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## MEMORANDUM

TO: Superintendents; Independent School Heads; School Business Officials  
FROM: William Bates, Chief Financial Officer, Vermont Agency of Education  
SUBJECT: Real Property Data Collection  
DATE: November 17, 2023

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### Purpose

Federal Uniform Guidance ([2 C.F.R. Part 200](#)) requires that Local Education Authorities (LEAs) and Independent Schools that have used any federal fund to either purchase Real Property or make improvements to Real Property ([2 C.F.R. § 200.330](#)) must report on the status of real property. Since the disbursement of federal emergency relief funds in 2020, many LEAs and Independent Schools have activated this reporting requirement.

Federal Uniform Guidance defines Real Property as “land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment” ([2 C.F.R. § 200.1](#)). These purchases should include any expenditures (funded in whole or in part with Federal grant funds subgranted to by the VT Agency of Education to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life. Maintenance, which does not materially increase the value or useful life of the property, is not required for this collection.

### Procedures

The Agency of Education (AOE) is considered the “Federal Pass Through Entity” for disbursement of federal funds, and therefore data collection by the AOE is required. Collection is expected to occur annually for at least the next fifteen years. To facilitate the establishment of a first annual collection, the AOE has developed an [online data reporting tool](#).

All LEAs and Independent Schools who have used federal funds for Real Property acquisition or improvement must report these purchases using the designated data collection form. All applicable spending that has occurred since the establishment of the CARES Act on March 13, 2020 should be reported. Any projects or purchases that are in progress but are not yet considered



“substantially complete” should be reported once they have “substantially completed” the project. Subsequent reporting will align with the fiscal year.

Data reporting does not require assurance from a Superintendent or Independent School Head and may be completed by a district business official or designee. One web form submission per Real Property entry is required – LEAs or Independent Schools who have made multiple Real Property investments using federal funds should plan to complete multiple submissions.

In an effort to meet our federal reporting requirements for this data, the Agency has established a deadline for reporting of January 19, 2024.

## **Contact**

For questions regarding the requirements of Real Property Reporting or this data collection, please contact Courtney O’Brien, AOE Operations Manager, at [courtney.obrien@vermont.gov](mailto:courtney.obrien@vermont.gov) or Katherine Horton, Project Coordinator, at [katherine.horton@partner.vermont.gov](mailto:katherine.horton@partner.vermont.gov).