



SFR Project & Expenditure and Recovery Plan Performance Report Reporting Webinar

June 2022



AGENDA

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Overview of Upcoming Reporting

Lisa Setrakian, Guidehouse Team

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Key Reporting Updates - Project and Expenditure Report

Lisa Setrakian, Guidehouse Team

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Recovery Plan Performance Report Overview

Lisa Setrakian, Guidehouse Team

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Next Steps

Justin Kenney, Agency of Administration

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Q&A

Justin Kenney, Agency of Administration



OVERVIEW OF UPCOMING REPORTING

UPCOMING TREASURY REPORTS AT-A-GLANCE

This reporting cycle includes two SFR reports for submission to Treasury:

1. Project and Expenditure (P&E) Report

Captures quarterly information about SFR projects including project status, expenditures, and obligations.

2. Recovery Plan Performance Report

Captures annual information about current and planned SFR projects, with a focus on the State's approach to achieving efficient, effective, and equitable program outcomes. Includes key performance indicators identified by the State and mandatory Treasury indicators.

Report Guidance

- [Project and Expenditure Report User Guide \(April 2022\)*](#)
- [SFR Compliance and Reporting Guidance \(June 2022\)](#)

*Look for updated guidance to be released by Treasury ahead of the July 2022 submission deadline.



KEY DIFFERENCES: P&E REPORT VS RECOVERY PLAN PERFORMANCE REPORT

	Quarterly Project & Expenditure (P&E) Report	Annual Recovery Plan Performance Report
Timeframe	Quarterly data.	Annual data.
Publication	Data submitted to Treasury.	Report submitted to Treasury and made available to the public. In addition, this report will be the basis of a narrative-oriented, public-facing report from the Governor's Office expected later in summer.
Type of data	Primarily quantitative data. More prescriptive . Treasury guidance dictates the exact type of data reported; same for all States.	Primarily qualitative data. More discretionary . Treasury guidance outlines the general contents of the report, with some standard requirements; each State decides what to emphasize and how.
Required data	Information on projects, subrecipients, subawards and expenditures. Additional programmatic information for projects aligned with certain ECs and for infrastructure/capital projects with total expected cost > \$10M.	Like P&E report, additional programmatic data is required for certain ECs, along with performance indicators demonstrating program implementation and efficacy.

SFR TREASURY REPORTING TIMELINE

The upcoming P&E report (April 1, 2022 – June 30, 2022) and Recovery Plan Performance Report (July 1, 2021 – June 30, 2022) are both due to Treasury on July 31, 2022.

The table below outlines the Treasury reporting periods, along with the SoV and Treasury due dates:

Treasury Reporting Period	Agency/Dept. Submission Date	Treasury Due Date
March 3 – December 31, 2021	March 18, 2022	January 31, 2022 (corrections April 30, 2022)
January 1 – March 31, 2022	April 15, 2022	April 30, 2022
April 1 – June 30, 2022 (P&E Report)	July 12, 2022	July 31, 2022
July 1, 2021 – June 30, 2022 (Recovery Plan)	July 15, 2022	July 31, 2022
July 1 – September 30, 2022	October 14, 2022	October 31, 2022
October 1 – December 31, 2022	January 13, 2023	January 31, 2023

Note: the final Treasury reporting period is October 1 – December 31, 2026, with the Project and Expenditure report due on January 31, 2027.

To facilitate the annual **Recovery Plan Report** data collection, the CFO aims to circulate a data collection tool by **July 5, 2022**.

GOVERNOR'S OFFICE ANNUAL SFR REPORT

- The State of Vermont plans to use the Treasury Recovery Plan Performance Report to issue a public-facing narrative highlighting use of SFR for **transformative, tangible, transparent, and timely** recovery.
- The report is likely to include:
 - Summaries and visualizations of data from the Treasury reporting,
 - Narratives drawn from agencies' descriptions of projects and their impacts, and
 - Photos of SFR success stories.
- The State aims to release this report by the end of August.
- Agencies will be invited to discuss and contribute to this report after their Treasury reporting deadlines.



KEY REPORTING UPDATES - PROJECT & EXPENDITURE REPORT

KEY REPORTING UPDATES – P&E REPORT

Treasury has released updates to the P&E Report Reporting Requirements.* Key changes include:

- Previously optional programmatic data becoming required:
 - Type of capital expenditures (EC 1.1-3.5)
 - Written justification for certain capital expenditure projects
 - Labor reporting requirements for infrastructure projects over \$10M
- Additional information required for Broadband projects (EC 5.19-5.21)
 - Service provider participation in FCC Affordable Connectivity Program or broad-based affordability program
 - Detailed information including planned vs actual technology type(s), miles of fiber deployed, number of funded locations served, etc.
 - Certain information, including speed tiers offered, and location-by-location project information, will become required in October 2022
- Use of the UEI by all agencies for the submission required

*Treasury may release updates to the P&E Report User Guide before the July 31st submission.

ADDITIONAL MANDATORY PERFORMANCE INDICATORS

1. Household Assistance (EC 2.2), Long-term Housing Security (EC 2.15-2.16) and Housing Support (EC 2.17-2.18):

- Number of people or households receiving eviction prevention services (including legal representation)
- Number of affordable housing units preserved or developed

2. Assistance to Unemployed or Under Employed Workers (EC 2.10) and Community Violence Interventions (EC 1.11):

- Number of workers enrolled in sectoral job training programs
- Number of workers completing sectoral job training programs
- Number of people participating in summer youth employment programs

3. Addressing Educational Disparities (EC 2.24-2.26) and Addressing Impacts of Lost Instructional Time (EC 2.27):

- Number of students participating in evidence-based tutoring programs

4. Healthy Childhood Environments (EC 2.11-2.14):

- Number of children served by childcare and early learning (pre-school/pre-K/ages 3- 5)
- Number of families served by home visiting



RECOVERY PLAN PERFORMANCE REPORT OVERVIEW

RECOVERY PLAN PERFORMANCE REPORT

The goal of the Recovery Plan Report is to provide the public and Treasury information about:

- the **projects the State is undertaking** with SFR funding, and
- how the State ensures outcomes in an effective, efficient, and equitable manner.

Treasury requires a list of **mandatory indicators** and State identification of additional **key performance indicators**, along with qualitative discussion, covering the below topics. The information you provide will inform broader report content.

Project Inventory	Use of Evidence	Mandatory Performance Indicators (for certain ECs)	Performance Indicators	Promoting Equitable Outcomes	Community Engagement	Labor Practices
<ul style="list-style-type: none">• Project description• Project timeline• Primary delivery mechanisms & partners	Information on whether evidence-based interventions and/or program evaluations have been implemented, and relevant fund use	Performance indicators about: <ul style="list-style-type: none">• Household assistance & Housing support• Negative econ. impacts• Education assistance• Healthy childhood environments	<ul style="list-style-type: none">• Quantitative measurement of how projects are achieving their goals• Treasury focuses on “output” & “outcome”	Description of efforts to promote equitable outcomes while addressing the pandemic’s negative economic impacts	Description of community input in planned or current use of funds and how engagement strategies support equity goals	Information on: <ul style="list-style-type: none">• Project labor agreements• Community benefit agreements• Prevailing wage requirements• Local hiring

USE OF EVIDENCE

For SFR purposes, an intervention is evidence-based if:

- There are one or more well-designed and well-implemented experimental studies on the proposed intervention with positive findings on one or more intended outcomes (**strong evidence**); or
- There are positive findings on one or more intended outcomes of the intervention from:
 - One or more quasi-experimental studies or
 - Two or more nonexperimental studies (**moderate evidence**)
- *For investments in educational services only:* it falls within any of the four tiers described in the [Elementary and Secondary Education Act of 1965](#).

For more information:

- [SFR Reporting Guidance, App'x 2](#)
- [Treasury SFR Evidence Webinar](#)
- [Treasury SFR Webinar Slides](#)

MANDATORY PERFORMANCE INDICATORS

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Where possible, Treasury requests that this information be “disaggregated by race, ethnicity, gender, income, and other relevant factors.”

PERFORMANCE INDICATORS

Throughout the month of June, the CFO will work with agencies/departments to devise a list of performance indicators for major projects.

Performance indicators are what you use to determine whether your project is meeting its goals. Treasury highlights two kinds of performance indicators:

Output Measures

Information about who is receiving project benefits.

Example: # of student enrolled in early learning reading intervention program

Outcome Measures

Information about the impact on those receiving benefits.

Example: % of students reading at certain grade level

Ultimately, Treasury is looking for *quantitative metrics* that support your *qualitative analysis* of **how your project has progressed toward its goals** over the past year.

NEXT STEPS

SFR TREASURY REPORTING SUBMISSION

- ✓ CFO to work with agencies/departments on gathering performance indicators for projects
- ✓ CFO to circulate P&E reporting template to each agency (awaiting update to User Guide from Treasury)
- ✓ CFO to circulate Recovery Plan reporting template to each agency
- ✓ **Agencies/departments to submit P&E report by July 12th, 2022 and Recovery Plan report submissions by July 15th, 2022, to:**
 - Doug Farnham (Douglas.Farnham@vermont.gov)
 - Justin Kenney (Justin.Kenney@vermont.gov)
 - ADM.COVID@vermont.gov



Q&A

Please email any additional questions to
ADM.COVID@vermont.gov



APPENDIX: ADDITIONAL REPORTING INFO

KEY TERMINOLOGY

Recipient	A recipient is an entity that received an SFR payment directly from Treasury – for Vermont, the recipient is the State, including agencies and departments that are part of the same legal entity as the State.
Subrecipient	A subrecipient is an entity that receives a subaward from a recipient to carry out a program or project on behalf of the recipient using the recipient's Federal award funding. For purposes of SFR reporting, a sub-recipient is any entity to which a recipient issues a contract, grant, loan, direct payment, or transfer of \$50,000 or more. A subaward may be issued through any form of legal agreement, including a contract.
Obligation	For purposes of SFR reporting, an obligation is an order placed for property and services - such as a contract or subaward - and similar transactions that require payment (e.g., grant, purchase order, loan, or other arrangement).
Expenditure	For purposes of SFR reporting, an expenditure is the 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 and payment is due). As outlined in Treasury's SFR Final Rule, funds may only be used for costs incurred beginning March 3, 2021, with all funds obligated by December 31, 2024, and all funds spent by December 31, 2026.
Program	<p>Vermont SFR appropriations constitute SFR programs. SFR eligibility determinations, performed through the questionnaire process, are mostly done at the program level by the CFO. In some cases, agencies and departments may receive multiple appropriations for the same program (if, for example, an additional tranche funding is appropriated for an existing program in subsequent legislation). Programs may contain one or many projects, depending on the purpose of the appropriation.</p> <p>Please note: For the Project & Expenditure Reports, we will be reporting at the <u>project level, not at the program level.</u></p>
Project	A project is defined as a grouping of closely related activities that together are intended to achieve a specific goal or directed toward a common purpose. The Federally Funded Projects (FFP) Team review occurs at the project level. For reporting purposes, a project ties to a single expenditure category.
Project Allocation	The project allocation is the SFR amount that your agency/department has budgeted for each project identified in the reporting tool. The project allocation may change over time, and agencies/departments can use the project amounts outlined in their FFP forms, where applicable, or updated amounts if these allocations have changed.
Expenditure Category	For purposes of reporting, each project for which SFR funds were used should be scoped to align to a single expenditure category. Required programmatic data varies based on a project's assigned expenditure category.

KEY TERMINOLOGY CONT.

Capital Expenditure

The term “capital expenditures” means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

The term “capital assets” means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with Generally Accepted Accounting Principles. Capital assets include lands, facilities, equipment, and intellectual property. Equipment means “tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

Capital expenditures have specific reporting requirements outlined in the reporting tool.

Please Note: Capital expenditures must be captured at the project level, not the appropriation level.

EXPENDITURE CATEGORIES UNDER THE FINAL RULE

The CFO assigned ECs for each project in the reporting tool. If you believe the EC assigned to your project should be updated, please contact the CFO.

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 Other COVID-19 Public Health Expenses
- 1.8 COVID-19 Assistance to Small Businesses
- 1.9 COVID-19 Assistance to Non-Profits
- 1.10 COVID-19 Aid to Impacted Industries
- 1.11 Community Violence Interventions
- 1.12 Mental Health Services
- 1.13 Substance Use Services
- 1.14 Other Public Health Services

Negative Economic Impacts

- 2.1 Household Assistance: Food Programs
- 2.2 Household Assistance: Rent, Mortgage, & Utility Aid
- 2.3 Household Assistance: Cash Transfers
- 2.4 Household Assistance: Internet Access Programs
- 2.5 Household Assistance: Paid Sick & Medical Leave
- 2.6 Household Assistance: Health Insurance
- 2.7 Household Assistance: Services for Un/Unbanked
- 2.8 Household Assistance: Survivor's Benefits
- 2.9 Unemployment Benefits or Cash Assistance to Unemployed Workers
- 2.10 Assistance to Unemployed or Underemployed Workers
- 2.11 Healthy Childhood Environments: Child Care
- 2.12 Healthy Childhood Environments: Home Visiting
- 2.13 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System
- 2.14 Healthy Childhood Environments: Early Learning
- 2.15 Long-term Housing Security: Affordable Housing
- 2.16 Long-term Housing Security: Services for Unhoused Persons
- 2.17 Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities

Negative Economic Impacts (cont'd)

- 2.17 Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities
- 2.18 Housing Support: Other Housing Assistance
- 2.19 Social Determinants of Health: Community Health Workers or Benefits Navigators
- 2.20 Social Determinants of Health: Lead Remediation
- 2.21 Medical Facilities for Disproportionately Impacted Communities
- 2.22 Strong Healthy Communities: Neighborhood Features that Promote Health and Safety
- 2.23 Strong Healthy Communities: Demolition and Rehabilitation of Properties
- 2.24 Addressing Educational Disparities: Aid to High-Poverty Districts
- 2.25 Addressing Educational Disparities: Academic, Social, and Emotional Services
- 2.26 Addressing Educational Disparities: Mental Health Services
- 2.27 Addressing Impacts of Lost Instructional Time
- 2.28 Contributions to UI Trust Funds
- 2.29 Loans or Grants to Mitigate Financial Hardship
- 2.30 Technical Assistance, Counseling, or Business Planning*
- 2.31 Rehabilitation of Commercial Properties or Other Improvements
- 2.32 Business Incubators and Start-Up or Expansion Assistance
- 2.33 Enhanced Support to Microbusinesses
- 2.34 Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted)
- 2.35 Aid to Tourism, Travel, or Hospitality
- 2.36 Aid to Other Impacted Industries
- 2.37 Economic Impact Assistance: Other

Services to Disproportionately Impacted Communities

- 3.1 Public Sector Workforce: Payroll and Benefits for Public Health, Public
- 3.2 Public Sector Workforce: Rehiring Public Sector Staff
- 3.3 Public Sector Workforce: Other
- 3.4 Public Sector Capacity: Effective Service Delivery
- 3.5 Public Sector Capacity: Administrative Needs

Premium Pay

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

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 Outflows
- 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
- 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 Water and Sewer: Private Wells
- 5.17 Water and Sewer: IJA Bureau of Reclamation Match
- 5.18 Water and Sewer: Other
- 5.19 Broadband: "Last Mile" Projects
- 5.20 Broadband: IJA Match
- 5.21 Broadband: Other Projects

Revenue Replacement

- 6.1 Provision of Government Services
- 6.2 Non-federal Match for Other Federal Programs

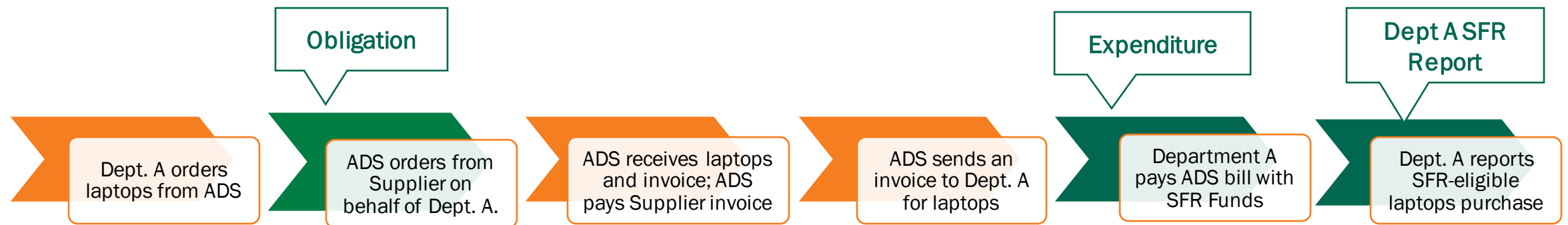
Administrative & Other

- 7.1 Administrative Expenses
- 7.2 Transfers to Other Units of Government

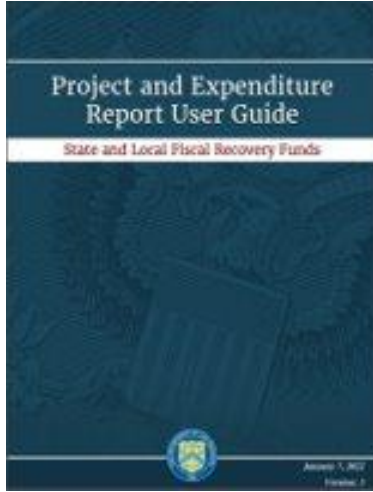
WHY ARE INTERDEPARTMENTAL PAYMENTS DIFFERENT?

For SFR Reporting, interdepartmental payments are different because:

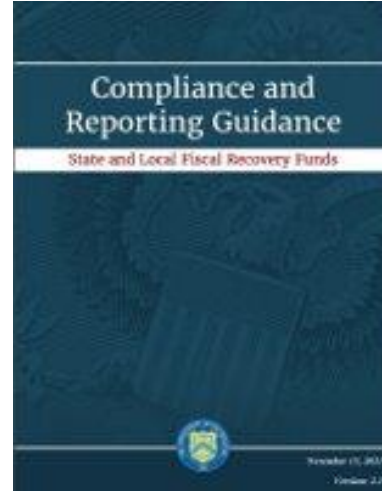
- Payments are made **between** SOV departments (ADS, BGS, etc.) rather than to external entities;
- The purchase is “**made by**” one department and “**used by**” another.
- The State must report to the US Treasury as **one Tier 1 recipient**.
- Therefore, SOV must report the **obligation** (ADS PO/Contract) and **expenditure** (Dept. A Payment using SFR) as one transaction.



ADDITIONAL RESOURCES



SFR Project and Expenditure Report User Guide, U.S. Treasury*
[Click Here to Access](#)



SFR Compliance and Reporting Guidance Update 4.0, U.S. Treasury
[Click Here to Access](#)



Coronavirus State and Local Fiscal Recovery Funds Final Rule, U.S. Treasury
[Click Here to Access](#)

*Look for **updated guidance** to be released by Treasury ahead of the July 2022 submission deadline. Updated reporting guidance will be released on the [Treasury SFR landing page](#)