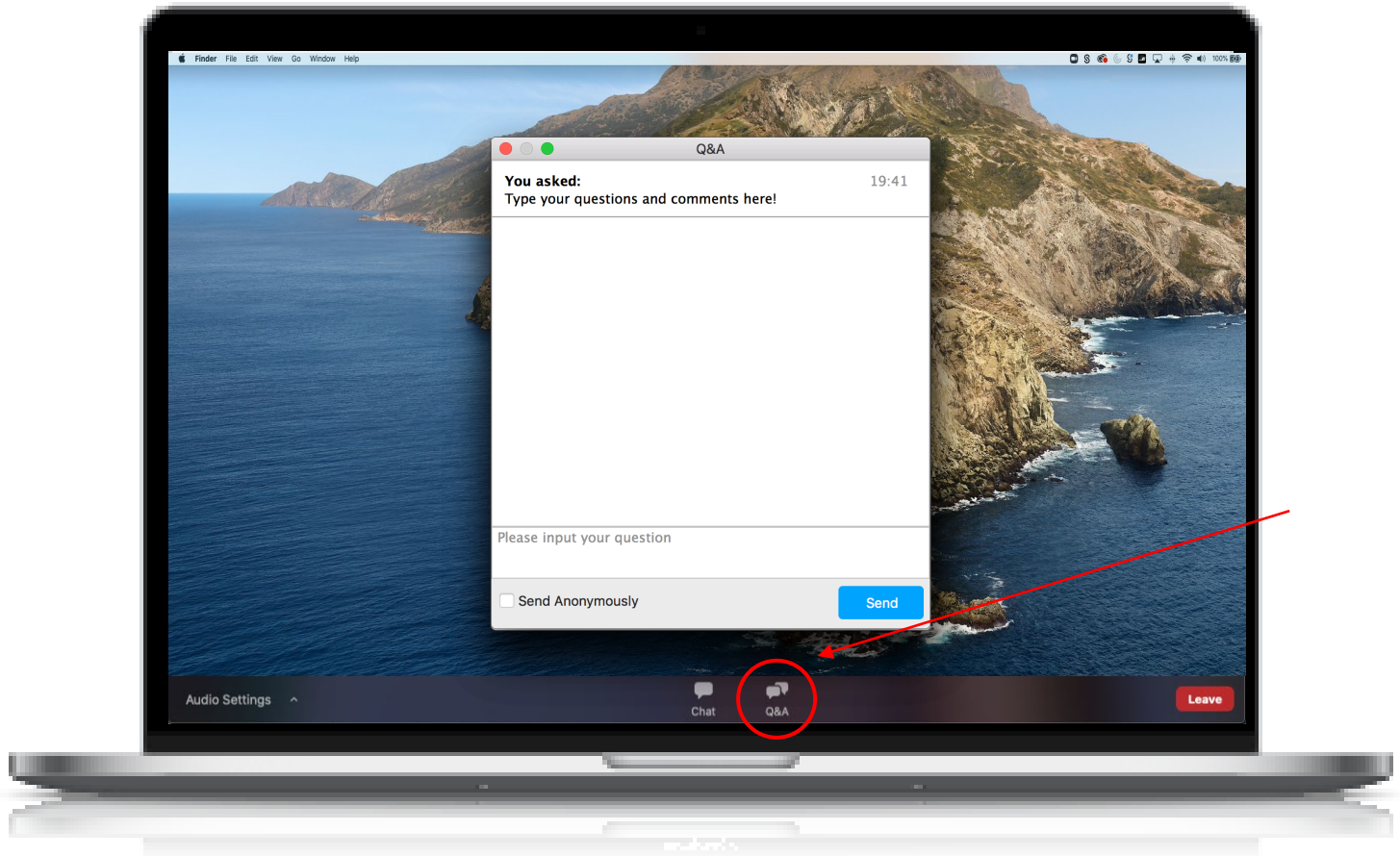




Department of
**Finance &
Administration**

Local Government Training Program

Reporting to U.S. Treasury



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Objectives

- Overview of U.S. Treasury Reporting
- Expenditure Categories
- Interim Report
- Recovery Plan Performance Report
- Project and Expenditure Report
- Next Steps



U.S. Treasury Reporting Overview

Key Principles

- Accountable
- Transparent
- User friendly
- Focused on recovery

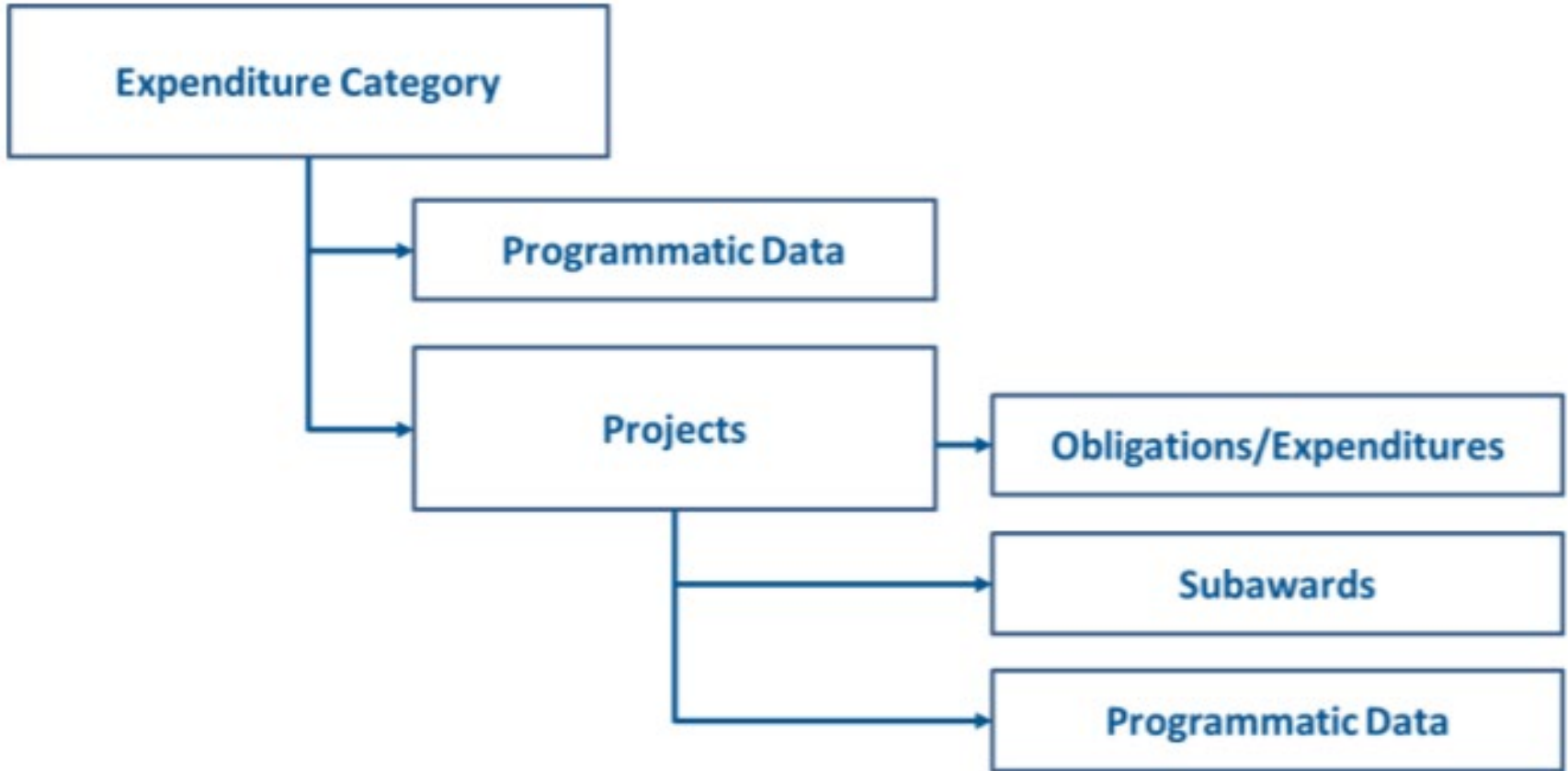
Types of Reports

- Interim Report
 - One-time report to provide initial overview of status and uses of funding
 - Only applicable to counties and metropolitan cities
- Recovery Plan Performance Report
 - Annual report to provide information on the projects that large recipients are undertaking with program funding and how they plan to ensure program outcomes are achieved in an effective, efficient, and equitable manner
 - Only applicable to counties and metropolitan cities with populations over 250,000.
- Project and Expenditure Report
 - Report due either annually or quarterly to provide detailed information on amounts obligated and expended for each project
 - Applicable to all local governments

Reporting Deadlines & Frequency

Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	By August 31, 2021, with expenditures by category	By October 31, 2021, and then 30 days after the end of each quarter thereafter ⁹	By August 31, 2021, and annually thereafter by July 31 ¹⁰
Metropolitan cities and counties with a population below 250,000 residents which received more than \$5 million in SLFRF funding			Not required
Tribal Governments		By October 31, 2021, and then annually thereafter ¹¹	
Metropolitan cities and counties with a population below 250,000 residents which received less than \$5 million in SLFRF funding			
NEUs	Not required		

Reporting Elements



Key Terms

- **Expenditure category** – Coding system provided by Treasury to track funding. Treasury provided a detailed listing of 66 expenditure categories.
- **Project** – Set of closely related activities directed toward a common purpose.
 - New or existing eligible government services or investments funded in whole or in part by FRF funding.
 - Projects should align to a single Expenditure Category.
- **Programmatic data** – additional information and metrics required for projects under certain expenditure categories.

Key Terms

- **Obligation** - order placed for property and services, contracts and subawards made, and similar transactions that require payment.
- **Expenditure** - amount that has been incurred as a liability of the entity (the service has been rendered or the good has been delivered to the entity).
- **Subaward** – includes any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the recipient.



Expenditure Categories

Main Categories

1. Public Health
2. Negative Economic Impacts
3. Services to Disproportionately Impacted Communities
4. Premium Pay
5. Infrastructure
6. Revenue Replacement
7. Administrative

Expenditure Categories:

1. Public Health

1.1 COVID-19 Vaccination

1.2 COVID-19 Testing

1.3 COVID-19 Contact Tracing

1.4 Prevention in Congregate Settings

1.5 Personal Protective Equipment

1.6 Medical Expenses

1.7 Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency

1.8 Other COVID-19 Public Health Expenses

1.9 Payroll Costs for Public Health, Safety, and Other Public Sector Staff Responding to COVID-19

1.10 Mental Health Services

1.11 Substance Use Services

1.12 Other Public Health Expenses

Expenditure Categories:

2. Negative Economic Impact

2.1 Household Assistance:
Food Programs

2.2 Household Assistance:
Rent, Mortgage, and Utility
Aid

2.3 Household Assistance:
Cash Transfers

2.4 Household Assistance:
Internet Access Programs

2.5 Household Assistance:
Eviction Prevention

2.6 Unemployment
Benefits or Cash
Assistance to Unemployed
Workers

2.7 Job Training Assistance

2.8 Contributions to UI Trust
Funds

2.9 Small Business Assistance
(General)

2.10 Aid to Nonprofit
Organizations

2.11 Aid to Tourism, Travel, or
Hospitality

2.12 Aid to Other Impacted
Industries

2.13 Other Economic Support

2.14 Rehiring Public Sector

Expenditure Categories:

3. Services to Disproportionately Impacted Communities

3.1 Education Assistance: Early Learning

3.2 Education Assistance: Aid to High-Poverty Districts

3.3 Education Assistance: Academic Services

3.4 Education Assistance: Social, Emotional, and Mental Health Services

3.5 Education Assistance: Other

3.6 Healthy Childhood Environments: Child Care

3.7 Healthy childhood Environments: Home Visiting

3.8 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System

3.9 Healthy Childhood Environments: Other

3.10 Housing Support: Affordable Housing

3.11 Housing Support: Services for Unhoused Persons

3.12 Housing Support: Other Housing Assistance

3.13 Social Determinants of Health: Other

3.14 Social Determinants of Health: Community Health Workers or Benefits Navigators

3.15 Social Determinants of Health: Lead Remediation

3.16 Social Determinants of Health: Community Violence Interventions

Expenditure Categories:

4. Premium Pay

4.1 Public Sector Employees

4.2 Private Sector: Grants to Other Employers

Expenditure Categories

5. Infrastructure

5.1 Clean Water: Centralized Wastewater Treatment

5.2 Clean Water: Centralized Wastewater Collection and Conveyance

5.3 Clean Water: Decentralized Wastewater

5.4 Clean Water: Combined Sewer Overflows

5.5 Clean Water: Other Sewer Infrastructure

5.6 Clean Water: Stormwater

5.7 Clean Water: Energy Conservation

5.8 Clean Water: Water Conservation

5.9 Clean Water: Nonpoint Source

5.9 Clean Water: Nonpoint Source

5.10 Drinking Water: Treatment

5.11 Drinking Water: Transmission & Distribution

5.12 Drinking Water: Transmission & Distribution: Lead Remediation

5.13 Drinking Water: Source

5.14 Drinking Water: Storage

5.15 Drinking Water: Other water infrastructure

5.16 Broadband: "Last Mile" projects

5.17 Broadband: Other projects

Expenditure Categories

6. Revenue Replacement

6.1 Provision of Government Services

Expenditure Categories:

7. Administrative

7.1 Administrative Expenses

7.2 Evaluation and Data Analysis

7.3 Transfers to Other Units of Government

7.4 Transfers to Non-entitlement Units (States and territories only)

- **Note: Administrative costs for a specific project should be reported under the appropriate expenditure category for that project.**



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Interim Report

Interim Report

- Interim Report is a one-time report meant to provide an initial overview of status and uses of funding for FRF programs.
- Required information includes
 - Total obligations and expenditures for each expenditure category
 - Programmatic data for revenue replacement

Interim Report

- Applicability
 - States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents.
 - Metropolitan cities and counties with a population below 250,000 residents which received more than \$5 million in FRF funding
 - Metropolitan cities and counties with a population below 250,000 residents which received less than \$5 million in FRF funding
 - Not required for NEUs (with exceptions)
- Due Date
 - August 31, 2021
 - Recipients that did not receive funding as of July 15, 2021 must submit an Interim Report within 60 days of receiving funding.



Recovery Plan Performance Report

Recovery Plan Performance Report

- The Recovery Plan is meant to provide the public and Treasury with information on the projects recipients are undertaking with program funding and how they are planning to ensure program outcomes are achieved in an effective, efficient, and equitable manner.
- Treasury provided a template for developing a Recovery Plan and a standard for the minimum amount of information that must included in each plan.
- However, each recipient is encouraged to add information to the plan they feel is appropriate to provide information to their constituents on efforts they are taking to respond to the pandemic and promote economic recovery.

Recovery Plan Performance Report

- Required information
 - Executive Summary
 - Uses of Funds
 - Promoting Equitable Outcomes
 - Community Engagement
 - Labor Practices
 - Use of Evidence
 - Table of Expenses by Expenditure Category
 - Project Inventory
 - Performance Report
 - Required Performance Indicators and Programmatic Data
 - Ineligible Activities: Tax Offset Provision (States and territories only)

Recovery Plan Performance Report

- Applicability
 - States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents.
- Frequency:
 - Due by August 31, 2021 , and annually thereafter by July 31
 - Recipients that did not receive funding of July 15, 2021 must submit a Recovery Plan Performance Report within 60 days of receiving funding.
- **Note: The plan must also be made publicly available on the recipient's website. The link to the publicly available version must also be submitted to Treasury each reporting cycle.**



Project and Expenditure Report

Project and Expenditure Report

- Project and expenditure report provides detailed information on projects funded, expenditures, contracts and subawards over \$50,000, and other information.
- Applicability
 - All recipients are required to submit Project and Expenditure Reports

Frequency and Due Dates

- Frequency
 - Quarterly Reporting
 - Metropolitan cities and counties that received more than \$5 million in SLFRF funding
 - Annual Reporting
 - Metropolitan cities and counties that received less than \$5 million in SLFRF funding
 - NEUs
- Due date
 - October 31, 2021
 - Guidance on due dates for local governments who have not yet received funds is forthcoming

Quarterly Reporting Cycle

Report	Year	Quarter	Period Covered	Due Date
1	2021	2 and 3	Award Date – September 30	October 31, 2021
2	2021	4	October 1 – December 31	January 31, 2022
3	2022	1	January 1 – March 31	April 30, 2022
4	2022	2	April 1 – June 30	July 31, 2022
5	2022	3	July 1 – September 30	October 31, 2022
6	2022	4	October 1 – December 31	January 31, 2023
7	2023	1	January 1 – March 31	April 30, 2023
8	2023	2	April 1 – June 30	July 31, 2023
9	2023	3	July 1 – September 30	October 31, 2023
10	2023	4	October 1 – December 31	January 31, 2024
11	2024	1	January 1 – March 31	April 30, 2024
12	2024	2	April 1 – June 30	July 31, 2024
13	2024	3	July 1 – September 30	October 31, 2024
14	2024	4	October 1 – December 31	January 31, 2025
15	2025	1	January 1 – March 31	April 30, 2025
16	2025	2	April 1 – June 30	July 31, 2025
17	2025	3	July 1 – September 30	October 31, 2025
18	2025	4	October 1 – December 31	January 31, 2026
19	2026	1	January 1 – March 31	April 30, 2026
20	2026	2	April 1 – June 30	July 31, 2026
21	2026	3	July 1 – September 30	October 31, 2026
22	2026	4	October 1 – December 31	March 31, 2027

Annual Reporting Cycle

Report	Period Covered	Due Date
1	Award Date – September 30, 2021	October 31, 2021
2	October 1, 2021 – September 30, 2022	October 31, 2022
3	October 1, 2022 – September 30, 2023	October 31, 2023
4	October 1, 2023 – September 30, 2024	October 31, 2024
5	October 1, 2024 – September 30, 2025	October 31, 2025
6	October 1, 2025 – September 30, 2026	October 31, 2026
7	October 1, 2026 – December 31, 2026	March 31, 2027

Required Information

- Project information
- Expenditures
- Subawards
- Required programmatic data (other than infrastructure projects)
- Required programmatic data (infrastructure projects)
- Project demographic distribution
- Civil Rights Act compliance
- Signed Terms and Conditions and Assurances of Compliance with Civil Rights Requirements (NEUS only)

Project information

- Project name
- Project identification number (created by the recipient)
- Expenditure category
 - Projects are limited to one expenditure category per project
- Project description (50 – 250 words)
 - Should include sufficient detail to provide understanding of the major activities that will occur.
- Status of completion
 - Not Started
 - Completed less than 50 percent
 - Completed 50 percent or more
 - Completed

Expenditures

- **Project obligations and expenditures** - Recipient must include amounts obligated and expended for each project.
 - Current period obligation
 - Cumulative obligation
 - Current period expenditure
 - Cumulative expenditure
- **Subawards** – Recipient must also provide detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the recipient that are greater than or equal to \$50,000.

Subawards over \$50,000

- Contracts, Grants, Loans, Transfers, Direct Payments greater than \$50,000 require the following information:
 - Subrecipient identifying and demographic information (e.g., DUNS number and location)
 - Award number (e.g., Award number, Contract number, Loan number)
 - Award date, type, amount, and description
 - Award payment method (reimbursable or lump sum payment(s))
 - For loans, expiration date (date when loan expected to be paid in full)
 - Primary place of performance
 - Related project name(s)
 - Related project identification number(s) (created by the recipient)
 - Period of performance start date
 - Period of performance end date
 - Current period obligation amount
 - Current period expenditure amount

Subawards under \$50,000

- Aggregate reporting is required for contracts, grants, transfers made to other government entities, loans, direct payments, and payments to individuals that are below \$50,000.
- Aggregate information will be accounted for by expenditure category at the project level.

Required Programmatic Data

- Additional programmatic data is required for projects under specific expenditure categories:
 - Payroll for Public Health and Safety Employees (EC 1.9)
 - Household Assistance (EC 2.1-2.5)
 - Small Business Economic Assistance (EC 2.9)
 - Aid to Travel, Tourism, and Hospitality or Other Impacted Industries (EC 2.11-2.12)
 - Rehiring Public Sector Staff (EC 2.14)
 - Education Assistance (EC 3.1-3.5)
 - Premium Pay (both Public Sector EC 4.1 and Private Sector EC 4.2)
 - Revenue replacement (EC 6.1)

Required Programmatic Data: Infrastructure

- For all projects listed under the Water, Sewer, and Broadband Expenditure Categories , more detailed project-level information is required:
 - Projected/actual construction start date (month/year)
 - Projected/actual initiation of operations date (month/year)
 - Location (for broadband, geospatial location data)
 - Additional information for projects over \$10 million
- Additionally, specific infrastructure expenditure categories will require additional programmatic data.
 - Water and sewer projects (EC 5.1-5.15)
 - Broadband projects (EC 5.16-5.17)

Project Demographic Distribution

- Recipients must report whether certain types of projects are targeted to economically disadvantaged communities.
- Projects are targeted to economically disadvantaged communities if the project funds are spent on programs or services in which:
 - The program or services are provided at a physical location in a Qualified Census Tract
 - The primary intended beneficiaries live within a Qualified Census Tract
 - The primary intended beneficiaries earn less than 60 percent of the median income for the relevant jurisdiction
 - Over 25 percent of intended beneficiaries are below the federal poverty line.

Civil Rights Compliance

- Treasury will request information on recipients' compliance with Title VI of the Civil Rights Act of 1964 on an annual basis.
- This information may include a narrative describing the recipient's compliance with Title VI.



Next Steps for Local Governments

U.S. Treasury Reporting Resources

- U.S. Treasury Recipient Compliance and Reporting Responsibilities webpage
- Compliance and Reporting Guidance
 - Listing of Expenditure Categories may be found in Appendix 1.
- User Guide: Treasury's Portal for Recipient Reporting
 - At this time, this document provides guidance on the Interim Report and the Recovery Plan and Performance Report.
 - Additional guidance regarding the Project and Expenditure report is forthcoming.

How to Submit

- U.S. Treasury Reporting will be submitted through the U.S. Treasury Submission Portal.
- Access to the submission portal will be granted to the Authorized User and Contact Person.
- NEUs must register at SAM.gov prior to submitting first report.
- Additional guidance regarding reporting deadlines for those who have not yet received funds will be made available.

Webinar Dates and Topics

- 9/29/2021 – Eligibility: Water & Sewer Infrastructure with TDEC
- 10/6/2021 – Eligibility: Broadband Infrastructure with ECD
- 10/13/2021 – Eligibility: Revenue Loss
- 10/20/2021 – Eligibility: Public Health Response
- 10/27/2021 – Eligibility: Economic Response
- 11/2/2021* – Eligibility: Equity-Based Services
- 11/10/2021 – Eligibility: Premium Pay
- 11/17/2021 – Spend Plan Development (Eligibility Review)

*NOTE: This webinar will take place on a Tuesday instead of Wednesday.

Questions?

Please contact TNARPA.Support@hornellp.com.