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## Version History

<table>
<thead>
<tr>
<th>Version</th>
<th>Change</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>V1</td>
<td>Initial publication</td>
<td>December 2020</td>
</tr>
<tr>
<td>V1.1</td>
<td>Corrections and clarifying updates</td>
<td>March 2021</td>
</tr>
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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 under the U.S. Department of Agriculture (USDA). Users can access the R&C system at: https://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 and/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; however, all users will have to start with Part 1 because initially, they will not have access to R&C. Once access is granted, users can review the navigation sections which are covered in Part 2. Finally, once users become familiar with the navigation, they will only need to refer to Part 3 to complete their reports.

- Part 1: Reporting & Compliance Access
- Part 2: Reporting & Compliance Navigation
- Part 3: Reporting & Compliance Reports

***As of the Publication Date of this Manual***

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

- **Existing Telecommunications or Electric Program Awardees**
  - All existing Telecommunications or Electric Program awardees who **did not** receive financial assistance under the ReConnect Program will continue to use either DCS or Broadband Collection and Analysis System (BCAS) to complete and submit their reports.
1 Part 1: Reporting & Compliance Access

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

Table 1: Supported Website Browsers

<table>
<thead>
<tr>
<th>Icon</th>
<th>Supported Browser</th>
<th>Download Source</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image1.png" alt="Icon" /></td>
<td>Microsoft Edge for Windows 10</td>
<td>Microsoft</td>
</tr>
<tr>
<td><img src="image2.png" alt="Icon" /></td>
<td>Most recent stable version</td>
<td>Google Chrome</td>
</tr>
</tbody>
</table>

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

1. **Obtain a verified eAuthentication (eAuth) account**
   Users who already have a verified (Level II) eAuth account can skip this step.

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.

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

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 R&C and add additional users to the entity’s account. Refer to the [User Management](#) section located under Part II, Entity Profile, on how to add new users to the entity account.

1.1 USDA eAuthentication Account

USDA eAuthentication (eAuth) is the system used by USDA agencies to enable entities to obtain accounts that will grant them access to USDA Web applications and services via the Internet. This includes tasks such as submitting forms electronically, completing surveys online, and checking the status of the user’s USDA accounts.
All users that will be accessing R&C must have an active verified eAuth account. Level II eAuth accounts qualify as verified accounts. Users who already have a Level II eAuth account should skip this step.

To establish a verified account or modify an existing account, go to the USDA eAuth website at [https://www.eauth.usda.gov/home](https://www.eauth.usda.gov/home), and do the following:

- Click the [Create Account] tab to create a new eAuth account.
- Click [Update Account] on the Manage Account tab’s drop-down menu to update an account to a verified account.

### eAuth FAQs

1. **I don’t have a verified eAuth account. How do I create an account?**
   Follow the instructions on the USDA eAuth website. Many users will already have a Level II eAuth account. A Level II eAuth account qualifies as a verified account and can be used to access R&C.

2. **I forgot my eAuth login credentials. How do I recover my username and password?**
   Go to the USDA eAuth website. You can also make corrections to your eAuth account information on that site.

3. **I have several eAuth accounts. Which credentials do I use?**
   Use the verified eAuth ID account that contains your most up-to-date information. Make sure the Representative Signature Certifier or Administrator for your entity knows which eAuth ID you want to use for R&C.

### 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 to 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 an 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 the reports
  - Add, edit, and remove users
  - 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 as long as 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:
  o Submit the ARR on behalf of the entity
  o View and update all the reports
  o Add, edit, and remove users, except for 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 having this security role can be added to the entity’s account by the Rep Sign Cert or the Administrator.

• **Consultant** – This security role is for the entity’s consultants. This security role allows the user to view and update all the reports. Users having 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.

• **Viewer** – This security role allows the user to view the reports. Users having this security role can be added to the entity’s account by the Rep Sign Cert or the Administrator.

### 1.3 Authorized Representative Request

All entities that are required to complete their reports in R&C must submit an ARR in order to access R&C, even though the entity may have submitted an ARR previously for access to another USDA system. 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.

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](https://www.usda.gov/sites/default/files/documents/arr-resolution-instructions-samples.pdf).
Follow the steps below 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. Enter the eAuth credentials (i.e. eAuth ID and password) and then click the [Log In with Password] button in the Log In with Password section. This navigates the user to the R&C Home page.
3. Click the [Start an ARR] button on the Home page.
4. Enter the entity’s Tax Identification Number (TIN) and Dun & Bradstreet Number (DUNS) under the Entity Information, as shown in Figure 1 below. Both the TIN and DUNS must contain 9 numeric characters only, including any leading zeros (0).

Figure 1: Authorized Representative Request

5. Click the [Add Entity] button.
   - If a match on the TIN and DUNS is not found, an error message, “Entity cannot be found. Please check the accuracy of the TIN 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 was entered. If the error persists, please Contact Us to report the issue.
   - If a match on the TIN and DUNS 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 below, so if any changes need to be made, the user should Contact Us to request the changes.
6. If all the Entity Information is correct, click the [Add Representative Signature Certifier] button, as shown above, to enter the information on the Rep Sign Cert. A window will display requesting additional information on the user. Enter the Rep Sign Cert’s eAuth user ID.

6.1. The system will validate the user’s eAuth ID and auto-populate the user’s information from their eAuth account. 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 USDA eAuth website to make those updates in their USDA eAuth account.

6.2. Enter the current phone number for the user and click the [Save] button.

6.3. If the eAuth ID is not validated by the system, an error message “User not found” will display on the screen. Check the eAuth ID of the user for accuracy and enter it again. If the error persists, the user should go to the USDA eAuth website to verify that their eAuth account exists, confirm it is a verified account, or if needed create a new verified eAuth account.

7. Follow the same steps as outlined above to add any Administrator(s) on the ARR if the user is identified on the ARR Resolution. If not, this user can be added later by the Rep Sign Cert once the ARR is approved.

8. Click the [Upload] button to upload the signed ARR resolution that matches the information entered on the ARR. The 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. Users can download and view the ARR resolution before submitting the ARR by clicking on the file shown on the page.

9. Click the [Submit] button at the bottom of the page. If an error message displays, the user must address the identified errors. In most cases, the user skipped a required field or forgot to upload the ARR Resolution.

10. 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 login to R&C and begin reporting activities or add additional users to the entity’s account.

- **If the ARR is rejected,** only the user who submitted the ARR will receive an email notification identifying the reason(s) for rejection. If the user has any further questions regarding the ARR rejection, the user should **Contact Us**.

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 the Administrator(s) will be the same across the different applications, including the ReConnect Intake system and Community Connect portal.
ARR FAQs

1. My entity submitted an Authorized Representative Request (ARR) and linked the account to our employees and consultants in the ReConnect Program Online Application System. Do we need to submit another ARR for R&C?
   Yes. In the ReConnect Program Online Application System, all users, except Consultants, were tied to a single entity’s account via a unique eAuth ID. They could not use the same eAuth ID for multiple entity accounts. In R&C, users can be associated with multiple entity accounts by using a single eAuth ID. Therefore, all entities must re-authorize the users who will be accessing R&C on their behalf.

2. I am trying to submit my ARR, but the system isn’t recognizing my entity’s Tax ID Number (TIN) and DUNS Number. What should I do?
   If your entity cannot be found when entering the TIN and DUNS 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?
   Each user can only have one security role per entity assigned in R&C. The Rep Sign Cert automatically has all the permissions of an Administrator so there is not a need to assign both roles to the Rep Sign Cert as part of the ARR.

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 Part 2: Reporting & Compliance Navigation

Part 2 of this guide provides guidance for users to navigate across, into, and back out from the different pieces of content located within the R&C system. Part 2 of this guide provides guidance for users to navigate across, into, and back out from the different pieces of content located within the R&C. 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 a user logs in, the R&C Home page displays. If the user is tied to multiple entity accounts, a Select an Entity window, as shown in the Figure 3 below, displays for the user to select which Entity they are reporting for, before the R&C Home page displays.

Figure 3: Select an Entity

The Home page link will always navigate the user to the Home page. The Reports link will navigate the user to the Reports dashboard. A dropdown menu under the user’s name displays the links for My R&C Profile, Entity Profile, and Logout, as shown in Figure 4, below.
The **Home** page displays all the current reports that the entity needs to submit as shown in the Figure 5 below. If the entity is current on all its reports, the **Home** page displays “Nothing to do for now!” As reports are generated, 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.

Users 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, the user should **Contact Us**.
2.2 Switch Entity View

In R&C, users can be linked to more than one entity account with a single eAuth ID. Users that have been added to multiple entity accounts must select the entity account they want to work on when they enter R&C. If a user wants to switch the entity account after logging in, the user can switch the entity account as follows:
1. Click the [Switch Entity View] button located on the top right corner of the Home page as shown in Figure 6 below.

Figure 6: R&C Dashboard – Switch Entity

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

Figure 7: Switch Entity Window

3. Select the desired entity and click the [Switch View] button.

4. The user’s 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 the Profile Details on the user and the Associated Entities that are linked to the user. This information is based on the eAuth ID that was used to add the user to an entity’s account either through the ARR process or through the User Management process. In addition, if the user wants to start an ARR for another entity, click the [Start an Authorized Representative Request] button on this page.

- The Profile Details displays the Name, Email, and Phone Number of the user, as shown in Figure 8 below. The first two items auto-populate from the user’s eAuth account so if any updates need to be made to this information, the user must go to the USDA eAuth website to make the necessary updates in their USDA eAuth account. The updated information will be available the next time the user logs in 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 to the user.

**Figure 8: My Reporting and Compliance Profile Details**

![Image of the Associated Entities section]

### 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.
**Entity Details**

The **Entity Details** tab displays the DUNS, 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 10 below. All the fields on this tab are non-editable by the user; therefore, if any information needs to be updated, the user must [Contact Us](#).
**User Management**

The **Users** tab displays all the associated users linked with the Entity’s account, as shown in Figure 11 below. Only the Rep Sign Cert and Administrator(s) can add a new user, edit the user details of an existing user or remove an existing user, except for the Rep Sign Cert, from the entity’s account. All other users can only view the user details for each user.
The Rep Sign Cert and Administrator(s) can also assign a user to be a Key Contact when the user is added to the entity’s account or after their user profile is established. A Key Contact is a user who is designated as a point of contact to address any questions or clarifications for USDA.

### 2.4.1 Adding a New User

1. Click the [+Add Users] button located on the top right corner of the **Users** tab shown in Figure 12 below.
2. An Add User window, as shown in Figure 13 below, displays. Enter the new user’s USDA eAuth ID. If the eAuth ID is valid, then the First Name, Middle Name, Last Name, and Email auto-populates from the user’s eAuth account. If the eAuth ID is not validated by the R&C system, an error message “User not found” displays on the screen. Check the eAuth ID of the user for accuracy and enter it again. If the error persists, the user should go to the USDA eAuth website to verify that their eAuth account exists, confirm it is a verified account, or if needed create a new verified eAuth account.
3. Enter the phone number of the user.
4. Select the new user's security role from the drop-down list.
5. Select the checkbox next to ASSIGN AS A KEY CONTACT if this user needs to be assigned as a Key Contact.
6. 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 Editing an Existing User

1. Click the [Edit User Details] button in the user details box as shown in Figure 14 below.

2. The Edit User window displays, as shown in Figure 15 below. The only editable fields in this window are the user’s Phone Number, Security Role and Key Contact fields. If any updates are needed to the user’s auto-populated fields, the user must go to the USDA eAuth website to make the necessary updates in their USDA eAuth account. The updated information will be available the next time the user logs in R&C.
3. Make the necessary updates to the phone number, security role, or key contact designation and click the [Save] button.

4. A message “Contact Updated” displays at the top of the window.

**Figure 15: Edit User window**

2.4.3 Removing an Existing User

1. Click the [Remove User] button in the user details box as shown in Figure 16.

**Figure 16: Remove User, Remove as Key Contact**

2. The Remove User window, as shown in Figure 17 below, displays to confirm the Rep Sign Cert’s or Administrator’s intention to remove the user from the entity’s account.
3. Click the [Remove User] button.
4. A message “Contact has been removed” displays at the top of the window.

2.4.4 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 18.

2. The Update Representative Signature Certifier window displays, as shown in Figure 19 below.
3. Enter the new Rep Sign Cert’s eAuth ID. If the eAuth ID is not validated by the R&C system, an error message “User not found” displays on the screen. Check the eAuth ID of the user for accuracy and enter it again. If the error persists, the user should go to the USDA eAuth website to verify that their eAuth account exists, confirm it is a verified account, or if needed create a new verified eAuth account.

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

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

### Table 3: Navigation Tools in the R&C

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

<table>
<thead>
<tr>
<th>Icon &amp; Name</th>
<th>Screen Location</th>
<th>Function</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-Report Menu accordion</td>
<td>Top left of the page</td>
<td>The In-Report Menu is considered 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.</td>
</tr>
<tr>
<td>[Exit] button</td>
<td>Top right of the page</td>
<td>Does not save the data entered on the page. User is directed to the Reports Dashboard</td>
</tr>
<tr>
<td>[Save] button</td>
<td>Top right of data entry pages</td>
<td>Saves the data entered on the page. User remains on the page</td>
</tr>
<tr>
<td>[Save and Back] button</td>
<td>Bottom left of data entry pages</td>
<td>Saves the data entered on the page. User is directed to previous reporting section</td>
</tr>
<tr>
<td>[Save and Continue] button</td>
<td>Bottom right of data entry pages</td>
<td>Saves the data entered on the page. User is directed to the next reporting section</td>
</tr>
<tr>
<td>[Back] button</td>
<td>Bottom left of review pages</td>
<td>No data is entered on this page. User is directed to previous reporting section. This page is a read-only page</td>
</tr>
<tr>
<td>[Continue] button</td>
<td>Bottom right of review pages</td>
<td>No data is entered on this page. User is directed to next reporting section. This page is a read-only page</td>
</tr>
</tbody>
</table>
3 Part 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 users 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 the 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 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 on 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 tables below list all the R&C reports that are specific to the Telecommunications Program borrowers and awardees.

#### Table 4: Telecommunications Program – Account-Level Reports

<table>
<thead>
<tr>
<th>Report Name</th>
<th>Reporting Frequency</th>
<th>Creation Date</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report</td>
<td>Quarterly</td>
<td>First day of the calendar year quarter</td>
<td>30 days after creation date</td>
</tr>
<tr>
<td>System Data Report</td>
<td>Annually</td>
<td>First day of the calendar year</td>
<td>January 31</td>
</tr>
</tbody>
</table>
| Audit Report     | Annually            | First day of the entity’s fiscal 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

<table>
<thead>
<tr>
<th>Report Name</th>
<th>Reporting Frequency</th>
<th>Creation Date</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Construction Progress Report</td>
<td>Annually</td>
<td>First day of the calendar year</td>
<td>January 31</td>
</tr>
<tr>
<td>Annual Performance Report</td>
<td>Annually for a period of <strong>three years</strong> following the year that construction was completed and certified in the R&amp;C</td>
<td>First day of the calendar year following the year that construction was completed and certified in the R&amp;C</td>
<td>January 31</td>
</tr>
<tr>
<td>Close Out Report</td>
<td>N/A</td>
<td>Created following the event that occurs last:</td>
<td>90 days after creation date</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• the expiration date of the award</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• termination of the award</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• project completion</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• final disbursement of the award by the awardee</td>
<td></td>
</tr>
<tr>
<td>Annual Project Performance Activity Report</td>
<td>Annually</td>
<td>First day of the calendar year</td>
<td>January 31</td>
</tr>
<tr>
<td>Final Project Performance Activity Report</td>
<td>N/A</td>
<td>Same as Close Out Report creation requirements</td>
<td>90 days after creation date</td>
</tr>
</tbody>
</table>

3.2 Completing Account-Level Reports

3.2.1 Financial Report

The **Financial Report** is an account-level report that is used for reporting 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. The six report schedules are as follows:

- Network Access Services Revenue
- Non-Operating Net Income
- Income Statement
- Balance Sheet
- Statement of Cash Flows
- Subscriber Data

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.

### Data Entry Tips for the Financial Report

- Values must be entered as whole numbers for all the 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.
- Line items that do not apply to the entity may be left blank.
- Values must be corrected, or an explanation must be provided for line items where a warning is triggered.

#### Table 6: Image and description of Financial Report tools

<table>
<thead>
<tr>
<th>Icon &amp; Name</th>
<th>Screen Location</th>
<th>Function</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Add Account] button</td>
<td>Lefthand column on Non-Operating Net Income schedule</td>
<td>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.</td>
</tr>
<tr>
<td>+ Add Explanation</td>
<td>Righthand column in all the Financial Report schedules, except Subscriber Data</td>
<td>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.</td>
</tr>
<tr>
<td>[Other (Explain)] button</td>
<td>Lefthand column on the Statement of Cash Flows schedule</td>
<td>Allows users to enter the name of an account and add it as a line item.</td>
</tr>
<tr>
<td></td>
<td>Below certain line items</td>
<td>Displays an informational text box when the user moves the mouse over the icon</td>
</tr>
</tbody>
</table>

#### 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. 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 navigates the user 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 20 below, 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 20: Financial Report, Network Access Services Revenue schedule – Nothing to Report](image)

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 is used to report 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 navigates the user 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 21 below, 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 21: Financial Report, Non-Operating Net Income schedule – Nothing to Report](image)
3. Click the [right arrow] on the Non-Operating Revenue accordion as shown in Figure 22 below, 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 22: Non-Operating Net Income schedule, 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 23 below.

Figure 23: Add Account Window, - Add a New Non-Operating Account Item

6. 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 24 below.
7. Enter the amount for the new account.
8. 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.
9. Repeat all the previous steps for the Non-Operating Expenses section.
10. 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 schedule 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. The values on the Income Statement will dynamically update; however, the Income Statement must be re-saved to reflect the updated values.

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 25 below, enter an explanation and then click the [Add] button. If the explanation needs to be updated, click the Edit link.
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 7 below provides information on each metric.

Table 7: Income Statement Financial Performance Metrics

<table>
<thead>
<tr>
<th>Metric</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>EBITDA (Earnings Before Interest, Taxes, Depreciation &amp; Amortization)</td>
<td>An indicator of overall profitability of a business. Summation of Total Net Income or Margins, Total Fixed Charges, Taxes, Depreciation Expense, and Amortization Expense</td>
</tr>
<tr>
<td>EBIT (Earnings Before Interest and Taxes)</td>
<td>Measures a company’s earning power from ongoing operations. Summation of Total Net Income or Margins, Total Fixed Charges, and Taxes</td>
</tr>
<tr>
<td>TIER (Times Interest Earned Ratio)</td>
<td>Measures a company’s ability to meet the interest payments on its debt and capital lease obligations. Total Net Income or Margins plus Total Fixed Charges divided by Total Fixed Charges</td>
</tr>
<tr>
<td>DSCR (Debt Service Coverage Ratio)</td>
<td>Indicates the amount of a company’s earnings available for debt servicing, including interest, principal and lease payments. ( \frac{(Total\ Net\ Income\ or\ Margins + Total\ Fixed\ Charges + Depreciation + Amortization \ - \ Amortized\ Grant\ Revenue)}{(Interest\ on\ Funded\ Debt + Other\ Interest + Interest\ on\ Line(s)\ of\ Credit + Principal\ Payment\ on\ Debt\ and\ Capital\ Leases)} )</td>
</tr>
<tr>
<td>Network Access Services Revenue / Net Operating Revenues</td>
<td>Measures a company’s reliance on Network Access Services Revenue, as compared to total net operating revenues. Network Access Services Revenue divided by Net Operating Revenues</td>
</tr>
<tr>
<td>Cash Flow from Operations / Total Debt Service</td>
<td>Measures how much cash flow the company generated from its operating activities as compared to its total debt service payments in a fiscal year. ( \frac{(Net\ Cash\ Provided/(Used)\ by\ Operations)}{Interest\ on\ Funded\ Debt\ (RUS,\ RTB,\ FFB)\ plus\ Other\ Interest\ Expense\ and\ Principal\ Payments\ on\ Long-Term\ Debt\ and\ Capital\ Leases} )</td>
</tr>
</tbody>
</table>
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.

1. Click the Balance Sheet link on the Current Reports tab. This navigates the user to the Data Entry page.
2. Click the [right arrow] of each accordion, as shown in Figure 26 below, to display the line items.

**Figure 26: Financial Report, Balance Sheet Schedule - Accordions**

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 8 below provides information on each metric.

**Table 8: Income Statement Financial Performance Metrics**

<table>
<thead>
<tr>
<th>Metric</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Equity / Total Assets</td>
<td>Measures the amount of assets that are financed by owners’ investments and not leveraged.</td>
</tr>
<tr>
<td>Current Ratio</td>
<td>Measures how much liquidity is available to pay obligations due within one year. Total Current Assets</td>
</tr>
<tr>
<td>Metric</td>
<td>Definition</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Quick Ratio</td>
<td>Measures how well the applicant can meet its short-term financial liabilities.</td>
</tr>
<tr>
<td></td>
<td>(Total Current Assets minus Materials and Inventory) divided by Total Current Liabilities</td>
</tr>
<tr>
<td>Working Capital in Dollars</td>
<td>Similar to the Current Ratio, measures the ability to pay current liabilities with current assets.</td>
</tr>
<tr>
<td></td>
<td>Total Current Assets minus Total Current Liabilities</td>
</tr>
<tr>
<td>Total Liabilities / Total Equity</td>
<td>Measures how much debt the applicant is using to finance its assets relative to the amount of value represented in shareholders’ equity.</td>
</tr>
<tr>
<td></td>
<td>Total Liabilities divided by Total Equity</td>
</tr>
<tr>
<td>Net Plant / Long Term Debt</td>
<td>Measures the extent to which long-term debt is covered by net plant.</td>
</tr>
<tr>
<td>Tangible Equity</td>
<td>A measure of a company’s tangible capital; used in evaluating potential losses by eliminating intangible assets, goodwill and preferred stock from total equity.</td>
</tr>
<tr>
<td></td>
<td>Total Assets minus Intangible Assets, Plant Adjustment, Nonoperating Plant &amp; Goodwill, and Total Liabilities</td>
</tr>
<tr>
<td>Tangible Equity / Total Assets</td>
<td>The tangible percentage of a company’s assets that are owned by investors and not leveraged.</td>
</tr>
<tr>
<td></td>
<td>Tangible Equity divided by Total Assets</td>
</tr>
</tbody>
</table>

**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 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.

If the auto-populated values from either the **Income Statement** and/or the **Balance Sheet** schedules 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.
1. Click the **Statement of Cash Flows** link on the **Current Reports** tab. This navigates the user to the Data Entry page.

2. Click the [right arrow] of each accordion, as shown in Figure 27 below, to display the line items.

**Figure 27: Financial Report, Statement of Cash Flows Schedule - Accordions**

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 28 below.

**Figure 28: Add Statement of Cash Flows Account Item**

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 an entity is providing service to during the current reporting period. This report schedule 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, a Broadband Subscriber means any customer that receives data service at a minimum of 25 Mbps downstream and 3 Mbps upstream, 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 navigates the user to the Data Entry page.
2. Select the radio button that best matches the entity’s network status and subscribers, as shown is Figure 29 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 29: Financial Report, Subscriber Data Schedule – Entity’s Network and Subscriber Status Options

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 System Data Reports.

3.2.2 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 so any errors and/or warnings will not be included within the export.

2. Click on the Export Financial Report link as shown in Figure 30 below.

Figure 30: Financial Report, Export Financial Report Link

3. The Financial Report export displays, as shown in Figure 31 below.
4. Click the [Export] button on the top right corner to export the financial report. An Export window displays, as shown in Figure 32 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 or .CSV (there is also an option to change the encoding if needed).

**Figure 32: Financial Report, Export Window, Export View Options**

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.

3.2.3 System Data Report

The System Data Report is an account-level report that is used for reporting specific data for the entity. This report consists of three report schedules and each report schedule includes a Data Entry page and a Review page. The three report schedules are as follows:

- Network Data
- Capital Investment Data
- Depreciation Rates

Data appears in the System Data Report the following ways: auto-populated from a previous System Data Report, calculated by the R&C, or entered manually by the user.

3.2.3.1 Network Data

The Network Data schedule is used to report the network data for the entity based on the type of network. This report schedule consists of four radio buttons and two separate sections. The two sections are Wireline Network and Wireless Network.

1. Click the Network Data link on the Current Report tab. This navigates the user to the Data Entry page.
2. Select the radio button that best matches the entity’s network status as shown is Figure 33 below.
   - If the first radio button, “My Entity has an existing wireline and wireless network.” is selected, both the Wireline Network and the Wireless Network sections must be completed.
   - If the second radio button, “My Entity has an existing wireline network.”, or the third radio button, “My Entity has an existing wireless network.” is selected, only the applicable section needs to be completed.
   - If the fourth radio button, “My Entity does not have an existing network.”, is selected, neither of the two sections need to be completed.

Figure 33: System Data Report, Network Data schedule - Entity’s Network Status Options
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.

### 3.2.3.2 Capital Investment Data

The **Capital Investment Data** schedule is used to report the entity's money that is invested or spent on assets during the current reporting period. Table 9 below provides the Capital Investment Data Line Items along with their descriptions.

#### Table 9: Capital Investment Data Line Items

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>RUS, RTB, and FFB Loans</td>
<td>The total amount of RUS, RTB, and FFB loan funds expended during the year.</td>
</tr>
<tr>
<td>RUS Grants</td>
<td>The total amount of RUS Grant funds expended during the year.</td>
</tr>
<tr>
<td>Other Long-Term Loan Funds</td>
<td>The total amount of all other Long-Term loan funds expended during the year.</td>
</tr>
<tr>
<td>Other Short-Term Loan Funds</td>
<td>The total amount of all other Short-Term loan funds expended during the year.</td>
</tr>
<tr>
<td>General Funds (RUS Interim Approval)</td>
<td>The total amount of funds (short-term borrowings and general funds) that were expended during the year in accordance with RUS approval for interim financing. Any amount reimbursed with RUS, RTB, or FFB loan funds later in the same year should be accounted for under line item 'RUS, RTB, and FFB Loans.'</td>
</tr>
<tr>
<td>General Funds (Other than Interim Approval)</td>
<td>The total amount of general funds expended during the year, excluding any such amount that was expended in accordance with RUS approved interim financing.</td>
</tr>
<tr>
<td>Other Federal/State Grants</td>
<td>The total amount of funds expended from other Federal/State Grants during the year.</td>
</tr>
<tr>
<td>Matching Funds (Equity)</td>
<td>The total amount of matching funds (in the form of equity) expended during the year. Any matching funds expended in the form of short-term or long-term loan funds should be accounted for under line items 'Other Short-Term Loan Funds' and 'Other Long-Term Loan Funds' respectively.</td>
</tr>
<tr>
<td>Salvaged Materials</td>
<td>The book value of salvaged materials used as plant but returned to stock during the year.</td>
</tr>
<tr>
<td>Contribution in Aid to Construction</td>
<td>The total amount recorded for contributions to telecommunications plant received during the year.</td>
</tr>
</tbody>
</table>

1. Click the **Capital Investment Data** link on the **Current Report** tab. This navigates the user to the Data Entry page.

2. Select the check box, “My Entity does not have any Capital Investment Data to report”, as shown in Figure 34 below, if the entity does not have any capital investment to report for the current reporting period. If the entity has any capital investment to report, enter the amounts associated with the respective line items.
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.

### 3.2.3.3 Depreciation Rates

The Depreciation Rates schedule is used to report the entity’s depreciation rates for its telecommunications plant assets. This report 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 link on the Current Report tab. This navigates the user to the Data Entry page.

2. Select the radio button that best corresponds to the entity’s depreciation rates as shown in Figure 35 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.

3. Click the [right arrow] of each accordion, as shown in Figure 36 below, to display the line items.
4. Enter the depreciation rates for all asset categories that apply to the entity under each of the six sections.

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 System Data Report to USDA, refer to Certifying and Submitting Financial and System Data Reports.

### 3.2.4 Errors and Warnings for Financial & System Data Report Schedules

As data is entered on each report schedule, the system runs a validation check for errors and/or warnings. If any errors and/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.

### 3.2.5 Review Page for Financial & System Data Report Schedules

Once data is entered and saved on the Data Entry page for each report schedule, the user can review the information on the Review page, as shown in the Figure 37 below. 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, an explanation needs to be provided 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.
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.

### 3.2.6 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 $750,000 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 38, below. The selection of the radio button determines if an audit is required to be uploaded in the R&C.
  - If the first radio button, “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).” is selected, an audit must be uploaded.
  - If the second radio button “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).” is selected, uploading the audit is optional.
  - If the third button “My Entity has not expended $750,000 or more in Federal awards during the fiscal year (Audit Optional).” is selected, an audit does not need to be uploaded.

Entities Subject to 2 CFR 200 and 7 CFR 1773 Audit Requirements:

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 39 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.
3. Click the [Submit to USDA] button or click the [Save and Exit] button as shown in Figure 40 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.

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. With the exception of the final Construction Progress Report, the entity may also be 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 the year following 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**.

**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 41 below.

**Figure 41: Construction Progress Report, Construction Status Schedule – Entity’s Construction Status Options**

- 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. 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. Enter the “Date of Project Completion” and click the [Save and Continue] button to proceed to the Construction Progress Map schedule of the report.

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 42 below, to report the area(s) where construction was completed within the Approved Project Service Area during the current reporting period. If applicable, users may also report updated Non-Funded Service Areas (NFSAs) as part of the final Construction Progress Report.

Table 10 Mapping Buttons & Icons and Table 11: Construction Progress Drawing Tools below, to identify and understand the functions of the different icons and buttons in the map to assist with reporting the Construction Progress.

Table 10: Mapping Buttons & Icons
This table identifies and explains items 1-7 in Figure 42 above.
<table>
<thead>
<tr>
<th>Icon &amp; Name</th>
<th>Screen Location</th>
<th>Function</th>
</tr>
</thead>
</table>
| [Map Menu] Options | 1. Top left of the map. Displays after clicking the [Map Menu] icon | Map Menu drop-down options include:  
- Construction Progress Layer  
- Construction Progress Data  
- Map Legend |
| Construction Progress Layer | 2. Top middle of the map. Displays after the Construction Progress Layer option is selected from the Map Menu options. | Construction Progress Layer panel appears on the map if the Construction Progress Layer option is selected from the Map Menu options. Click + Add Construction Progress to draw or upload a shapefile of construction progress on the map. |
- **Magnifying Glass** icon allows users to zoom into each layer.  
- **Eye icon** allows users to toggle the visibility of the layer on the map. |
| [Zoom] and [Turn ON/OFF] Options | 4. Right of Construction Progress and NFSA layers. |  
- Remove the Construction Progress Area layer; only available for the current year’s layer  
- Remove current year’s drawn or uploaded NFSA layer |
<p>| [Trashcan] Button | Top middle of the map. Displays after construction progress is drawn or uploaded on the map. | Construction Progress Data panel displays socio-economic, geographic, and construction progress data about the current construction progress area added to the map during the current reporting period. |</p>
<table>
<thead>
<tr>
<th>Icon &amp; Name</th>
<th>Screen Location</th>
<th>Function</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legend</td>
<td>Legend displays on the top middle of the map if the <strong>Map Legend</strong> option is selected from the Map Menu options.</td>
<td></td>
</tr>
<tr>
<td>[Base Layer] Icon</td>
<td>Bottom Left of the map.</td>
<td>Displays a pop-up menu of the available map base layers when selected.</td>
</tr>
<tr>
<td>[Base Layer] Options</td>
<td>5. Bottom left of the map. Displays after clicking the [Base Layer] icon.</td>
<td>• Base Layer options include:</td>
</tr>
<tr>
<td>[Basemap] Dropdown</td>
<td>6. Bottom right of the map. The options expand after clicking.</td>
<td>• <strong>Approved Project Service Area</strong>, which is always an option to display on the Construction Progress Map</td>
</tr>
<tr>
<td>[Zoom In/Out] and [Search Box]</td>
<td>Top left of the map. [Zoom] buttons and [Search Box] display when Map Menu is not expanded.</td>
<td>• <strong>Non-Funded Service Area</strong>, only an option if the approved application contains NFSAs.</td>
</tr>
<tr>
<td>[Save Data] Button</td>
<td>7. Top right of the map.</td>
<td>Allows users to save recently added, modified, or removed polygons on the map.</td>
</tr>
</tbody>
</table>
Table 11: Construction Progress Drawing Tools
This table identifies and explains the components of Item 8 in Figure 42 above.

<table>
<thead>
<tr>
<th>Icon &amp; Name</th>
<th>Screen Location</th>
<th>Function</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Draw Rectangle]</td>
<td>Right side of the map</td>
<td>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.</td>
</tr>
<tr>
<td>[Draw Polygon]</td>
<td>Right side of the map</td>
<td>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.</td>
</tr>
<tr>
<td>[Edit Layers]</td>
<td>Right side of the map</td>
<td>Allows users to edit the vertices of any layer added to the map. When selected, you must click on an existing vertex of the polygon and drag it to its new location. To complete the edit, click [Finish] next to the Edit Layers icon when done.</td>
</tr>
<tr>
<td>[Remove Layers]</td>
<td>Right side of the map</td>
<td>Allows users to remove a polygon that has been plotted or uploaded on the map. When selected, you must click on the desired polygon to delete it.</td>
</tr>
</tbody>
</table>

3.3.3 Reporting Construction Progress to the Construction Progress Map

The **Construction Progress Map** displays the Approved Project Service Area and if applicable, the Non-Funded Service Area, that were 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. Map users have the option to turn these layers on and off while adding construction progress to the map. However, if the Approved Project Service Area is turned off in the map, the construction progress layer will continue to clip to the bounds of the Approved Project Service Area once the polygon record is drawn or a shapefile is successfully uploaded in the map.

As shown in Figure 43 below, 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.
1. Expand the **Map Menu** icon located on the top left corner of the map, click the [Construction Progress Layer] button, and the Construction Progress Layer panel will display, as shown in Figure 44 below.

2. Click the [+Add Construction Progress] button.

3. Unless this is the entity’s final Construction Progress Report, select the **Construction Progress** as the type of construction progress, as shown in Figure 45 below, to report in the drop-down list. The Construction Progress type is used to report the construction progress for the Approved Project Service Area on the map and will appear as part of the **Construction Progress Area** layer for the reporting period.
If applicable to the entity, the Non-Funded Service Area (NFSA) type is available to the Entity to report any differences in the NFSA if there are differences from what was submitted in the approved application. It is important to note, the NFSA should only identify area(s) the entity is currently providing, data, voice, and/or video services at the time the project is complete.

Figure 45: Construction Progress Report, Construction Progress Map, Add Construction Progress Window

4. Decide whether to upload a shapefile or draw the construction progress polygon(s) on the Construction Progress Map.
   - **Uploading a Shapefile**: Click the [Upload Files] button to upload an ESRI zipped shapefile or drag and drop the file in the drop zone located next to the button. 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.
   - **Draw Construction Progress**: Check the [Checkbox] to draw the entity’s area on the map and refer to Table 8: Construction Progress Drawing Tools, for guidance on how to use the drawing and editing tools on the map.

5. Click the [Add Progress] button to begin adding Construction Progress to the entity’s map.

6. Click [Construction Progress Data] from the Map Menu dropdown at any point after a Construction Progress Area has been uploaded or plotted on the map to see aggregated geographic, construction progress, and socio-economic data on the Construction Progress Data panel, as shown in Figure 46 below.

The Construction Progress Data panel includes demographic data about the area the entity drew or uploaded on the Construction Progress Map for the current reporting period. If the entity’s construction progress was saved on the Construction Progress Map prior to July 1, the “Current Year” date is as of the previous calendar year. If the entity’s construction progress was saved on the Construction Progress Map on July 1 or after, the “Current Year” date is as of the current calendar year. The “Future Year” date is five years from the “Current Year”. The “Future Year” data is projected data.

Construction Progress % complete displays on the Construction Progress Data panel as XX.XX % once construction progress is mapped during the current reporting period.
7. To save map data, click the [Save Data] button at the top right of the map, as shown in Figure 47 below.

Figure 47: Construction Progress Report, Construction Progress Map - Construction Progress Legend and [Save Data] Button
### Reporting Construction Progress Correctly on the Map

The percentage (%) of construction progress is calculated by dividing the area of the “Construction Progress” polygon(s) by the total area of the “Approved Project Service Area” polygon(s). The only way to show the construction progress as up to 100% complete during the final Construction Progress Report, each Construction Progress Report submitted after the first report, should cover the previous reporting period’s Construction Progress Area in addition to the current reporting period’s Construction Progress Area.

<table>
<thead>
<tr>
<th>Map Legend of Example Progress Areas</th>
<th>All Progress Areas are mapped: “Progress Areas 2016 – 2020”</th>
<th>If “Progress Area – 2016” is turned off, “Progress Area – 2017” should cover both progress areas.</th>
</tr>
</thead>
</table>

#### 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 in the Approved Project Service Area during the reporting period, subscriber locations are required to be uploaded to the map, as shown in Figure 48 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 (Geospatial Upload Optional).”, and proceed to Step 3.
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 in the drop zone. The maximum file size of the upload is limited to 25MB. The maximum file size of the upload is limited to 25MB.

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 49 below. If the data does not look correct on the map, click the [Remove Data] button and complete Step 1 again after updating the incorrect records in the Geocoded Subscriber Locations file.

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

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 Project completion. The first Annual Performance Report will be generated once the Awardee has entered the Project Completion Date on the Construction Status schedule of the Construction Progress Report. The Annual Performance Report consists of two section: 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. 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.

1. Click the Annual Performance Report link on the Current Reports tab.
2. Enter the information under the “Project Performance Narratives”, as shown in Figure 50 below. Each narrative can accept a maximum of 4,000 characters and 1 MB of images. Utilize the tool bar in the section to format the text as desired.
3. Click the [Save] button in the header to save the narrative responses.

Figure 50: Annual Performance Report – Narratives

4. 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.
5. 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 51 below. 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.
6. Click the [Save Data] button on the map to save the geocoded subscriber locations data. 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.

1. Click the **Close Out Report** link on the **Current Reports** tab.
2. Enter the information under the “Close Out Report Narratives”, as shown in Figure 52 below. 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.
3. 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 is used to report to relate accomplishments to performance goals and objectives of the Federal award.

1. Click the Annual Project Performance Activity Report link on the Current Reports tab.

2. Enter the information under the “Project Performance Activity Report Narratives”, as shown in Figure 53 below. Each narrative section can accept a maximum of 4,000 characters and 1 MB of images. Utilize the tool bar in the section to format the text as desired.
3. Click the [Upload] 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.

4. 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.

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 54 below. The narrative section can accept a maximum of 4,000 characters and 1 MB of images. Utilize the tool bar in the section to format the text as desired.
3. Select the [Save] button in the header to save the narrative response.
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 System Data Reports

3.4.1 Review Report Page

The Financial Report and the System Data 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 report schedule including the errors and/or 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 and/or warnings are triggered, a message “No outstanding errors and/or warnings present” will display, as shown in Figure 55 below.
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 56 below. The warnings along with the corresponding explanation also displays on this page. Furthermore, any explanations entered that were not triggered by a warning, display as “N/A”.

Figure 56: Examples of “There are one or more warnings present on the page. To clear the warnings, correct the flagged values or provide an explanation” Warning Message

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 in Figure 57 below.

Figure 57: Example of “There are one or more errors present on this page. To clear the errors, address the flagged values on the page” Error Message

4. If a report schedule has not been started, a message “This page has not been started yet.” displays as shown in Figure 58 below.
5. Enter notes, if needed, in the “Supplemental Information for USDA” section, as shown in Figure 59 below 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 59: Financial and System Data Reports, Review Report Page – “Supplemental Information for USDA”

3.4.2 Initiate Report Certification

Once all errors and/or 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 60 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.
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 the steps below:

1. Click the report link for the respective Financial or System Data 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 61 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.
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 62 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.
3.5 Certifying and Submitting Project-Level Reports

3.5.1 Initiate Report Certification

Once all errors and/or 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 63 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.
  o 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.
  o 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 63: Project-Level Reports, Ready to Initiate Report Certification?

![Ready to Initiate Report Certification?](image)

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 the steps below:

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 64, 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.
    o 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.
    o 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:
    o 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.
    o Click the [No, Return to Report] button to navigate back to the report.
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.

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 a resubmission of a report is requested, the report will move from the Submitted to USDA tab to the Current Reports tab and flagged with a RESUBMISSION REQUESTED indicator, as shown in Figure 65 below. USDA will provide notes on the affected line item(s) on the report schedule(s) and/or on the Review Report page(s).
Notes from USDA show as a note or link, as listed below:

**Financial Report**

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

**System Data 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 66 – Figure 69 below:
Figure 66: USDA Review Findings - Review Report Page

Figure 67: Example of Income Statement Schedule, View Note from USDA Link

Figure 68: Example of Income Statement Schedule, View Note from USDA Window
Figure 69: Example of Project-level Report, USDA Review Findings

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 also include the user’s 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 data service at a minimum of 25 Mbps downstream and 3 Mbps upstream, 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 at a minimum speed of 25 Mbps downstream and 3 Mbps upstream.

**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 System Data Report pages. Entities must address all required line items in order to submit a report.

**Non-Funded Service Area (NFSA):** Represents the area(s) that may have been included as part of the approved but are not a part of the approved project. Not all Construction Progress Maps will include NFSA's. If applicable, the NFSA is where the entity is currently providing, data, voice, and/or video services at the time the project is complete.

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

**USDA eAuthentication (eAuth):** The system used by USDA agencies to enable individual entities and employees to obtain unverified (Level I) and verified (Level II) accounts that will allow them to access USDA Web applications, via the Internet. All users must have a verified (Level II) eAuthentication account in order to access the 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 70: Warning (Amber) Message**

⚠️ There are one or more warnings present. To clear the warning, fix the value or provide an explanation to keep the value.

**Figure 71: Error (Red) Message**

❌ Your data was saved; however there are one or more errors present. To clear the errors, refer to the flagged values in the statement.

**Figure 72: Informative Message**

This page has not been started yet.

**Table 12: Examples of In-line Notifications Associated with Fields**

<table>
<thead>
<tr>
<th>Error (Red Message)</th>
<th>Warning (Amber Message)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ AAA</td>
<td>Out of range. To keep, provide an explanation</td>
</tr>
<tr>
<td>An alphanumeric or unexpected character was entered</td>
<td></td>
</tr>
</tbody>
</table>

Table 13 – Table 16 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>
<thead>
<tr>
<th>Type</th>
<th>Message</th>
<th>Cause</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Notification</td>
<td>“[Statement Name] has been saved successfully.”</td>
<td>Appears on all pages where values are entered and/or documents are uploaded.</td>
<td>N/A</td>
</tr>
<tr>
<td>Financial Report Notification</td>
<td>“Line item has been successfully deleted.”</td>
<td>A custom line item has been successfully deleted.</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Occurs on:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Non-Operating Net Income</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Statement of Cash Flows</td>
<td></td>
</tr>
<tr>
<td>Financial Report Notification</td>
<td>“No outstanding errors and/or warnings present.”</td>
<td>No errors or warnings would prevent submitting the report.</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Occurs on the Review Report page and appears beneath the name of a specific statement.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Occurs on the Financial Report</td>
<td></td>
</tr>
<tr>
<td>Construction Progress Report Notification</td>
<td>“Construction Progress Report has been saved successfully.”</td>
<td>The status on the Construction Status page has been selected and the user clicked [Save and Continue] or [Initiate Certification].</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Occurs on the Financial Report</td>
<td></td>
</tr>
<tr>
<td>Construction Progress Report Notification</td>
<td>“Clipped successfully. Please select “Save Data” on the map to save your progress.”</td>
<td>Construction progress was successfully clipped and added to the map.</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Occurs on the map in the Construction Progress Report</td>
<td></td>
</tr>
<tr>
<td>Construction Progress Report Notification</td>
<td>“The polygon has been successfully [added/uploaded]. Please select “Save Data” on the map to save your progress.”</td>
<td>Construction progress was successfully added to the map.</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Occurs on the map in the Construction Progress Report</td>
<td></td>
</tr>
<tr>
<td>Construction Progress Report Notification</td>
<td>“The Construction Progress has been removed. Please select “Save Data” on the map to save your progress.”</td>
<td>Construction progress was successfully removed from the map.</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Occurs on the map in the Construction Progress Report</td>
<td></td>
</tr>
</tbody>
</table>
### “Save Successful” Messages (Green color)

<table>
<thead>
<tr>
<th>Type</th>
<th>Message</th>
<th>Cause</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Construction Progress Report Notification</td>
<td>“Your data has been saved successfully”</td>
<td>Construction progress was successfully saved to the map by clicking the [Save Data] button. Occurs on the map in the Construction Progress Report.</td>
<td>N/A</td>
</tr>
<tr>
<td>Geospatial Subscriber Locations Notification</td>
<td>&quot;Geocoded subscriber location(s) were added to the map successfully. Please select &quot;Save Data&quot; on the map to complete the upload.&quot;</td>
<td>The uploaded subscriber file successfully added the subscriber locations to the map. Occurs on the Geospatial Subscriber Locations map.</td>
<td>N/A</td>
</tr>
<tr>
<td>Geospatial Subscriber Locations Notification</td>
<td>“Your data has been saved successfully.”</td>
<td>The user clicked the [Save Data] button on the map and the subscriber locations were successfully saved to the map.</td>
<td>N/A</td>
</tr>
<tr>
<td>Geospatial Subscriber Locations Notification</td>
<td>“Deleted successfully.”</td>
<td>The user clicked the [Remove Data] button on the map and the subscriber locations were successfully removed.</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Table 14: R&C System Notifications - Informative Messages (Light Blue or White colors)

<table>
<thead>
<tr>
<th>Type</th>
<th>Message</th>
<th>Cause</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report Notification</td>
<td>“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.”</td>
<td>Occurs on all statements. Appears at the top of the affected schedule, and on the Review Report page for the Financial Report.</td>
<td>View the note(s) provided by USDA and correct the report before resubmitting. Contact Us if you need further assistance.</td>
</tr>
<tr>
<td>Financial Report Notification</td>
<td>“My Entity does not have any [statement name] to report.”</td>
<td>Occurs on the Review Report page and appears beneath the name of a specific statement. Applies to the following statements.</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Network Access Services Revenue</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Non-Operating Net Income</td>
<td></td>
</tr>
</tbody>
</table>
### Informative Messages (Light Blue or White colors)

<table>
<thead>
<tr>
<th>Type</th>
<th>Message</th>
<th>Cause</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report Notification</td>
<td>“This page has not been started yet.”</td>
<td>There is a statement has not been started.</td>
<td>Return to the flagged statement and address all required fields.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Occurs on the Review Report page and appears beneath the name of a specific statement.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Occurs on the Financial Report</td>
<td></td>
</tr>
</tbody>
</table>

### Table15: R&C System Notifications - Warning Messages (Amber color)

<table>
<thead>
<tr>
<th>Type</th>
<th>Message</th>
<th>Cause</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report Notification</td>
<td>“There are one or more warnings present. To clear the warning, fix the value or provide an explanation to keep the value.”</td>
<td>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</td>
<td>To submit the statement, all warnings must be resolved by correcting the values or providing an explanation.</td>
</tr>
<tr>
<td>Financial Report Notification</td>
<td>“[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.”</td>
<td>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</td>
<td>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.</td>
</tr>
<tr>
<td>Financial Report Notification</td>
<td>“Explanation is required when a value is not entered”</td>
<td>Occurs on: • Non-Operating Net Income • Balance Sheet • Income Statement</td>
<td>Either provide a value or an explanation for the blank field</td>
</tr>
<tr>
<td>Financial Report Notification</td>
<td>“Typically, greater than zero. To keep, provide an explanation”</td>
<td>Appears beneath fields on: • Balance Sheet • Income Statement</td>
<td>To justify the entry of zero, provide an explanation, or change the value.</td>
</tr>
<tr>
<td>Financial Report Notification</td>
<td>“Typically, greater than 1. To keep, provide an explanation”</td>
<td>Appears beneath fields on the Balance Sheet</td>
<td>To justify the entry of one, provide an explanation, or change the value.</td>
</tr>
<tr>
<td>Type</td>
<td>Message</td>
<td>Cause</td>
<td>Solution</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>-------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Financial Report Notification</td>
<td>“Explanation is required when a custom line item is created”</td>
<td>Appears beneath fields on: • Statement of Cash Flows • Non-Operating Net Income</td>
<td>You must provide an explanation for this line item.</td>
</tr>
<tr>
<td>Financial Report Notification</td>
<td>“There are one or more warnings present on this page. To clear the warnings, correct the flagged values or provide an explanation.”</td>
<td>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</td>
<td>To submit the report, resolve all warnings by correcting values or providing explanations.</td>
</tr>
<tr>
<td>Construction Progress Report Notification</td>
<td>“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?”</td>
<td>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.</td>
<td>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.</td>
</tr>
<tr>
<td>Construction Progress Report Notification</td>
<td>“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.”</td>
<td>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.</td>
<td>To initiate certification of the Construction Progress Report, the entire Service Area must be covered by Construction Progress.</td>
</tr>
</tbody>
</table>
### Warning Messages (Amber color)

<table>
<thead>
<tr>
<th>Type</th>
<th>Message</th>
<th>Cause</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>System Data Report</td>
<td>“There is a warning present on the page. To clear the warning, provide an explanation or change the selection.”</td>
<td>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</td>
<td>To submit the statement, either provide an explanation for the new selection or revert back to the original selection.</td>
</tr>
</tbody>
</table>

### Table 16: R&C System Notifications - Error Messages (Red color)

<table>
<thead>
<tr>
<th>Type</th>
<th>Message</th>
<th>Cause</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Notification</td>
<td>“There are one or more reports that require your attention.”</td>
<td>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</td>
<td>Submit the late report, re-edit the report or resubmit it to USDA with changes.</td>
</tr>
<tr>
<td>General Notification</td>
<td>“[Statement Name] could not be saved due to a system error. Please try again.”</td>
<td>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.</td>
<td>User should check their internet connections and try again until successful. If issue persists Contact Us for assistance.</td>
</tr>
<tr>
<td>General Notification</td>
<td>“Must be provided” or “Document is required”</td>
<td>Appears for all required line items, fields, and uploads which have not yet been provided.</td>
<td>Provide the required value or upload the required file.</td>
</tr>
<tr>
<td>Financial Report</td>
<td>“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.”</td>
<td>At least one line item includes a letter or special character. Occurs on all statements.</td>
<td>Remove the letter(s) or special character(s) and re-save the statement.</td>
</tr>
<tr>
<td>Type</td>
<td>Message</td>
<td>Cause</td>
<td>Solution</td>
</tr>
<tr>
<td>--------------------------</td>
<td>-------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Financial Report</td>
<td>“Your data was saved; however there are one or more errors present. To</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Notification</td>
<td>clear the errors, refer to the flagged values in the statement.”</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Report</td>
<td>“Your Entity indicated that there are values to report. Please provide</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Notification</td>
<td>values for all items based on the selection.”</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Report</td>
<td>“An alphanumeric or unexpected special character was entered”</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Notification</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Report</td>
<td>“Must be positive”</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Notification</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Report</td>
<td>“Must be provided when broadband subscribers are reported”</td>
<td>Appears beneath fields on: • Subscriber Data Provide a value to resolve the error.</td>
<td></td>
</tr>
<tr>
<td>Notification</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Report</td>
<td>“There is already an account with this name”</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Type</td>
<td>Message</td>
<td>Cause</td>
<td>Solution</td>
</tr>
<tr>
<td>----------------------</td>
<td>-------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Financial Report</td>
<td>“Value must = ‘Total Liabilities and Equity’”</td>
<td>“Total Assets” must equal the “Total Liabilities and Equity” line item.</td>
<td>Update values on the Balance Sheet (or on sheets that feed information to the Balance Sheet) to ensure that Total Assets = Total Liabilities &amp; Equity, and re-save the page.</td>
</tr>
<tr>
<td>Notification</td>
<td></td>
<td>Appears beneath the “Total Assets” field on:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Balance Sheet</td>
<td></td>
</tr>
<tr>
<td>Financial Report</td>
<td>“Value must = ‘Total Assets’”</td>
<td>“Total Liabilities and Equity” must equal the : ”Total Assets” line item.</td>
<td>Update values on the Balance Sheet (or on sheets that feed information to the Balance Sheet) to ensure that Total Assets = Total Liabilities &amp; Equity and re-save the page.</td>
</tr>
<tr>
<td>Notification</td>
<td></td>
<td>Appears beneath the “Total Liabilities and Equity” field on:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Balance Sheet</td>
<td></td>
</tr>
<tr>
<td>Financial Report</td>
<td>“Must equal ‘Cash &amp; Equivalents’ plus ‘Cash-RUS Construction Fund’”</td>
<td>Appears beneath the “Ending Cash” field on:</td>
<td>Ensure that “Cash &amp; 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.</td>
</tr>
<tr>
<td>Notification</td>
<td></td>
<td>• Statement of Cash Flows</td>
<td></td>
</tr>
<tr>
<td>Financial Report</td>
<td>“The report has one or more errors and/or unexplained warnings on the</td>
<td>There is at least one error or warning on a statement, or a statement has not been started.</td>
<td>To submit the report, complete all statements, and resolve all errors by correcting values or providing explanations.</td>
</tr>
<tr>
<td>Notification</td>
<td>pages below, or a page hasn’t been started. Refer to the flagged items</td>
<td>Occurs on the Review Report page after attempting to Initiate Report Certification or Submit to USDA.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>on each page to clear the errors and/or warnings.”</td>
<td>Occurs on the Financial Report</td>
<td></td>
</tr>
<tr>
<td>Financial Report</td>
<td>“There are one or more errors present on this page. To clear the errors,</td>
<td>There is at least one error on a statement within the Report.</td>
<td>To submit the report, resolve all errors by correcting values or providing explanations.</td>
</tr>
<tr>
<td>Notification</td>
<td>refer to the flagged values in the statement.”</td>
<td>Occurs on the Review Report page beneath the names of each statement that requires attention.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Occurs on the Financial Report</td>
<td></td>
</tr>
<tr>
<td>Type</td>
<td>Message</td>
<td>Cause</td>
<td>Solution</td>
</tr>
<tr>
<td>------</td>
<td>---------</td>
<td>-------</td>
<td>----------</td>
</tr>
<tr>
<td>Construction Progress Report Notification</td>
<td>“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.”</td>
<td>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.</td>
<td>To certify and submit the Construction Progress Report, the status selection must be changed, or the required map data must be provided.</td>
</tr>
<tr>
<td>Construction Progress Report Notification</td>
<td>“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.”</td>
<td>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.</td>
<td>To certify and submit the Construction Progress Report, the status selection must be changed, or the provided map data must be removed.</td>
</tr>
<tr>
<td>Construction Progress Report Notification</td>
<td>“Please select Completion Date before Saving.”</td>
<td>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.</td>
<td>To advance to the next page of the Construction Progress Report, enter a date into the Completion Date field.</td>
</tr>
<tr>
<td>Construction Progress Report Notification</td>
<td>“Upload Failed. Please upload a file containing .dbf, .prj, .shp and .shx files(s)”</td>
<td>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.</td>
<td>To add construction progress to the map, the uploaded file must be a zip file containing .dbf, .prj, .shp and .shx file(s).</td>
</tr>
<tr>
<td>Type</td>
<td>Message</td>
<td>Cause</td>
<td>Solution</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>-------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Construction Progress Report</td>
<td>&quot;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.&quot;</td>
<td>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.</td>
<td>To initiate certification of the Construction Progress Report, the Construction Progress layers for the current year may not overlap.</td>
</tr>
<tr>
<td>Geospatial Subscriber Locations</td>
<td>&quot;File type not supported.&quot;</td>
<td>The uploaded subscriber file is not a .xls or .xlsx file. Occurs on the Geospatial Subscriber Locations map.</td>
<td>To upload subscribers to the map, the user must upload a .xls or .xlsx file.</td>
</tr>
<tr>
<td>Geospatial Subscriber Locations</td>
<td>&quot;The file was unable to upload. You are required to use the Reporting &amp; Compliance Geocoded Subscriber Locations Excel file to report the geospatial location of subscribers.&quot;</td>
<td>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.</td>
<td>To upload subscribers to the map, the user must upload a filled out Geocoded Subscriber Location template file.</td>
</tr>
<tr>
<td>Geospatial Subscriber Locations</td>
<td>&quot;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.&quot;</td>
<td>The uploaded subscriber file is missing values in required cells. Occurs on the Geospatial Subscriber Locations map.</td>
<td>To upload subscribers to the map, the filled out Geocoded Subscriber Location template file cannot be missing any values in cells.</td>
</tr>
<tr>
<td>Type</td>
<td>Message</td>
<td>Cause</td>
<td>Solution</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>-------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>System Data Report</td>
<td>“Your Entity indicated that there are values to report. Please provide values for one or more items.”</td>
<td>The selection made on the statement indicated there are values to report; however, no values have been provided.</td>
<td>All required values must be provided, or the selection must be changed to resolve the error.</td>
</tr>
<tr>
<td>Notifications</td>
<td></td>
<td>Occurs on the Review Statement page and the data entry page for the following statements:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Depreciation Rates</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Capital Investment Data</td>
<td></td>
</tr>
</tbody>
</table>
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 17: Email Notifications**

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