Agenda

• U.S. Treasury Guidance
• Screen share of Scott County’s current report
• Questions
U.S. Treasury Guidance

• Project and Expenditure Report User Guide; April 1, 2022; Version: 2

• Opened April 1, 2022; Closes April 30, 2022. For the reporting period of January 1, 2022 through March 31, 2022.

• PE Report User Guide April 2022 (treasury.gov)
## Reporting Requirements by Recipient

### Project and Expenditure Report:

Most Iowa Counties are Tier 2 or Tier 5.

- Tier 2 Counties will report quarterly, while Tier 5 report annually.

<table>
<thead>
<tr>
<th>Tier</th>
<th>Recipient</th>
<th>Interim Report</th>
<th>Project and Expenditure Report</th>
<th>Recovery Plan Performance Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents</td>
<td>By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category. Note: NEUs were not required to submit an Interim Report</td>
<td>By January 31, 2022, and then 30 days after the end of each quarter thereafter</td>
<td>By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31</td>
</tr>
<tr>
<td>2</td>
<td>Metropolitan cities and counties with a population below 250,000 residents that are allocated more than $10 million in SLFRF funding, and NEUs that are allocated more than $10 million in SLFRF funding.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Tribal Governments that are allocated more than $30 million in SLFRF funding</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Tribal Governments that are allocated less than $30 million in SLFRF funding</td>
<td>By April 30, 2022, and then annually thereafter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Metropolitan cities and counties with a population below 250,000 residents that are allocated less than $10 million in SLFRF funding, and NEUs that are allocated less than $10 million in SLFRF Funding</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: Based on the period of performance, reports will be collected through April 30, 2027.
Expenditure Category to Project and Details

Figure 12 depicts the relationship between EC and multiple projects.

Figure 12 Relationship between Expenditure Categories and Multiple Projects
System will test for relationships between components

• Project by Expenditure Category
  • Enter subrecipient / Beneficiary / Contractor information
    • Enter subaward or direct payment information
  • Enter expenditures: 1) expenditures greater than or equal to $50,000 2) Aggregate expenditures less than $50,000
Project Categories have Changed

<table>
<thead>
<tr>
<th>Expenditure Categories covered by the Project Baseline Template</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1 COVID-19 Vaccination</td>
</tr>
<tr>
<td>1.2 COVID-19 Testing</td>
</tr>
<tr>
<td>1.3 COVID-19 Contact Tracing</td>
</tr>
<tr>
<td>1.4 Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, etc.)</td>
</tr>
<tr>
<td>1.5 Personal Protective Equipment</td>
</tr>
<tr>
<td>1.6 Medical Expenses (including Alternative Care Facilities)</td>
</tr>
<tr>
<td>1.7 Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)</td>
</tr>
<tr>
<td>1.10 COVID-19 Aid to Impacted Industries</td>
</tr>
<tr>
<td>1.11 Community Violence Interventions</td>
</tr>
<tr>
<td>1.12 Mental Health Services</td>
</tr>
<tr>
<td>1.13 Substance Use Services</td>
</tr>
<tr>
<td>1.14 Other Public Health Services</td>
</tr>
</tbody>
</table>
Project Categories have Changed

<table>
<thead>
<tr>
<th>Expenditure Categories covered by the Project Baseline Template</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.9  Unemployment Benefits or Cash Assistance to Unemployed Workers</td>
</tr>
<tr>
<td>2.10 Assistance to Unemployed or Underemployed Workers (e.g. job training, subsidized employment, employment supports or incentives)</td>
</tr>
<tr>
<td>2.11 Healthy Childhood Environments: Child Care</td>
</tr>
<tr>
<td>2.12 Healthy Childhood Environments: Home Visiting</td>
</tr>
<tr>
<td>2.13 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System</td>
</tr>
<tr>
<td>2.15 Long-term Housing Security: Affordable Housing</td>
</tr>
<tr>
<td>2.16 Long-term Housing Security: Services for Unhoused Persons</td>
</tr>
<tr>
<td>2.17 Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities</td>
</tr>
<tr>
<td>2.18 Housing Support: Other Housing Assistance</td>
</tr>
<tr>
<td>2.19 Social Determinants of Health: Community Health Workers or Benefits Navigators</td>
</tr>
<tr>
<td>2.20 Social Determinants of Health: Lead Remediation</td>
</tr>
<tr>
<td>2.21 Medical Facilities for Disproportionately Impacted Communities</td>
</tr>
<tr>
<td>2.22 Strong Healthy Communities: Neighborhood Features that Promote Health and Safety</td>
</tr>
<tr>
<td>2.23 Strong Healthy Communities: Demolition and Rehabilitation of Properties</td>
</tr>
<tr>
<td>2.28 Contributions to UI Trust Funds</td>
</tr>
<tr>
<td>2.35 Aid to Tourism Travel and Hospitality</td>
</tr>
<tr>
<td>2.37 Economic Impact Assistance: Other</td>
</tr>
<tr>
<td>3.3 Public Sector Workforce: Other</td>
</tr>
<tr>
<td>3.4 Public Sector Capacity: Effective Service Delivery</td>
</tr>
<tr>
<td>3.5 Public Sector Capacity: Administrative Needs</td>
</tr>
<tr>
<td>7.1 Administrative Expenses</td>
</tr>
<tr>
<td>7.2 Transfers to Other Units of Government</td>
</tr>
</tbody>
</table>
Other Notes

• Sam.gov Registration and Executive Compensation
  • Best practice-inquire and document award / subaward are registered in sam.gov

• Ability to upload bulk file entry or to download CSV.
  • CSV can be useful to help find errors

• Ability to add projects with no expenditures or obligations.

• Review Appendix E – Expenditure Categories; Table clarifies previous expenditure category to new expenditure category.

• As of April 2022 the report has moved away from DUNS numbers to Taxpayer Identification Numbers (TIN) or Unique Entity Identifier (UEI) (SAM.gov)
Other Notes

• Understand relationship of Subrecipient, Contractor, and Beneficiary.
  • See FAQ 1.20 on page 112 and 2 CFR part 200, subpart F.

• START TODAY
  • It takes time to clear inconsistencies.
Revenue Replacement

8. Revenue Replacement: Recipients will have the option to update or provide information associated with revenue replacement not previously provided as part of prior submissions. Information previously provided as part of the Interim Report (if provided) or Project and Expenditure Report (if provided) will display in this screen.

As outlined in the final rule, recipients will have the option to make a one-time decision to either calculate revenue loss according to the formula outlined in the final rule or elect a “Standard Allowance” of up to $10 million, not to exceed the award allocation, to spend on government services throughout the period of performance. Recipients must make this one-time decision during the April 2022 reporting deadline.

Standard Allowance

For recipients electing the “Standard Allowance”, Treasury will presume that up to $10 million, not to exceed the award allocation, in revenue has been lost due to the public health emergency and recipients are permitted to use that amount to fund “government services”. Please note that electing the standard allowance does not change a recipient’s total allocation.

Treasury’s Portal will allow all recipients to elect to use this standard allowance instead of calculating lost revenue using the formula. Refer to Figure 39. The following questions will display in the screen for all recipients, including those with total allocations of $10 million or less.

If “Yes” is selected, recipients will enter further information to indicate to Treasury the amount of revenue loss the recipient is electing under the standard allowance, as noted in Figure 39.4

When entering the amount of revenue loss a recipient is electing under the standard allowance, recipients should note the following:

- If a recipient’s total allocation is $10 million or greater, the recipient may enter in the amount of revenue loss the recipient is electing up to $10 million.
- If a recipient’s total allocation is less than $10 million, the recipient may enter in the amount of revenue loss the recipient is electing up to your total allocation.
Programmatic data for Revenue Replacement?

EC 6.1 and 6.2

There is no additional programmatic data required for EC 6.1 Revenue Replacement or EC 6.2 Non-federal match for other Federal Programs and there is no bulk upload template option. For EC 6.2, recipients should note the program name and assistance listing of the other federal program that is being matched in the project description.

In addition, note that obligations and expenditures reported under EC 6.1 and EC 6.2 do not need to have subrecipients, subawards, or expenditures separately reported. Entry screens for EC 6.1 and 6.2 will have the following fields greyed out and unavailable for entry: Subrecipient module, Subaward Module, Expenditure Module.
Walkthrough of Scott County’s Draft 4/30/22 Report
Questions