

AMERICAN RECOVERY AND  
REINVESTMENT ACT OF 2009

LOCAL EDUCATION AGENCY  
REPORTING REQUIREMENTS  
AND INSTRUCTIONS

**(October 2010, Revision #4)**

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# American Recovery and Reinvestment Act of 2009 (ARRA) Local Education Agency Reporting Requirements

## GENERAL INSTRUCTIONS (October, 2010 Revision 4)

### Reporting Overview

The following information provides guidance to local education agencies (LEAs) for carrying out the reporting requirements included in Section 1512 of the American Recovery and Reinvestment Act of 2009 (ARRA). The reports required under Section 1512 of the Act will be submitted by LEAs quarterly and contain detailed information on ARRA projects. These reports will provide the public with an unprecedented level of transparency into how Federal dollars are being spent and will help drive accountability for the timely, prudent, and effective spending of ARRA dollars.

Further guidance documents on ARRA Reporting can be accessed at:

Sept 24, 2010 OMB Reporting Guidance <http://www.whitehouse.gov/sites/default/files/omb/memoranda/2010/m10-34.pdf>

Aug 26, 2010 OMB Jobs Guidance <http://www2.ed.gov/policy/gen/leg/recovery/10-0349-job-guid-clarify-8-10.doc>

Dec 18, 2009 OMB Jobs Guidance [http://www.whitehouse.gov/omb/assets/memoranda\\_2010/m10-08.pdf](http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf)

Federal Office of Management & Budget Reporting FAQs [http://www.whitehouse.gov/omb/recovery\\_faqs/](http://www.whitehouse.gov/omb/recovery_faqs/)

Oct 2009 Reporting Guidance <http://www.ed.gov/policy/gen/leg/recovery/guidance-1512-quarterly-reporting.doc>

Sept 2009 USDE Jobs Guidance <http://www.ed.gov/policy/gen/leg/recovery/guidance-on-jobs-creation.doc>

June 22, 2009 OMB Guidance [http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf)

### Reporting Timelines

Section 1512 of ARRA requires reports from each agency that awards ARRA funds (e.g. ISBE) no later than the 10th day after the end of each calendar quarter. Due to the short timeline, LEAs must submit ARRA data within **five calendar days** to ISBE from the end of each quarter so that the ten day submission requirement is met. ARRA data not submitted on or before the five day calendar deadline will result in a freeze of future scheduled payments for the respective ARRA program.

ARRA data and expenditure reports are aimed at providing transparency and accountability for the use of these funds. In addition to the normal collection of quarterly grant expenditures, ARRA requires that LEAs report the following detailed information:

- The number of ARRA funded jobs reflected as full-time equivalent (FTE);
- Vendors that receive a payment from an LEA of \$25,000 or more.

ISBE will combine ARRA data submitted for each quarter and submit a cumulative report to the Federal government.

## **Fraud Reporting**

ARRA funds have provided an unprecedented opportunity to save jobs and advance reforms that improve student achievement. With this opportunity comes increased responsibility for all of us to conduct ourselves ethically and to mitigate the risk of waste, fraud, and abuse.

The Department, including the Office of Inspector General (OIG), works to ensure that education dollars reach intended recipients and serve intended purposes. ISBE will also work with the Department to ensure that these funds and programs funded by the Department are protected from fraud, waste, and abuse. As part of this important effort, the Department is providing several resources that describe fraud laws and how to report fraud at [www.ed.gov/fraudprevention](http://www.ed.gov/fraudprevention).

The OIG identifies and investigates individuals and groups who may have committed fraud with education funds or with respect to Department-funded programs. Each week, criminals are prosecuted and convicted, and receive sentences that include significant prison terms and monetary penalties. Cases have included school or college officials making false statements regarding grant eligibility and performance; creating false documents to obtain grants for students who do not attend the school or are enrolled in ineligible programs; setting up shell companies to which education dollars are funneled; embezzling money from school accounts; using school accounts and credit cards to make purchases for personal purposes; and accepting bribes and kickbacks from contractors.

Please help us put a stop to these crimes. In addition to reading and distributing this information, report any suspicion of fraud, waste, or abuse to the OIG Special Agent in Charge in your geographic area. Contact information is available at the following Web site: <http://www2.ed.gov/about/offices/list/oig/oigaddress.html>

You also may contact the OIG by e-mailing [oig.hotline@ed.gov](mailto:oig.hotline@ed.gov); calling 1-800-MISUSED (1-800-647-8733); or writing to: Inspector General's Hotline, U.S. Department of Education, Office of Inspector General, 400 Maryland Avenue, SW, Washington, DC 20202-1500.

## **LEA Reporting**

The definition of a LEA is a non-Federal entity (e.g. school districts, regional offices of education, joint agreements etc.) that expends Federal ARRA funds received from another entity (e.g. ISBE) to carry out or support substantive project ARRA activities but does not include an individual who is a beneficiary of such a program.

### **Data Universal Number System (D-U-N-S) Number - Required**

Each LEA must have a unique nine digit D-U-N-S identification number. The D-U-N-S number should identify the LEA's central administrative office location. Any changes to the LEA D-U-N-S must be reported to ISBE as soon as the change occurs.

### CCR Registration - Required

Each LEA must register their D-U-N-S number with the Central Contractor Registration (CCR) site. CCR is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores and disseminates data in support of agency acquisition missions. There is no cost to registrants. LEAs must secure a D-U-N-S number prior to registering with CCR. Additional information is available at <https://www.bpn.gov/ccr/default.aspx>

Each LEA is responsible for keeping their D-U-N-S number and account current with CCR. CCR notifies the account owner of registration expiration. The e-mail message from CCR will look like this:

*Dear CCR Registrant:*

*Renewal Notification for DUNS Number: 123456789*

*Your registration in Central Contractor Registration (CCR) is due to expire on DATE.*

*To maintain active status in CCR and to ensure continued payments on existing contracts, you must renew your registration. The maintenance and renewal of your registration is your responsibility.*

It is critical that your LEA maintains active registration of your LEA's D-U-N-S number with CCR to prevent suspension of ARRA funds.

The Illinois State Board of Education cannot assist you with registration or renewal. You must register or renew with CCR online at <http://www.ccr.gov> or call the CCR help desk at 866-606 8220 between 7 a.m. and 7 p.m. Central Time if you need assistance.

### Vendor Information - Required

If the LEA makes a payment of \$25,000 or more in ARRA funds to a vendor (see definition below) for services needed to carry out a project activity within a quarter reporting period, the LEA must report:

1. The Vendor Name;
2. Vendor Zip Code plus four digit extension of the vendor headquarters;
3. D-U-N-S (if available);
4. Vendor payment amount;
5. Product or Service Description (optional but preferred).

Vendors are not required to obtain a D-U-N-S number.

A **vendor** is defined as a dealer, distributor, merchant or other seller providing goods or services that are required for the conduct of a Federal program. LEAs may purchase goods or services needed to carry out the project activities. Vendors are not awarded funds by the same means as LEAs and are not subject to the terms and conditions of the Federal financial assistance award.

The characteristics of a vendor that make it distinct from a LEA are summarized below. A vendor:

- (1) Provides goods and services within normal business operations;
- (2) 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.

### **Cash Management**

ARRA funds are Federal and therefore subject to stringent expenditure guidelines once the LEA receives the funds. All LEAs should expend their Federal funds as timely and practical as possible upon receipt. ISBE utilizes a forward funding option that is allowed per Federal regulations. Forward funding is intended to provide funding in the month that the LEA requests the Federal funds per their approved budget and payment schedule. Because Federal funds are forwarded in this manner, it is imperative that all LEAs scrutinize their anticipated expenditures for all Federal grant projects each month and align their payment schedule to match those expenditures to minimize the amount of excess cash on hand.

All LEAs are required to submit cumulative (i.e. year to date) quarterly expenditure reports to account for the use of Federal funds. ISBE determines excess cash for each project by comparing the amount of Federal funds disbursed to the LEA to the actual cash expenditures plus outstanding obligations. If a positive amount is determined, the excess amount will be frozen from the LEA's next scheduled project payment.

### **Interest Income**

The Code of Federal Regulations, Title 34-Education, Part 80 Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Subpart C-Post Award Requirements, Section 80.21 Payment, requires grantees and subgrantees to promptly, but at least quarterly, remit interest earned on advances to the appropriate federal agency. The grantee or subgrantee may keep interest amounts up to \$100 per year for administrative purposes.

To ensure compliance with federal administrative requirements, local education agency fiscal officials should develop internal controls and a sound methodology to calculate and return, at least quarterly, interest earned in excess of \$100 on federal program funds. Interest calculation methodologies must be based on actual, not estimated, interest earnings on federal funds. Further details as to how federal interest should be calculated and remitted can be found on pages 7-9 of the State and Federal Grant Administration Policy and Fiscal Requirements and Procedures which can be accessed at [http://www.isbe.net/funding/pdf/fiscal\\_procedure\\_handbk.pdf](http://www.isbe.net/funding/pdf/fiscal_procedure_handbk.pdf).

Interest should be returned using the following guidelines:

- Checks for interest earned should be made payable to the Illinois State Board of Education.
- Checks should not include the return of unexpended disbursements from the Illinois State Board of Education. Even though unexpended disbursements and interest payments are made payable to the Illinois State Board of Education, separate checks should be issued for both.
- Checks should be accompanied by a statement identifying the program and the program year from which the interest was earned.

All checks must be mailed to:  
 Illinois State Board of Education  
 Funding and Disbursements Services Division (E-320)  
 100 N. First St.  
 Springfield, IL 62777-0001.

**Expenditure Reporting – General Guidelines**

All LEAs are required to submit cumulative (i.e. year to date) quarterly expenditure reports. Expenditures must be documented by Fund, Function, Object and ARRA Revenue Code. All ARRA revenues must be designated and accounted for in accordance with Part 100 regulations (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing) which can be accessed at: [http://www.isbe.net/rules/archive/pdfs/23IAC100EmergAmnd\\_Code.pdf](http://www.isbe.net/rules/archive/pdfs/23IAC100EmergAmnd_Code.pdf)

An **outstanding obligation** is any debt encumbered prior to the end of the quarterly reporting period and is expected to be paid/liquidated within 90 days after the end of the quarterly reporting period. Salaries and benefits may only be reported as obligated on the completion report (i.e. normally June 30 or the end date assigned to the project).

The following table shows when an obligation exists:

<b>If the obligation is for:</b>	<b>The obligation is made:</b>
a.) acquisition of real or personal property.	-on the date on which a written commitment to acquire the property has been made.
b) personal services by an employee.	-when the service has been performed.
c) personal services by a contractor (not an employee).	-on the date on which a binding written commitment to obtain the services has been made.
d) performance of work other than a personal service.	-on the date on which a binding written commitment to obtain the work has been made.
e) public utility service.	-when the service is received.
f) travel.	-when the travel is taken.
g) rental of real or personal property.	-when the property is used.
h) a pre-agreement cost that was properly approved by the State.	-when the pre-agreement costs were approved by the State.

## **Jobs Reporting**

On December 18, 2009 the Federal Office of Management and Budget issued new guidance in an effort to simplify the job reporting requirements. The new guidance can be accessed at [http://www.whitehouse.gov/omb/assets/memoranda\\_2010/m10-08.pdf](http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf).

Clarifying guidance was issued on August 26, 2010 and can be accessed at <http://www2.ed.gov/policy/gen/leg/recovery/10-0349-job-guid-clarify-8-10.doc>.

The new guidance makes two significant changes:

1. LEAs will report jobs ARRA ***funded*** in the quarter. A funded job is defined as one in which the wages or salaries are either paid for or will be reimbursed with ARRA funding. Jobs funded partially with ARRA funds will only be counted based on the proportion funded by ARRA.
  2. LEAs will report job totals by dividing the hours worked and funded by ARRA ***within the reporting quarter*** by the hours in a full-time schedule in the reporting quarter. LEAs will no longer be required to sum across multiple quarters of data as part of the formula.
- LEAs ***should report*** “direct jobs” if the position is funded by the LEA or vendor of the LEA and that position is being filled as a result of ARRA funding. Direct jobs include employees paid directly using ARRA funds, jobs that are charged to a project/activity funded by ARRA funds, and jobs that are attributable to ARRA funds.

Individuals employed by vendors should also be included as direct jobs if those individuals are providing direct support to an ARRA project, e.g.,

- i.) a vendor with a contract supported by ARRA funds that has employees who are charged to the project;
  - ii.) 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.
- LEAs ***should not report*** “indirect jobs”. Indirect jobs would include employees that provide critical indirect support (e.g., clerical/ administrative staff preparing reports, institutional review board staff members, departmental administrators) but they are NOT counted as jobs unless they are ARRA funded.

Individuals employed by vendors that are providing materials, equipment, or supplies should NOT typically be included in job counts, with the possible exception of a contract for materials, equipment or supplies that 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).

## **FTE – Full Time Equivalency**

The requirement for reporting jobs is based on a simple calculation used to avoid overstating the number of jobs that are not full-time permanent jobs. This calculation converts part-time or temporary jobs into fractional “full-time equivalent” (FTE) jobs. In order to perform the calculation, an LEA will need the total number of hours worked by each employee who is ARRA

funded within the reporting quarter. The LEA will also need the number of hours worked in a full-time schedule for the reporting quarter.

For instance, if a full-time schedule is 2,080 hours/year, the number of hours in a full-time schedule for a quarter is 520 (2,080 hours/4 quarters = 520). The formula for reporting can be represented as:

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

The FTE formula is intended to prevent over-counting of short-term or part-time jobs. For example, if a job is ARRA funded, but the individual’s employment only lasts for one week, then a full job will not be reported. In this case, the FTE formula will discount the job total to reflect the temporary nature of the job. Only jobs that are ARRA funded are reported.

**Example:** Assume that two LEA full-time employees and one part-time employee working half days for the reporting quarter were ARRA funded. Also assume that the LEA’s full-time schedule for the quarter is 520 hours. To convert hours worked to number of FTE for the reporting quarter, aggregate all hours worked and divide by the number of hours in a full-time schedule for the quarter.

In this example, for the reporting quarter October 1 – December 31, two full-time employees worked 520 hours + one employee worked half-time or 260 hours for a total of 1,300 hours worked. Divide total number of hours worked and ARRA funded by the number of hours in a full-time schedule for the reporting quarter:  $1,300 \div 520 = 2.5$  FTE reported for jobs.

In the next reporting quarter, January 1 – March 31, the same full time and part time employees worked the same number of hours but the LEA added a new temporary worker who was ARRA funded and worked 130 hours for a total of 1,430 hours worked. Divide total number of hours worked and ARRA funded by the number of hours in a full-time schedule for the reporting quarter:  $1,430 \div 520 = 2.75$  FTE reported for jobs.

In the next reporting quarter, April 1 – June 30, the same full time and part time employees worked the same number of hours but the LEA released the temporary worker for a total of 1,300 hours worked. Divide total number of hours worked and ARRA funded by the number of hours in a full-time schedule for the reporting quarter:  $1,300 \div 520 = 2.50$  FTE reported for jobs.

Period	Oct 1 – Dec 31	Jan 1 – Mar 31	Apr 1 – June 30
Full-time Schedule (Denominator)	520	520	520
Full Time Employee	520	520	520
Full-Time Employee	520	520	520
Part Time Employee	260	260	260
Temporary Employee	0	130	0
Total Hours Worked (Numerator)	1,300	1,430	1,300
Quarterly FTE Reported	2.50	2.75	2.50

### **Expenditures - ARRA General State Aid**

Illinois, in accordance with its application approved by the Department of Education, utilized the Education and Other Government Services component of the State Fiscal Stabilization Fund (SFSF) to distribute the last five General State Aid (GSA) payments in FY09 and four payments in FY10, in an effort to minimize the possible impact of the State's current fiscal deficit upon payments of GSA to Illinois school districts.

Subject to the limited statutory prohibitions described below, section 14003(a) of the ARRA authorizes a LEA to use SFSF funds for any activity that is authorized under the following Federal education acts:

- The Elementary and Secondary Education Act of 1965 (ESEA);
- The Individuals with Disabilities Education Act (IDEA);
- The Adult Education and Family Literacy Act (AEFLA); or
- The Carl D. Perkins Career and Technical Education Act of 2006 (Perkins Act).

ARRA provides that, to the extent consistent with State law, a LEA may use SFSF funds for modernization, renovation, or repair of public school facilities, including modernization, renovation, and repairs that are consistent with a recognized green building rating system.

LEAs have considerable flexibility in determining the best use of SFSF dollars. As stated previously, a LEA may use these funds for, among other things, activities that are authorized under the ESEA. Because the ESEA includes the broad Impact Aid authority per Title VIII of the ESEA, a LEA may use SFSF funds for activities that would be allowable under Impact Aid. This flexibility applies to all LEAs that receive SFSF funds, and is not limited to those LEAs that also receive Impact Aid funds. **Most funds that are awarded under Impact Aid are considered to be general aid to LEAs.** Thus, under the Impact Aid authority, a LEA may use Education Stabilization funds for educational purposes consistent with State and local requirements, subject to ARRA and other applicable Federal requirements, limited to the expenditure prohibitions provided below.

Because a LEA may consider SFSF funds to be available for any activity authorized under Impact Aid, the funds may be used to support both current expenditures and other expenses such as capital expenditures. Among other things, the SFSF funds may be used for activities such as:

- paying the salaries and benefits of administrators, teachers, and support staff;
- purchasing textbooks, computers, and other equipment;
- supporting programs designed to address the educational needs of children at risk of academic failure, limited English proficient students, children with disabilities, and gifted students; and
- meeting the general operating expenses of the LEA.

If a LEA uses SFSF funds for modernization, renovation, or repair of public school facilities or for construction of new school facilities, the LEA must comply with specific requirements relating to the use of American iron, steel, and manufactured goods used in the project.

Please note, however, that in compliance with Federal SFSF guidance, the SFSF will be treated as federal funds for ARRA reporting requirements, and other OMB circular requirements including the \$500,000 expenditure threshold requirement for an A-133 federal audit.

### **Expenditures - SFSF Prohibitions**

SFSF funds *may not be expended* for:

- A “rainy day” fund because such a transfer would not constitute an obligation of the funds. However, an LEA may use Education Stabilization funds to pay down past debt of expenditures that would be allowable under the program.
- Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;
- Purchase or upgrade of vehicles;
- Improvements of stand-alone facilities whose purpose is not the education of children – such as central office administrative buildings;
- Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;
- School modernization, renovation, or repair that is inconsistent with State Law.
- Payment of maintenance costs;  
Please note that the 2003 Federal handbook defines “maintenance of buildings” as “activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.” Expenses associated with maintenance of buildings are not acceptable under ARRA GSA funds.

Examples of maintenance costs ***not acceptable*** under ARRA SFSF GSA funds include expenditures such as window replacement, roof repair/replacement, electrical repair and maintenance personnel, painting and tuck pointing.

Examples of maintenance costs ***acceptable*** under ARRA SFSF GSA funds include activities concerned with keeping the physical plant clean and ready for daily use. This includes operating lighting and HVAC systems and doing minor repairs. Also included are the costs of building rental and property insurance. These expenditures ***are acceptable*** under ARRA GSA funds. Examples of acceptable operational expenditures for ARRA GSA funds include janitorial services, janitorial salaries and utilities.

### **Education Jobs Fund Program - Purpose**

The Education Jobs (Ed Jobs) Fund program is a Federal program that provides \$10 billion in assistance to States to save or create education jobs for the 2010-2011 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education.

The Ed Jobs program supports educational and related services during the 2010-2011 school year. The funds are available for obligations that occur as of August 10, 2010 (the date of enactment of the Act). An LEA that has funds remaining after the 2010-2011 school year may use those remaining funds through September 30, 2012. This period includes the additional year of fund availability authorized under the Tydings Amendment (Section 421(b)(1) of the General Education Provisions Act (GEPA), 20 U.S.C. 1225(b)(1)).

### **Education Jobs Fund Program – Permissible Use of Funds**

An LEA must use Ed Jobs funds only for compensation and benefits and other expenses, such as support services, necessary to retain existing employees, to recall or rehire former employees, and to hire new employees, in order to provide early childhood, elementary, or secondary educational and related services.

For purposes of the Ed Jobs program, the phrase “compensation and benefits and other expenses, such as support services” includes, among other things, salaries, performance bonuses, health insurance, retirement benefits, incentives for early retirement, pension fund contributions, tuition reimbursement, student loan repayment assistance, transportation subsidies, and reimbursement for childcare expenses.

An LEA may use the Ed Jobs funds to pay the salaries of teachers and other employees who provide school-level educational and related services. In addition to teachers, employees supported with program funds may include, among others, principals, assistant principals, academic coaches, in-service teacher trainers, classroom aides, counselors, librarians, secretaries, social workers, psychologists, interpreters, physical therapists, speech therapists, occupational therapists, information technology personnel, nurses, athletic coaches, security officers, custodians, maintenance workers, bus drivers, and cafeteria workers.

### **Education Jobs Fund Program – Prohibitions**

The statute prohibits LEAs from using Ed Jobs funds for general administrative expenses as that term is defined by the National Center for Education Statistics (NCES) in its Common Core of Data. These prohibited expenses are administrative expenditures related to the operation of the superintendent’s office or the LEA’s board of education, including the salaries and benefits of LEA-level administrative employees.

The statute also prohibits LEAs from using Ed Jobs funds for other LEA-level support services expenditures as that term is defined in the Common Core of Data. These prohibited activities include the payment of expenditures for fiscal services, LEA program planners and researchers, and human resource services.

An LEA may not use Ed Jobs funds to compensate employees for any period prior to August 10, 2010, the date of enactment of the Act.

An LEA may not use the funds to pay for contractual school-level services by individuals who are not employees of an LEA (e.g., janitors employed by an outside firm). However, an LEA that contracts with another LEA to provide educational and related services may use Ed Jobs funds to pay that portion of the contract associated with the salaries and benefits of the employees of the LEA providing the services

An LEA may not use Ed Jobs funds to meet pension obligations incurred in prior school years. However, an LEA may use its funds for pension obligations accruing on the basis of services that an employee performs during the 2010-2011 school year

### **Education Jobs Fund Program – Requesting Funds**

The Ed Jobs program has been assigned revenue code 4880 and is being paid on a ***reimbursement basis***. This means that in order for the LEA to receive reimbursement of the Ed Job funds an electronic expenditure report must be submitted detailing the amount expended on a cash basis in the appropriate function and object code. If you were unable to attend the Ed Jobs webinar on September 9, 2010 please see the presentation at [http://www.isbe.net/arra/ppt/arra\\_ed\\_jobs\\_fund\\_webinar.pdf](http://www.isbe.net/arra/ppt/arra_ed_jobs_fund_webinar.pdf)

### **SFSF and Education Jobs Revenue and Teachers Retirement System (TRS) Contributions**

SFSF and Education Jobs funds are appropriated by the General Assembly from the General Revenue Fund and distributed to TRS employers through state vouchers. TRS members paid with SFSF funds will be subject only to the regular TRS and THIS contribution rates and not the additional federal contribution rate.

ARRA provides additional funding for several existing federal education programs such as,

- Title I, Part A
- Title I, School Improvement (1003g)
- Title II D – Enhancing Education Technology,
- Title VII – McKinney-Vento Homeless Assistance Act, and
- IDEA, Part B Flow Through and Preschool

Any additional funding received under the above programs that are used to pay TRS members' salaries must be reported on the Employer's Annual Report of Earnings as federally-funded salaries and federal fund contributions must be remitted.

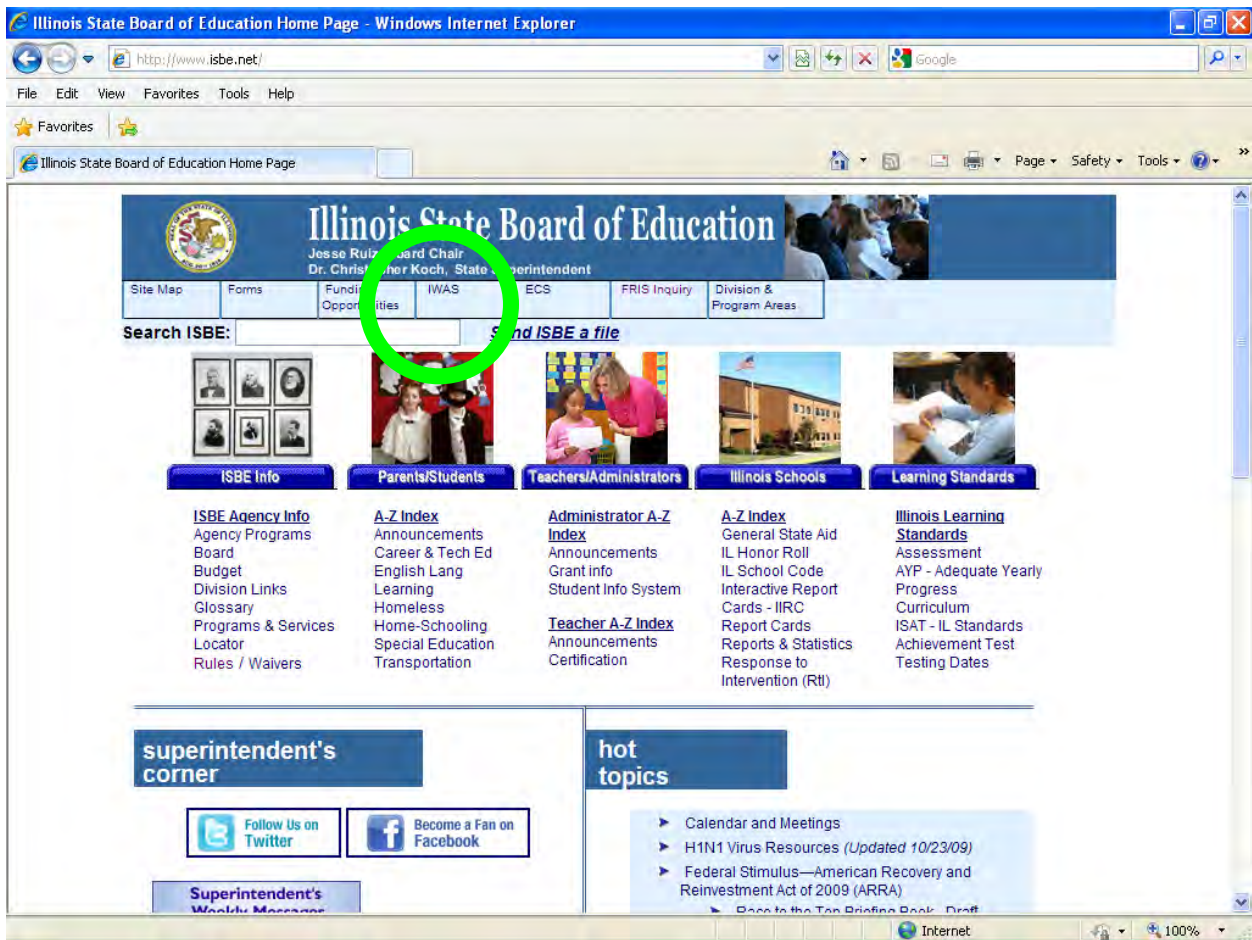
### **Compliance/Monitoring Review**

All ARRA activities are subject to an audit at the local, State and Federal level. A compliance review will be conducted to ensure that all ARRA funds are properly accounted for and expended in accordance with program guidelines. The following general guidelines should be followed to ensure adequate ARRA documentation:

1. receipts were received, properly segregated and recorded per Part 100;
2. expenditures are supported by fund, function, object and ARRA revenue account code.
3. confirmation that payments were actually made to vendors, contractors and employees and that they conform to applicable laws and regulations, including procurement requirements;
4. complete and accurate payroll records for agency staff involved with the program or project are retained including:
  - official time and effort worksheets for program-related employees,
  - salary rates match to personnel records for program-related employees,
  - verification that salaries and benefits of employees chargeable to more than one program are correctly allocated and supported by appropriate time distribution records with no overlap of reimbursement between programs;
5. refunds, discounts, etc., were properly credited to specific expense classifications as reductions of the gross expenditure;
6. payments are supported by adequate evidence of the delivery of goods or performance of services;

7. obligations included in the quarterly report of expenditures were actually incurred during the reporting quarter for which the expenditures were claimed and upon liquidation were properly adjusted;
8. the same item is not reported as an expenditure for two or more years, e.g., encumbrance is one year and payment in another;
9. all expenditures that were claimed were made for the approved project and are easily identifiable with this project;
10. all inventory items have been allocated an inventory number and the number has been plainly affixed on each piece of equipment and plainly labeled;
11. an inventory register has been maintained of those items required to be inventoried which shows: description, serial number or other identification number, acquisition date and cost, location, use and condition of property;
12. inventory items moved from one location to another have been duly authorized in writing and that the transfer has been recorded in the inventory register, and each item of equipment purchased was listed in the approved budget breakdown and is being used solely for authorized purposes;
13. prorated expenditures, such as salaries (supported by time and effort documentation), travel, etc., are divided correctly between two or more accounts and that the basis of such division can be substantiated as reasonable and equitable (the auditor will compare actual expenditures with the approved budget and note variations); and,
14. sufficient internal controls are in place to ensure that jobs that are ARRA funded along with full-time equivalency data are not double counted and reported between multiple programs.

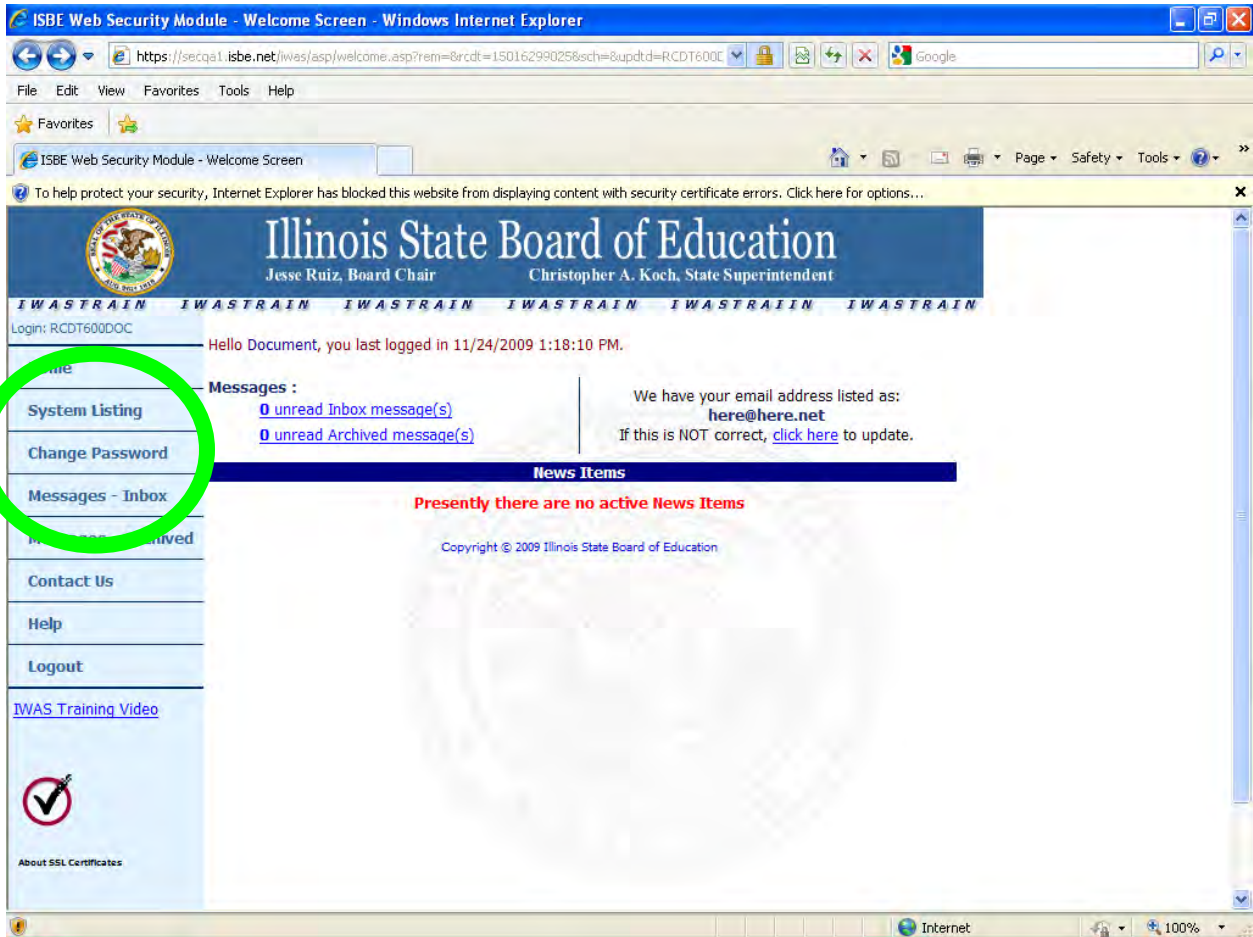
# ARRA REPORTING - DETAILED INSTRUCTIONS



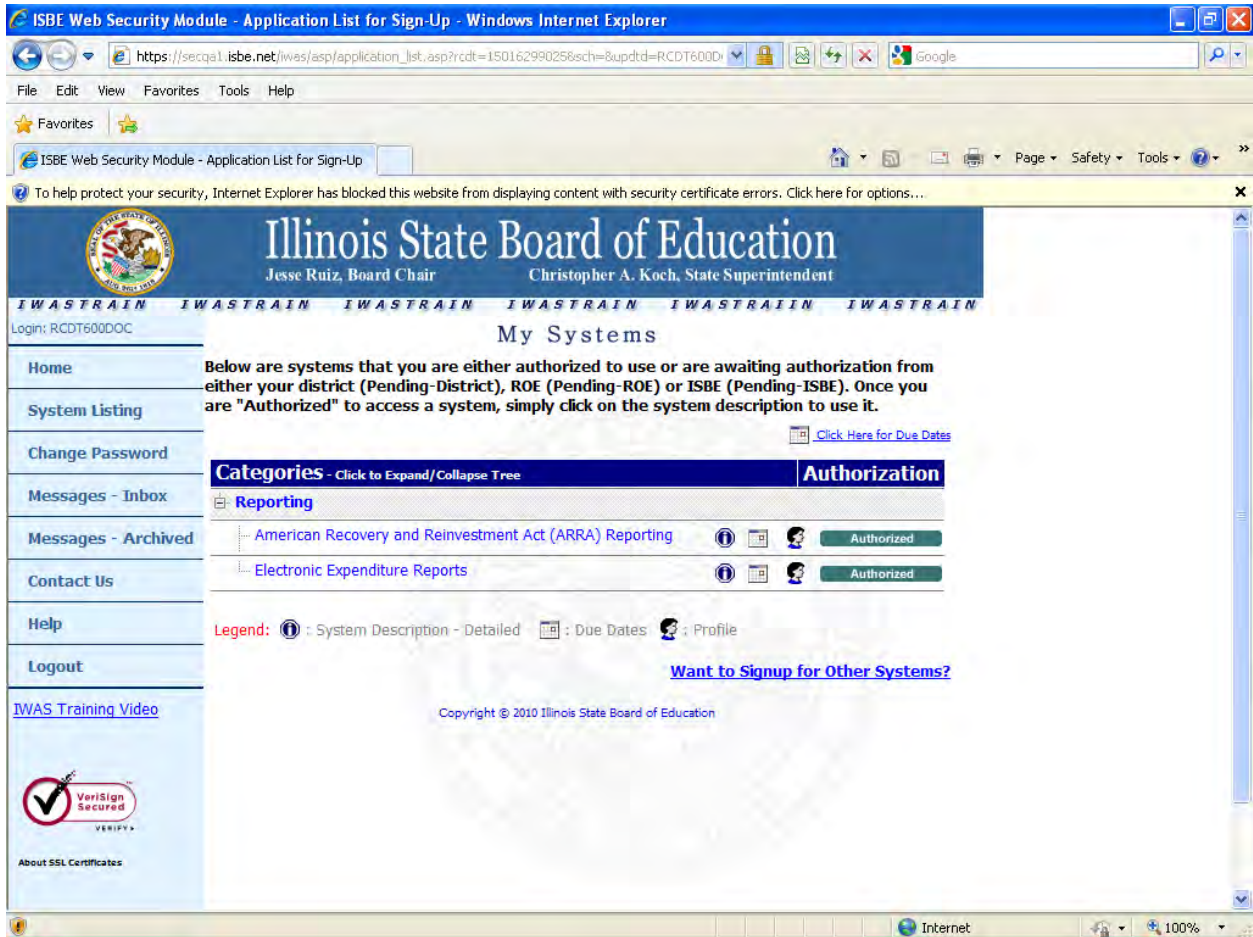
1. Access the Illinois State Board of Education Web Application Security (IWAS) portal link from the Illinois State Board of Education (ISBE) home page located in the top menu bar.
2. Click "IWAS".



1. Enter your Login Name.
2. Enter your Password.
3. Click "LOGIN".



Click on “System Listing” in the far left column of this screen to access the IWAS applications for which the user is approved.



Click on “American Recovery and Reinvestment Act (ARRA) Reporting”

**Note:** As of March 2010, this is a new system to separately report ARRA data from expenditures.



This screen allows the user the following options:

1. Click “Start New ARRA Report” if the user is prepared to enter required ARRA data of jobs funded and vendor payments that are \$25,000 or more.
2. Click “Edit Saved ARRA Report” if the user has saved a previous draft of ARRA data that has not been submitted.
3. Click “View Submitted ARRA Reports” if the user wishes to view the most recent ARRA reports submitted to ISBE.



1. Click the arrow in the "Fiscal Year" dropdown box and choose the correct Fiscal Year from the dropdown list.
2. Click the arrow in the "Program" dropdown box and choose the correct ARRA program from the dropdown list.
3. Click "Back" to go back to the previous screen.
4. Click "Close Window" to close the current window.
5. Click "Continue" to proceed to the next screen.



1. Click the arrow in the “Select Thru Date” box and choose the correct date to report ARRA data. Please note the due date of the required ARRA data for the reporting quarter.

**IMPORTANT:** LEAs that are awarded ARRA grants that have an initial start/obligation date prior to September 30 must report ARRA jobs and vendor data for the period ending September 30 before proceeding to report ARRA data for a subsequent quarterly reporting period.

2. Click “Back” to go back to the previous screen.
3. Click “Close Window” to close the current window.
4. Click “Continue” to proceed to the next screen.



Click “ARRA Reporting Instructions” next to the “Need Help” question for more detailed information on ARRA reporting.

1. If any jobs were ARRA funded ***in this reporting quarter*** choose “YES” or “NO” as appropriate. **Note:** Yes will be defaulted if jobs were reported in a previous quarter. ISBE will accumulate ARRA data reported by the user in previous quarters.
2. Click “Continue” to proceed to the next screen.

Entity Name : CITY OF CHICAGO SD 299 Project Number : 2010-4857-00-15016299025

**CUSTOMIZED PROGRAM SECTION I FOR ARRA - JOBS FUNDED THIS QUARTER ONLY (1/1 - 3/31)**  
ARRA Report Through Date : 03/31/2010

#	CATEGORY	JOB TITLE	FTE
<input type="checkbox"/>	EDUCATION, TRAINING, AND LIBRARY OCCUPATIONS	Special Education Teachers, Preschool, Kindergarten, and Elementary School	0.33
<b>Total</b>			<b>0.33</b>

[Edit](#) [Delete](#) [Add More Jobs](#) [Continue >>](#)

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Jobs reported from the previous reporting quarter will be copied forward for review and verification.

1. Click the check box in the far left portion of the record and click “Edit” to change the FTE for a Category and Job Title reported.
2. Click the check box in the far left portion of the record and click “Delete” to remove a Category, Job Title and FTE completely.
3. Click “Add More Jobs” to add new Categories, Job Titles and FTE.
4. Click “Continue” if there are no changes to the Category, Job Title and FTE.



This screen appears when the "Edit" button is selected from the previous screen.

1. Enter the new FTE of jobs funded in this reporting quarter for the Category and Job Title.
2. Click "Save" to save the new FTE value.  
**Note:** Changes will not be recorded unless the "Save" button is selected.
3. Click "Continue" to continue without making changes.



This screen appears when the “Delete” button is selected from the previous screen.

1. Confirm that the record should be deleted and not reported for this reporting quarter by selecting “Ok”.  
**Note:** Deleting a record only removes the Category, Job Title and FTE from being reported in this quarter. Deleting does not remove the Category, Job Title and FTE reported in previous quarters.
2. Click “Cancel” to return to the previous screen and not delete the record selected.



This screen appears if “Add More Jobs” is selected from the previous screen.

Click the underlined link “Click here to view a complete list of jobs and their descriptions” to view more detailed information on job categories and titles.

1. Click the arrow in the “Category” dropdown box and choose the Job Category that best describes the job funded from the dropdown list.
2. Click the arrow in the “Job Title” dropdown box and choose the Job Title that best describes the job funded from the dropdown list.
3. Enter the funded full-time equivalent (FTE) value for the Category and Job Title entered to two decimal places.
4. At the bottom of the screen click the button “Add More Rows” as necessary or click “Continue” to proceed to the next screen.

ISBE American Recovery and Reinvestment Act Reporting - Section I - Windows Internet Explorer

http://webqa.isbe.net/arra/asp/arraInfoSection1sum.asp?fm=list&act=&sttype=arra&dm=1&l=c

File Edit View Favorites Tools Help

ISBE American Recovery and Reinvestment Act Repor...

**Illinois State Board of Education**  
 Jesse Ruiz, Board Chair Christopher A. Koch, State Superintendent

**AMERICAN RECOVERY AND REINVESTMENT ACT REPORTING**  
**ARRA REPORT ENTRY SCREEN**

Entity Name : CITY OF CHICAGO SD 299 Project Number : 2010-4857-00-15016299025

**ARRA-Fed. - Sp. Ed. - I.D.E.A. - Flow Through**  
**FISCAL YEAR 2010 ARRA REPORT THRU 03/31/2010**

**CUSTOMIZED PROGRAM SECTION FOR ARRA**

**SECTION I - JOBS FUNDED THIS REPORTING QUARTER (1/1 - 3/31)**

This information is displayed for information purposes.

Need Help : [ARRA Reporting Instructions](#)

DESCRIPTION	TOTAL FTE
Total Number of Jobs Funded this reporting quarter (1/1 - 3/31)	0.33

**Add More Jobs** **View / Delete Jobs** **Continue >>**

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This screen summarizes the jobs information that will be reported for the quarter. If changes need to be made to the data the user has three options:

1. Click “Add More Jobs” if more jobs need to be entered for this reporting quarter.
2. Click “View/Delete Jobs” to view or delete jobs entered for this reporting quarter.
3. Click “Continue” to proceed to the next screen.



This screen allows vendor information to be reported if a payment of \$25,000 or more was made in this reporting quarter.

1. If a payment was made to a vendor of \$25,000 or more ***in this reporting quarter*** with ARRA funds, choose "YES" or "NO" as appropriate.
2. Click "Continue" to proceed to the next screen.

ISBE American Recovery and Reinvestment Act Reporting - Section II - Windows Internet Explorer

http://webqa.isbe.net/arra/asp/arrainfosection2.asp?act=9&rm=inf&stype=arra&dm=1&mc

File Edit View Favorites Tools Help

ISBE American Recovery and Reinvestment Act Repor...

Illinois State Board of Education  
Jesse Ruiz, Board Chair Christopher A. Koch, State Superintendent

**AMERICAN RECOVERY AND REINVESTMENT ACT REPORTING**  
ARRA REPORT ENTRY SCREEN

Entity Name : CITY OF CHICAGO SD 299 Project Number : 2010-4857-00-15016299025

**ARRA-Fed. - Sp. Ed. - I.D.E.A. - Flow Through**  
FISCAL YEAR 2010 ARRA REPORT THRU 03/31/2010

**CUSTOMIZED PROGRAM SECTION II FOR ARRA - PAYMENTS MADE TO VENDORS FOR \$25,000 OR MORE**

Please list all the payments made to Vendors of \$25,000 or more in this quarter. The fields with + are Required.

#	VENDOR NAME +	ZIP - Plus 4 +	D-U-N-S #	AMOUNT (\$) +
1.	American Supply	62777-0001		28000
	Product & Service Description: Assistive Technology Devices 7@ \$4,000 (max 255 characters)			
2.				
	Product & Service Description: (max 255 characters)			
	Product & Service Description: (max 255 characters)			

Done Internet 100%

This screen appears if the user answered “Yes” from the previous screen.

1. Enter the Vendor Name – **Required**.
2. Enter the Zip Code plus the four digit extension of the vendor headquarters – **Required**.
3. Enter the nine digit D-U-N-S number if available – Optional but preferred.
4. Enter the amount paid to the vendor in this quarter of \$25,000 or more – **Required**.  
**Note:** Updated guidance from the federal Office of Management and Budget on September 24, 2010 requires that multiple payments to a single vendor that exceed \$25,000 or more in aggregate for the quarter must be reported. The amount entered here must also be reported in the appropriate function and object in the LEA’s expenditure report for this reporting quarter.
5. Enter the Product & Service Description – Optional but preferred.
6. At the bottom of the screen you can click the button “Add More Rows” as necessary or click “Continue” to proceed to the next screen.

ISBE American Recovery and Reinvestment Act Reporting - Section II - Windows Internet Explorer

http://webqa.isbe.net/arra/asp/arrainfosection2sumi.asp?msg=0&frm=arra&ses=1&act=3&stype=arra&dn

File Edit View Favorites Tools Help

ISBE American Recovery and Reinvestment Act Reporting - Section II

**Illinois State Board of Education**  
 Jesse Ruiz, Board Chair      Christopher A. Koch, State Superintendent

**AMERICAN RECOVERY AND REINVESTMENT ACT REPORTING**  
 ARRA REPORT ENTRY SCREEN

Entity Name : CITY OF CHICAGO SD 299      Project Number : 2010-4857-00-15016299025

**ARRA-Fed. - Sp. Ed. - I.D.E.A. - Flow Through**  
 FISCAL YEAR 2010 ARRA REPORT THRU 03/31/2010

**SECTION II - VENDOR PAYMENT INFORMATION**

This information is displayed for information purposes.

Need Help : [ARRA Reporting Instructions](#)

DESCRIPTION	TOTAL
Total Number Of Vendor Payments made for \$25,000 or more from previous quarters	0
Total Number Of Vendor Payments made for \$25,000 or more this quarter only	1
Cumulative Number Of Vendor Payments made for \$25,000 or more	1

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This screen summarizes the vendor payment information that was entered on previous ARRA reporting quarters as well as on the current report. If changes need to be made to the data the user has four options:

1. Click "Add More Vendors" if more vendor payments need to be entered for this reporting quarter.
2. Click "View/Delete Vendors" to view or delete payments entered for this reporting quarter.
3. Click "View Total Vendors" to view total payments for this reporting quarter as well as previous reporting quarters.
4. Click "Continue" to proceed to the next screen.

ISBE American Recovery and Reinvestment Act Reporting - Info - Windows Internet Explorer

http://webqa.isbe.net/arra/asp/arrainfosubmit.asp?msg=0&fm=arra&ses=1&act=stype=arra&dm=1&l=

File Edit View Favorites Tools Help

ISBE American Recovery and Reinvestment Act Repor...

**CUSTOMIZED PROGRAM SECTION FOR ARRA**

**SECTION I - JOBS FUNDED THIS REPORTING QUARTER (1/1 - 3/31)**

This information is displayed for information purposes. Click on the underlined values to view ARRA data for the current quarter.

DESCRIPTION	TOTAL FTE
Total Number Of Jobs Funded this reporting quarter (1/1 - 3/31)	<u>0.33</u>

**SECTION II - VENDOR PAYMENT INFORMATION**

This information is displayed for information purposes. Click on the underlined values to view ARRA data for the current quarter.

DESCRIPTION	TOTAL
Total Number Of Vendor Payments made for \$25,000 or more from previous quarters	0
Total Number Of Vendor Payments made for \$25,000 or more this reporting quarter	<u>1</u>
Cumulative Number Of Vendor Payments made for \$25,000 or more	<u>1</u>

**SECTION III. - SUBMIT ARRA REPORT**

Press the 'Submit for Approval' Button when you are ready to submit this ARRA report.

Save Submit for Approval

Done Internet 100%

This screen summarizes all ARRA data that has been entered for approval. The user can choose the following options:

1. Click an underlined value either in the Jobs Funded This Quarter or Vendor Payment Information table to view information entered.
2. Click the "Save" button to save a draft of all ARRA data entered for this reporting quarter. **Note:** Save does not submit the report to the Administrator of the local education agency or to ISBE.
3. Click "Submit for Approval" to submit the ARRA data to the next approval level at the LEA (e.g. Administrator).

American Recovery and Reinvestment Act Reporting - Confirmation - Windows Internet Explorer

http://webqa.isbe.net/arra/asp/arraconfirmation.asp?fact=submit&sact=submit&prg\_fy=2010&prg\_code=

File Edit View Favorites Tools Help

American Recovery and Reinvestment Act Reporting - ...

 **Illinois State Board of Education**  
 Jesse Ruiz, Board Chair Christopher A. Koch, State Superintendent

**AMERICAN RECOVERY AND REINVESTMENT ACT REPORTING**  
 CONFIRMATION SCREEN

Entity Name : CITY OF CHICAGO SD 299 Project Number : 2010-4857-00-15016299025

**ARRA Report has been Submitted for Approval.**

<b>Entity Name</b>	<b>CITY OF CHICAGO SD 299</b>
<b>Program Name</b>	<b>ARRA-Fed. - Sp. Ed. - I.D.E.A. - Flow Through</b>
<b>Project Number</b>	<b>2010-4857-00-15-016-2990-25</b>
<b>Thru Date</b>	<b>03/31/2010</b>
<b>Submit Date</b>	<b>02/23/2010</b>
<b>Jobs Funded - FTE</b>	<b>0.33</b>
<b>Vendor Payments Reported</b>	<b>1</b>
<b>Date &amp; Time</b>	<b>02/23/2010 3:50:31 PM</b>

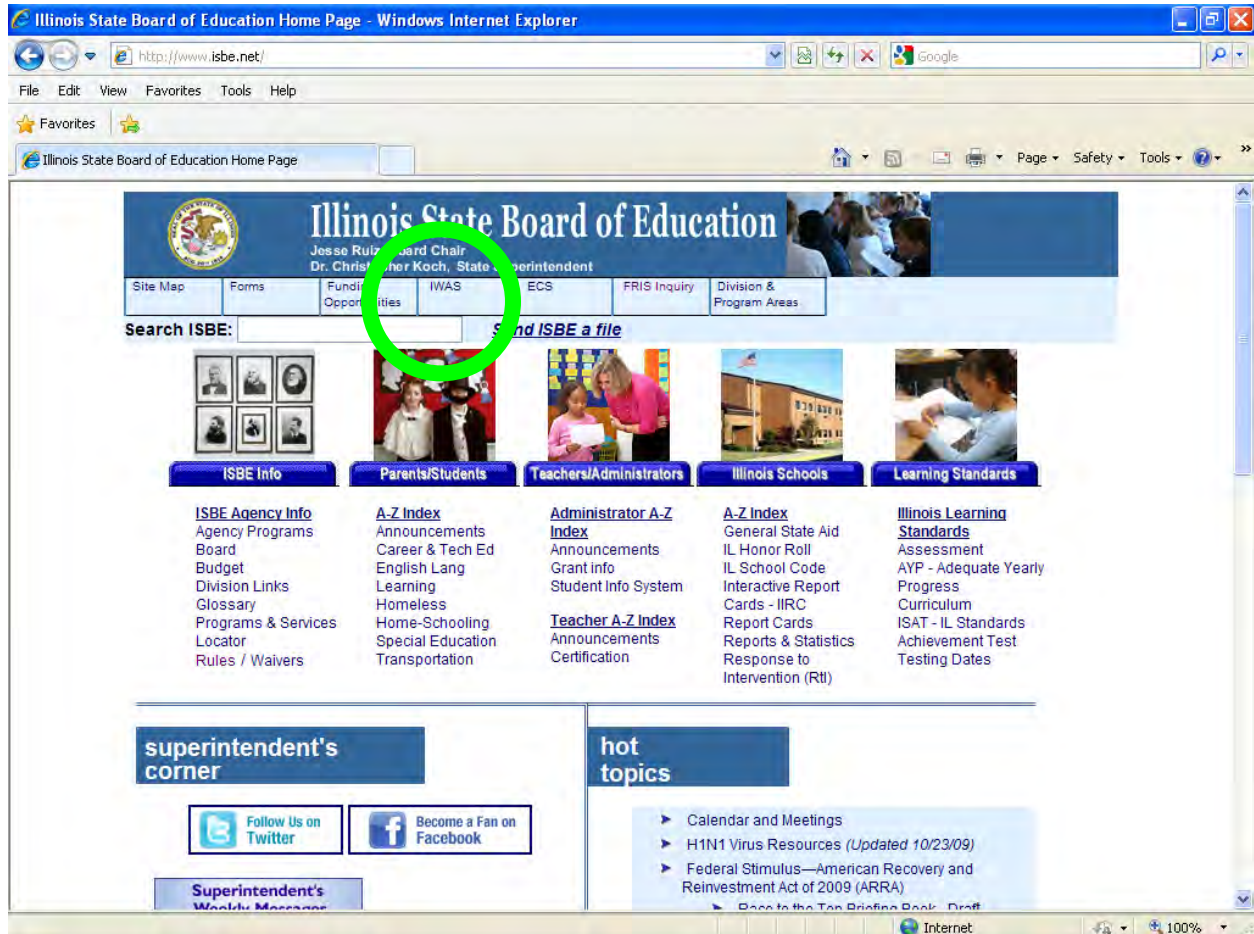
[Close Window](#) [Return To Main Screen](#)

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Done Internet 100%

This screen provides confirmation to the user that the ARRA data has been submitted to the next level of approval within the LEA.

# LEA ADMINISTRATOR ARRA APPROVAL PROCEDURES



1. Access the Illinois State Board of Education Web Application Security (IWAS) portal link from the Illinois State Board of Education (ISBE) home page located in the top menu bar.
2. Click "IWAS".



1. Enter your Login Name.
2. Enter your Password.
3. Click "LOGIN".



Under “Require Action” click on the link “Documents pending your approval”.


ISBE Web Security Module - Pending Documents Screen - Windows Internet Explorer

https://secqa1.isbe.net/iwas/asp/docs\_pending.asp?rcdt=15016299025&sch=&updtid=RCDT600&a

File Edit View Favorites Tools Help

CCR Search Results Funding and Disbursement S... ISBE Web Security Modul...

To help protect your security, Internet Explorer has blocked this website from displaying content with security certificate errors. Click here for options...



# Illinois State Board of Education

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Login: RCDT600

- Home
- System Listing
- Pending Sign Ups
- Pending Documents
- Change Password
- Messages - Inbox
- Messages - Archived
- Preferences
- View Sign Ups
- Help
- Logout
- [IWAS Training Video](#)

The following table represents the number of documents pending for approval in each system.

#	System Description	Docs Pending
1	<a href="#">American Recovery and Reinvestment Act (ARRA) Reporting</a>	1

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Click on “American Recovery and Reinvestment Act (ARRA) Reporting”



Click on the "Approve/Disapprove ARRA Reports" link.

American Recovery and Reinvestment Act Reporting - List Reports Screen - Windows Internet Explorer

http://webqa.isbe.net/arra/asp/arralistreports.asp?act=appr

File Edit View Favorites Tools Help

American Recovery and Reinvestment Act Reporting - ...

Page Safety Tools



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**AMERICAN RECOVERY AND REINVESTMENT ACT REPORTING**  
 LIST ARRA REPORTS SCREEN

Entity Name : CITY OF CHICAGO SD 299      RDCT : 15016299025

SUBMITTED ARRA REPORTS					
#	FY	PROGRAM CODE	PROGRAM NAME	THRU DATE	LAST UPDATED
1	<a href="#">2010</a>	<a href="#">4857 - 00</a>	<a href="#">ARRA-Fed. - Sp. Ed. - I.D.E.A. - Flow Through</a>	<a href="#">3/31/2010</a>	<a href="#">2/24/2010 8:43:41 AM</a>

[<< Back](#)      [Close Window](#)

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Done      Internet      100%

Click the "Program Name" report that requires approval.

ISBE American Recovery and Reinvestment Act Reporting - Windows Internet Explorer

http://webqa.isbe.net/arra/asp/arrainfoaprv.asp?act=appr&prg\_fy=2010&prg\_code=4657&sub\_prg\_cod

File Edit View Favorites Tools Help

ISBE American Recovery and Reinvestment Act Repor...

**SECTION I - JOBS FUNDED THIS QUARTER ONLY (1/1 - 3/31)**

This information is displayed for information purposes. Click on the underlined values to view ARRA data for the current quarter.

DESCRIPTION	TOTAL FTE
Total Number Of Jobs Funded this quarter only (1/1 - 3/31)	<u>0.33</u>

**SECTION II - VENDOR PAYMENT INFORMATION**

This information is displayed for information purposes. Click on the underlined values to view ARRA data for the current quarter.

DESCRIPTION	TOTAL
Total Number Of Vendor Payments made for \$25,000 or more from previous quarters	0
Total Number Of Vendor Payments made for \$25,000 or more this quarter only	<u>1</u>
Cumulative Number Of Vendor Payments made for \$25,000 or more	<u>1</u>

**SECTION III. - SUBMIT ARRA REPORT**

Press the appropriate button to approve, disapprove or close.

I hereby certify that the ARRA information reported is accurate to the best of our knowledge and belief.

Done Internet 100%

1. Click "Approve" to approve and submit the report to ISBE.
2. Click "Close Window" to close the current window without approving or disapproving the report.
3. Click "Disapprove" to disapprove the report.

American Recovery and Reinvestment Act Reporting - Confirmation - Windows Internet Explorer

http://webqa.isbe.net/arra/asp/arraconfirmation.asp?act=appr&prg\_fy=2010&prg\_code=4857&sub\_prg\_...

File Edit View Favorites Tools Help

American Recovery and Reinvestment Act Reporting - ...

**Illinois State Board of Education**  
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**AMERICAN RECOVERY AND REINVESTMENT ACT REPORTING**  
 CONFIRMATION SCREEN

Entity Name : CITY OF CHICAGO SD 299      Project Number : 2010-4857-00-15016299025

**ARRA Report has been Approved and Submitted to ISBE - Thank You!**

<b>Entity Name</b>	<b>CITY OF CHICAGO SD 299</b>
<b>Program Name</b>	<b>ARRA-Fed. - Sp. Ed. - I.D.E.A. - Flow Through</b>
<b>Project Number</b>	<b>2010-4857-00-15-016-2990-25</b>
<b>Thru Date</b>	<b>03/31/2010</b>
<b>Submit Date</b>	<b>2/23/2010</b>
<b>Jobs Funded - FTE</b>	<b>0.33</b>
<b>Vendor Payments Reported</b>	<b>1</b>
<b>Date &amp; Time</b>	<b>02/24/2010 8:59:55 AM</b>

[Close Window](#)      [Return To Main Screen](#)

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Internet      100%

This screen provides confirmation to the administrator that the ARRA report has been approved and submitted to ISBE. It is recommended that this screen is printed and retained.