

FY 2012 SUPPLEMENTAL ARRA EDUCATION JOBS REQUIRED REPORTING AND EXAMPLES

TO RECEIVE REIMBURSEMENT OF THE 2012 SUPPLEMENTAL ARRA EDUCATION JOBS FUNDS A LOCAL EDUCATION AGENCY MUST:

1. Complete and submit an Expenditure Report via the Electronic Expenditure Reporting system available in IWAS. Fiscal Year is **2012**. Revenue Code is **4880**. This report will require entering a ***Compensation Funding Start Date*** in addition to the normal contact information. This date represents the 'start date' of the use of these funds. Enter actual cumulative (year-to-date) expenditures from the Compensation Funding Start Date through the reporting period date. Cumulative Expenditure Reports may be submitted for the month end after the 20th day of the month, i.e. January 31, 2012 expenditures may be reported as of January 20, 2012, February 29, 2012 expenditures may be reported as of February 20, 2012. Reimbursement will be paid, after receipt of the expenditure report by ISBE, on approximately the 10th and 25th of each month. An expenditure report will be considered Final when the Allocation and reported Expenditures are equal.

NOTE: ARRA Education Jobs Funds may only be reported as salaries and benefits of school building level employees. Again, proper segregation of revenue and expenditures of ARRA funds is critical for accountability and transparency purposes.

2. Complete and submit an ARRA data report using the ARRA Reporting System via IWAS for each quarter following the Compensation Funding Start Date to report Full Time Equivalent (FTE) of jobs funded with ARRA Supplemental Education Jobs funds. The ARRA data report must be completed each quarter that potential activity may occur until all ARRA funds have been expended and reported. Once the expenditures and allocation are equal the project is considered Final and ARRA data must be reported through the end of the quarter for which activity may have occurred. Example: Expenditures reported through January 31, 2012 are equal to the Allocation. ARRA data is required to be reported through the quarter ending March 31, 2012. No further reporting is required. The project is considered **final**.

EXAMPLE #1: LEA will use the funds to pay the benefits of four employees.

- Final Allocation of Supplement ARRA Ed Jobs funds: \$2,000.00
- Compensation Funding Start Date is January 1, 2012.
- Through date of Expenditure Report is January 31, 2012.
- Expenditures are reported as \$2,000 - Function 1000, Object 200, (Instructional Benefits).
- As of January 31, 2012 expenditures are equal to allocation, which makes this report Final.
- ARRA data for quarter ending March 31, 2012 must be submitted no later than April 5, 2012 reporting Zero FTE and Zero Vendor Payments.

NOTE: If only benefits are paid with these funds, the LEA must submit ARRA data reporting Zero FTE and Zero Vendor Payments.

- Reporting is complete.
- Project is complete.

EXAMPLE #2: LEA will use funds to pay the salary for one elementary teacher.

- Final Allocation of Supplemental ARRA Ed Jobs funds: \$40,000.00
- Compensation Funding Start Date is January 1, 2012.
- Through dates and Cumulative Expenditures (all reported as Function 1000 Object 100 (instructional salaries)) are reported as:

January 31, 2012	\$10,000
February 29, 2012	\$20,000 (cumulative)
March 31, 2012	\$30,000 (cumulative)
April 30, 2012	\$40,000 (cumulative)

- As of April 30, 2012 expenditures are equal to allocation which makes this report Final
- ARRA data must be reported for both the quarter ending March 31, 2012 no later than April 5, 2012 and the quarter ending June 30, 2012 no later than July 5, 2012 as ARRA funding activity occurred in both quarters. FTE is calculated and reported using the formula:

Total Number of Hours Funded and Paid ARRA dollars within the Reporting Quarter
Quarterly Hours in a Full Time Schedule

The elementary teacher works 40 hours per week, and there are 13 weeks in each quarter (January 1, 2012 – March 31, 2012 and April 1, 2012 – June 30, 2012).

- March 31, 2012 ARRA FTE data is reported as 1.0 (520 Hours Funded and Paid with ARRA dollars for the Reporting Quarter/520 Quarterly Hours in a Full-Time Schedule) and Zero Vendor Payments.
- June 30, 2012 ARRA FTE date is reported as .31 (160 Hours Funded and Paid with ARRA dollars for the Reporting Quarter/520 Quarterly Hours in A Full-Time Schedule) and Zero Vendor Payments.
- Reporting is complete.
- Project is complete.

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