American Rescue Plan Act of 2021: Supplemental Compliance & Reporting Guidance

This Notice provides an overview of recent United States Treasury guidance on Coronavirus Local Fiscal Recovery Fund (LFRF) program compliance and reporting responsibilities. New U.S. Treasury webinars and presentations (under the “Webinars” heading) further explain the new guidance. Municipalities and counties should thoroughly review these materials in conjunction with Local Finance Notice 2021-11 and all other U.S. Treasury resources referenced therein. In addition, this Notice further explains proper application of LFRF funds toward revenue loss, business assistance, premium pay, crime prevention and response, administrative costs, and audit expenses, along with considerations for subrecipient compliance monitoring.

New resources from the Office of the State Comptroller offer best practices for spending LFRF funds, along with an internal control checklist for local governments to reference for preventing fraud, waste, and abuse. The Division of Local Government Services encourages all local units to review these documents.

Use of LFRF Funds for Staffing – Sustainability Considerations

Certain eligible LFRF uses may permit local units to either rehire employees laid off due to the pandemic or under certain circumstances augment staffing levels. However, the Division asks counties and municipalities to carefully consider the long-term budgetary impact beyond the second and final LFRF tranche and explore the use of shared services to address pandemic-related challenges. Two or more local units can pool LFRF funds for regional projects. See U.S. Treasury FAQ 4.9 for further explanation. Investments in new technology and efficiency measures have potential to yield continued dividends while minimizing legacy costs. The Division’s Local Assistance Bureau offers comprehensive management consulting services at no cost.
Overview of U.S. Treasury Reporting Guidance

The three types of LFRF Reporting requirements are as follows:

<table>
<thead>
<tr>
<th>Recipient</th>
<th>Interim Report</th>
<th>Project &amp; Expenditure Report</th>
<th>Recovery Plan Performance Report</th>
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<tr>
<td>Counties &amp; Metropolitan Cities equal to or greater than 250,000 residents</td>
<td>By August 31, 2021, with expenditures by category</td>
<td>By October 31, 2021, and then within 30 days after the end of each quarter thereafter through December 31, 2026. Final report due March 31, 2027.</td>
<td>By August 31, 2021, and annually thereafter by July 31st (final report by March 31, 2027)</td>
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<td>Counties &amp; Metropolitan Cities below 250,000 residents receiving more than $5 million in LFRF</td>
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<td>By October 31, 2021 and annually thereafter through 2026. Final report due March 31, 2027.</td>
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<tr>
<td>Non-Entitlement Units (NEUs)</td>
<td>Not required</td>
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Part 2 of U.S. Treasury's Compliance and Reporting Guidance (starting at page 12) describes the required content for all three types of reports. This Notice summarizes the reporting requirements and highlights key provisions; read Part 2 thoroughly for full details. U.S. Treasury has developed an online portal through which counties and municipalities must enter all reporting information, and has issued a supplemental user guide containing detailed guidance and instructions for submitting the Interim Report and the Recovery Plan Performance Report through the new portal.

Reported obligations and expenditures must correspond to one of the expenditure categories specified in Appendix 1 of the Compliance and Reporting Guidance (pp. 31-32). For purposes of reporting, an expenditure is the amount having been incurred as a liability of the local unit meaning the service has been rendered or the good has been delivered, and an obligation is an order placed for property and services, contracts and subawards made, and similar transactions that require payment (i.e. funds are encumbered for the good or service).

All counties and metropolitan cities must file a one-time interim Report with U.S. Treasury by no later than August 31, 2021. The interim report provides an initial overview of status and uses of funding, showing expenditures by Expenditure Category at the summary level from the date of award to June 30, 2021.

All counties and municipalities, no matter their size or award amount, must submit Project and Expenditure Reports. Counties and metropolitan cities with equal to or greater than 250,000 in...
population, along with those under 250,000 but receiving greater than $5 million in LFRF funds, must report on a quarterly basis. Counties and municipalities below 250,000 in population but receiving less than $5 million in funds, as well as all Non-Entitlement Units (NEUs), must report on an annual basis. All counties and municipalities are required to have an active registration with the [System for Award Management (SAM) database](https://www.sam.gov), which has [Assistance Listing 21.027](https://www.fbo.gov) containing LFRF statutory and regulatory requirements. NEUs who have not previously registered with the SAM database must register before submitting the first Project and Expenditure Report due October 31, 2021.

Pages 15 and 16 of the [Compliance and Reporting Guidance](https://www.fbo.gov) specify the submission deadlines and time periods covered by each report. Each report must include the following information:

- **Projects** - All new or existing government services or investments funded in whole or in part by LFRF funding.
- **Obligations and expenditures**
- **Project status**
- **Project demographic distribution**
- **Subawards**
  - Contracts and grants awarded, loans issued, transfers to other government entities, and direct payments.
  - Detailed obligation and expenditure information for individual assistance greater than $50,000.
- **Civil rights compliance**
- **Non-infrastructure projects - programmatic data**
- **Infrastructure projects - programmatic data**

An NEU municipality's first Project and Expenditure Report due October 31, 2021 must include copies of the signed Award Terms and Conditions Agreement and Civil Rights Assurances provided to the State as part of the NEU’s request for funding, along with the NEU’s most recent adopted budget to validate that their total award does not exceed 75% of their CY2019 or SFY2020 budget.

All counties and metropolitan cities with equal to or greater than 250,000 in population must file with U.S. Treasury a Recovery Plan Performance Report ("Recovery Plan" or "Plan") by August 31, 2021 covering the period from the award date to July 31st, with the report being posted on the local unit’s website on the same date as submission. To reduce burden and increase efficiency, local units required to submit Recovery Plans do not have to enter their project inventory and other programmatic data into the online reporting portal until October 31, 2021, when they also submit their first Project and Expenditure Report submission.
The local unit may determine the general form and content of the Recovery Plan, including key performance indicators, so long as the Plan includes the minimum information U.S. Treasury requires. Mandatory Recovery Plan information is summarized in the Appendix to this Notice. See pages 23 through 28 of the Compliance and Reporting Guidance and the Plan Template for a comprehensive description.

Use of LFRF Proceeds to Offset COVID-19 Attributable Revenue Losses

U.S. Treasury is requiring any LFRF proceeds offsetting COVID-19 revenue losses to be applied toward provision of government services the cost for which was incurred on or after March 3, 2021, rather than serving to boost long-term surplus. A county or municipality that experienced COVID-19 related revenue loss may use LFRF funds for provision of government services up to the total amount of the revenue loss. Please reference Local Finance Notice 2021-11 for how local units must calculate COVID-19 related revenue loss pursuant to U.S. Treasury’s Interim Final Rule. Revenue loss should be calculated on an entity-wide basis. This approach minimizes the administrative burden for recipients, provides for greater consistency across recipients, and presents a more accurate representation of the net impact of COVID-19 on a local unit’s revenue. Although revenue may decline for reasons unrelated to COVID–19, to minimize the administrative burden on recipients and taking into consideration the devastating effects of the pandemic, any diminution in actual revenues relative to the counterfactual pre-pandemic trend would be presumed to have been attributable to COVID–19.

A local unit can add revenue losses from more than one period for a cumulative revenue loss total for the local unit’s maximum that can be allocated toward provision of government services. For example, if the local unit experienced revenue losses as of December 31, 2020 and December 31, 2021, the cumulative revenue loss amount over those two years would be the maximum dollar amount that can be applied toward providing government services in the local unit’s 2022 budget. Because recipients can estimate the revenue shortfall at multiple points in time throughout the covered period as revenue is collected, this approach accounts for variation across recipients in the timing of pandemic impacts.

Sections 602(c)(1)(C) and 603(c)(1)(C) of the American Rescue Plan Act provide counties and municipalities with broad latitude to use LFRF Funds for the provision of government services. Government services can include, but are not limited to, maintenance or pay-go funded building of infrastructure, including roads and sidewalks; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services. U.S. Treasury FAQ 4.2 states that a local unit may use funds for maintenance of infrastructure or pay-go spending for building of new general infrastructure as part of the general provision of government services, to the extent of the estimated reduction in revenue due to the public health emergency. LFRF fund expenditures on water, sewer, or broadband project are not limited by the amount of revenue loss experienced. However, regardless of the type of capital project, LFRF funds cannot be used toward principal and interest on any debt issued for that project. For example, if an eligible project costs $50,000,000, a local unit can use $5,000,000 in
LFRF funding to directly fund the project and finance the remaining $45,000,000. With respect to a capital project funded partially or completely by LFRF funds, the Division recommends funds be appropriated by adoption of capital ordinance, or a bond ordinance if the project is partly funded by borrowing.

The local unit must make an offsetting appropriation, not to exceed the total amount of COVID-19 related revenue loss, towards the provision of government services. If a municipality or county established a deferred charge for COVID-19 related revenue loss, using LFRF funds to offset the cost of providing government services would free up available fund balance to satisfy the deferred charge. A local unit bringing LFRF funds into its CY2021 or SFY2022 budget to offset a deferred charge for COVID-19 related revenue loss must report how that dollar amount was applied towards provision of government services. Due to the updated U.S. Treasury guidance, the Division counsels local units to not record LFRF funds as Municipal Revenue Not Anticipated.

The Division of Local Government Services has determined that U.S. Treasury’s Interim Final Rule and recently updated federal guidance preempts the Local Budget Law requirement (specifically at N.J.S.A. 40A:4-53 and 40A:4-55) to offset COVID-19 deferred charges for lost revenue with American Rescue Plan LFRF dollars. Although this means that counties and municipalities establishing COVID-19 deferred charges are not obligated to use LFRF funds to offset COVID-19 related revenue losses, the Division continues to strongly recommend that local units with these deferred charges use LFRF dollars either to offset an amount equivalent to the portion of a deferred charge attributable to COVID-19 revenue loss and/or ARP-eligible revenue losses over and above the amount of the deferred charge.

A county or metropolitan city using all or a portion of LFRF funds for revenue replacement must include in their Interim Report the key inputs into the revenue replacement formula established by the Interim Final Rule along with the COVID-19 related revenue loss as of December 31, 2020, along with an explanation of how revenue replacement funds were allocated to government services. U.S. Treasury will provide additional instructions and/or a template in its upcoming users guide. Revenue replacement comes under Expenditure Category (EC) 6.1.

**Using LFRF Funds for Crime Prevention and Response**

The U.S. Treasury recently updated its FAQ document to elaborate upon how LFRF funds may be used for crime prevention and response. As a means of addressing the negative economic impacts of COVID-19, Local Finance Notice 2021-11 stated that counties and municipalities may use LFRF funds for hiring back employees laid off due to the pandemic, restoring staffing for public safety employees and other employees to pre-pandemic levels (January 27, 2020 for purposes of U.S. Treasury’s Interim Final Rule). FAQ 4.8 further states that communities experiencing an increase in violence, or increased difficulty in accessing or providing services to respond to or mitigate the effects of violence, resulting from the pandemic that those communities may use LFRF funds to address that harm. Examples of eligible spending may include:
• Investing in technology and equipment to allow more efficient and effective law enforcement response to increased gun violence resulting from the pandemic (e.g. surveillance cameras, gunfire locating system)
• Community Violence Intervention (CVI) programs;
  o Evidence-based practices like focused deterrence, street outreach, violence interrupters, and hospital-based violence intervention models, complete with wraparound services such as behavioral therapy, trauma recovery, job training, education, housing and relocation services, and financial assistance
  o Capacity building efforts at CVI programs like funding and training additional intervention workers
• Additional enforcement efforts to reduce pandemic-exacerbated gun violence, including prosecuting gun traffickers, dealers, and other parties contributing to the supply of crime guns, as well as collaborative federal, state, and local efforts to identify and address gun trafficking channels;
• Economic assistance for crime victims and programs that provide paid training and/or work experience targeted primarily to (1) formerly incarcerated individuals, and/or (2) communities experiencing high levels of violence exacerbated by the pandemic; and
• Mental health services and substance use disorder services, including for individuals experiencing trauma exacerbated by the pandemic, such as:
  o Community-based mental health and substance use disorder programs that deliver evidence-based psychotherapy, crisis support services, medications for opioid use disorder, and/or recovery support
  o School-based social-emotional support and other mental health services
  o Referrals to trauma recovery services for crime victims

Another eligible use would be to hire additional law enforcement officials – even above pre-pandemic levels – or pay overtime where the funds are directly focused on advancing community policing strategies in those communities experiencing an increase in gun violence associated with the pandemic. However, counties and municipalities should closely evaluate post-grant legacy costs associated with rehiring or adding new staff, and strongly consider collaborating with other local units in applying LFRF funds toward public safety initiatives.

Please review the U.S. Treasury’s updated FAQ document and the White House’s July 12, 2021 public safety memorandum1 to state and local officials for further details. Uses of LFRF funds for response to an identified harm must be related and reasonably proportional to the extent and type of harm experienced. Those uses bearing no relation or are grossly disproportionate to the type or extent of harm experienced are ineligible. LFRF funds uses related to pandemic-related crime

such as technology and staffing must be focused on addressing quantitative increases in violent crime. With respect to using LFRF funds for body cameras, counties and municipalities should exercise due diligence in determining whether a duplication of benefits exists from other sources of funding such as the Office of the Attorney General’s Body Worn Camera Grant Program.

**Premium Pay**

The only employees eligible for premium pay are essential workers who have been and continue to be relied on to maintain continuity of operations of essential critical infrastructure sectors, including those who are critical to protecting the health and wellbeing of their communities. Essential work is work involving regular in-person interactions or regular physical handling of items that were also handled by others. Examples include staff in public health, public safety, and social services along with home health aides, janitors, and child care workers. Although premium pay may be paid retrospectively for work performed at any time since the start of the COVID-19 public health emergency on March 9, 2020, in order to be eligible a county or municipality must not have incurred the obligation to pay premium pay prior to March 3, 2021.

A county or municipality allocating LFRF funds towards premium pay must list in their Project and Expenditure Report the list of sectors their chief executive designates as critical to the health and well-being of residents. If LFRF funds for premium pay are directed toward third-party employers, the local unit must report the employer sector for all such subawards. U.S. Treasury will provide a list of subsectors in its forthcoming users’ guide.

U.S. Treasury strongly encourages prioritizing lower-income essential workers. If premium pay would increase a worker’s total pay above 150 percent of their residing state’s average annual wage for all occupations or their residing county’s average annual wage, as defined by the Bureau of Labor Statistics Occupational Employment and Wage Statistics, whichever is higher, on an annual basis, the municipality or county must provide U.S. Treasury and make publicly available, whether for themselves or on behalf of a third-party grantee, a written justification of how the premium pay (or grant for the third-party’s premium pay) is responsive to workers performing essential worker during the public health emergency. County median annual wage is taken to be that of the metropolitan or nonmetropolitan area that includes the county. State and county average annual wage information is available here.

For each group of workers (e.g., an operating unit, a classification of worker, etc.) or, to the extent applicable, individual workers, the local unit’s Project and Expenditure Report must include the written justification as a brief narrative explaining how the premium pay or grant is responsive to workers performing essential work during the public health emergency. The narrative could include a description of the essential workers’ duties, health or financial risks faced due to COVID-19, and why the local unit determined that the premium pay was responsive to workers performing essential work during the pandemic. Exclude personal identifiable information and consider describing workers’ occupations and duties in a general manner as necessary to protect privacy.
Using LFRF Funds for Business Assistance

While economic impacts may either be immediate or delayed, assistance or aid to businesses that did not experience a negative economic impact from the public health emergency would not be an eligible use. Uses that bear no relation or are grossly disproportionate to the type or extent of harm experienced, or would duplicate assistance for the same need, are ineligible uses of LFRF funds. To avoid duplication of benefits, municipalities are strongly encouraged to utilize the State’s existing infrastructure in delivering assistance to businesses (e.g. Economic Development Authority’s Small Business Emergency Assistance Grant Program).

Small Business Assistance

The local unit must maintain adequate documentation supporting each small business loan or grant. U.S. Treasury requires each Project and Expenditure Report to include the following information concerning any small business economic assistance program (EC 2.9):

- A brief description of the structure and objectives of assistance program(s).
- The number of small businesses served. If the local unit establishes multiple separate small business assistance programs, break down the number of small businesses by program.
- A brief description of the local unit's approach to ensuring that small business aid responses to a COVID-19 related negative economic impact, as described in the Interim Final Rule.

Local units establishing LFRF-funded small business assistance programs should establish an application process where the business applicant documents the COVID-19 related negative economic impact, such as income tax returns, payroll records and information on other programs from which the business applied for or was granted economic assistance. While the application process should not be unduly onerous, businesses must provide sufficient information and documentation to demonstrate the unmet need and avoid duplicating benefits. See U.S. Treasury FAQ 4.11 for further information on requirements for LFRF-funded small business loans, including those for small businesses to make water/sewer/broadband capital improvements. A county or municipality should consider hiring a grant consultant and/or an independent integrity monitor, the cost of which may be covered with LFRF funds, where staffing is insufficient to effectively monitor a small business assistance program.

Certain municipalities have a property tax rewards program whereby residents can receive property tax credit by using program cards in participating local retail establishments. The Division recently received inquiries on whether such rewards programs are an eligible method for channeling LFRF funds toward assisting local businesses. Municipalities must undertake due diligence before utilizing a property tax rewards program in this fashion.

First, the municipality must identify the universe of local businesses experiencing quantifiable COVID-19 related economic harm and whether, and the extent to which, LFRF funds disbursed to local businesses through property tax rewards cards would respond to or address this harm. The property tax rewards card software must allow the municipality to restrict 1) the use of LFRF-
funded rebates to the municipality's small businesses with identified and quantified negative economic impact from COVID-19; and 2) the amount of funds that can be spent at an identified small business. To ensure compliance with U.S. Treasury regulations, municipalities must have the ability to monitor usage of LFRF funds through the property tax rewards card software. As third-party recipients, businesses benefitting from LFRF funds routed through a property tax rewards program must also provide the information necessary for the municipality to report to the US Treasury on the use of such assistance. Any LFRF-funded rebates unspent by December 31, 2024 must be rescinded and returned to U.S. Treasury.

**Aid to Travel, Tourism, and Hospitality or Other Impacted Industries**

The Project and Expenditure Report must include the following information for programs aiding travel, tourism, and hospitality or other impacted industries (EC 2.11-2.12):

- A brief narrative description of how the assistance provided responds to COVID-19 related negative economic impacts.
- For each subaward:
  - Sector of the employer (U.S. Treasury will be providing additional detail, including a list of sectors).
  - Purpose of funds (e.g. safe reopening of previously-closed businesses; planned facility expansion or upgrade delayed due to the pandemic).
- If the local unit is providing aid to industries other than travel, tourism, and hospitality (EC 2.12), a description of the pandemic impact on the industry and the rationale for providing aid to the industry.

Although sector-based aid to travel, tourism, and hospitality-oriented businesses may not require individual documentation of need to the same degree as in more generalized small business assistance programs, businesses in these sectors must still be able to document that the proceeds are being utilized for the approved purpose(s). Local units should also require information on the assistance such businesses applied for and received funding from to avoid duplication of benefits. For sector-based assistance to other industries, the local unit should also document 1) that the negative economic impacts experienced by businesses in those other sectors are attributable to the pandemic, as opposed to unrelated longer-term economic or industrial trends; 2) how the COVID-19 related negative impacts of the other sectors compare to those experienced by the travel, tourism, and hospitality industries; and 3) how the LFRF-funded assistance responds to these COVID-19 specific negative impacts.

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2 According to U.S. Treasury, nationwide the leisure and hospitality industry has experienced an approximately 17 percent decline in employment and 24 percent decline in revenue, on net, due to the COVID-19 public health emergency. U.S. Treasury Coronavirus State and Local Fiscal Recovery Funds FAQ 2.10.
Administrative Costs and Audit Expenses

Most of the provisions of 2 CFR Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) apply to ARP LFRF funds. Recipients should reference [SAM Assistance Listing 21.027](https://www.sam.gov/assistance/listing/21.027) for detail on the specific provisions of the Uniform Guidance that do not apply.

LFRF funds may be applied toward administrative costs. A main example of permissible administrative costs is retaining a grant consultant or an independent integrity monitor to ensure compliance with legal and regulatory requirements, including by any subrecipient entities. Administrative costs associated with improving the efficacy of COVID-19 public health emergency or economic assistance program (e.g. a consulting firm) are also eligible to the extent that these costs are not funded by another federal program. Direct and indirect administrative costs may be charged to the LFRF award pursuant to the local unit’s Award Terms and Conditions; however, any administrative costs must be reasonable and allocable under 2 CFR 200.404 and 2 CFR 200.405, respectively, of the federal regulations. Direct costs are those specifically attributable to implementing LFRF program objectives, such as contract support, materials and project supplies. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the LFRF award, such as the cost of facilities or administrative functions. Administrative costs must be treated consistently and classified as either direct or indirect, not both.

Certain audit costs may be charged against LFRF proceeds, such as a reasonably proportionate share of costs attributable to conducting a single audit of the use of LFRF funds. In accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements, nonfederal entities that spend $750,000 or more in federal awards must have a single or a program-specific audit conducted for that year. Non-federal entities that expend less than $750,000 per year in federal awards are exempt from federal audit requirements for that year unless the federal government specifically requires the grant recipient to conduct one.

Subrecipient Compliance Monitoring

Municipalities and counties distributing LFRF proceeds to subrecipient third-party entities (e.g. local authorities, non-profits, businesses), households or individuals are required to manage and monitor these subrecipients to ensure compliance with LFRF requirements; clearly identifying to the subrecipient: 1) that the award is a subaward of LFRF funds; 2) any and all compliance requirements for use of LFRF funds; and 3) any and all reporting requirements for LFRF fund expenditures. Written policies and procedures for subrecipient monitoring must be developed and clearly communicated. Municipalities and counties must evaluate each subrecipient’s risk of noncompliance based on a common written set of factors, which may include prior experience in managing Federal funds, previous audit findings, personnel, and the subrecipient’s policies and procedures for award execution and oversight. Ongoing monitoring of any given subrecipient should reflect the assessed risk and include monitoring, identification of deficiencies, and follow-up to ensure identified problems are addressed.

Approved: Jacquelyn A. Suárez, Director

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Appendix

Recovery Plan Performance Report – Summary of Required Elements

- Executive Summary – High-level overview of intended and actual uses of LFRF funding.
- Uses of Funds – Detailed information on intended and actual uses of LFRF funds, including the local unit’s approach, strategies, and how the funds would support the local unit’s communities, populations, or individuals. Where appropriate, local units should include information on intended and actual uses of other federal recovery funds to provide broader context on the local unit’s overall approach for pandemic recovery, as well as describe how LFRF funds are being used to promote each of the following eligible uses as applicable:
  - Public health (EC 1)
  - Negative Economic Impacts (EC 2)
  - Services to Disproportionately Impacted Communities (EC 3)
  - Premium Pay (EC 4)
  - Water, sewer, and broadband infrastructure (EC 5)
  - Revenue Replacement (EC 6)
- Promoting Equitable Outcomes – Describe efforts to promote economic and racial equity as defined by Executive Order 13985 in program design, outreach, access, geographic and demographic distribution, and outcomes.
  - Local units must also report how use of funds prioritizes economic and racial equity as a goal, identify specific targets intended to produce meaningful equity results at scale, articulate the strategies to achieve those targets, and how the local unit’s overall equity strategy translates into the specific services or programs offered under the Negative Economic Impacts and Services to Disproportionately Impacted Communities categories.
- Community Engagement – How use of LFRF funds incorporates diverse stakeholder input.
  - Where relevant, this description must include how funds will build the capacity of community organizations to serve people with significant barriers to services, including people of color, low incomes, limited English proficiency, and other traditionally underserved groups.
- Labor Outcomes – Describe workforce practices on any infrastructure projects (EC 5).
  - State how projects are using strong labor standards and promoting strong employment opportunities for workers.
- Use of Evidence – Identify whether LFRF funds are being used for interventions with strong or moderate evidence and/or if the local unit is evaluating projects through rigorous program evaluations designed to build evidence.
o Briefly describe project goals and the evidence base for LFRF-funded interventions.
o Specifically identify the dollar amount of the total project spending allocated towards evidence-based interventions for each project in the Public Health (EC 1), Negative Economic Impacts (EC 2) and Services to Disproportionately Impacted Communities expenditure categories.
o Appendix 2 of the U.S. Treasury’s Compliance and Reporting Guidance contains additional information on evidence-based interventions.

- Table of Expenses by Expenditure Category
  o Project Inventory
    o Performance Report – Provide key performance indicators for major LFRF-funded projects, which must include both output and outcome measures:
      - Output measures provide information about project’s early implementation stages.
      - Outcome measures provide information about whether a project is achieving its overall goals.
  o Required Performance Indicators and Programmatic Data
    ▪ Household Assistance (EC 2.2 & 2.5) and Housing Support (EC 3.10 – 3.12)
      o Number of people or households receiving eviction prevention services (including legal representation).
      o Number of affordable housing units preserved or developed.
    ▪ Negative Economic Impacts (EC 2)
      o Number of workers enrolled in sectorial job training programs.
      o Number of workers completing sectorial job training programs.
      o Number of people participating in summer youth employment programs.
    ▪ Education Assistance (EC 3.1 – 3.5)
      o Number of students participating in evidence-based tutoring programs.
    ▪ Healthy Childhood Environments (EC 3.6 – 3.9)
      o Number of children served by childcare and early learning (pre-school/pre-K/ages 3-5).
      o Number of families served by home visiting.
    ▪ To the extent possible, U.S. Treasury encourages data to be disaggregated by race, ethnicity, gender, income, and other relevant factors.