

Education Jobs Fund, CFDA No. 84.410
Final Expenditure Report - Guidance Document
School Year 2010-11

The Education Jobs Fund (EJF) for Education is an appropriation under the American Recovery and Reinvestment Act of 2009 (ARRA). The intent of these funds was to help stabilize the budgets of local educational agencies (LEAs) and ensure that they have the resources to avert cuts and retain teachers and programs.

The online Final Expenditure Report for ARRA EJF funds replaces the traditional FS-10-F closeout process for these grants. (Please note that the online report will only be used for ARRA Education Stabilization Fund (ESF), Education Jobs Fund (EJF) and Race to the Top (RTTT) funds. All other ARRA grant funds require submission of the FS-10-F Long Form, consistent with standard Department grant processes or other closeout procedures for payment offices other than Grants Finance.)

School districts are to submit data on actual expenditures that correspond to the final approved budget and narrative, reflecting any amendments, noting any deviations from the approved budget or narrative.

School districts are required to submit the ARRA-EJF Final Expenditure Report in the ARRA Reporting System online at <http://portal.nysed.gov/>. Users can reset their own passwords using the reset password link on the red bar at the above site. If additional password or user code assistance is needed, users should contact the SED Delegated Account System (SEDDAS) Help number at: 518-473-8832.

Questions regarding EJF Final Expenditure Reporting should be sent to arraesfapp@mail.nysed.gov

Instructions for Completion of Online Final Expenditure Report

- Step 1:** Access the Department's web portal <http://portal.nysed.gov/> and log on using your SEDDAS account information
- Step 2:** Click on *American Recovery and Reinvestment Act (ARRA) Reporting System* under "My Applications"
- Step 3:** At the bottom of the screen, click on the right-hand tab: *Applications, Budgets, Amendments and Finals*
- Step 4:** Under "Please select an application" click on *Education Jobs Fund - Final Expenditure Report 10-11*
- Step 5:** Complete online expenditure report
- Step 6:** Superintendent certifies and submits

Screen 1 – District Information and Instructions

Data Entry or Chief Administrator Role

- District Name, Address, Contact, Telephone, E-Mail, BEDS Code and Project Code will have already been populated
- DUNS Code Number and date for Central Contractor Registration have been pre-populated from information provided on the most recent ESF Application. Sub-recipients should verify that this information matches what is on record with www.ccr.gov. Update as needed.
- Total amount for the 2010-11 School Year will also be pre-populated
- Read Instructions

Screen 2 – Program Narrative and Budget Summary

Data Entry or Chief Administrator Role

- Complete Final Expenditure Program Narrative. Describe program(s) that were supported with the 2010-11 ARRA Education Jobs funds, specifically explaining how one of the four reform areas is addressed. Provide as much detail as possible about the employment impacts from the ARRA-EJF funds being provided as well as any amount/activities included in the Budget Summary that relate to related expenses or "Other Costs." FTE's should be consistent with the revised guidance issues by the U.S. Office of Management and Budget on December 18, 2009.
- Complete Budget Summary Sections
- Approved 2010-11 Budget Summary columns are pre-populated with the amounts from the approved 2010-11 School Year Budget, reflecting any amendments. It is View Only.
- If there are changes that have occurred since the approval of the original or amended 2010-11 Budget as to how the ARRA funds were used, please make these changes in the Actual Final Expenditures columns. This includes modifying FTEs reported.
 - For information on each data element refer to Attachment 2. Please note that numbers in parens () refer to the codes used in the Budget Summary section of an FS-20 form.
 - For information on how to calculate FTE's for each category, please refer to Attachment 3.

Screen 3 – Certification and Submission

Chief Administrator Role, Only

- Read Segregation of Funds to become familiar with the Revenue Account Code to be used for recording monies received from the Education Jobs Fund.
- Review the Chief Administrator's Certification statement and assurances located at <http://usny.nysed.gov/arra/>
- Click Certify and Submit button*

*Please note that by certifying you have agreed to all of the terms, conditions, assurances and certifications as noted and will submit any reports prescribed by the Department and/or the Federal Government by any deadlines set in the future.

Instructions to Claim Funds for 2010-11 ARRA -EJF Projects

School Districts were expected to review the expenditures made for the allowable costs of this project on a regular basis. To obtain up to 90% reimbursement for the expenditures, schools completed Form FS-25, Request for Funds, and submitted it to the NYS Education Department, Grants Finance, Room 510W EB, 89 Washington Avenue, Albany, NY 12234.

Any remaining funds that have not been reimbursed through the FS-25 process must be requested by completing the online ARRA-EJF Final Expenditure Report as described above. Please note that all funds expended must have been obligated by June 30, 2010. The balance of funding due to the district for the 2010-11 grant will be paid through the Grants Finance Office after the program office completes its review and approval of the ARRA-EJF Final Expenditure Report.

The FS-25 form and other information about the grant payment process can be accessed from the Grants Finance web site at <http://www.oms.nysed.gov/cafe/>.

Additional Resources:

<http://usny.nysed.gov/arra/>

<http://www.recovery.ny.gov/> 

<http://www2.ed.gov/policy/gen/leg/recovery/index.html> 

<http://www.nysed.gov/>

Attachment 1

Allowable and Non-Allowable Uses of ARRA – Education Jobs Funds

Allowable Local Uses of Funds

D-1. For what purposes may an LEA use its Ed Jobs funds?

- An LEA must use its 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.

D-2. What categories of expenses may an LEA support with Ed Jobs funds?

- For purposes of this 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.

D-3. Which employees may an LEA support with Ed Jobs funds?

- An LEA may use the 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.

Non-Allowable Local Uses of Funds

D-4. What are the statutory prohibitions on an LEA’s use of Ed Jobs funds?

- 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.

Source: U.S. DOE Initial Guidance for States on the Education Jobs Fund Program, as amended on 4/15/10. <http://www2.ed.gov/programs/educationjobsfund/governors-ed-jobs-guidance-revised-4-13-11.doc>

Attachment 2

Data Element	Definition
Jobs Retained	<p>An estimate of the number of jobs to be retained. This estimate shall include only existing filled positions that were retained to support or carry out Recovery Act projects or activities managed directly by the school district. The number shall be expressed as “full-time equivalent” (FTE), calculated as all hours worked divided by the total number of hours in a full-time schedule, as defined by the recipient. For instance, two full-time employees and one part-time employee working half days would be reported as 2.5 FTE in each. See Attachment 3 for a detailed description of the methodology.</p> <p>Associated costs for each of these elements may include salaries (15 and 16) and benefits (80).</p> <p>NEW: Only jobs that will be funded (or reimbursed) <u>directly</u> with Recovery Act funds are to be included in these estimates. Jobs funded partially with Recovery Act funds should only be counted based on the proportion funded with ARRA EJF funds.</p>
Teachers	
Administrators	
Support Staff	
Jobs Created	<p>An estimate of the number of jobs to be created. This estimate shall include only new positions created to support or carry out Recovery Act projects or activities managed directly by the school district. The number shall be expressed as “full-time equivalent” (FTE), calculated as above.</p> <p>Associated costs for each of these elements may include salaries (15 and 16) and benefits (80)</p> <p>NEW: Only jobs that will be funded (or reimbursed) <u>directly</u> with Recovery Act funds are to be included in these estimates. Jobs funded partially with Recovery Act funds should only be counted based on the proportion funded with ARRA EJF funds.</p>
Teachers	
Administrators	
Support Staff	

Attachment 3

ARRA Jobs Worksheet¹

STEP 1: Calculate Hours in a Full-Time Schedule

A. Start by determining the standard hours in a full-time work week schedule as illustrated below. This example uses **40** hours, but other standards are possible.

B. Multiply this amount by the number of weeks in the 2010-11 school year (July 1, 2010 - June 30, 2011) to determine the annual number of hours for full-time work:

$$\mathbf{40 \text{ Hours in full-time work week} \times 47 \text{ weeks per school year} = \mathbf{1,880 \text{ Total Annual Hours}}$$

STEP 2: Calculate the Full-Time Equivalent (FTE) Funded Directly by ARRA - EJF

A. Determine the number of hours worked in positions that were funded directly by the Recovery Act within the 2010-11 school year. For example, a full-time employee working 40 hours per week during the entire year will work 1,880 hours.

B. Divide this number by the "Total Annual Hours in a Full-Time Schedule" number calculated in STEP 1. This calculation should be performed for each employee working under Recovery Act funding during the 2010-11 school year (add each together to calculate an FTE total):

$$\frac{\mathbf{1,880 \text{ Hours to be Worked and Funded by ARRA - EJF}}}{\mathbf{1,880 \text{ Hours in a Full-Time Schedule}}}$$

For this example, the FTE figure "1.0" should be entered in the "Total FTE" data field in the Application.

STEP 3: Calculate Full-Time Equivalent (FTE) for Less Than Full-Time or Full-Year Jobs

A. Determine the total number of hours worked in positions that were funded directly by the Recovery Act within the 2010-11 school year. For example, a part-time employee working 20 hours per week during the entire year will work 940 hours. A full-time employee working for 26 weeks (less than the full year of 47 weeks) will work 1,040 hours. Use this methodology for jobs partially funded with ARRA EJF funds, also.

B. Divide this number by the "Total Annual Hours in a Full-Time Schedule" number calculated in STEP 1. This calculation should be performed for each employee working under Recovery Act funding during the 2010-11 school year (add each together to calculate an FTE total):

$$\frac{\mathbf{940 \text{ Hours to be Worked and Funded by ARRA - EJF}}}{\mathbf{1,880 \text{ Hours in a Full-Time Schedule}}}$$

For this example, the FTE figure "0.5" should be entered in the "Total FTE" data field in the Application.

$$\frac{\mathbf{1,040 \text{ Hours to be Worked and Funded by ARRA - EJF}}}{\mathbf{1,880 \text{ Hours in a Full-Time Schedule}}}$$

For this example, the FTE figure "0.53" should be entered in the "Total FTE" data field in the Application.

¹ See: http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf for additional federal guidance on revised calculation of job estimates.