ARRA Corrections to Submitted Reports
July 28, 2010
July 29, 2010 [Repeat Session]

Correcting Fields for
Number of Jobs and
Description of Jobs Created
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Division of Performance and Accountability
Presenters

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Common errors under Project Information section on reports filed through www.federalreporting.gov

- **Project Name or Project/Program Title:**
  - Entry should be exactly as provided on Tip Sheet:
    - “Title I, Part A—Improving Basic Programs Operated by Local Educational Agencies
    - “Title II, Part D—Enhancing Education Through Technology”, OR
    - “Education for Homeless Children and Youth”

- **Total Federal Amount ARRA Funds Received/Invoiced:**
  - Should be TOTAL (100%) amount of your school has received per the P.L. 297 grant award document.

- **Total Federal Amount ARRA Expenditure:**
  - Cumulative amount of your school has spent from ARRA funds.

- **Activity Code:**
  - B03.03

- **Number of Jobs**
- **Description of Jobs Created**
Number of Jobs and Description of Jobs Created

Fields using FTE Calculation are under the Project Information section

<table>
<thead>
<tr>
<th>Project Information</th>
<th>Activity Codes (NAICS or NTEE-NPC) (up to 10)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Name or Project/Program Title</td>
<td>Activity Code 1 B03.03</td>
</tr>
<tr>
<td>Quarterly Activities/Project Description</td>
<td>Activity Code 2</td>
</tr>
<tr>
<td>Improve teaching and learning for students most at risk of failing to meet state Academic Achievement Standards</td>
<td>Activity Code 3</td>
</tr>
<tr>
<td>Project Status</td>
<td>Activity Code 4</td>
</tr>
<tr>
<td>Less than 50% completed</td>
<td>Activity Code 5</td>
</tr>
<tr>
<td>Total Federal Amount ARRA</td>
<td>Activity Code 6</td>
</tr>
<tr>
<td>82300.00</td>
<td>Activity Code 7</td>
</tr>
<tr>
<td>Funds Received/Invoiced</td>
<td>Activity Code 8</td>
</tr>
<tr>
<td>Number of Jobs</td>
<td>Activity Code 9</td>
</tr>
<tr>
<td>0.00</td>
<td>Activity Code 10</td>
</tr>
<tr>
<td>Description of Jobs Created</td>
<td></td>
</tr>
<tr>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Total Federal Amount of ARRA Expenditure</td>
<td></td>
</tr>
<tr>
<td>57564.00</td>
<td></td>
</tr>
<tr>
<td>Total Federal ARRA Infrastructure Expenditure</td>
<td></td>
</tr>
<tr>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>Infrastructure Purpose and Rationale</td>
<td></td>
</tr>
</tbody>
</table>

July 12, 2010
Revised guidance issued 12/18/09 by the federal Office of Management and Budget (OMB) provides the following guidelines for ARRA Jobs FTE Calculation:

1. Job estimates will be calculated based on hours worked in the current reporting quarter only.
   - Recipients are not required to maintain a cumulative total of hours worked in all prior quarters as part of the formula.
(Continued) OMB provides the following guidelines for ARRA Jobs FTE Calculation:

2. **All** individuals working on an ARRA award, whether fully or partially, should be counted. You may use the percent of effort funded by an ARRA award for the reporting quarter as an FTE equivalent.

- A funded job is defined as one in which the wages or salaries are either paid for or will be reimbursed by ARRA funding.
(Continued) OMB provides the following guidelines for ARRA Jobs FTE Calculation:

3. Job estimates should be reported based on the total available time in the reporting quarter (520 hours per FTE), regardless of when the grant period or employment period begins.
   - 520 was decided by OMB and must be used for this calculation.
(Continued) OMB provides the following guidelines for ARRA Jobs FTE Calculation:

4. Jobs Created and Jobs Retained can be reported together in a single numeric FTE in the Number of Jobs field.

- Recipients are not required to distinguish between a job created and a job retained when calculating and reporting FTE.
### Number of Jobs and Description of Jobs Created – Examples of Incorrect entries and FTE Calculations

<table>
<thead>
<tr>
<th>Number of Jobs</th>
<th>Description of Jobs Created</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>Tutors for language arts and math for students who are not showing mastery of objectives. The tutors work during the regular school day and afterschool at each of the eight schools.</td>
</tr>
<tr>
<td>0.00</td>
<td>Math Coach continuing from first quarter, no additional FTE's to report</td>
</tr>
</tbody>
</table>
Number of Jobs and Description of Jobs Created – Examples of Incorrect entries and FTE Calculations with Comments

**Number of Jobs** 15

**Description of Jobs Created** Tutors for language arts and math for students who are not showing mastery of objectives. The tutors work during the regular school day and afterschool at each of the eight schools.

Comment: Please include calculation in the “Description of Jobs Created” field to support for entry in “Number of Jobs” field. Show how 15 jobs are verified using the calculation provided in OMB guidance:

**Total Hours worked and verified by ARRA paid staff** \( \div 520 = 15.00 \)

EXAMPLE: 10 Math and Reading Tutors worked 10 hours for 5 weeks with students who did not meet state objectives. 10 x 10 x 5 = 500 Total Hours ; \( \div 520 = 0.96 \) FTE

**Number of Jobs** 0.00

**Description of Jobs Created** Math Coach continuing from first quarter, no additional FTE's to report

Comment: Please include calculation in the “Description of Jobs Created” field to support for entry in “Number of Jobs” field. If 0 hours were worked by the Math Coach, this is correct. However, Description entry states continuing. If hours were worked, they must be included using the calculation provided in OMB guidance:

**Total Hours worked and verified by ARRA paid staff** \( \div 520 = \text{Number of Jobs} \)
Can you tell what is wrong with this example?

**Number of Jobs Created**

1.07

**Description of Jobs Created**

Staff hired to perform after school tutoring in reading and math to students at risk. Calculation was completed on formula taking the number of hours worked divided by 520.
Number of Jobs and Description of Jobs Created – Even More Examples of Incorrect Entries and FTE Calculations with Comments

| Number of Jobs | 1.07 |
| Description of Jobs Created | Staff hired to perform after school tutoring in reading and math to students at risk. Calculation was completed on formula taking the number of hours worked divided by 520 |

Comment: Please include calculation in the “Description of Jobs Created” field to support for entry in “Number of Jobs” field. The actual total hours must be included, using the calculation provided in OMB guidance: Total Hours worked and verified by ARRA paid staff ÷ 520 = 1.07

Please remember that “restating the guidance” in your report does not provide the appropriate background information for Auditors or Program Monitors or Officers who are very aware of the OMB the guidance. The entries in these fields of your report must provide actual program data that will assist you in verifying how you expended your ARRA dollars. This documentation is an essential part of accountability.
Number of Jobs and Description of Jobs Created – And One More Example of an Incorrect entry and FTE Calculations

Can anyone tell me what is wrong with this example?

**Number of Jobs** 2.78

**Description of Jobs Created** The Reading coach will coach two to three days per week, September through May, with an expected outcome of improvement in NWEA periodical assessment scores by 5%. The evaluation will be done with STAR reading and Math assessments. The Reading and Math staff will assist students all day every day September through May. The expected outcome is improvement in quarterly STAR Reading and Math Assessments by 2%. The evaluation will be done through NWEA improvement in scores. 2080/4=520 hours x 2 = 1040 hours Math and Reading staff 1020 hours/520 = 276 hours for Reading coach. Total hours is 1020 + 176 = 1446/520 = 2.78
Number of Jobs and Description of Jobs Created – And One More Example of an Incorrect entry and FTE Calculations

Can anyone tell me what is wrong with this example?

**Number of Jobs** 2.78

**Description of Jobs Created** The Reading coach will coach two to three days per week, September through May, with an expected outcome of improvement in NWEA periodical assessment scores by 5%. The evaluation will be done with STAR reading and Math assessments. The Reading and Math staff will assist students all day every day September through May. The expected outcome is improvement in quarterly STAR Reading and Math Assessments by 2%. The evaluation will be done through NWEA improvement in scores.

\[
\text{2080/4=520 hours x 2 = 1040 hours Math and Reading staff} \\
\text{1020 hours/520 = 276 hours for Reading coach.} \\
\text{Total hours is 1020 + 176 = 1446/520 = 2.78} \\
\text{1020 + 176 = 1196 total hours; 1196/520 = 2.30}
\]

Comments: Please check spelling.

Please include calculation in the “Description of Jobs Created” field to support for entry in “Number of Jobs” field. The actual total hours must be included using the calculation provided in OMB guidance:

**Total Hours worked and verified by ARRA paid staff ÷ 520 = Number of Jobs**
### Number of Jobs and Description of Jobs Created – Examples of Correct entries and FTE Calculations

<table>
<thead>
<tr>
<th>Number of Jobs</th>
<th>Description of Jobs Created</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.46</td>
<td>Two teachers are working on this project. These teachers worked a total of 760 hours this quarter. ( \frac{760}{520} ) hours = 1.46 FTE</td>
</tr>
<tr>
<td>0.00</td>
<td>No jobs created this quarter</td>
</tr>
<tr>
<td>2.00</td>
<td>Retained 2 full time Pre K Teacher positions who worked 520 hours each this quarter. ( \frac{1040}{520} ) = 2.00 FTE</td>
</tr>
</tbody>
</table>

July 22, 2010

BIE-Division of Performance & Accountability
### Number of Jobs and Description of Jobs Created – Even More Examples of Correct entries and FTE Calculations

<table>
<thead>
<tr>
<th>Number of Jobs</th>
<th>Description of Jobs Created</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.69</td>
<td>Four Reading/Math specialist worked 12 week @ 40 hours/wk</td>
</tr>
<tr>
<td></td>
<td>One Math Coach (480 hrs. worked this qtr.)</td>
</tr>
<tr>
<td></td>
<td>One Reading Coach (480 hrs. worked this qtr.)</td>
</tr>
<tr>
<td></td>
<td>One Math Interventionist (480 hrs. worked this qtr.)</td>
</tr>
<tr>
<td></td>
<td>One Reading Interventionist (480 hrs. worked this qtr.)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Number of Jobs</th>
<th>Description of Jobs Created</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.46</td>
<td>The Curriculum Coordinator worked a total of 104 hours to complete the pacing guides in the four core content areas. The contracted Instructional Coach facilitated the integration of technology into the classroom for a total of 1,175 hours. Total hours for this quarter were 1,279/520 hours equals 2.46 FTE jobs created.</td>
</tr>
</tbody>
</table>
ARRA Report Questions?
Thank you for attending!

**TITLE 1-A**
ADD EAST and ADD WEST
(Sacramento, Seattle, NM North/South)

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**TITLE 1-A**
ADD NAVAJO and ADD WEST
(Billings, AZ North/South)

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**TITLE II-D and Title X-C (Homeless)**
ADD EAST, ADD WEST, and ADD NAVAJO

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