in the latest federal register notice for the respective financial assistance program, under which, the submitted project was approved, either exclusively, or as a bundled package with other services.

Construction Progress: Represents the area(s) on the *Construction Progress Map* that are fully constructed and ready to deliver broadband service to subscribers as defined in the latest federal register notice for the respective financial assistance program, under which the submitted project was approved.

Construction Progress Map: A mapping tool used to upload a shapefile of or plot construction progress of the project on an annual basis as part of the Construction Progress Report.

Contacts: Individuals who have been authorized to work on reports associated with an entity receiving RUS funding. These individuals are linked to the entity's Account in R&C. These individuals are referred to as external users.

Entity: An organization that has received funding from RUS.

Explanation: Additional information that the entity enters to clarify or justify the data or absence of data on a line item.

Key Contacts: Individuals linked to an account that the entity has designated as USDA's points of contact if any questions arise during the reporting process.

Line Item: Represents both the line items and account items on the Financial Report and Depreciation Rates Report pages. Entities must address all required line items in order to submit a report.

Login.gov: A sign-in service that offers the public easy secure online access to participating government programs. With one Login.gov account, a user can sign in to multiple government agency resources.

Reporting & Compliance (R&C) URL: <https://reporting-and-compliance.rd.usda.gov/s/>

USDA eAuthentication (eAuth): Used in conjunction with Login.gov, this system enables verified individuals and employees access to USDA Web applications, via the Internet. All users must have a verified Login.gov account linked to eAuth to access R&C.

User: An individual authorized by USDA to have access to R&C. External users must also be authorized by the associated entity.

Appendix A: System-Generated Message Types

Warnings and errors appear in a few different forms. Below are a few key words to help understand the descriptions of these messages, where they appear, and what they mean.

- Statement:** This may also be referred to as a report schedule or a page. This is a list of line items that require values. Reports may include multiple statements.
- Line item:** The Financial Report statements contain line items. Each line item consists of a value (either for manual input or auto calculated) and may include an Explanation column.
- Flagged values:** This refers to the value(s) within a statement that have generated a warning or error. The error or warning, which appears beneath the data entry field and describes the issue.
- Explanation:** Certain statements include the ability to add descriptions to line items within the statement. Some explanations are required.

Warnings are amber-colored, errors are red, and informative items are generally grey, blue or green.

Examples of banner notifications (usually at the top of the page):

Figure 64: Warning (Amber) Message

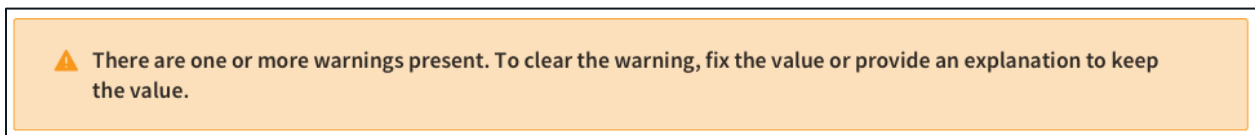


Figure 65: Error (Red) Message

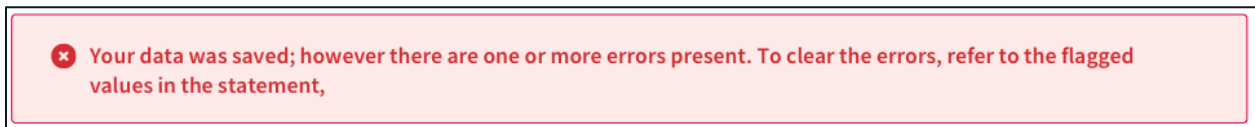


Figure 66: Informative Message



Table 13: Examples of In-line Notifications Associated with Fields

Error (Red) Message	Warning (Amber) Message
\$ AAA ✖ An alphanumeric or unexpected character was entered	500,000 ⚠ Out of range. To keep, provide an explanation

Table 14 –Table 17 below provide a comprehensive list of the warnings, errors, and informative messages available to display in the R&C. Search for the message you received to see its context and solution.

Table 14: R&C System Notifications - "Save Successful" Messages (Green color)

Type	Message	Cause	Solution
General Notification	"[Statement Name] has been saved successfully."	Appears on all pages where values are entered, or documents are uploaded.	N/A
Financial Report Notification	"Line item has been successfully deleted."	A custom line item has been successfully deleted. Occurs on: • Non-Operating Net Income • Statement of Cash Flows	N/A
Financial Report Notification	"No outstanding errors and/or warnings present."	No errors or warnings would prevent submitting the report. Occurs on the Review Report page and appears beneath the name of a specific statement. Occurs on the Financial Report	N/A
Construction Progress Report Notification	"Construction Progress Report has been saved successfully."	The status on the Construction Status page has been selected and the user clicked [Save and Continue] or [Initiate Certification]. Occurs on the Construction Progress Report	N/A
Construction Progress Report Notification	"Clipped successfully. Please select "Save Data" on the map to save your progress."	Construction progress was successfully clipped and added to the map. Occurs on the map in the Construction Progress Report.	N/A
Construction Progress Report Notification	"The polygon has been successfully [added/uploaded]. Please select "Save Data" on the map to save your progress."	Construction progress was successfully added to the map. Occurs on the map in the Construction Progress Report.	N/A
Construction Progress Report Notification	"The Construction Progress has been removed. Please select "Save Data" on the map to save your progress."	Construction progress was successfully removed from the map. Occurs on the map in the Construction Progress Report.	N/A
Construction Progress Report Notification	"Your data has been saved successfully"	Construction progress was successfully saved to the map by clicking the [Save Data] button. Occurs on the map in the Construction Progress Report.	N/A

Type	Message	Cause	Solution
Geospatial Subscriber Locations Notification	"Geocoded subscriber location(s) were added to the map successfully. Please select "Save Data" on the map to complete the upload."	The uploaded subscriber file successfully added the subscriber locations to the map. Occurs on the Geospatial Subscriber Locations map.	N/A
Geospatial Subscriber Locations Notification	"Your data has been saved successfully."	The user clicked the [Save Data] button on the map and the subscriber locations were successfully saved to the map.	N/A
Geospatial Subscriber Locations Notification	"Deleted successfully."	The user clicked the [Remove Data] button on the map and the subscriber locations were successfully removed.	N/A

Table 15: R&C System Notifications - Informative Messages (Light Blue or White colors)

Type	Message	Cause	Solution
Financial Report Notification	"There are one or more items that require your attention before resubmitting the report. View the note(s) from USDA and make the necessary corrections or Contact Us if you need assistance."	Occurs on all statements. Appears at the top of the affected schedule, and on the Review Report page for the Financial Report.	View the note(s) provided by USDA and correct the report before resubmitting. Contact Us if you need further assistance.
Financial Report Notification	"My Entity does not have any [statement name] to report."	Occurs on the Review Report page and appears beneath the name of a specific statement. Applies to the following statements. • Network Access Services Revenue • Non-Operating Net Income	N/A
Financial Report Notification	"This page has not been started yet."	There is a statement that has not been started. Occurs on the Review Report page and appears beneath the name of a specific statement. Occurs on the Financial Report	Return to the flagged statement and address all required fields.

Table 16: R&C System Notifications - Warning Messages (Amber color)

Type	Message	Cause	Solution
Financial Report Notification	"There are one or more warnings present. To clear the warning, fix the value or provide an explanation to keep the value."	At least one line item on the statement is generating a flag. Occurs on: • Non-Operating Net Income • Income Statement • Balance Sheet • Statement of Cash Flows	To submit the statement, all warnings must be resolved by correcting the values or providing an explanation.
Financial Report Notification	"[Statement Name] has been saved successfully. Please visit and re-save the Statement of Cash Flows to update the calculations with changes made on this statement."	Changes made to the Income Statement or Balance Sheet may affect the calculations in the Statement of Cash Flows. Occurs on: • Income Statement • Balance Sheet	To ensure that the Statement of Cash Flows calculates using the most recent data, visit the Statement of Cash Flows and re-save the page.
Financial Report Notification	"Explanation is required when a value is not entered"	Occurs on: • Non-Operating Net Income • Balance Sheet • Income Statement	Either provide a value or an explanation for the blank field
Financial Report Notification	"Typically, greater than zero. To keep, provide an explanation"	Appears beneath fields on: • Balance Sheet • Income Statement	To justify entering a zero, provide an explanation, or change the value.
Financial Report Notification	"Typically, greater than 1. To keep, provide an explanation"	Appears beneath fields on the Balance Sheet	To justify the entry of one, provide an explanation, or change the value
Financial Report Notification	"Explanation is required when a custom line item is created"	Appears beneath fields on: • Statement of Cash Flows • Non-Operating Net Income	You must provide an explanation for this line item.

Type	Message	Cause	Solution
Financial Report Notification	“There are one or more warnings present on this page. To clear the warnings, correct the flagged values or provide an explanation.”	There is at least one warning on a statement within the Report. Occurs on the Review Report page beneath the names of each statement that requires attention. Applies to the Financial Report	To submit the report, resolve all warnings by correcting values or providing explanations.
Construction Progress Report Notification	“A portion of the drawn or uploaded Construction Progress lies outside of the Approved Project Service Area. Construction Progress can be saved but the area that lies outside of the Approved Project Service Area will be clipped to the boundaries of the Approved Project Service Area. “Do you want to proceed?”	Part of uploaded or drawn construction progress falls outside of the Approved Project Service Area. No progress can be reported outside of the approved service area. Occurs on the map in the Construction Progress Report.	If [Ok] is clicked, the map will automatically clip the progress so that none of it falls outside of the Approved Project Service Area. If [Cancel] is clicked, then the uploaded or drawn construction progress will not be added to the map.
Construction Progress Report Notification	“Your entity indicated that construction is complete, but the Approved Project Service Area is XX.XX% not 100% covered by your polygon. Please update the map or change what your entity has indicated it is reporting.”	The selection made on the Construction Status page indicated progress has been completed, however the reported progress on the map has not covered the Service Area. Occurs on the map in the Construction Progress Report.	To initiate certification of the Construction Progress Report, the entire Service Area must be covered by Construction Progress.

Type	Message	Cause	Solution
Depreciation Rates Report Notification	"There is a warning present on the page. To clear the warning, provide an explanation or change the selection."	The selection made on Depreciation Rates differs from the prior year selection. Occurs at the top of the page and remains until the missing explanation is saved to the statement or the selection is updated. Applies to the following statement: Depreciation Rates	To submit the statement, either provide an explanation for the new selection or revert back to the original selection.

Table 17: R&C System Notifications - Error Messages (Red color)

Type	Message	Cause	Solution
General Notification	"There are one or more reports that require your attention."	At least one report has either missed the due date; requires edits requested by the Rep Sign Cert; or requires resubmission addressing USDA concerns noted in the report. Occurs on the Reports page	Submit the late report, re-edit the report or resubmit it to USDA with changes.
General Notification	"[Statement Name] could not be saved due to a system error. Please try again."	Possible reasons for the system error include the loss of internet connection, loss of server connection, or servers down. Occurs on all pages where values are entered, or documents uploaded.	User should check their internet connections and try again until successful. If issue persists Contact Us for assistance.
General Notification	"Must be provided" or "Document is required"	Appears for all required line items, fields, and uploads which have not yet been provided.	Provide the required value or upload the required file.

Type	Message	Cause	Solution
Financial Report Notification	"Your data could not be saved as there are one or more critical errors present. To clear the errors, refer to the flagged values in the statement before proceeding."	At least one line item includes a letter or special character. Occurs on all statements.	Remove the letter(s) or special character(s) and re-save the statement.
Financial Report Notification	"Your data was saved; however there are one or more errors present. To clear the errors, refer to the flagged values in the statement."	There is at least one error on the statement. Occurs on all statements, except for the following: • Non-Operating Net Income • Network Access Services Revenue	To submit the statement, all errors must be resolved by correcting the flagged line items.
Financial Report Notification	"Your Entity indicated that there are values to report. Please provide values for all items based on the selection."	The selection made on the statement indicated there are values to report; however, no values were provided. Occurs on: • Subscriber Data	All required values must be provided, or the selection must be changed to resolve the error.
Financial Report Notification	"An alphanumeric or unexpected special character was entered"	Appears beneath fields on: • Network Access Services Revenue • Non-Operating Net Income • Income Statement • Balance Sheet • Statement of Cash Flows • Subscriber Data	Remove any letters or special characters from the entry and save the change.
Financial Report Notification	"Must be positive"	Appears beneath fields on: • Network Access Services Revenue • Non-Operating Net Income • Subscriber Data	Replace the negative value with a positive number and save the change.

Type	Message	Cause	Solution
Financial Report Notification	"Must be provided when broadband subscribers are reported"	Appears beneath fields on: Subscriber Data	Provide a value to resolve the error.
Financial Report Notification	"There is already an account with this name"	The unique custom account name provided has already been used. Appears beneath fields on: - Non-Operating Net Income - Statement of Cash Flows	Assign a different unique name to resolve the error.
Financial Report Notification	"Value must = 'Total Liabilities and Equity'"	"Total Assets" must equal the "Total Liabilities and Equity" line item. Appears beneath the "Total Assets" field on: Balance Sheet	Update values on the Balance Sheet (or on sheets that feed information to the Balance Sheet) to ensure that Total Assets = Total Liabilities & Equity and re-save the page.
Financial Report Notification	"Value must = 'Total Assets'"	"Total Liabilities and Equity" must equal the: "Total Assets" line item. Appears beneath the "Total Liabilities and Equity" field on: Balance Sheet	Update values on the Balance Sheet (or on sheets that feed information to the Balance Sheet) to ensure that Total Assets = Total Liabilities & Equity and re-save the page.

Type	Message	Cause	Solution
Financial Report Notification	"Must equal 'Cash & Equivalents' plus 'Cash-RUS Construction Fund'"	Appears beneath the "Ending Cash" field on: Statement of Cash Flows	Ensure that "Cash & Equivalents" + "Cash-RUS Construction Fund" on the Balance Sheet = "Ending Cash" on the Statement of Cash Flows. Update values on statement(s) and re-save them. Follow warnings to save other statements that may occur.
Financial Report Notification	"The report has one or more errors and/or unexplained warnings on the pages below, or a page hasn't been started. Refer to the flagged items on each page to clear the errors and/or warnings."	There is at least one error or warning on a statement, or a statement has not been started. Occurs on the Review Report page after attempting to Initiate Report Certification or Submit to USDA. Occurs on the Financial Report	To submit the report, complete all statements, and resolve all errors by correcting values or providing explanations.
Financial Report Notification	"There are one or more errors present on this page. To clear the errors, refer to the flagged values in the statement."	There is at least one error on a statement within the Report. Occurs on the Review Report page beneath the names of each statement that requires attention. Occurs on the Financial Report	To submit the report, resolve all errors by correcting values or providing explanations.

Type	Message	Cause	Solution
Construction Progress Report Notification	"Construction Status signifies work has been performed for the current reporting period. If construction has not been performed and updates to the Construction Progress Map do not need to be made, please update the construction status."	The selection made on the Construction Status page indicated progress had been made or completed, however no map data was saved. Occurs on the Construction Progress Report.	To certify and submit the Construction Progress Report, the status selection must be changed, or the required map data must be provided.
Construction Progress Report Notification	"Construction Status signifies work has not been performed for the current reporting period. If construction has been performed and updates to the Construction Progress Map need to be made, please update the construction status."	The selection made on the Construction Status page indicated progress had not been made or completed, however map data was saved. Occurs on the Construction Progress Report	To certify and submit the Construction Progress Report, the status selection must be changed, or the provided map data must be removed.
Construction Progress Report Notification	"Please select Completion Date before Saving."	The selection made on the Construction Status page indicated progress has been completed, however no completion date has been entered. Occurs on the Construction Progress Report	To advance to the next page of the Construction Progress Report, enter a date into the Completion Date field.
Construction Progress Report Notification	"Upload Failed. Please upload a file containing .dbf,. prj, .shp and .shx files(s)"	The file uploaded is not in the right format so it cannot be uploaded to the map. Occurs on the map in the Construction Progress Report.	To add construction progress to the map, the uploaded file must be a zip file containing .dbf,. prj, .shp and .shx file(s).

Type	Message	Cause	Solution
Construction Progress Report Notification	"The polygon(s) added to the map contain intersecting polygons and/or overlaps with polygons that were previously added to the map for this reporting period. Please edit or remove the intersecting vertices before attempting to save your construction progress."	The added Construction Progress layer overlaps with another Construction Progress layer that was already added for that year. Occurs on the map in the Construction Progress Report.	To initiate certification of the Construction Progress Report, the Construction Progress layers for the current year may not overlap.
Geospatial Subscriber Locations Notification	"File type not supported."	The uploaded subscriber file is not a .xls or .xlsx file. Occurs on the Geospatial Subscriber Locations map.	To upload subscribers to the map, the user must upload a .xls or .xlsx file.
Geospatial Subscriber Locations Notification	"The file was unable to upload. You are required to use the Reporting & Compliance Geocoded Subscriber Locations Excel file to report the geospatial location of subscribers."	The uploaded subscriber file is not in the same format as the required Geocoded Subscriber Location template file. Occurs on the Geospatial Subscriber Locations map.	To upload subscribers to the map, the user must complete and upload a Geocoded Subscriber Location template file.
Geospatial Subscriber Locations Notification	"Beginning at row (missing data rows) there is missing data for one or more of the fields within the uploaded file. For the geographical fields, ensure that either the Address, City, State, and Zip Code; or the Latitude or Longitude coordinates have been provided. For all other remaining fields, ensure that data is provided before uploading the file again. Refer to the instructions in the Geocoded Subscriber Locations Excel file for additional guidance."	The uploaded subscriber file is missing values in required cells. Occurs on the Geospatial Subscriber Locations map.	To upload subscribers to the map, the filled out Geocoded Subscriber Location template file cannot be missing any values in cells.

Type	Message	Cause	Solution
Depreciation Rates Report Notifications	"Your Entity indicated that there are values to report. Please provide values for one or more items."	The selection made on the statement indicated there are values to report; however, no values have been provided. Occurs on the Review Statement page and the data entry page for the following statements: • Depreciation Rates • Capital Investment Data	All required values must be provided, or the selection must be changed to resolve the error.

Appendix B: System-Generated Email Notifications

Email notifications will include the following information:

- Entity Name
- Specific report name (if applicable)
- Reporting period end date (if applicable)
- Action the user needs to take (if any)
- Link to R&C

Email notifications are sent to users in the following circumstances:

Table 18: Email Notifications

Automated Email Name	Event Triggering the Email Generation	Users Receiving the Email
Approved Authorized Representative Request	This email is generated when the submitted ARR is approved by USDA.	All users listed on the ARR
Authorized Representative Request Resubmission Requested	This email is generated when the submitted ARR is rejected by USDA.	ARR submitter
New report available	This email is generated when a new report is available on the Reports dashboard.	All users on the entity's account
Report Pending Certification	This email is generated when the report certification is initiated for the Rep Sign Cert.	Rep Sign Cert
Edits are Required for the Report	This email is generated when the report is sent back by Rep Sign Cert for edits.	All users on the entity's account
Report Successfully Submitted	This email is generated when the report is successfully submitted to USDA by the Rep Sign Cert.	All users on the entity's account
Report Resubmission Requested	This email is generated when USDA has requested the resubmission of a submitted report.	All users on the entity's account

Appendix C Network Access Services Revenue Line Item Expansion

RUS has updated the Network Access Services Revenue Schedule of the Financial Report. Some Line Item labels were modified to increase clarity, and new Line Items were added. In addition, the update provided descriptions of the Line Items and links to detailed information on many of them. Table 19 provides a crosswalk between the schedule's line items.

Table 19: Network Access Services Revenue Line Items

NOTE: Additions and changes are shown in **bold text**.

Old Line Item Label	New Line Item Label As Of Report Ending December 31, 2021	Description/Notes
Federal Subscriber Line Charges	End User Federal Subscriber Line Charges	Charges assessed to recover the interstate costs of providing a line to a home or business.
	End User State Subscriber Line Charges	As permitted by a state, charges to recover the intrastate costs of providing a line to a home or business.
Federal Consumer Broadband Only Loop Charges	End User Federal Broadband Only Loop Charges	Charges assessed for lines without regulated local exchange voice service provided.
Federal Access Recovery Charges	End User Federal Access Recovery Charges	End user charges to assist with intercarrier compensation reform.
Model Based Support (CAM or A-CAM)	Federal USF Model Based High Cost Support (CAM, A-CAM, REVISED A-CAM, Enhanced A-CAM)	High-cost support based on forward-looking network engineering models.
	Federal USF Auction Support (RBE, CAF II, RDOF)	High-cost support provided for specific geographic areas to winners of reverse auctions.
Federal High Cost Loop Support	Federal USF High Cost Loop Support	High-cost support for last mile loops with costs exceeding 115% of the national average.
Connect America Fund - Broadband Loop Support (Formerly ICLS)	Federal USF Connect America Fund - Broadband Loop Support (Formerly ICLS)	High-cost support for voice and broadband only loops.
	Federal USF Frozen High Cost Support	High-cost support frozen at 2011 levels pending transfer to other forms of high-cost support.
	Federal USF Alaska Plan Support	High-cost support for certain Alaska telecommunications companies.
State Support	State Universal Service Support	Support provided by a state's universal service fund, if any.

Old Line Item Label	New Line Item Label As Of Report Ending December 31, 2021	Description/Notes
Connect America Fund Inter-carrier Compensation	Federal USF Connect America Fund - Inter-carrier Compensation Support	High-cost support to cover Access Recovery Charge revenue shortfalls.
Interstate Switched Access Revenue	Carrier Interstate Switched Access Charges	Tariffed charges to recover costs for originating and terminating long distance calls.
Intrastate Switched Access Revenue	Carrier Intrastate Switched Access Charges	As permitted by a state, charges to recover costs for originating and terminating long distance calls.
Interstate Special Access Revenue	Interstate Special Access Charges (aka, Business Data Services Charges)	Charges to recover the costs of providing a dedicated interstate line to a customer.
Intrastate Special Access	Intrastate Special Access Charges	As permitted by a state, charges to recover the costs of providing a dedicated intrastate line to a customer.
	Other Network Access Services Revenue	Any network access services revenue not included above.
Total Network Access Services Revenue	Total Network Access Services Revenue	Calculated by the system.

Appendix D: Accounting Guidance for Grant Revenue

While filling out the requested information within the Financial Report, awardees must be mindful that their entity type will affect how grant revenue is reported. The following four primary entity types follow unique accounting requirements, and each would report the grant revenue slightly differently in their audited financial statements, which may require them to report them differently in the required financial reporting to RUS.

D1: Utility Cooperatives and Regulated Companies

Utility Cooperatives that follow the respective electric and telecommunications RUS Uniform System of Accounts (USOA) and are exempt from federal income tax under Internal Revenue Service Code 501(c)(12) would follow the guidance allowed under the USOA and Generally Accepted Accounting Principles for regulated entities (ASC 980). The USOA allows for recognition of the grant as a “contribution in aid of construction (CIAC)” which reduces the amount of the asset capitalized and is not reported as income.

D2: Governmental Entities, Indian Tribes, Territories and Possession of the United States

These entities are required to report under standards promulgated by the Government Accounting Standard Board (GASB) would recognize the grant as operating revenue at the time of receipt. GASB Statement 34 requires Enterprise Funds to record capital and operating grants as “program revenues”, which are revenues from the “program or from parties outside the reporting government’s taxpayers or citizenry, as a whole, that reduce the net costs of the function to be financed from the general government’s general revenues.” For governmental entities, grant revenue is typically treated as operating income.

D3: Not-For-Profit Organizations

Not-for-profit organization, as defined at 2 CFR Part 200.70, means any corporation, trust, association, cooperative, or other organization, not including Institutions of Higher Learning (IHEs), that:

- Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest
- Is not organized primarily for profit and
- Uses net proceeds to maintain, improve, or expand the operations of the organization.

These entities, along with governmental entities, are considered non-federal entities under 2 CFR Part 200.69. Not-For-Profit organizations, as defined by the Financial Accounting Standards Board (FASB), which specifically excludes utility cooperatives. The primary accounting standards for these entities provide that the entity recognize grant revenue as operating revenue but the assets (including cash) resulting from the grant may be classified as “temporarily restricted” until all grant requirements have been met.

D5: For-Profit Entities

For-profit entities include all organizational types that are in the business of providing broadband or other services for a profit (LLCs, Corporations, S Corporations, individually owned and publicly traded corporations, etc.). These entities report under FASB standards and are subject to the revenue recognition model. In recognizing revenue, the entity must determine whether it is an exchange transaction or contribution. RUS grants are a contribution type transaction and RUS’ compliance requirements for providing service for the economic life of the loan; and building out the entire project

for the Project Service Area to the specifications acceptable to RUS, would defer recognition of the grant. Based on the government's ability to disallow or request grant funds be returned to Treasury, these entities would defer grant revenue and recognize it over the course of the economic life of the plant. Grant revenue is not part of the normal course of operations and is not a recurring revenue stream and, therefore, should be reported as non-operating revenue.

Table 20: Grant Accounting Guidance

Schedule	Line Item	Guidance Applies To	Guidance Does Not Apply To	Guidance/Comments
Income Statement	Amortized Grant Revenue	For-Profit Entities Cooperatives using deferred revenue recognition for grants Not-For Profit Entities Governmental Entities	Cooperatives using CIAC	For-Profit: Amortize over the composite economic life of facilities constructed using grant funds. Cooperatives using the deferred revenue recognition method for grants should amortize over the composite economic life of the facilities constructed using grant funds. Not-For-Profit; Governmental Entities: Record the full amount of grant revenue received in a year on this Line Item. Cooperatives using the Contribution In Aid of Construction (CIAC) method would not use this account.
Balance Sheet	Deferred Grant Revenue	For-Profit Entities Cooperatives using deferred revenue recognition	Cooperatives using CIAC Not-For-Profit Entities Government Entities	For-Profit: Record the amount of grant revenue that has been deferred. Cooperatives using the deferred revenue recognition method for grants record the amount of grant revenue that has been deferred. Cooperatives-CIAC; Not-For-Profit; Government Entities: Do not use this line item because grant revenue is recognized at the time it was received.
Statement of Cash Flows	Capital Expenditures — Plant Constructed Using Grant Proceeds	All entities	n/a	Record amounts for plant assets constructed using grant funds on this Line Item. This is the cash outflow from grant proceeds used to construct plant assets.
Statement of Cash Flows	Proceeds from Grant Funds	All entities	n/a	Record grant funds received to construct plant assets on this Line Item. Exclude grant proceeds used to reimburse pre-application expenses.

Appendix E: Example of Reconciled Statement of Cash Flows

The table below shows how R&C uses previous data and current data to calculate line items in the Statement of Cash Flows. The left column shows the line item name. The middle column shows an example of the historical calculation, and the right column shows a “current year” example, with the current year being 2020.

Table 21: Reconciled Statement of Cash Flows Example

Line Item	Historical	Current
	Show Prior Year, Prior Period, Statement of Cash Flows June 30, 2019	Example: June 30, 2020
1. Beginning Cash (for Q1, Q2, Q4, and Q4)	Prior Year, CY-End Q4, 2018	Prior Year, CY-End Q4, 2019
CASH FLOWS FROM OPERATING ACTIVITIES		
2. Net Income (Loss)	This Year, This Period Q2, 2019 (YTD)	This Year, This Period Q2, 2020 (YTD)
ADJUSTMENTS TO RECONCILE NET INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
3. Add: Depreciation	This Year, This Period Q2, 2019 (YTD)	This Year, This Period Q2, 2020 (YTD)
4. Add: Amortization	This Year, This Period Q2, 2019 (YTD)	This Year, This Period Q2, 2020 (YTD)
5. Other (Explain)	This Year, This Period Q2, 2019 (YTD) if entered	Manual entry (YTD)
CHANGES IN OPERATING ASSETS & LIABILITIES		
6. Decrease/(Increase) in Accounts Receivable	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))
7. Decrease/(Increase) in Materials & Inventory	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))
8. Decrease/(Increase) in Other Current Assets, Interest, and Dividends Receivable	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))
9. Increase/(Decrease) in Accounts Payable	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))
10. Increase/(Decrease) in Other Current Liabilities	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))

Line Item	Historical	Current
11. Net Cash Provided/(Used) by Operations	Calculated field (SUM #2 - #10)	Calculated field (SUM #2 - #10)
12. Capital Expenditures (Excluding Plant Constructed Using Grant Proceeds)	This Year, This Period Q2, 2019 (YTD) if entered	Manual entry (YTD)
13. Capital Expenditures - Plant Constructed Using Grant Proceeds	This Year, This Period Q2, 2019 (YTD) if entered	Manual entry (YTD)
14. Other Long-Term Investments	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))
15. Increase/(Decrease) in Intangible Assets	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))
16. Other Noncurrent Assets	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))
17. Other (Explain)	This Year, This Period Q2, 2019 (YTD) if entered	Manual entry (YTD)
18. Net Cash Provided/(Used) by Investing Activities	Calculated field (SUM #12 - #17)	Calculated field (SUM #12 - #17)
19. Decrease/(Increase) in Notes Receivable	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))
20. Increase/(Decrease) in Notes Payable & Lines of Credit	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))
21. Net Increase/(Decrease) in Long Term Debt (Including Current Maturities)	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))
22. Decrease/(Increase) in Unapplied Payments – Cushion of Credit	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))
23. Increase/(Decrease) in Other Liabilities & Deferred Credits	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))
24. Increase/(Decrease) in Capital Stock, Paid-in-Capital, Membership and Capital Certificates & Other Capital	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2018) – (Q2, 2019))	((Prior Year, CY-End) – (Current Year, Current Period)) ((Q4, 2019) – (Q2, 2020))

Line Item	Historical	Current
25. Proceeds from Grant Funds	This Year, This Period Q2, 2019 (YTD) if entered	Manual entry (YTD)
26. Less: Distributions (Payment of Dividends, Patronage Capital Credits Retired, or any other Distribution)	This Year, This Period Q2, 2019 (YTD) if entered	Manual entry (YTD)
27. Other (Explain)	This Year, This Period Q2, 2019 (YTD) if entered	Manual entry (YTD)
28. Net Cash Provided/(Used) by Financing Activities	Calculated field (SUM #19 - #27)	Calculated field (SUM #19 - #27)
29. Net Increase/(Decrease) in Cash	Calculated field (#11 + #18 + #28)	Calculated field (#11 + #18 + #28)

Appendix F: Depreciation Rates Crosswalk

Depreciation rates may be reported differently in the Data Collection System (DCS) and R&C. Table 22 shows how depreciation rates in DCS correspond to those used in R&C on the Depreciation Rates Report, Depreciation Rate Schedule.

Table 22: Depreciation Rate Categories Crosswalk Between DCS and R&C

NOTE: An empty cell in the table denotes that either DCS or R&C does not have a corresponding category.

DCS Reporting Category	R&C Reporting Category
1a. Motor Vehicles	Support Assets – 44 Motor Vehicles
1b. Aircraft	Support Assets – 45 Special Purpose Vehicles
1c. Special Purpose Vehicles	
1d. Garage and Other Work Equipment	Support Assets – 42 Construction Vehicles
	Support Assets – 43 Construction Equipment
	Support Assets – 49 Test Equipment
	Support Assets – 50 Portable Generators
	Support Assets – 51 Tools
	Support Assets – 5 Other Support Assets
1e. Buildings	Buildings – 26 New Construction
	Buildings – 27 Pre-Fab Huts
	Buildings – 28 Improvements
	Buildings – 29 Other - Buildings
1f. Furniture and Office Equipment	Support Assets – 46 Office Equipment
	Support Assets – 47 Office Furniture
1g. General Purpose Computers	Support Assets – 48 Billing System
2a. Digital	Network & Access Equipment – 5 Video Equipment
2b. Analog and Electro-Mechanical	Network & Access Equipment – 1 Switching Equipment
2c. Operator Systems	
3a. Radio Systems	Network & Access Equipment – 7 Satellite Equipment
3b. Circuit Equipment	Network & Access Equipment – 2 Routing Equipment
	Network & Access Equipment – 3 Transport Equipment
	Network & Access Equipment – 4 Access Equipment

DCS Reporting Category	R&C Reporting Category
	Network & Access Equipment – 6 Power Equipment
	Network & Access Equipment – 8 Other Network & Access Equipment
4a. Station Apparatus	Customer Premises Equipment – 36 Video Set Top Boxes
	Customer Premises Equipment – 37 Modems and Routers
	Customer Premises Equipment – 45 Other Customer Premises Equipment
4b. Customer Premises Wiring	Customer Premises Equipment – 38 Inside Wiring
4c. Large Private Branch Exchanges	Customer Premises Equipment – 39 Multi-Terminal Adapter (VoIP)
4d. Public Telephone Terminal Equipment	
4e. Other Terminal Equipment	Customer Premises Equipment – 40 Smart Meters
5a. Aerial Cable - Poles	Outside Plant – 23 Poles
5b. Aerial Cable - Metal	Outside Plant – 9 Copper Cable - Aerial
	Outside Plant – 12 Coaxial Cable - Aerial
5c. Aerial Cable - Fiber	Outside Plant – 15 Fiber Cable - Aerial
5d. Underground Cable - Metal	Outside Plant – 11 Copper Cable - Underground
	Outside Plant – 14 Coaxial Cable - Underground
5e. Underground Cable - Fiber	Outside Plant – 17 Fiber Cable- Underground
5f. Buried Cable - Metal	Outside Plant – 10 Copper Cable - Buried
	Outside Plant – 13 Coaxial Cable - Buried
5g. Buried Cable – Fiber	Outside Plant – 16 Fiber Cable - Buried
5h. Conduit Systems	Outside Plant – 19 Conduit Systems
5i. Other	Outside Plant – 18 Fiber - Submarine Cable
	Outside Plant – 20 Ducts (Vacant)
	Outside Plant – 21 Drops
	Outside Plant – 22 Cabinets/Underground Vaults
	Outside Plant – 24 Make-ready
	Outside Plant – 25 Other Outside Plant
	Towers – 30 Guyed Towers
	Towers – 31 Lattice Towers
	Towers – 32 Monopole/Self Supporting Tower

DCS Reporting Category	R&C Reporting Category
	Towers – 33 Wood Poles
	Towers – 34 Improvements
	Towers – 35 Other Towers

Appendix G: Generate and Export R&C Reports to PDF

You can export R&C reports to PDF for all project and account level reports from each stage in the R&C report lifecycle. The PDFs will be automatically saved when your Rep Sign Cert submits the report to USDA and will be available to download or print.

As of the Publication Date of this Manual

The ability to create and save PDFs of R&C reports is a new feature within R&C. RUS deployed this new feature on October 26, 2022. It is available for all reports generated by R&C or submitted by awardees after October 26, 2022.

RUS is in the process of generating PDFs of all reports submitted prior to October 26, 2022.

G1: Create and View a PDF for an UNSUBMITTED Report

To generate and access a PDF for a report that has **not** been submitted to USDA, the following criteria must be met:

- The user must be assigned a role associated with the account
- The report must be listed under either the Current or Pending Certification tab

If both conditions are met, use the following steps to create a PDF in the unsubmitted reports process:

1. Click the [View Reports] button on the Home dashboard.
2. Click the tab that contains the report for which you want a PDF. See Figure 67.

Figure 67: Reports Page – Report Status Tabs

Reports

Complete all 'Current Reports' and initiate certification from the 'Review Report' page at the end of each report. All reports pending certification from your Representative Signature Certifier can be found under 'Pending Certification'. All reports must be submitted to USDA by your Representative Signature Certifier by their respective due dates. If you need help, or changes need to be made to submitted reports, please [contact us](#).

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0031. The time required to complete this information collection is estimated to average 5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

Current Reports (2)

Pending Certification (0)

Submitted to USDA (11)

3. Click the [View PDF] button on the Reports dashboard as shown in Figure 68.

Figure 68: PDF Button on the Reports Dashboard

The screenshot shows the Reports dashboard with three tabs: 'Current Reports (6)', 'Pending Certification (1)', and 'Submitted to USDA (1)'. The 'Current Reports (6)' tab is active. In the top right corner, a 'View PDF' button is highlighted with a red rectangular box. Below the tabs, there is a dark blue header for 'Annual Performance Report: ReConnect - Project A'. Underneath, a light blue bar displays 'REPORT DUE: 01/31/2023 11:59PM' and 'REPORTING PERIOD: JAN 01, 2022 - DEC 31, 2022'. A white section below contains the text 'Annual Performance Report' and a large blue button labeled 'Review Report'.

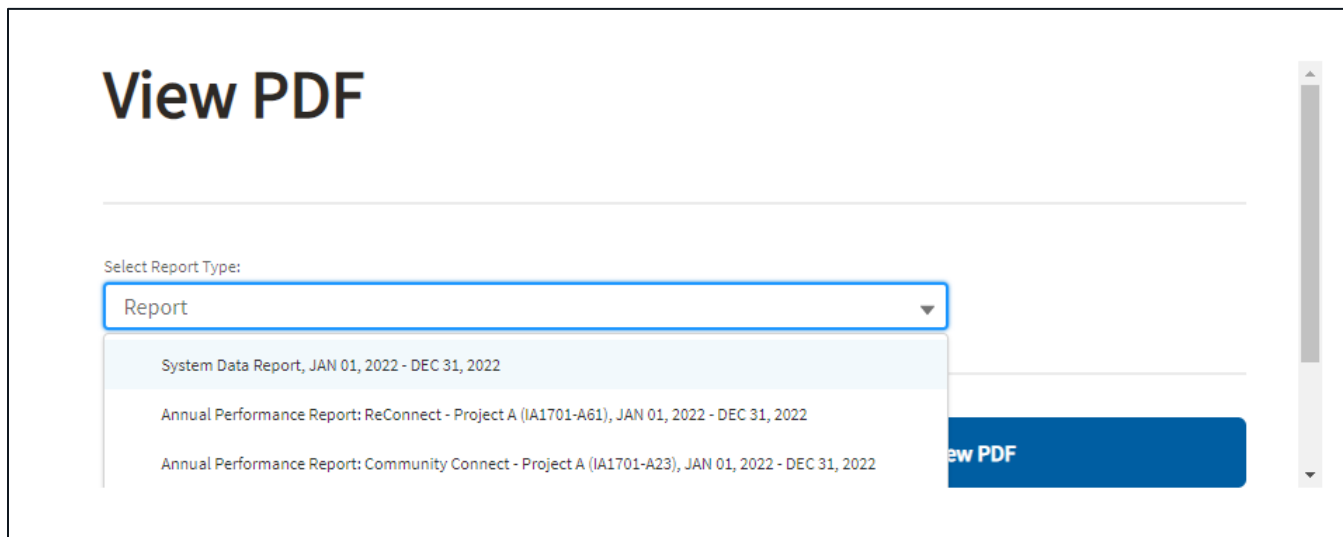
4. A popup window will open as shown in Figure 69.

Figure 69: Popup Window

The screenshot shows a 'View PDF' popup window. At the top, the title 'View PDF' is displayed in a large, bold font. Below the title is a horizontal line. Underneath the line, the text 'Select Report Type:' is followed by a dropdown menu showing 'Report'. Below the dropdown is another horizontal line. At the bottom of the popup, there are two buttons: a white button with a blue border labeled 'Cancel' and a solid blue button labeled 'View PDF'.

- Click the down arrow in the Select Report Type field. A dropdown will appear as shown in Figure 70. Select the appropriate report.

Figure 70: Dropdown View



The screenshot shows a web interface titled "View PDF". Below the title is a horizontal line. Underneath, there is a label "Select Report Type:" followed by a dropdown menu. The dropdown menu is open, showing three options: "Report" (highlighted in light blue), "System Data Report, JAN 01, 2022 - DEC 31, 2022", "Annual Performance Report: ReConnect - Project A (IA1701-A61), JAN 01, 2022 - DEC 31, 2022", and "Annual Performance Report: Community Connect - Project A (IA1701-A23), JAN 01, 2022 - DEC 31, 2022". To the right of the dropdown menu is a blue button labeled "View PDF". A vertical scrollbar is visible on the right side of the interface.

- Click the [View PDF] button after selecting the appropriate report as shown in Figure 71.

Figure 71: View PDF Button



The screenshot shows the same "View PDF" interface. The dropdown menu is now closed, and the selected option is "System Data Report, JAN 01, 2022 - DEC 31, 2022". Below the dropdown menu are two buttons: a white button labeled "Cancel" and a blue button labeled "View PDF". The "View PDF" button is highlighted with a red rectangular border.

7. A PDF of the report will open in a browser new tab. The report status is visible in the upper left-hand corner of the report as shown in Figure 72.

Figure 72: PDF Report with Status



System Data Report

REPORTING PERIOD: January 01, 2022 - December 31, 2022

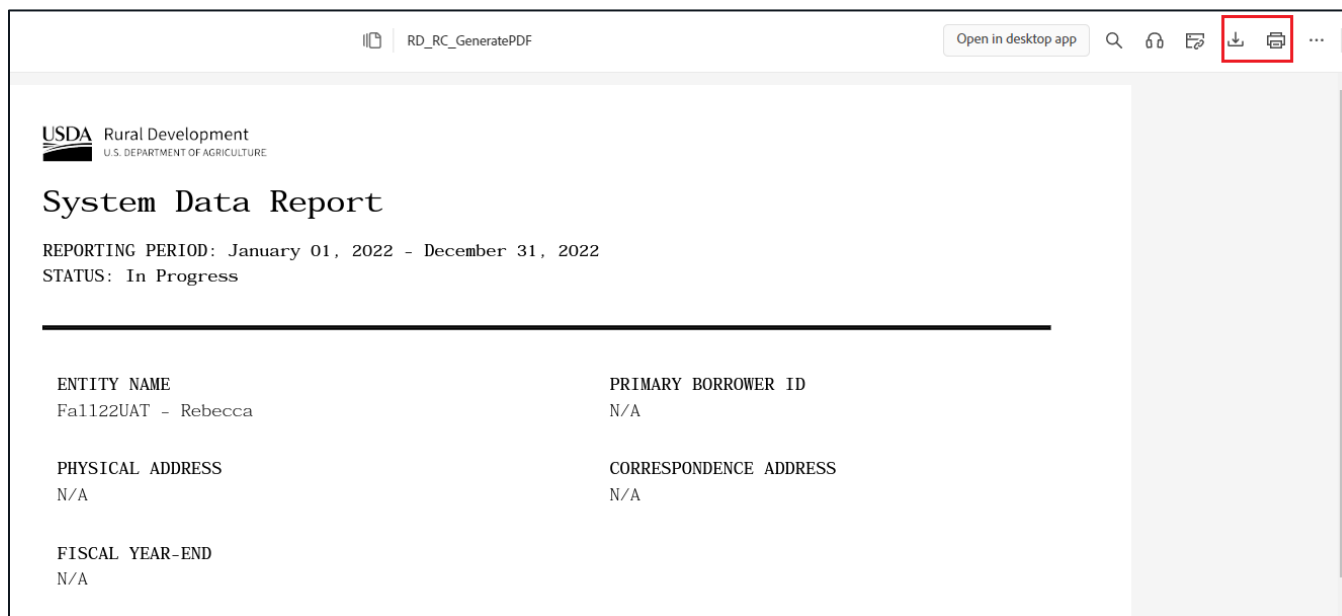
STATUS: In Progress

ENTITY NAME	PRIMARY BORROWER ID
Fa1122UAT - Rebecca	N/A
PHYSICAL ADDRESS	CORRESPONDENCE ADDRESS
N/A	N/A
FISCAL YEAR-END	
N/A	

SUPPLEMENTAL INFORMATION / NOTES TO USDA	CERTIFICATION
N/A	N/A
SUPPLEMENTAL DOCUMENTS	SUBMITTED BY
N/A	N/A
NOTES FROM USDA	SUBMISSION DATE
N/A	N/A

- You can download or print the PDF by using the download and print tools in the upper right-hand corner of the document as shown in Figure 73.

Figure 73: PDF Print and Download Options

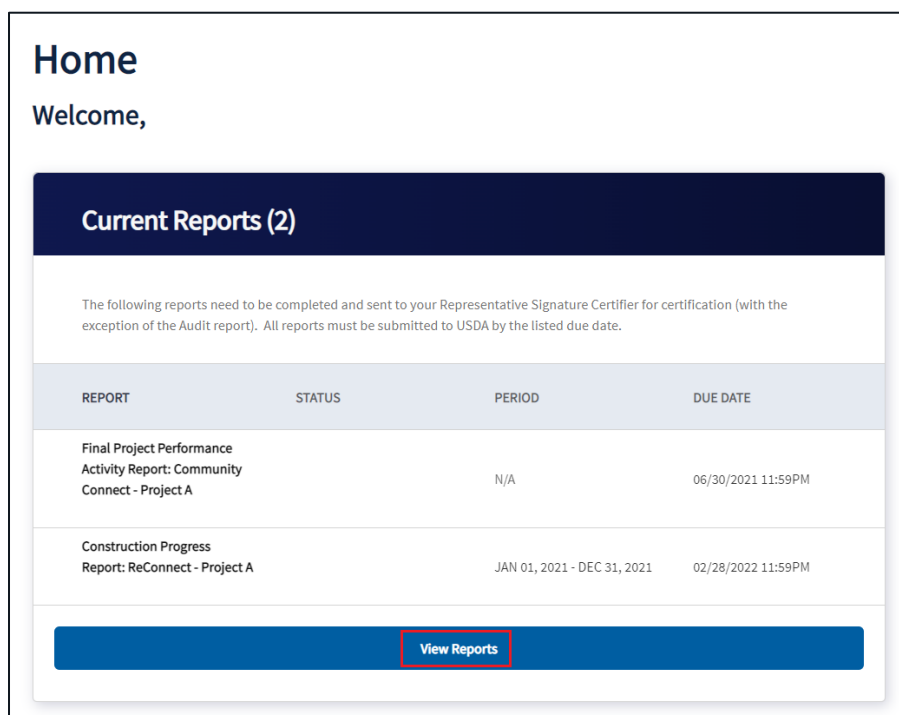


G2: View a PDF for a SUBMITTED Report

The following process should allow a user to generate a PDF for reports submitted to USDA:

- Click the [View Reports] button at the bottom of the Home dashboard as shown in Figure 74.

Figure 74: View Reports Button



2. Select the Submitted to USDA tab as shown in Figure 75.

Figure 75: Submitted to USDA Tab

Reports

Complete all 'Current Reports' and initiate certification from the 'Review Report' page at the end of each report. All reports pending certification from your Representative Signature Certifier can be found under 'Pending Certification'. All reports must be submitted to USDA by your Representative Signature Certifier by their respective due dates. If you need help, or changes need to be made to submitted reports, please [contact us](#).

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0031. The time required to complete this information collection is estimated to average 5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

Current Reports (6)

Pending Certification (1)

Submitted to USDA (1)

--Select Filter--

Show 10 < 1 > Go to page

Report	Period	Due Date	Date Submitted	Report PDF
Financial Report	Jan 1, 2022 - Mar 31, 2022		10/04/2022 7:57 AM	Click to View

3. Select the “Click to View” link associated with the report you wish to view under the “Report PDF” column as shown in Figure 76.

Figure 76: PDF location for reports submitted to USDA

Current Reports (6)

Pending Certification (1)

Submitted to USDA (1)

--Select Filter--

Show 10 < 1 > Go to page

Report	Period	Due Date	Date Submitted	Report PDF
Financial Report	Jan 1, 2022 - Mar 31, 2022		10/04/2022 7:57 AM	Click to View

Page: 1 of 1

Show 10 < 1 > Go to page

4. The PDF will open in a new tab where it can be viewed, printed, or downloaded.

G3: PDFs of Resubmitted Reports

If you resubmit a report after USDA returned the report to you, it may take a few minutes for R&C to generate a PDF of the resubmitted report. While R&C is generating the PDF of the resubmitted report, the link in the “Report PDF” column will show the message, “PDF saving in progress. Please try again later or contact System Administrator if the issue persists.” as shown in Figure 77.

R&C will only show you the PDF of the most recently submitted report. If you need a copy of a previously submitted report, please use the [Contact Us](#) link to request it.

Figure 77: PDF Saving in Process Message

Current Reports (0)

Pending Certification (0)

Submitted to USDA (12)

System Data Report

Show

10

< 1 >

Go to page

Go

Report	Period	Due Date	Date Submitted	Report PDF
System Data Report	Jan 1, 2020 - Dec 31, 2020	01/31/2021 11:59PM	01/29/2021 3:50 PM	PDF saving in progress. Please try again later or contact System Administrator if the issue persists.
System Data Report	Jan 1, 2021 - Dec 31, 2021	01/31/2022 11:59PM	01/28/2022 3:17 PM	PDF saving in progress. Please try again later or contact System Administrator if the issue persists.

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Show

10

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Go to page

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