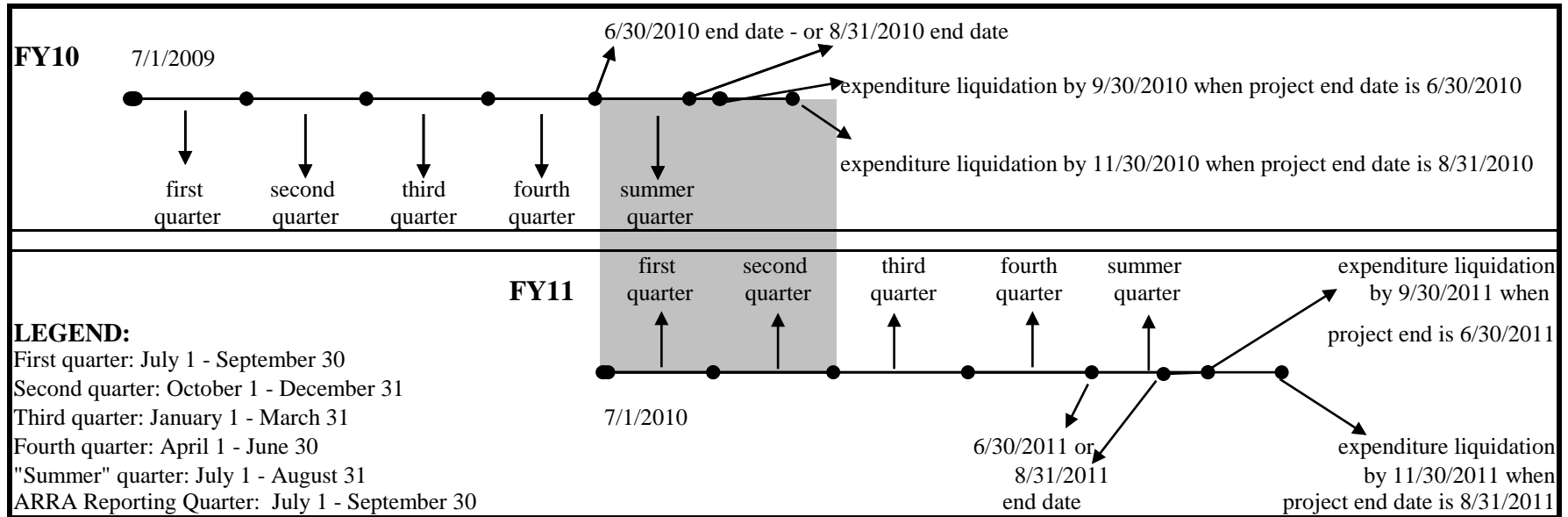


Full-time Equivalent (FTE) ARRA Reporting for July 1 - September 30 Between FY 10 and FY 11 ARRA Project Years

The following serves as guidance for Local Education Agencies (LEAs) to properly calculate full-time equivalent (FTE) for employees who are funded and paid with ARRA dollars between July 1, 2010 and September 30, 2010 using FY 10 grant funds and employees who are funded and paid with ARRA dollars using FY 11 grant funds for the same period of time.

ARRA funds usage for many LEAs has been seamless from FY10 into FY11. To avoid confusion between the fiscal years, understand that fiscal years often overlap. Consider this timeline:



To be clear, ARRA projects that operated for FY10 could begin on July 1, 2009 and end on either June 30, 2010 or August 31, 2010. Projects for FY 11 could begin on July 1, 2010 and end on either June 30, 2011 or August 31, 2011. **The project end dates are NOT September 30;** however, ARRA FTE must be reported for employees who are funded and paid with ARRA dollars from July 1 - September 30, 2010. Employees who are funded and paid with ARRA dollars on a 12 month salary schedule must have FTE reported in FY 10 even if the FY 10 ARRA project ended June 30.

FY 11 ARRA FTE must be reported for the reporting quarter ending September 30, 2010, only if an FY 11 ARRA application has been submitted to ISBE on or before September 30, 2010, for a job that was funded and paid with ARRA dollars.

The steps below are provided to assist you in calculating the ARRA FTE that must be reported.

Step 1 - Determine the number of quarterly hours in a full-time schedule for an employee funded and paid with ARRA dollars between July 1 and September 30 (e.g. an employee works 40 hours a week for 12 weeks, the quarterly hours in a full-time schedule is 480 hours). Note: This figure may change depending on the type of employee.

Step 2 - Determine the number of hours employees were funded and paid with ARRA dollars for the reporting quarter ending September 30.

Step 3 - Divide the number calculated in Step 2 by the quarterly hours in a full-time schedule calculated in Step 1. This calculation should be performed for each employee funded and paid with ARRA dollars within the reporting quarter. The formula for reporting can be represented as:

$$\frac{\text{Total Number of Hours Funded and Paid with ARRA dollars within Reporting Quarter}}{\text{Quarterly Hours in a Full-Time Schedule}} = \text{FTE} = \frac{480}{480} = 1.00$$

These examples, for calculation purposes, will use 8 hour day, 5 days a week, (40 hours per week), 4 weeks per month (160 hours per month).

NOTE: Individual district calculations may vary depending on job and hours.

FY 10 examples for FULLY FUNDED FY10 ARRA employee FTE calculations.

FULL TIME EMPLOYEE WORKED 10 MONTH SCHOOL CALENDAR BUT PAID OVER 12 MONTHS: An employee (teacher) worked the regular school calendar for FY10 through June 30 and was paid for that work from September 2009 through August 2010. Each quarter worked is funded and paid with ARRA dollars (September through August). The first quarter calculation would be $160/480 = .33$ FTE. The second quarter calculation would be $480/480 = 1.00$ FTE. The third quarter calculation would be $480/480 = 1.00$ FTE. The fourth quarter calculation would be $480/480 = 1.00$ FTE. Finalizing the FTE for the employee who was funded and paid with ARRA dollars in July and August, 2010 would be reflected as $320/480 = .66$ FTE. **This is the FTE that should be reported for the September 30 reporting period in the ARRA Reporting System for the FY 10 ARRA project.**

FULL TIME EMPLOYEE WORKED 10 MONTH SCHOOL CALENDAR, PAID OVER 12 MONTHS AND WORKED 2010 SUMMER MONTHS: An employee (teacher) worked the regular school calendar for FY10 through June 30, was paid from September 2009 through August 2010 and worked 60 additional hours in July and August. Each quarter worked is funded and paid with ARRA dollars (September through August). The first quarter would be $160/480 = .33$ FTE. Second quarter would be $480/480 = 1.00$ FTE. Third quarter would be $480/480 = 1.00$ FTE. Fourth quarter would be $480/480 = 1.00$ FTE. Finalizing the FTE for the employee who was funded and paid with ARRA dollars in July and August, 2010 plus the 60 additional summer hours would be reported as $(320+60)/480 = .80$ FTE. **This is the FTE that should be reported for the September 30 reporting period in the ARRA Reporting System for the FY 10 ARRA project.**

SUMMER WORK ONLY: An employee worked 60 hours in July and August 2010, based on the FY10 approved ARRA project. This employee was funded and paid with ARRA dollars in July and August 2010. This is not a full quarter of work, so the FTE calculation for the quarter would be the actual number of hours worked for the summer period divided by 480 to determine the FTE (i.e. $60/480 = .13$ FTE). **This is the FTE that should be reported for the September 30 reporting period in the ARRA Reporting System for the FY 10 ARRA project.**

FULL TIME EMPLOYEE WORKED 12 MONTH FISCAL YEAR: An employee (janitor) worked the regular school year for FY10 and was paid for that work from July 2009 through June 2010, having worked 4 quarters. Each quarter worked was funded and paid with ARRA dollars (September through August). The first quarter would be $480/480 = 1.00$ FTE. Second quarter would be $480/480 = 1.00$ FTE. Third quarter would be $480/480 = 1.00$ FTE. And, fourth quarter would be $480/480 = 1.00$ FTE. **The FTE for this employee would not be reported for the period ending September 30 in the ARRA Reporting System for the FY 10 ARRA project.**

FULL TIME EMPLOYEE WORKED SCHOOL CALENDAR FOR 10 MONTHS AND WAS PAID OVER 10 MONTHS: An employee (teacher) worked the regular school calendar for FY10 through June 30 and was paid for that work from September 2009 through June 2010. Each quarter worked was funded and paid with ARRA dollars (September through June). The first quarter would be $160/480 = .33$ FTE. The second quarter would be $480/480 = 1.00$ FTE. The third quarter would be $480/480 = 1.00$ FTE. The fourth quarter would be $480/480 = 1.00$ FTE. **The FTE for this employee would not be reported for the period ending September 30 in the ARRA Reporting System for the FY 10 ARRA project.**

FY 11 examples for FULLY FUNDED FY11 ARRA employee FTE calculations.

FULL TIME EMPLOYEE WORKING SCHOOL CALENDAR FOR 10 MONTHS BUT PAID OVER 12 MONTHS: An employee (teacher) works the regular school calendar for FY11 and is paid for that work from September 2010 through August 2011. Each quarter worked is funded and paid with ARRA dollars (September through August). The first quarter would be $160/480 = .33$ FTE. **This is the FTE that should be reported for the September 30 reporting period in the ARRA Reporting System for the FY 11 ARRA project.** (NOTE: This assumes that an FY 11 ARRA application has been submitted to ISBE on or before September 30, 2010).

FULL TIME EMPLOYEE WORKED SUMMER 2010 MONTHS AND WORKING 10 MONTH SCHOOL CALENDAR, PAID OVER 12 MONTHS: An employee (teacher) worked 60 hours in July and August 2010 and is working the regular school calendar for FY11 and is paid from July 2010 through August 2011. The first quarter would be 60 hours (summer 2010) + 160 hours (September 2010) = $220/480 = .46$ FTE. **This is the FTE that should be reported for the September 30 reporting period in the ARRA Reporting System for the FY 11 ARRA project.** (NOTE: This assumes that an FY 11 ARRA application has been submitted to ISBE prior to summer 2010 activities). Second quarter would be $480/480=1.00$ FTE. Third quarter would be $480/480=1.00$ FTE. Fourth quarter would be $480/480 = 1.00$ FTE.

FULL TIME EMPLOYEE WORKED SUMMER 2010, SCHOOL CALENDAR 2010-11 AND SUMMER MONTHS IN 2011: An employee (teacher) worked 60 hours during summer 2010, the regular 2010-11 school calendar year (paid over 12 months), and works 60 additional hours during summer 2011. This employee is funded and paid with ARRA dollars (July 2010 through August 2011). The first quarter FTE is 60 hours (summer 2010) + 160 hours (September 2010) = $220/480 = .46$ FTE. (NOTE: This assumes that an FY 11 ARRA application has been submitted to ISBE on or before summer 2010 activities). **This is the FTE that should be reported for the September 30 reporting period in the ARRA Reporting System for the FY 11 ARRA project.** Second quarter would be $480/480=1.00$ FTE. Third quarter would be $480/480=1.00$ FTE. Fourth quarter would be $480/480 = 1.00$ FTE. Finalizing the FTE for the employee who was funded and paid with ARRA dollars in July and August, 2011 plus the 60 additional summer 2011 hours would be reported as $(320+60)/480 = .80$ FTE.

SUMMER WORK ONLY: An employee works only 60 hours in July and August 2011, based on the FY11 approved ARRA project. This employee is funded and paid with ARRA dollars in July and August 2011. This is not a full quarter of work, so the FTE calculation for the quarter would be the actual number of hours worked for the summer quarter divided by 480 to determine the FTE (i.e. $60/480 = .13$ FTE).

Examples for PARTIALLY FUNDED ARRA employee FTE calculations:

FULL TIME EMPLOYEE FUNDED AND PAID WITH ARRA DOLLARS AND OTHER FUNDS: In cases where an employee is funded and paid for with ARRA dollars and other funds, ONLY the ARRA portion of their funding is the FTE reported in the ARRA Reporting System. Any other funds: state, local, other Federal (Title I, IDEA) should not be included in the calculation of FTE for these purposes. For example, a teacher works the regular term and is paid from September through August. ARRA funds are used for 50% of the salary each quarter, so only HALF of their FTE would be reported each quarter in the ARRA Reporting System, in accordance with the calculation examples above.