



Commonwealth of Massachusetts

Executive Office for Administration & Finance

Federal Funds Office (FFO)

Coronavirus State and Local Fiscal Recovery Fund Reporting Guide – Metro Cities and Counties



Introduction

- On May 10, 2021, the U.S. Department of the Treasury (“Treasury”) released [comprehensive guidance for the Coronavirus State & Local Fiscal Recovery Fund \(SLFRF\)](#) that outlines the eligible uses of the funds authorized by the American Rescue Plan Act (ARPA)
- On June 17, 2021, the Treasury posted the [Compliance and Reporting Guidance for the Coronavirus State and Local Fiscal Recovery Funds \(SLFRF\)](#)
- This presentation serves as a guide for the **reporting requirements** outlined in the Treasury documents
 - › *Please note non-entitlement units (“NEUs”) do not have a report due until April 2022; we will hold a webinar for NEUs at a later date*



Reporting Guidance

- The guidance defines four types of recipients; each recipient has different reporting requirements
- The four recipient types are:
 - Metropolitan cities and counties with populations >250K
 - Metropolitan cities and counties with populations <250K and received more than \$5M in funding
 - Metropolitan cities and counties with populations <250K and received less than \$5M in funding
 - Non-entitlement units of government
- This presentation focuses on **metropolitan cities and counties (Groups A, B, C)**



Audience & Requirements

A

- Metropolitan cities and counties with a **population exceeding 250,000 residents**:
 - Bristol County
 - Plymouth County
 - Norfolk County
 - City of Boston
- These metropolitan cities and counties are required to submit the following to the Treasury:
 - › **Interim Report**: One-time report due August 31, 2021 that requires entities to report total expenditures through July 31, 2021 and describe revenue replacement calculation and amount
 - › **Quarterly project and expenditure report**: Quarterly spending reports until at least March 2027 (first report due January 31, 2022; postponed from October 2021) that also must include program statistics, performance metrics, and a narrative describing compliance with the Civil Rights Act of 1964
 - › **Recovery plan performance report**: Annual report (first report due August 31, 2021) that summarizes efforts to deploy funds in an equitable manner, community engagement efforts, labor practices for infrastructure projects, and use of evidence-based interventions



Audience & Requirements

B

- Metropolitan cities and counties with a **population below 250,000 residents which received more than \$5 M in funding:**
 - Barnstable Co.
 - Arlington
 - Attleboro
 - Barnstable
 - Brockton
 - Brookline
 - Cambridge
 - Chicopee
 - Fall River
 - Fitchburg
 - Framingham
 - Gloucester
 - Haverhill
 - Holyoke
 - Lawrence
 - Leominster
 - Lowell
 - Lynn
 - Malden
 - Medford
 - Methuen
 - New Bedford
 - Newton
 - Northampton
 - Peabody
 - Pittsfield
 - Plymouth
 - Quincy
 - Revere
 - Salem
 - Somerville
 - Springfield
 - Taunton
 - Waltham
 - Westfield
 - Weymouth
 - Worcester
- These metropolitan cities and counties are required to submit the following to the Treasury:
 - › **Interim Report:** One-time report due August 31, 2021 that requires entities to report total expenditures through July 31, 2021 and describe revenue replacement calculation and amount
 - › **Quarterly project and expenditure report:** Quarterly spending reports until at least March 2027 (first report due January 31, 2022) that also must include program statistics, performance metrics, and a narrative describing compliance with the Civil Rights Act of 1964



Audience & Requirements

C

- Metropolitan cities and counties with a population **below 250,000 residents which received less than \$5 M in funding:**
 - Dukes County
 - Yarmouth
- These metropolitan cities and counties are required to submit the following to the Treasury:
 - › **Interim Report:** One-time report due August 31, 2021 that requires entities to report total expenditures through July 31, 2021 and to describe revenue replacement calculation and amount
 - › **Annual project and expenditure report:** Annual spending reports until at least March 2027 (first report due January 31, 2022) that also must include program statistics, performance metrics, and a narrative describing compliance with the Civil Rights Act of 1964



Interim Report

- A
 - B
 - C
-

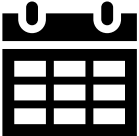


Overview of Interim Report



What is it?

- One-time report that provides initial overview of status and use of funds



When is it due?

- Due on August 31, 2021



What does it include?

- Aggregate CLFRF expenditures by Expenditure Category from the date of award through July 31, 2021

Impact on Municipalities

- *Build process to collect data and complete interim report*



Project and Expenditure Report

- A
 - B
 - C
-

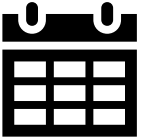


Overview of Project and Expenditure Reports



What is it?

- Quarterly or annual reports on Projects & expenditures



When is it due?

- First report due on January 31, 2022
(award date to 12/31/21)
 - › Subsequent quarterly reports cover one calendar quarter; due within 30 calendar days of end of quarter
(through Mar. 2027)
 - › Subsequent annual reports cover one calendar year; due by October 2022 (through Mar. 2027)



What does it include?

- Expenditure details, program statistics, performance metrics, Civil Rights Act compliance details

Impact on Municipalities

- *The following slides outline data and information that are required for spending reports*
- *Assess current data and technology infrastructure and its ability to support expenditure reports*
- *Build sustainable process for completing reports*



Project and Expenditure Reports

Unit of Measurement: Projects

- Many of the new reporting requirements for CLFRF will be reported at the project level
- Projects group spending into “**closely related activities towards a common purpose**”
- Projects must be granular enough to "report these metrics for a reasonable specific activity or set of activities“

Subawards

- Recipients must provide obligation and expenditure information for contracts, grants, loans, transfers to other government entities, and direct payments greater than or equal to \$50K

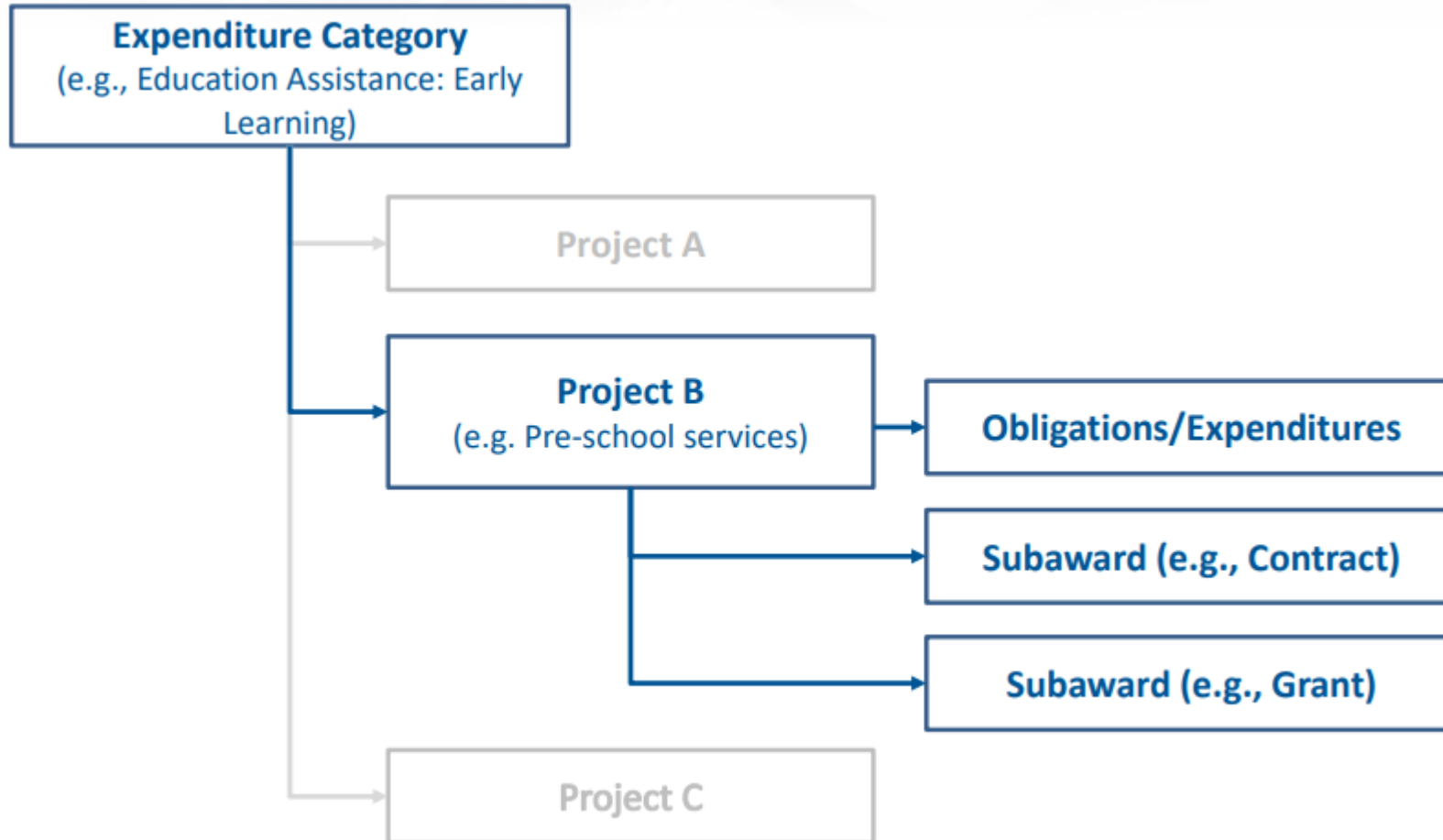
Required data for projects includes...

1. Project Name
2. Project Identification Number
3. Project Expenditure Category – **each project must align to one Expenditure Category**
4. Description (between 50 – 250 words)
5. Status of Completion



Project and Expenditure Reports

Relationships



Impact on Municipalities

- *As identify use of funds, group spend by project and identify corresponding expenditure category*
- *Determine how to track obligations and expenditures by project and collect all required data elements*



Project and Expenditure Reports

Project Demographic Distribution

- Recipients must identify whether certain types of projects¹ are targeted to **economically disadvantaged communities**
- Recipients may assume projects are targeted towards these communities if funds spent on:
 - › Program or service provided at physical location in a Qualified Census Tract (QCT)
 - › Program or service where the primary intended beneficiaries live within a QCT;
 - › Program or service where eligibility criteria is such that primary intended beneficiaries earn less than 60% of median income for the jurisdiction
 - › Program or service where eligibility criteria is such that over 25% of intended beneficiaries are below the federal poverty line

Impact on Municipalities

- *As design programs, make determinations on if project targets economically disadvantaged communities*

What is a Qualified Census Tract?

HUD defines as a QCT as having “50 percent of households with incomes below 60 percent of the Area Median Gross Income (AMGI) or have a poverty rate of 25 percent or more.” In the Interim Final Rule, Treasury presumes that certain types of services are eligible uses when provided in a QCT.

¹Information must be reported for projects in Expenditure Categories marked with “^” in Appendix 1



Project and Expenditure Reports

Programmatic Performance Indicators (KPIs)

- Some expenditure categories require additional programmatic performance indicators, please see Appendix 2 for details

Civil Rights Act Compliance

- Recipients must provide narrative on compliance with Title VI of the Civil Rights Act of 1964

Impact on Municipalities

- *Review Appendix 2 to identify mandatory KPIs associated with project's expenditure category; identify process to capture and report on KPIs*



Recovery Plan Performance Report

A



Recovery Plan Performance Report



What is it?

- Annual report summarizing deployment of funds in effective, efficient, and equitable manner



When is it due?

- First report due on August 31, 2021
(award date to 7/31/21)
 - › Subsequent reports cover 12-month period July - June; due July 31 (through Mar. 2027)



What does it include?

- Descriptions of actual and intended uses, performance outcomes and measurements, and use of evidence-based interventions

Impact on Municipalities

- *The following slides outline data and information required for annual report*
- *Assess current data and technology infrastructure and its ability to support performance reports*
 - › *Build process for completing reports*
- *Report must be posted on public-facing website*



Recovery Plan Performance Report

Project Inventory

- Project inventory describing CLFRF funded projects, including project activities, approximate timeline, partners, and intended outcomes

Uses of Funds

- Description of intended and actual uses of funds, grouped by expenditure categories
 - › Information on other ARPA funds that may intersect uses

Required Programmatic Performance Indicators (KPIs)

- Certain categories of projects have mandatory performance indicators, see Appendix 2

Impact on Municipalities

- *Robustly document intended and actual uses of funds in narrative form*
- *Review Appendix 2 to identify required KPIs*



Recovery Plan Performance Report

Additional Programmatic Performance Indicators (KPIs)

- Additional municipal-identified key performance indicators for "major" projects
- Must include output measures on implementation stages of project and outcome measures on whether a project is achieving its overall goals

Use of Evidence

- Identify extent to which funds are being used for evidence-based interventions²
 - › Use of online clearinghouses to identify evidence-based models is encouraged

Impact on Municipalities

- *In program design, identify output and outcome measures that speak to project's goals and are feasible given data limitations*
- *Identify if projects utilize evidence-based interventions*

²Must specify dollar amount of total project spending allocated towards evidence-based interventions for certain Expenditure Categories



Recovery Plan Performance Report

Additional Required Information

- **Promoting Equitable Outcomes:** Describe efforts to promote equitable outcomes, including goals to targeted underserved groups and efforts to promote awareness and address barriers³
- **Community Engagement:** Describe efforts to capture diverse feedback from constituents, stakeholder organizations, and communities
- **Labor Practices:** For infrastructure projects, describe workforce practices (project labor agreements, community benefits agreements, prevailing wage requirements, and local hiring)

Impact on Municipalities

- *Document information on measures taken to promote equitable outcomes and to engage communities*
- *For infrastructure projects, document labor practices*

³Equity strategy must tie to specific programs in Negative Economic Impacts and Services to Disproportionately Impacted Communities Expenditure Categories



What does this mean for my municipality?



Municipal Activities

- Municipalities and counties report directly to the federal government. The Commonwealth is providing technical assistance, but **municipalities and counties remain responsible for understanding and adhering to all reporting requirements.**
- Begin by defining **projects** and identifying the **appropriate expenditure categories**. These categories determine which **required metrics** apply to the project.
- If you must submit the Recovery Plan Performance Report (Group A), as a part of program design, identify and document **key outcome and output measures**. Measures should speak to the project's goals and be feasible to collect and report given limited data infrastructure and staff capacity.
- **Establish a plan for collecting and reporting data**, and ensure you have the appropriate resources. The Treasury guidance states that “recipients are permitted to use funds to make improvements to data or technology infrastructure and data analytics, as well as program evaluations.”



Appendix A: Expenditure Categories



** Denotes area where recipient must identify amount of total funds that are allocated to evidence-based interventions*

^ Denotes areas where recipients must report on whether projects are primarily serving disadvantaged communities

Appendix A: 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 (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, etc.)*
1.5	Personal Protective Equipment
1.6	Medical Expenses (including Alternative Care Facilities)
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 (including Communications, Enforcement, Isolation/Quarantine)
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 Services



Appendix A: Expenditure Categories

2: Negative Economic Impacts

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 (e.g., Sectoral job-training, Subsidized Employment, Employment Supports or Incentives)* ^
2.8	Contributions to UI Trust Funds
2.9	Small Business Economic 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 Staff



Appendix A: 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* ^



Appendix A: Expenditure Categories

4: Premium Pay

- 4.1 Public Sector Employees
- 4.2 Private Sector: Grants to Other Employers

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
- 5.10 Drinking water: Treatment
- 5.11 Drinking water: Transmission & Distribution



Appendix A: Expenditure Categories

5: Infrastructure

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

6: Revenue Replacement

6.1	Provision of Government Services
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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)



Appendix B: Required Performance Indicators and Programmatic Data



Appendix B: Required Performance Indicators and Programmatic Data

	Project & Expenditure Report Metrics	Recovery Plan Report Metrics
Payroll for Public Health and Safety Employees (EC 1.9)	<ul style="list-style-type: none"> # of gov't FTEs responding to COVID-19 supported under this authority 	
Negative Economic Impacts (EC 2)		<ul style="list-style-type: none"> # of workers enrolled in sectoral job training programs # of workers completing sectoral job training programs # of people participating in summer youth employment programs
Household Assistance (EC 2.1-2.5)	<ul style="list-style-type: none"> Description of structure and objectives of program # of individuals served Description of approach to ensure aid to households responds to negative economic impact of COVID-19 	



Appendix B: Required Performance Indicators and Programmatic Data

	Project & Expenditure Report Metrics	Recovery Plan Report Metrics
Household Assistance – Rent/Mortgage/Utility Aid, Eviction Prevention (EC 2.2 & 2.5)		<ul style="list-style-type: none"> • # of people or households receiving eviction prevention services (incl. legal representation) • # of affordable housing units preserved or developed
Small Business Assistance (EC 2.9)	<ul style="list-style-type: none"> • Description of structure and objectives of program • # of individuals served • Description of approach to ensure aid to businesses responds to negative economic impact of COVID-19 	
Aid to Travel, Tourism, and Hospitality (EC 2.11-2.12)	<ul style="list-style-type: none"> • If aid is provided to other industries, description of pandemic impact on that industry and rationale for aid • Description of how the aid responds to negative economic impact of COVID-19 • For each subaward: sector of employer, purpose of funds 	



Appendix B: Required Performance Indicators and Programmatic Data

	Project & Expenditure Report Metrics	Recovery Plan Report Metrics
Rehiring Public Sector Staff (EC 2.14)	<ul style="list-style-type: none"> # of FTEs rehired by governments under this authority 	
Education Assistance (EC 3.1-3.5)	<ul style="list-style-type: none"> National Center for Education Statistics (“NCES”) School ID or District ID 	<ul style="list-style-type: none"> # of students participating in evidence-based tutoring programs
Healthy Childhood Environments (EC 3.6-3.9)		<ul style="list-style-type: none"> # of children served by childcare and early learning (pre-school/pre-K, ages 3-5) # of families served by home visiting
Housing Support (3.10-3.12)		<ul style="list-style-type: none"> # of people or households receiving eviction prevention services (incl. legal representation) # of affordable housing units preserved or developed



Appendix B: Required Performance Indicators and Programmatic Data

	Project & Expenditure Report Metrics	Recovery Plan Report Metrics
Premium Pay (both Public Sector EC 4.1 and Private Sector EC 4.2)	<ul style="list-style-type: none">• List of sectors designated as critical to health and well-being of residents by chief executive of jurisdiction• # of workers to be served• Employer sector for all subawards to third-party employers• For groups of workers or individual workers for whom premium pay would increase total pay above 150% of State or county's (whichever is higher) average annual wage, narrative justification for premium pay	
Revenue Replacement (EC 6.1)	<ul style="list-style-type: none">• Revenue replacement calculations in each of the three Quarter 4 quarterly reports from January 31, 2022 through January 31, 2024	



Appendix B: Required Performance Indicators and Programmatic Data

	Project & Expenditure Report Metrics	Recovery Plan Report Metrics
All infrastructure projects (EC 5)	<ul style="list-style-type: none">• Projected/actual construction start date (month/year)• Projected/actual initiation of operations date (month/year)• Location (for broadband, geospatial location data)• For projects over \$10 M:<ul style="list-style-type: none">○ Certification of compliance with Davis-Bacon Act and baby Davis-Bacon Acts○ Certification of project-labor agreement○ If project prioritizes local hires○ If project has Community Benefit Agreement	



Appendix B: Required Performance Indicators and Programmatic Data

	Project & Expenditure Report Metrics	Recovery Plan Report Metrics
Water and sewer projects (EC 5.1-5.15)	<ul style="list-style-type: none">• National Pollutant Discharge Elimination System Permit Number (projects aligned with the Clean Water State Revolving Fund)• Public Water System ID number (projects aligned with the Drinking Water State Revolving Fund)	
Broadband projects (EC 5.16-5.17)	<ul style="list-style-type: none">• Speeds/pricing tiers to be offered• Technology to be deployed• Miles of fiber, cost per mile, cost per passing• # of households and businesses projected to have increased access to broadband meeting minimum speed standards in areas that lacked service	