

Jesse Ruiz, Board Chair Dr. Christopher Koch, State Superintendent

American Recovery & Reinvestment Act (ARRA)

Reporting Requirements

September 25, 2009 1:30 p.m.

http://www.isbe.net/arra/default.htm



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Funding and Disbursement Services

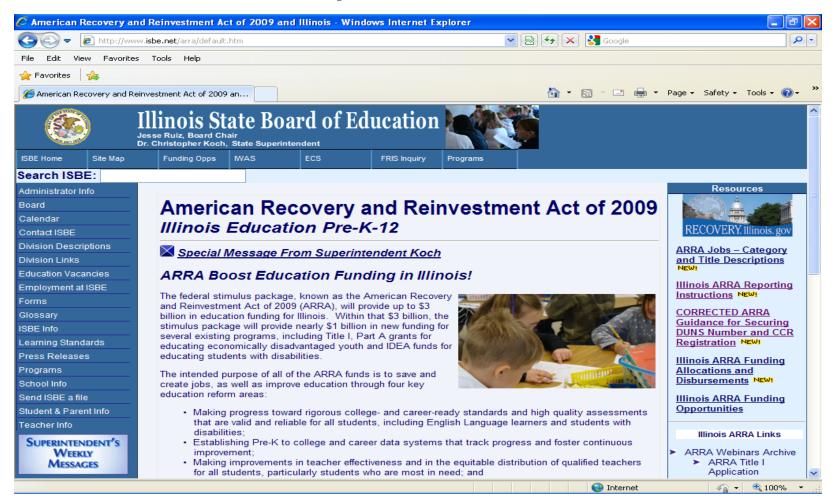
Tim Imler

Division Administrator (217-782-5256)



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ISBE ARRA Info - http://www.isbe.net/arra/default.htm





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ISBE ARRA Programs

<u>Program</u>	Revenue Code	CFDA
State Fiscal Stabilization – Education	4850	84.394
State Fiscal Stabilization – Other Govt Services	4870	84.397
Title I Low Income	4851	84.389
Title I Neglected – Private	4852	84.389
Title I Delinquent – Private	4853	84.389
Title I School Improvement (Part A)	4854	84.389
Title I School Improvement (1003g)	4855	TBA
IDEA Part B Preschool	4856	84.392
IDEA Part B Flow Through	4857	84.391
McKinney Vento Homeless Education	4862	84.387
Child Nutrition Equipment Assistance	4863	10.579



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Accounting Requirements for ARRA Revenues and Expenditures

ARRA Revenues must be segregated by revenue source code

ARRA Expenditures must reflect Fund, Function, Object, and now a NEW fourth dimension -- revenue account code

Fund	Function
XX	XXXX
01	1100

Revenue Source Code	1	
XXXX		
4850		



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Who Must Report?

- All LEAs that are awarded and receive ARRA funds.
- ★ LEAs that receive ARRA funds through a cooperative (e.g. IDEA Part B) must report their expenses and other ARRA data through their respective cooperative.
- ★ LEAs will not report any ARRA data directly to the federal government. All expenditures and ARRA data will be submitted to ISBE.



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REPORTING TIMELINES

- → ARRA data will be reported along with expenditures through the existing Electronic Expenditure Reporting system in IWAS.
- ★ LEAs must report ARRA expenditures <u>cumulatively</u> (i.e. year to date) for each fiscal year ARRA funds are received.
- → ISBE will combine ARRA information across fiscal years for each LEA.



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REPORTING TIMELINES

- → ISBE must submit ARRA reports 10 calendar days from the end of each quarter reporting period (i.e. Sept 30, Dec 31, Mar 31 & June 30).
- → Local education agency (LEA) ARRA reports are due to ISBE 5 calendar days from the end of each quarter reporting period (e.g. FY 2010 Sept 30 report due on October 5).



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REPORTING TIMELINES

- First LEA report due on Monday, October 5
- FY 2009 General State Aid ARRA State Fiscal Stabilization Funds – Education (Rev Code 4850) Period Ending June 30, 2009
- ★ FY 2010 General State Aid ARRA State Fiscal Stabilization Funds – Other Govt Services (Rev Code 4870) Period Ending Sept 30, 2009
- → ARRA funds will be frozen if required reports are not received



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ARRA CRITICAL ELEMENTS

- → Data Universal Numbering System (D-U-N-S)
- Central Contractor Registration (CCR)
- Jobs Created and Jobs Retained
- Detail subaward information made to a vendor over \$25,000
- Aggregate subaward information made to a vendor <u>under</u> \$25,000



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D-U-N-S Information

- 9 Digit number assigned by Dun & Bradstreet http://www.dnb.com
- → The D-U-N-S number must be entered before expenditures and ARRA information is submitted to ISBE.
- Many LEAs already have a D-U-N-S number. Check with your business office.
- The D-U-N-S number should represent the physical location of the central office.



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CCR Information

- → CCR is the primary registrant database for the U.S. Federal Government.
- → D-U-N-S must be obtained BEFORE an LEA can register with CCR.
- Additional information is available at https://www.bpn.gov/ccr/default.aspx



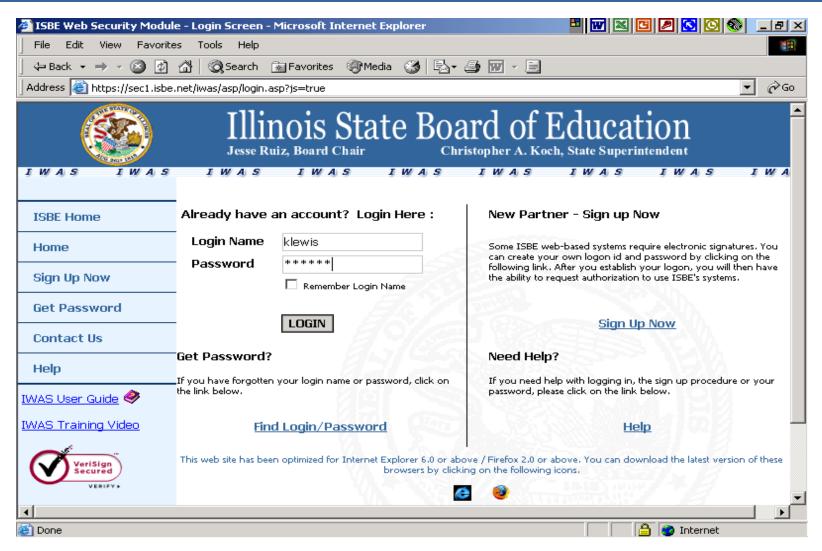
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Detail Expenditure and ARRA Reporting Process

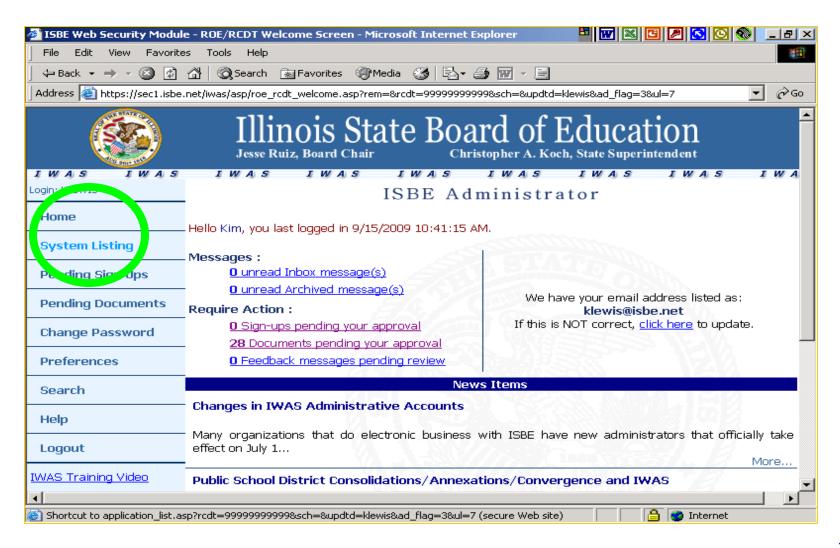




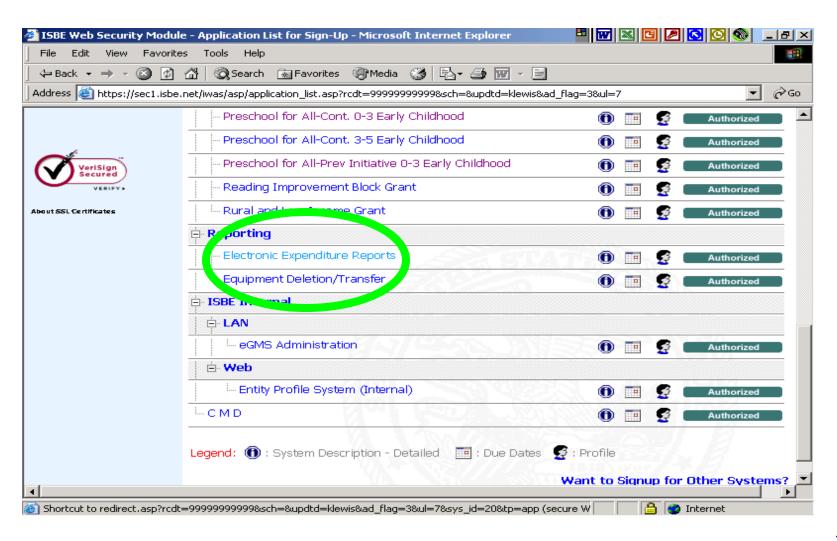




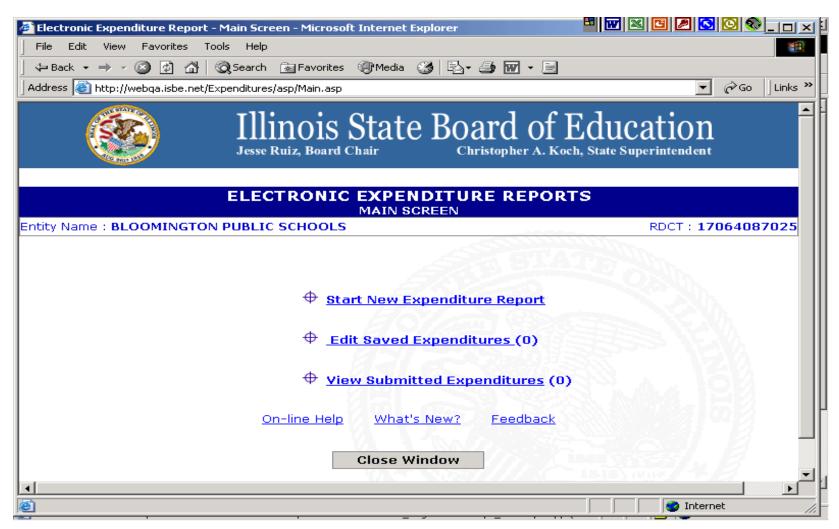




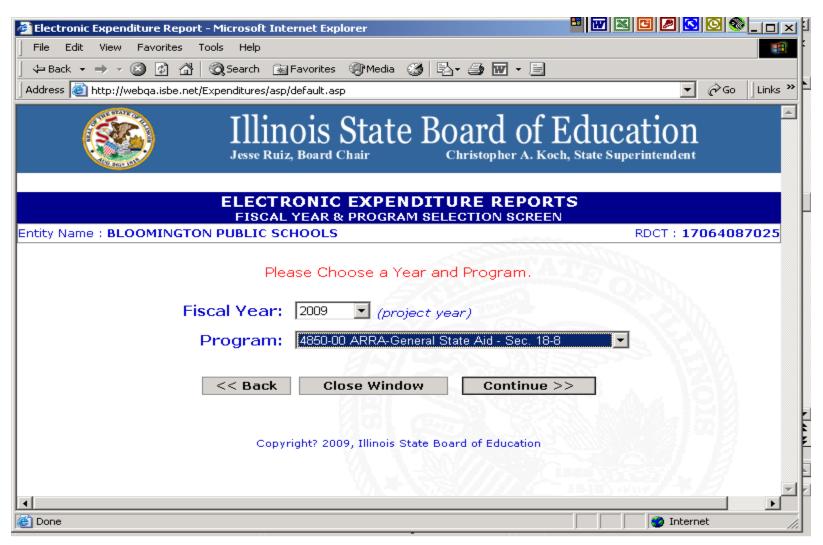




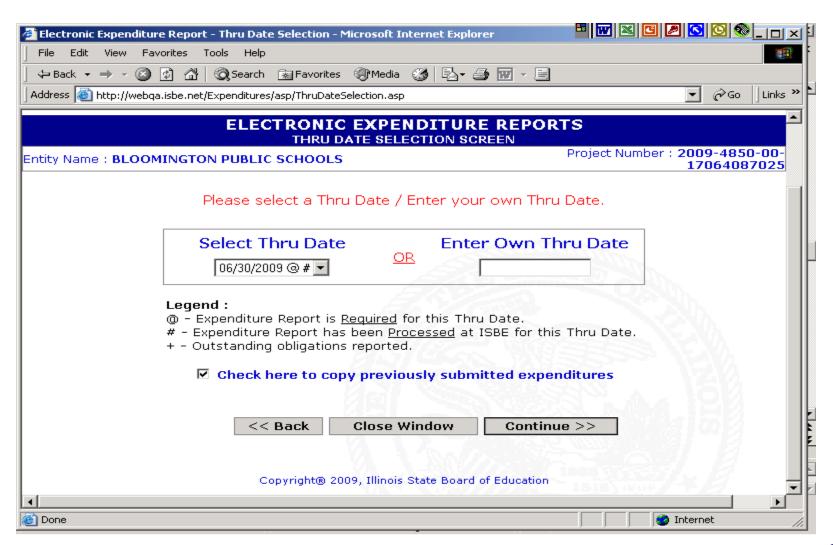














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Entity Name : BLOOMINGTON PUBLIC SCHOOLS	Project Number	: 2009-4850-00- 17064087025
ARRA-General State Aid - Sec. 18-8 FISCAL YEAR 2009 EXPENDITURE REPORT		
CUSTOMETED PROGRAM SECTION FOR ARRA GRANTS Lease complete the following customized sections for ARRA Grants to proceed to	enterina expenditure	e reports.
Need Help: ARRA Reporting Instructions D-U-N-S NUMBER		
Enter the nine-digit D-U-N-S number for your Local Education Agency.	123456789	
Re-enter the D-U-N-S number for verfication purposes.	123456789	
	15	N/A
SECTION I - JOBS CREATED AND RETAINED		
Were any jobs created or retained in this <u>quarter</u> for the ARRA-General State Aid - Sec. 18-8 program?	O YES O NO	918
		4 13
SECTION II - SUBCONTRACT AWARD INFORMATION		
Were there any subcontracts made to vendors in this <u>quarter</u> for the ARRA-General State Aid - Sec. 18-8 program?	O YES O NO	3
one	Internet	√



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Jobs Retained and Created

- A job created is a new position created and filled or an existing unfilled position that is filled <u>as a result of ARRA</u> funding.
- **→** A job retained is an existing position that would not have been continued to be filled <u>were it not for ARRA</u> funding.
- + A job cannot be counted as both created and retained.
- Jobs do not need to be directly paid for by ARRA funds to be reported. For example, ARRA funds could be used to pay a bill which in turn freed up funds that could be used to create, fill or retain a position.



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Jobs Retained and Created

- LEAs should only include "direct jobs" in their report.
- → A direct job is a position that is funded by LEA and is being filled <u>as a result of</u> ARRA funding.
- → A direct job does not need to be paid for with ARRA funds as long as the position has been filled as a result of ARRA funding.



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Jobs Retained and Created

 Individuals employed by vendors should also be included as direct jobs if those individuals are providing <u>direct support</u> to an ARRA project.

This would include a vendor with a contract supported by ARRA funds that has employees who are charged to the project (e.g., a new ARRA-funded contract that is supporting teacher trainer jobs to provide professional development or an existing technical assistance vendor that has received additional ARRA funding to hire additional employees to work on the contract.).

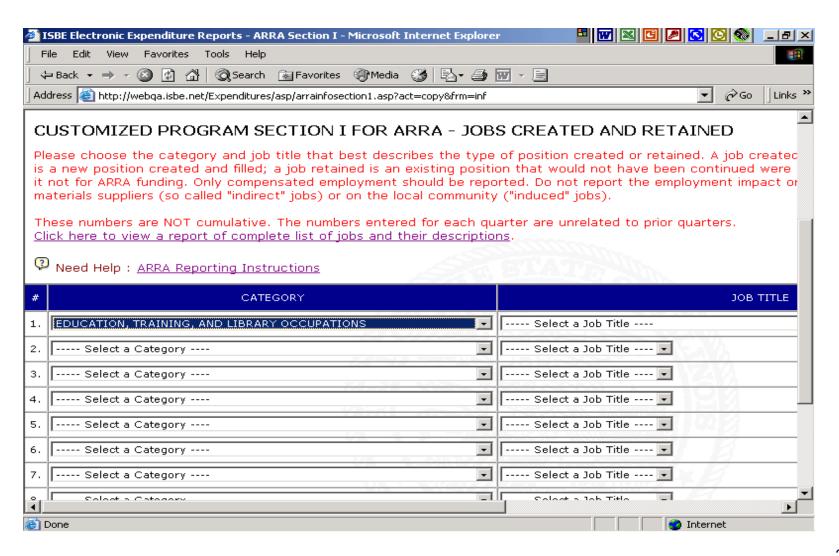


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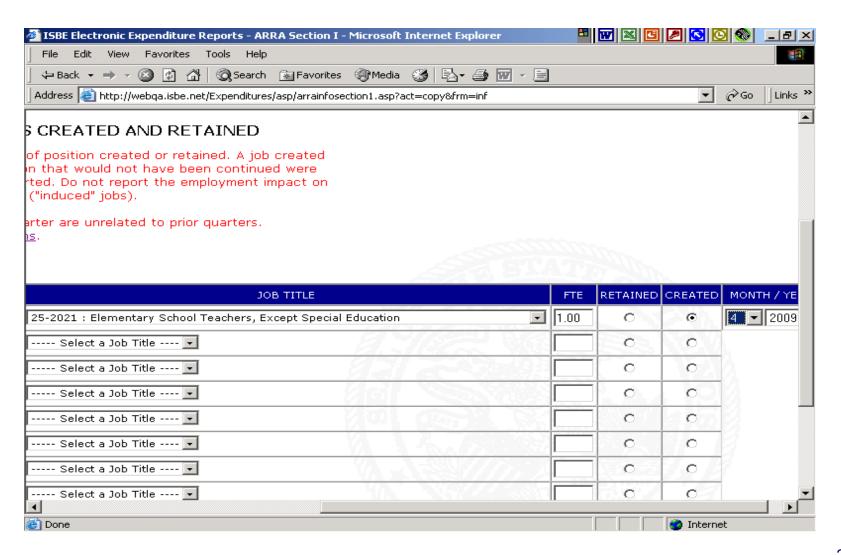
Jobs Retained and Created

- **→** LEAs <u>should not</u> report "Indirect jobs".
- Indirect jobs are those that are not directly funded by the LEA such as employees that provide critical indirect support (e.g., clerical/ administrative staff preparing reports, institutional review board staff members, departmental administrators)
- → Indirect jobs also include individuals employed by vendors that provide materials, equipment or supplies unless the contract has a discernible jobs impact on the vendor (e.g., a custom or very large order for which jobs are created /retained to service the order).











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Calculating FTE - Example

- Assume that the LEA is preparing its first quarterly report and that the LEA's ARRA funded work required two full-time employees and one part-time employee that worked half days for the quarter.
- Also assume that the LEA's full-time schedule for the quarter is 520 hours (2080 hours in a work-year divided by 4). FTEs are calculated as follows:

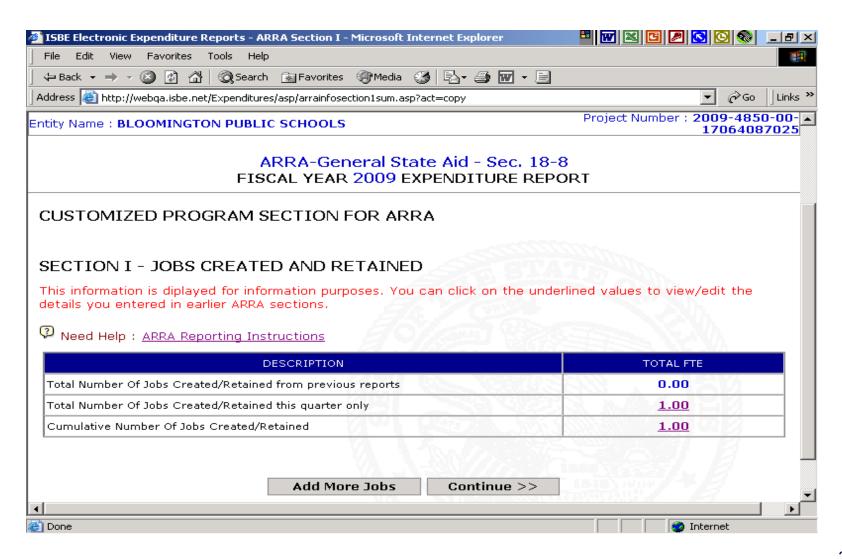
Quarter Ended June 30	2009
Full-time employee #1	520
Full-time employee #2	520
Part-time employee	<u> 260</u>
Total hours worked	1300
Full-time hours	<u>520</u>

Quarterly FTEs (1300/520) = 2.50



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A Vendor:

- 1. Provides the goods and services within normal business operations;
- Provides similar goods or services to many different purchasers;
- 3. Operates in a competitive environment;
- 4. Provides goods or services that are ancillary to the operation of the Federal program; and
- 5. Is not subject to compliance requirements of the Federal program.



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Aggregating Subcontract Data

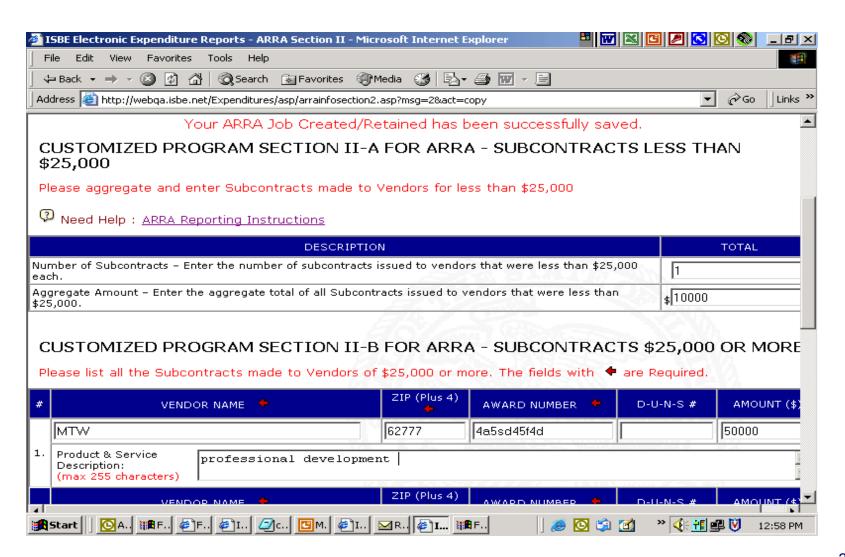
Do Aggregate

Two separate awards of \$15,000 each to the same vendor.

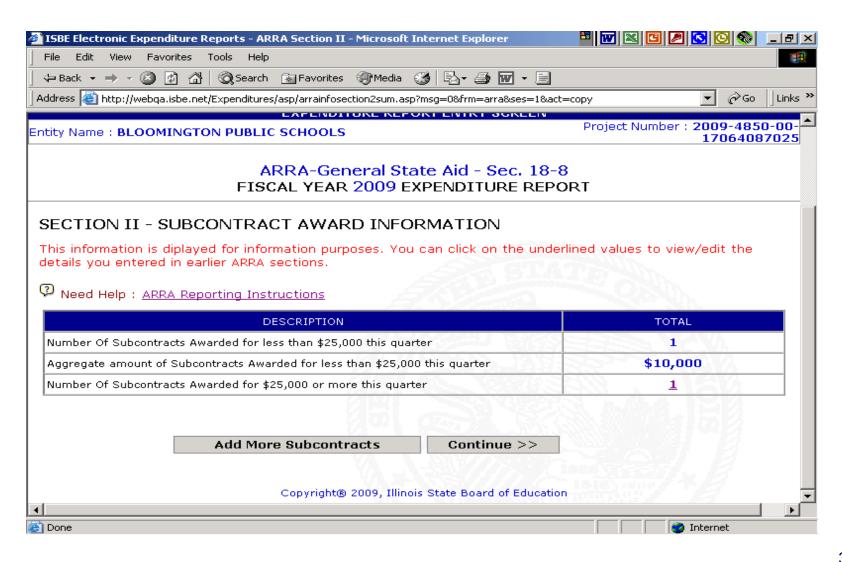
→ Don't aggregate:

A contract that you only paid \$15,000 on this quarter, but that has an expected value of \$30,000 over the life of the contract.

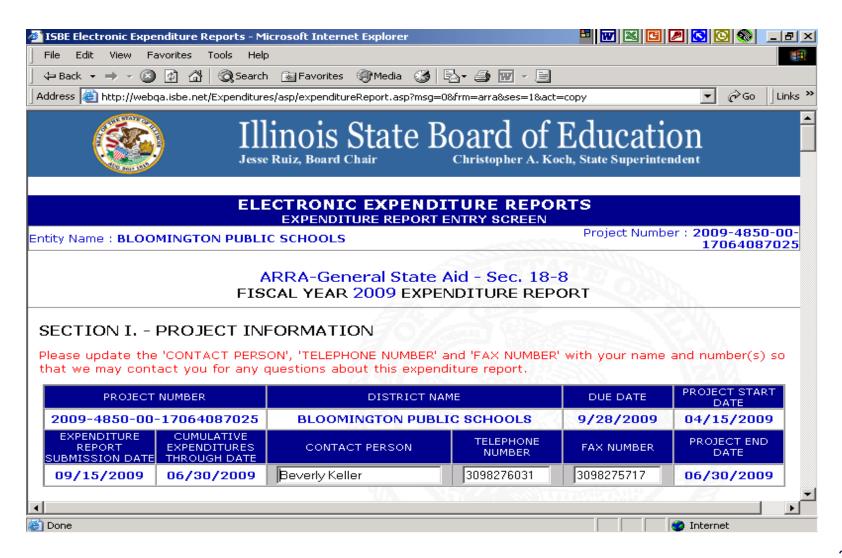




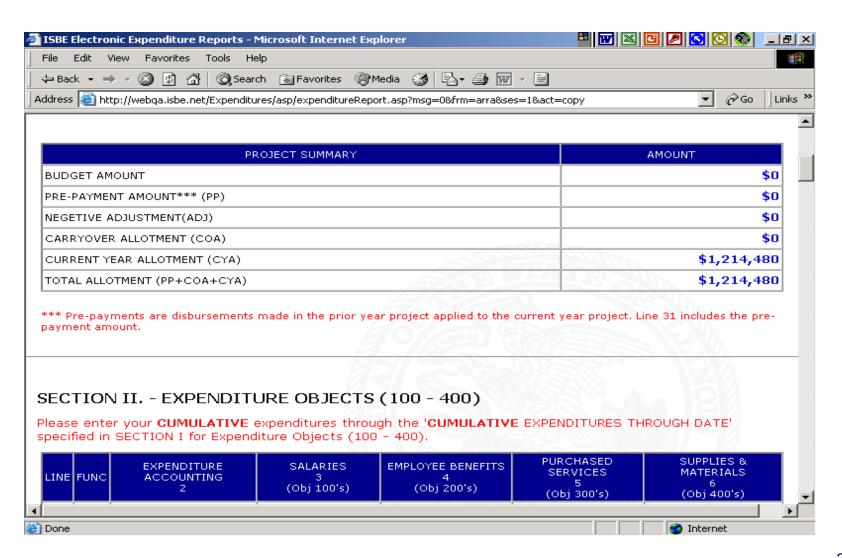




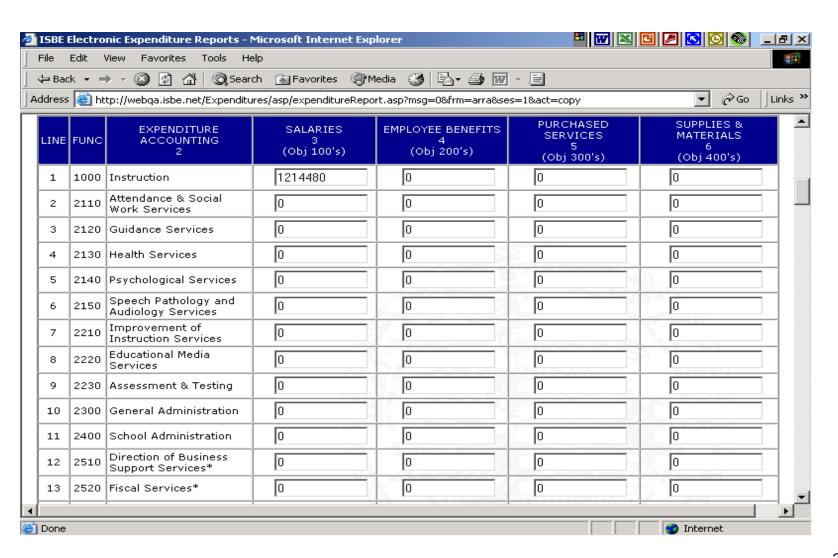




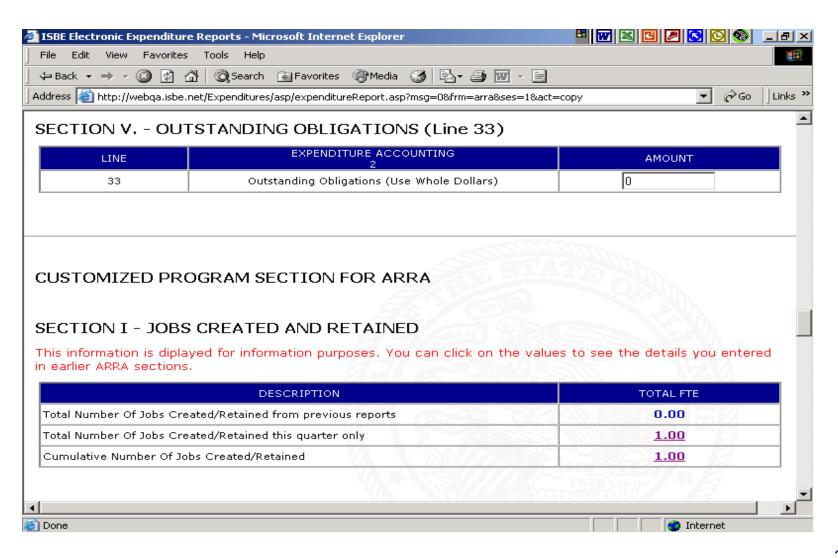




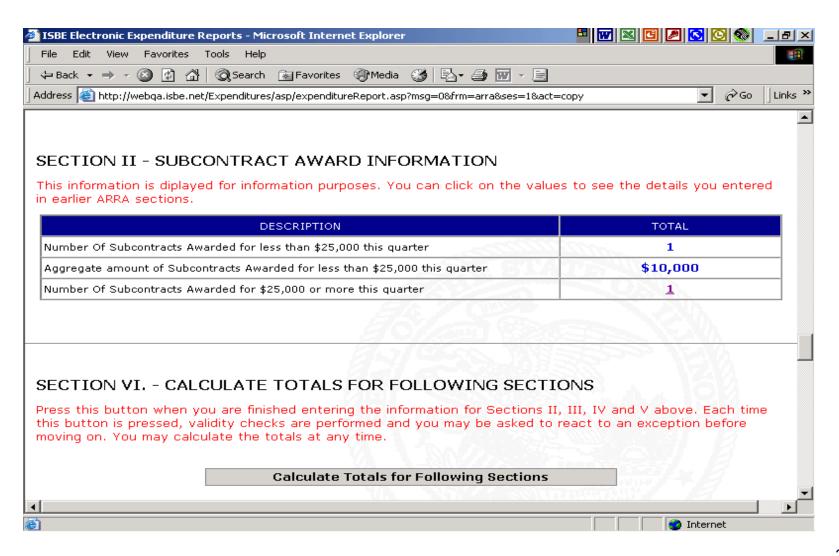




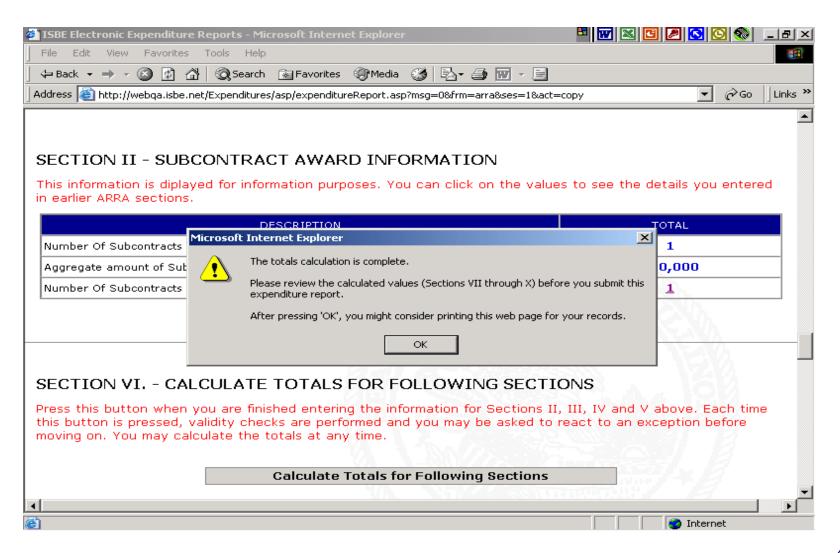




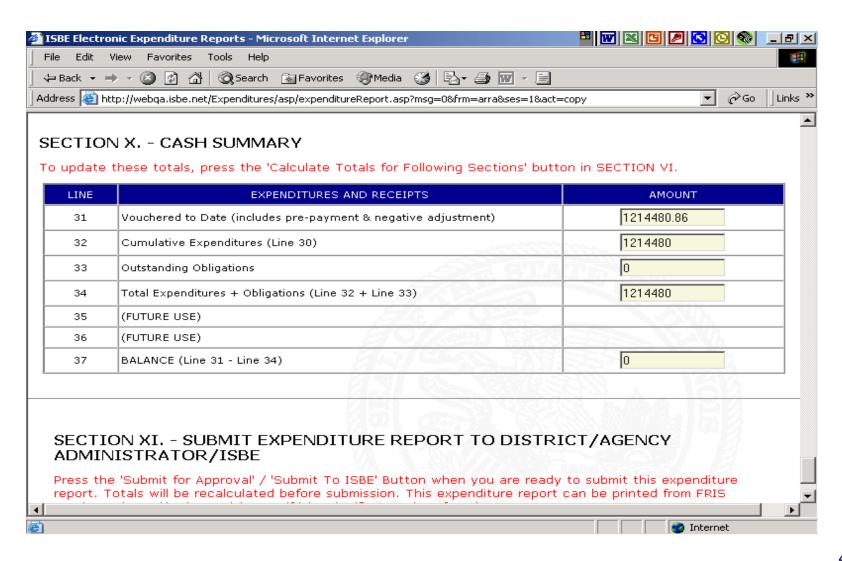




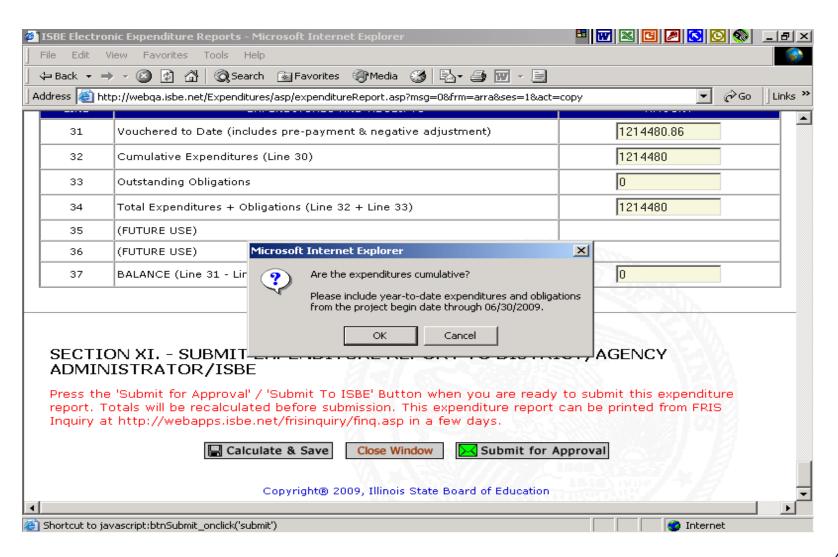




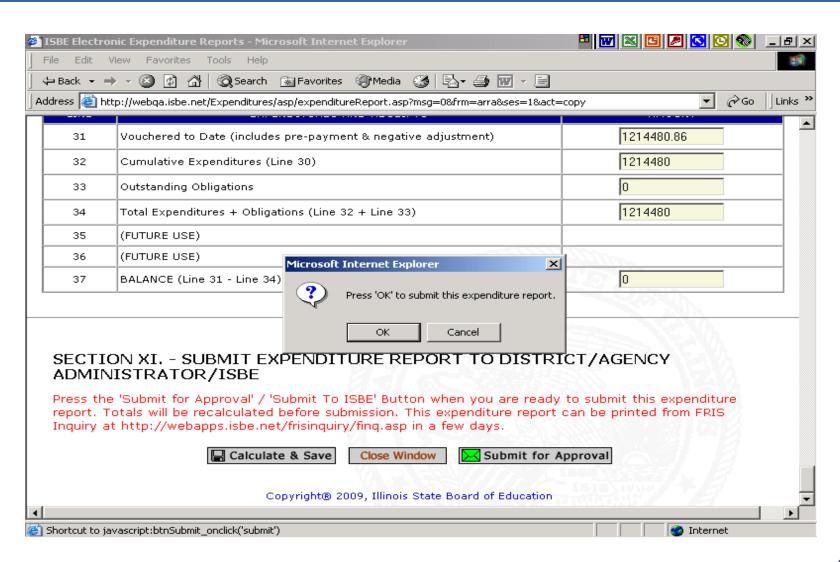




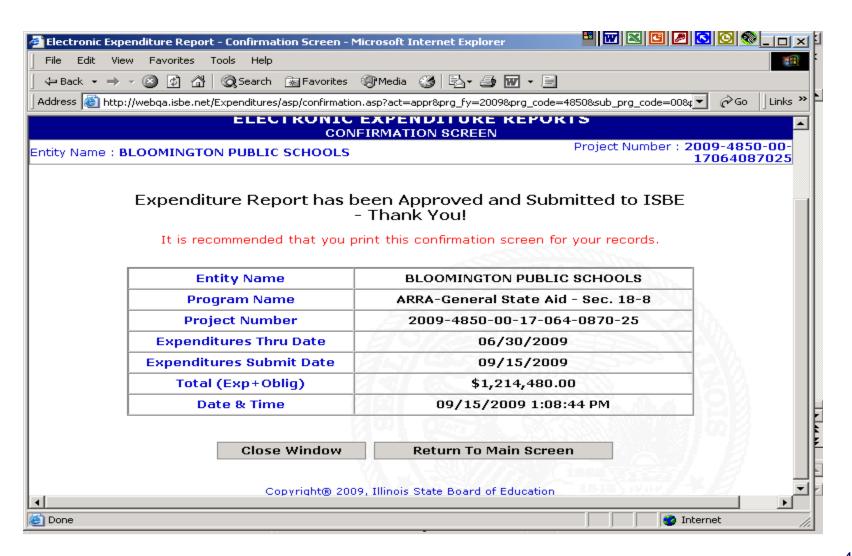














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More Information

- → Dept of ED ARRA Programs Overview and Guidance http://www.ed.gov/policy/gen/leg/recovery/programs.html
- → Dept of ED Jobs Creation and Retained Guidance http://www.ed.gov/policy/gen/leg/recovery/guidance-on-jobs-creation.doc
- ★ ARRA Reporting Instructions ISBE http://www.isbe.net/arra/pdf/arra_reporting_inst.pdf
- → ARRA LEA Allocations and Disbursements ISBE http://www.isbe.net/arra/html/funding_alloc.htm
- Dun and Bradstreet http://www.dnb.com/US/duns_update/
- ★ Central Contractor Registration Guidance http://www.govtips.biz/ccr.htm



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Questions

