

**Florida Department of Education**  
**American Recovery and Reinvestment Act (ARRA)**  
**Budget Entry/Amendment and Quarterly Reporting Instructions**  
**Updated 9/17/10**

All reporting of quarterly expenditures will be done through the established reporting website at <https://app1.fldoe.org/grants/reporting/>. User login initial defaults are: agency code and password. The agency code is the three (3) digit identifier assigned by the Department of Education (DOE), Bureau of the Comptroller. This is also the first three digits of your project award number. For users new to the system, the password is the word "agency" (lower case) and the agency code. Example: agency code, 999, password: agency999. For users who registered previously, the password remains the same as the password established at the time of registration.

The next quarterly report is due by the close of business on **Tuesday, October 5, 2010**. Reports must be submitted for each ARRA project awarded to the agency.

**Reports must be submitted even if there were no expenditures during the quarter. Therefore, if there are no expenditures during this quarter, the cumulative expenditures submitted previously will be reported or if no funds were spent in any previous quarter then zero (\$0) expenditures will be reported. For Title I, Part A, Improving the Academic Achievement of the Disadvantaged; Title I, School Improvement; Individuals with Disabilities Education Act (IDEA), Part B, K-12; and IDEA Preschool, expenditures are cumulative over the entire two-year budget period. Therefore, all expenditures from 2009-10 and for the first quarter of 2010-11 will be reported. (Specific budget periods for each of the above projects can be found on the DOE 200 Project Award Notices.)**

Step-by-step instructions are provided as the website is navigated; however, the following is an overview of the registration process.

## To Register

**Note: All first time users will need to register. The Agency Head, Chief Financial Officer, or designee will need to select the "Agency Contact" check box. Changes in staff responsibility may be modified by requesting the individual who is currently registered, log onto the website, select Edit My Profile, deselect (uncheck) the programs and roles to be reassigned. Removal of programs and roles must take place prior to new registration. In instances where the "Agency Contact" is modified, that individual will need to register as a first-time user.**

- For first-time users, the first time you login to the home page, select "New User Registration."
- The first screen will ask you to enter the agency code and password, as described above. The agency code is located on the DOE 200 Project Award Notice or you can log on to <http://gms.fldoe.org>, click "Application Status," search the "Agency" drop down menu, enter the first letter of the name of your agency, scroll until you locate your agency name and the agency code is to the right.
- Click "continue" to access the next screen and select the box, "I am registering for the Expenditure Reporting System." Then click "Continue" to select award(s) and/or program(s) that you are responsible for managing.
- Indicate if you are the "Agency Admin." *Note: There can only be one agency contact and this person should be the Agency Head, Chief Financial Officer, or an authorized designee. If the Agency Head or Chief Financial Officer plans to use a designee, a letter of authorization identifying the designee must be submitted to the DOE. The Agency Head, Chief Financial Officer, or designee is responsible for authorizing and validating the information submitted, ensuring that the information is correct, and initiating the action to submit the final quarterly reports electronically to DOE. The Agency Administrator is not required to select a specific program area.*
- The next screen will ask for contact information of the person responsible for the data. Required fields are first and last name, address, telephone and fax numbers, an e-mail address, and the creation of an 8 to 15-character alpha/numeric password. The password must contain at least one (1) number. If you have a telephone extension, please provide it.
- Select data entry responsibilities for each selection. These are the roles or duties assigned to responsible staff. Select "Save" to complete the registration.
- For projects where the budget was submitted electronically, the program selected will provide an exact copy of the budget narrative that was included with the approved

application. At this point, the user may select to amend the original budget following the instructions provided below. For programs that have submitted or will be submitting hard copy budgets, the system will direct the user to enter the budget. The upload feature is available to expedite completion of the budget section. This step must be completed for the data to be available for reporting. For those who are reporting for the first time, include the total cumulative expenditures for previous and current reporting periods.

### **To Submit or Revise Budget Data**

1. For budget line items that identify object codes relating to positions, a valid position code and FTE must be indicated. If budget line items with salaried details are missing required data, the following warning message will appear:

**WARNING: A validation check indicates that some of your records have incorrect position code data. Click the "Save Records" button below to validate your data and generate a list of specific records that have problems. A budget will not be considered complete until this is corrected. As a result, a quarterly report can not be submitted until this is corrected.**

2. As instructed, click "Save Records" at the bottom of the screen. The message below will appear which will identify the row or rows of budget line items in which a position code and/or FTE count are required in column 8.

**Data NOT Saved. Correct the following errors and click the "Save Record" button again:**

- **Row X, for this object code, a position code is required.**
  - **Row X, if the position code is provided, FTE must be greater than 0.**
  - Enter the correct data and follow the instructions as outlined in the DOE 101-R Budget Narrative Form Instructions. Upon completion, save the data.
  - Data may be uploaded as instructed under "Go to Data Upload Screen."
  - Budget data must be correct before reporting expenditures.
3. Enter budget data until all entries reflect actual budgeted cost items. Select "Save Records." Make sure you receive the response, "Data Saved Successfully," before exiting from the Budget Screen.

A green checkmark “✓” preceding the project number(s) listed on the Budget and Report Screens serves as an additional validation that data for the project is complete. If any records have inconsistent or missing job or budget data, the listed project number will not display this green checkmark. The rules for completed validation are: if the object code is in the 100 or 750 series, job data must be entered. If the object code is in the 310 or 390 series, or has a length of 6 characters, job data is permissible, but is not required. No other object code is to have job data entered.

If your status is a 501(c)(3) or other non-state agency, the grant will not receive a complete checkmark until you enter the budget screen and indicate whether the position is instructional or not. Please answer the "yes/no" question located under the position code, indicating the whether the position is or is not instructional.

### **To Report - PLEASE READ CAREFULLY**

**Note: All Expenditures must be reported cumulatively from the period beginning with the date of the award through September 30, 2010. For ALL targeted ARRA grants (Title I, Part A, Basic; Title I, School Improvement; Individuals with Disabilities Education Act (IDEA), Part B; IDEA, Part B, Preschool; Title X, Homeless; Title II, Part D, Technology; and School Lunch Equipment), the cumulative total from the date of the initial award through September 30, 2010 must be reported. Vendor data are also cumulative and must be reported for the above referenced reporting periods. (Vendor payments must be reported by individual transaction and NOT the total paid to an individual vendor.) However, FTE and Head Counts are reported quarterly only. Therefore, you will only report FTE and Head Counts for July 1 – September 30, 2010.**

**For school districts, universities, colleges, and non-state entities receiving 2010-11 State Fiscal Stabilization Funds, the cumulative total will be for the current quarter, July 1 – September 30, 2010.**

**Revision and final reporting of FY 2009-10 in the ARRA Reporting System (ARS) is available for all sub-grantees receiving State Fiscal Stabilization Funds under the American Recovery and Reinvestment Act. Please reconcile the final reports in the ARS against the final DOE 399 and reported expenditures in the Cash Advance Reporting and Disbursement System (CARDS).**

There are three choices for entering data:

1. Select "Save" if there are no expenditures to report for this quarter. Use this option **only** if there are no expenditures to report. This sets the cumulative expenditures to zero for all records at the end of the quarter.
  2. Select "Go to Date Upload Screen." Use this option if you wish to upload your report from an Excel spreadsheet saved in "Text (tab delimited)" format. Specific instructions are provided on the website for this option. Alternatively, you may download data from a prior quarter which displays in an Excel spreadsheet. You may then save as a "Text (tab delimited)" to revise and upload data for the current quarter.
  3. Enter data directly into the reporting format. Using this option you will enter expenditure data for each of the budget lines included in your approved budget narrative. The fields available for data entry are:
    - Full-Time Equivalent (FTE) for Quarter (Actual) - number of positions funded with ARRA funds regardless of condition for earning FTEs.
    - Head Count for Quarter - number of persons in positions funded with ARRA funds.
    - Cumulative Expenditures for all Quarters - used to report the aggregated expenditures for the line to which you are reporting.
- Data entered may be saved at any time; however, only those rows that have a value in the "Cumulative Expenditures for all Quarters" column will be saved. Enter "0" if necessary.
  - Regardless of the option chosen for data entry, once data entry is complete, return to "District Main Menu" in the top left corner of the screen.
  - If you have additional programs to report on, repeat the process until you have reported on each of the funded programs.
  - After data is entered for all of the funded programs, select "Verify Data Entry/Final Submit" at the bottom of the main menu page. The program will not allow you to submit your report until all of the program reports are complete.
  - If all program reports are accurate and complete, you will be asked to click on the "Submit Completed Reports and Certification Letter" button.

## ARRA Reporting System Updates

### Sub-Recipient Vendor Reporting

#### Requirements

Individual sub-recipient with single vendor transactions of \$25,000 or more must be reported to the Florida Department of Education for inclusion in the state and federal reports. For each such transaction, the following must be provided:

- Vendor Specific ID Number
- Vendor 9-digit DUNS number - preferred
- Vendor headquarters zip code (5-digits plus 4-digits) – required
- Vendor name – required if DUNS not available
- Product Service Description
- Payment amount

#### Definition of a Vendor

An entity is considered a vendor if the business:

1. Provides the 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.

#### Vendor Screen Update

The data entry screen will display data from the last quarter. The user is required to click the “Save” button to accept the data or the user may edit and then save data. If there are no vendor payments to be reported select the “No Vendor Payments” button.

#### Certification Letter

Each sub-recipient must provide a certification from the Agency Head, Chief Financial Officer, or authorized designee. School districts must also submit a certification by the Superintendent. Before the report is submitted, the agency contact must upload the signed certification(s). A link to the appropriate version of the certification(s) is provided above the upload box.

**Note: Registration with Central Contractor Registration (CCR), is a requirement of all Sub-recipients of American Recovery and Reinvestment Act funds, as specified in the guidance material forwarded to you on September 14, 2009 (copy attached). If your organization is not currently registered, instructions for**

registration can be found at the CCR website at: <https://www.bpn.gov/ccr/>. When your registration is complete, please forward confirmation to David Guido (850-245-0735) at David.guido@fldoe.org. If our records are inaccurate and your organization is currently registered with CCR, please forward the registration confirmation along with the DUNS number your organization used for registration.

**American Recovery and Reinvestment Act (ARRA)**  
**Florida Department of Education**  
**Reporting on Jobs Funded by ARRA—Update**

The United States Office of Management and Budget (OMB) released memorandum M-10-08 on December 18, 2009, which amends the Reporting on Jobs Creation Estimates by Recipients (M-09-21) guidance. This update reflects changes in reporting methodologies for recipients of American Recovery and Reinvestment Act (ARRA) funds. The update specifically instructs recipients to report job estimates on a quarterly, rather than cumulative, basis. As a result, recipients will no longer be required to sum various data on hours worked across multiple quarters of data when calculating job estimates.

The revised guidance also directs subrecipients to report job data as jobs funded with ARRA funds rather than jobs saved or created with ARRA funds. For Florida's sub-recipient reporting system, this means that jobs previously reported as saved, created, and continued will be aggregated and reported as a single number—jobs funded with ARRA funds. This methodology will be applied to both the FTE numbers as well as the headcount numbers.

**It should be noted that the change in job calculation from cumulative to non-cumulative should not have an effect on expenditure reporting. All expenditures must continue to be reported cumulatively.**

This publication was developed to inform sub-recipients of the effective changes to the OMB guidance and does not supersede OMB memorandum M-10-08. For a complete understanding of the applicable changes, visit the OMB web page, [www.whitehouse.gov/omb/assets/memoranda\\_2010/m10-08.pdf](http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf) for more details.

### **ARRA Funded FTE Calculation**

The basic calculations are to be expressed as Full-Time Equivalent (FTEs) and calculated as the total numbers of hours worked divided by the number of hours in a full-time schedule. The following is an excerpt from the OMB "Clarifying Guidance on American Recovery and

Reinvestment Act of 2009 Reporting on Jobs Creation Estimates by Recipients or Jobs Funded by ARRA.”

Sub-recipients should report ARRA funded FTE totals by dividing the hours worked in the reporting quarter (i.e., the most recent quarter) by the hours in a full-time schedule for that quarter. Hours will no longer be summed across multiple quarters.

Sub-recipients must obtain the number of hours in a full-time schedule for the 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). Successful use of the formula is dependent upon accurately inputting the appropriate number of hours in the numerator (top of the formula) and the denominator (bottom of the formula).

The formula for reporting can be represented as:

$$\frac{\text{Total Number of Hours Worked and Funded by ARRA within Reporting Qtr}}{\text{Quarterly Hours in Full-Time Schedule}} = \# \text{ of FTEs}$$

This number should be reported in the Florida Department of Education Online Reporting System as ARRA funded FTEs.

The formula hours worked should be included in the calculation by referring to the payroll records. The formula should only include hours worked for employees whose jobs were funded by ARRA dollars. Sub-recipients **should not** include hours worked by employees whose jobs were funded by sources other than the ARRA.

### **Jobs Partially Funded by the ARRA**

In calculating an FTE where the hours worked are partially funded with ARRA dollars, sub-recipients should use the formula above and assess the portion of hours worked that are funded by ARRA.

For example, District A determines that part of two employees' time and effort was funded with ARRA funds and part was funded from other sources. Specifically, 25 percent of the hours for these two (2) employees were paid from ARRA funds. District A adjusts the hours of the two (2) employees downward from 520 to 130 hours for each employee. District A also determines that three (3) other employees are fully funded with ARRA funds and counts all hours worked (520) for these employees. Now District A applies the remaining steps noted above.

$$\frac{260 + 1,560 \text{ ARRA hours work and funded}}{520 \text{ hours in (1) FTE}} = \mathbf{3.5 \text{ FTEs}}$$

District A will report **3.5** FTEs into the “**FTE for Quarter (Actual)**” data field in the Florida Department of Education Online Reporting System.

### **Reporting on ARRA FTEs that were Reported in a Prior Quarter and Subsequently Removed**

Once a job is reported by the sub-recipient as an ARRA funded FTE, the recipient should continue to report this job as an ARRA funded FTE in subsequent quarters, as long as the job continues to be funded with ARRA funds.

The example below demonstrates this scenario:

District A reported five (5) jobs in Quarter 1.

District A enters its calculations into the numerator and denominator of the formula to convert its hours worked into FTEs for the estimate of jobs created and retained by its ARRA grant.

$$\frac{2,600 \text{ ARRA hours work and funded}}{520 \text{ hour in (1) FTE}} = \mathbf{5.0 \text{ FTEs}}$$

District A will report **5** FTEs into the “**FTE for Quarter (Actual)**” data field in the Florida Department of Education Online Reporting System for Quarter 1.

In Quarter 2, District A no longer funds two (2) employees with ARRA dollars. However, District A continues to fund three (3) employees with ARRA dollars.



The reporting is the same if the ARRA funds are drawn down evenly across the four quarters of the year or if ARRA funds are used exclusively for the first half of the year and non-ARRA funds are used for the second half; the key factor is the share of the overall project funded by the ARRA.

**Note: It is important to note that the Definite Term Methodology may restrict personnel and budgetary adjustments during the fiscal period.**

### **Maintaining ARRA Reporting Documents**

The Florida Department of Education reserves the right to request and review all policies, procedures, and relevant documents that support ARRA reporting FTE count. The consequences of noncompliance could result in misuse of federal funding, along with an increased risk of audit findings and/or questionable costs. Continued failure to maintain appropriate documentation may result in special terms and conditions placed on current and future awards.

### **Records Retention for ARRA Reporting Documents**

Reports, schedules, and payroll data must be retained for five years from the date the federal funds are charged for personnel cost.

The sub-recipient's official headquarters should be the designated location where supporting documentation is maintained. The official records should not be maintained in field offices or other offsite locations.

Questions about the information provided should be directed to the individuals listed below who may be reached at 850/245-0735:

Alricky Smith	( <a href="mailto:Alricky.Smith@fldoe.org">Alricky.Smith@fldoe.org</a> )
Sue Wilkinson	( <a href="mailto:Sue.Wilkinson@fldoe.org">Sue.Wilkinson@fldoe.org</a> )
David Guido	( <a href="mailto:David.Guido@fldoe.org">David.Guido@fldoe.org</a> )