

Bloomberg Federal Assistance e311 Content Workshop: **ARP Project and Expenditure Reporting Workshop**

E311 Expert Speaker

Matthew Hanson, CGMS Associate Managing Director at Witt O'Brien's

- Matthew has more than 25 years of experience in government program and grants management, finance, and agency operations at the federal, state, and local levels.
- Currently, Matthew supports clients nationwide by providing strategic planning, development, and implementation of federally funded grant and assistance programs through grants management best practices and subject matter expertise.
- Before joining Witt O'Brien's, he served as Assistant Director of the Arizona Governor's Office of Strategic Planning and Budgeting, Economic Recovery Management Team.
- He supported the state's response to and recovery from COVID-19 through administration of the CARES Act and other federal programs.



Agenda

Overview of Updates to Treasury Guidance

Changes to Expenditure Categories

Tips, Tricks, and Recommendations

For beginners, a variety of print and video resources are available from [Treasury](#) and [GFOA](#)

Timeline of Updates to Treasury Guidance & Reference Documents

Treasury Guidance can impact P&E Reporting and Guidance is subject to change

- ❖ Interim Rule – 5/10/21
- ❖ Final Rule – 1/6/2022
- ❖ Final Rule FAQs – 4/27/2022, 7/27/2022
- ❖ July Updates – 7/1/2022, 7/8/2022
- *Additional updates likely as time goes on*
- ❖ Referenced Documents
 - [Project and Expenditure \(P&E\) User Guide, July 8th edition](#)
 - [Final Rule FAQs, July 27th Edition](#)

Summary of July Updates

Several Changes Relevant to P&E Reporting

Tax Offset Provisions

- Starting in July 2022, States and Territories must complete tax offset reporting fields as outlined in the Project and Expenditure Report User Guide.
- Page 59 of P&E User Guide

Capital Expenditure Reporting

- Starting in July 2022, capital expenditures for an enumerated eligible use greater than \$10M or a capital expenditures for an "other" use of \$1M or more will require the submission of a written justification as a part of regular P&E reporting.
- Page 31 and Appendix H of the P&E User Guide

Summary of July Updates *continued*

Broadband Projects

- Starting in July 2022, multiple new data fields including but not limited to:
 - Construction timeline,
 - Capabilities of the designed project,
- Whether the project will serve households and if so, whether the service provider participates in the Federal Communications Commission's (FCC) Affordable Connectivity Program (ACP) or other broad-based affordability program

Pages 35-39 of P&E User Guide provide the extensive listing of the remainder of reporting requirements pertaining to broadband projects

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Making Retroactive Reporting Changes and General Changes

Consult the Treasury User Guide to Make Retroactive or General Reporting Changes

- Changes to Expenditure Categories and other data, if required, can be made using instructions provided by Treasury.
 - [*FAQ 1.11, P&E Report User Guide*](#)
 - [*Section V, P&E Report User Guide*](#)
- Changes can also be made using bulk upload templates, but note that all fields included in the revised bulk upload template must be completed, not just fields to be updated.
- If significant changes are made, draft a memorandum for record-keeping purposes that identifies and explains changes made.

Bulk Upload Templates & Troubleshooting Portal Errors

Utilize the Bulk Upload Templates to Streamline Substantial Updates to P&E Data in the Portal

- Bulk upload templates provide spreadsheets that facilitate large uploads of data in a singular file as opposed to filling out dozens or hundreds of data fields.
- Always ensure that you utilize the most up-to-date bulk upload templates, as some have evolved over time.
- The most recent templates are always available to download from within the Treasury portal.
- Follow all instructions included in Treasury's bulk upload templates.

Bulk Upload Templates & Troubleshooting Portal Errors *continued*

Tips to Leverage Bulk Upload Templates

- Structure source data in a manner that mirrors the bulk upload template format
- Provide bulk upload formatted data to users collecting/providing data to be input into data
- Clarify how to format source data properly vs. improperly
- Identify common errors in previous portal submissions and ensure awareness across the reporting team
- Examples: improper data formatting, changing the number format set by Treasury within the bulk upload templates

Aggregating Expenditures for Portal Submission Has Pros and Cons

- Aggregation of expenditures can be a "Catch-22"
- Having numerous individual projects allows for calculations on a project-by-project basis without combining numerous projects together. Consequently, your portal submission will have more individual projects.
- Aggregating multiple programs underneath a single project report will require the consistent calculation of obligations and expenditures across all involved projects throughout the course of the reporting period.

Case Study

- 10 unique affordable housing programs under Expenditure Category (EC) 2.15, all individually have \$1M worth of expenditures.
- Expenditures within the same expenditure category can all be housed within the same project.
- With the above example, your Treasury portal entry could contain a single EC 2.15 project with 10M in total expenditures.
- Alternatively, these expenditures could be broken out into individual projects.
- With the above example, your Treasury portal entry would contain 10 EC 2.15 projects with \$1M in expenditures each.

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Tips for Troubleshooting Portal Errors

- When utilizing bulk upload templates, any errors will be highlighted by the portal and will provide a download error link file.
- Any required field that is left blank within a bulk upload template will produce an error and will not successfully upload into the portal.
- Ensure that all figures being used in bulk upload templates are rounded to the cent.
- Any additional decimal places can cause errors within the system.
- Utilize the certification tab to see project status incomplete vs. complete.

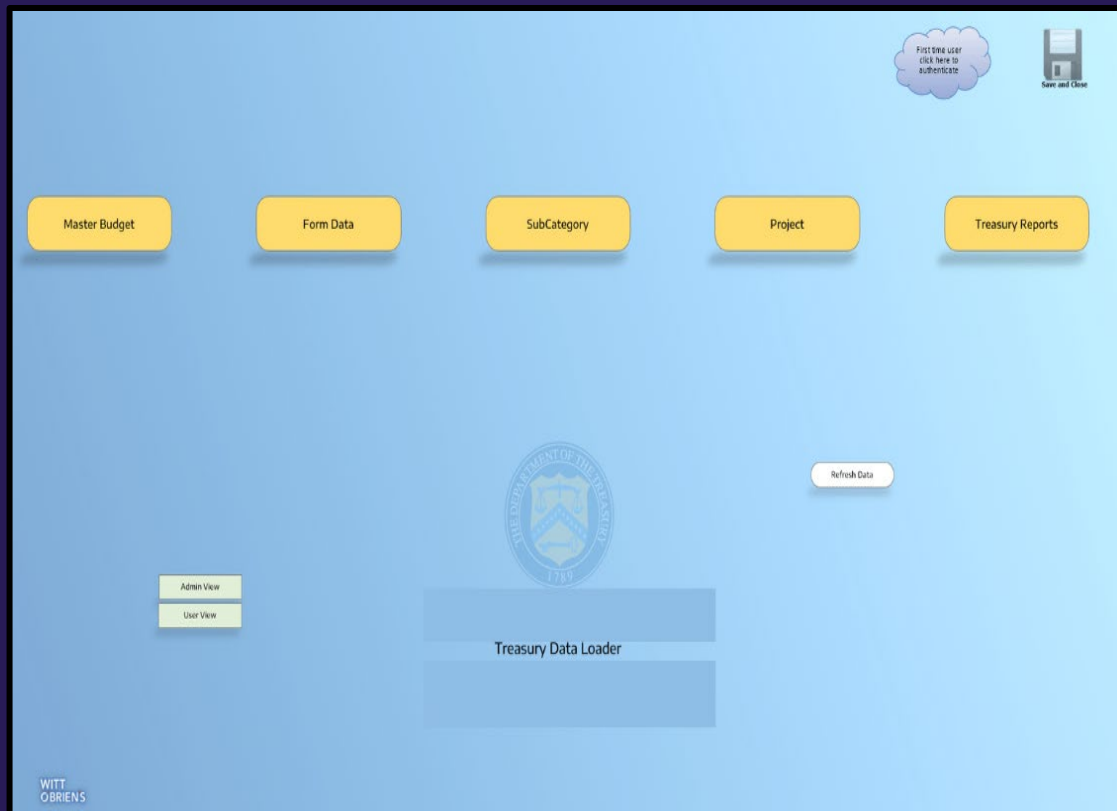
Tips for Reporting Projects Funded via the Revenue Loss Category

- ❖ Two approaches: aggregate or dis-aggregate
- ❖ Identify if funds are to be (or could be) used as a source of match.
- ❖ Do not add optional information as your report will not validate.
- ❖ Spend time on narrative.
- ❖ July portal submission introduced a new 2022 tab to the revenue loss calculation.
 - If opting to calculate revenue loss, each portal entry will reflect a new quarter of revenue loss.
 - Ensure revenue loss formula reflects the correct number of months that have passed since the base year revenue calculation.

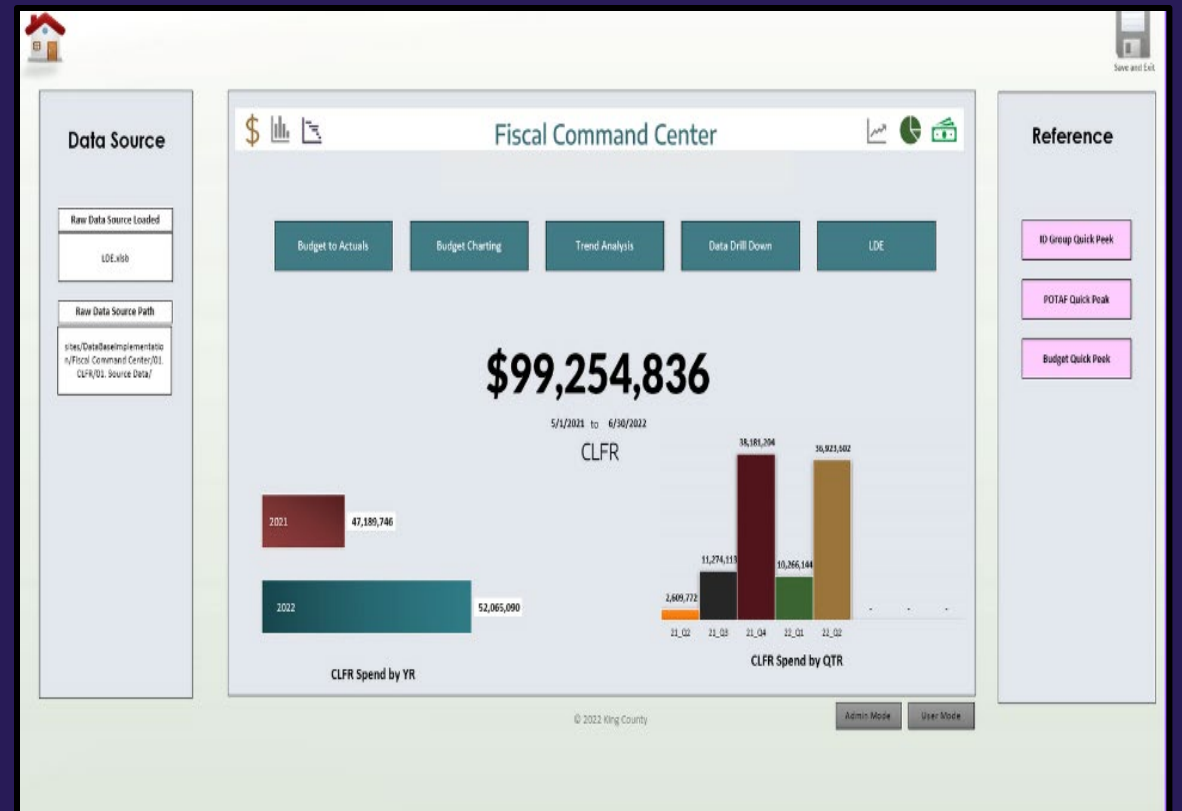
Tips for Designating Staff for Key Roles in Managing CSLFRF Reporting

- ❖ Ensure the correct individuals are assigned roles that give them the ability to perform actions requested of them.
- ❖ Multiple individuals can be assigned to each role, allowing for expedited data entry and reception of updates from Treasury.
- ❖ A singular individual can be assigned all roles.
- ❖ Assign and train back-ups for each role to ensure continuity of operations.

Tips for Implementing Internal Controls for Data Management



Home page for an automation tool created to streamline the compliance and reporting process for the given municipality. Each yellow tab leads to a variety of other data pertaining to the municipality's SLFRF project portfolio.



Another extension of the automation tool provided in screenshot one. This Fiscal Command Center provides the municipality with their respective SLFRF expenses over the course of the year and quarterly. Additionally, reference tabs are provided to link to other resources, such as the municipality's budget.

Summary: Key Takeaways

Ensure compliance with most recent updates from Treasury

- ❖ Be prepared to provide new data on previously reported projects that was not required by Treasury in last submission.
- ❖ For example: broadband projects, capital expenditures, etc.

Implement internal controls to ensure success

- ❖ Have key roles assigned and individuals properly trained on data formats required for portal entry.
- ❖ Consider creating standard work or process documentation to formalize portal entry process and expectations.
- ❖ Enter your data as early as possible in the reporting cycle to identify any issues or unanswered questions.
- ❖ Ensure edits or updates to previously reported projects are performed before the reporting deadline, as edits and updates cannot be performed until the next reporting submission.

Q&A

For more information, visit:

<https://bloombergcities.jhu.edu/program/e311>

Connect with us online to learn more.

Witt O' Brien's: www.wittobriens.com

General Questions: Matt Hanson, Director – mhanson@wittobriens.com