Education Stabilization Fund, CFDA No. 84.394

Final Expenditure Report - Guidance Document

School Year 2010-11

The State Fiscal Stabilization Fund (SFSF) 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 had the resources to avert cuts and retain teachers and programs. Please refer to Attachment 1 for Recommended and Allowable Uses of ARRA Education Stabilization Funds (ESF.)

The online Final Expenditure Report for ARRA ESF funds replaces the traditional FS-10-F closeout process for this grant. 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 required to submit the ARRA-ESF 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.

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.

Send a questions regarding the ARRA ESF Final Expenditure Report 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 bottom of screen, click on the tab *ESF Applications, Budgets, Amendments and Finals*

Step 4: Under "Please select an application" click on *Education Stabilization Funds-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 Stabilization 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-ESF funds being provided as well as any amount/activities included in the Budget Summary that relate to Purchased Services, Construction or Renovation, Equipment and Other expenses. 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

- Total 2010-11 Allocation is pre-populated with the amount approved in the approved 2010-11 application, reflecting any amendments, summed with any carryover amounts approved in the 2009-10 final expenditure report. It is View Only.

- The line-by-line FTE's and Associated Costs columns will also be pre-populated with the total 2010-11 allocations from the application, including any carryover of 2009-10 grant funds. If there are changes that have occurred since the approval of the original or amended 2010-11 application 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 Stabilization Fund. Please note that both the original

allocation and the supplemental funds may be combined and recorded in the same account codes. These total amounts are what the ARRA-ESF Final Expenditure report should reflect.

- 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 -ESF 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-ESF 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-ESF 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

Recommended Uses of ARRA – Education Stabilization Funds

Allowable uses include but are not limited to:

- Retain existing teachers, administrators and support staff.
- Improving teacher effectiveness and the equitable distribution of highly qualified teachers by:
  - Establishing fair and reliable evaluation systems that provide feedback, help   educators improve, and ensure that poor performers are dismissed;
  - Establishing a system for identifying and training highly effective teachers to serve as instructional leaders and modifying the school schedule to allow for collaboration among the instructional staff;
  - Implementing innovative strategies for identification of, advancement of, and compensation for highly effective teachers and leaders;
  - Training and dual certification for ELL or special education teachers; and
  - Identifying and using effective teachers as coaches and mentors.

- Establishing data systems and using data for improvement, including:

  - Strengthening the use of longitudinal data systems to drive effective decision-making and continuous improvement efforts; and
  - Developing and providing intensive professional development on use of data to improve instruction.
  - Implement online Individual Education Program (IEP) aligned to standards.

- Turning around the lowest-performing schools by:
  - Attracting teams of committed educators who are compensated for taking on new assignments and roles in a school in corrective action or restructuring;
  - Extending time for learning, including activities provided before school, after school, during the summer, or over an extended school year;
  - Providing intensive, year-long teacher training in reading that aggressively works on improving students' oral language skills and vocabulary or, in some other way, builds teachers' capacity to address academic achievement problems;
  - Strengthening and expanding early childhood education;
  - Providing intensive training to all teachers in new curriculum and the use of assessment data to improve instruction;
  - Using high-quality, on-line courses as supplemental learning materials to help   secondary students meet core content requirements;
  - Closing and re-opening failing schools with new staff, new instructional programs, and additional learning time; and
  - Providing summer programs so that students succeed in algebra and college preparatory classes.

- Improving results for all students:
  - Strengthen early learning;
  - Use technology to improve teaching and learning;
  - Create accelerated tracks to college such as early college programs; and
  - Invest in school modernization that advances energy efficiency, community and early childhood education.

Non-Allowable Uses include:

- Payment of maintenance costs;
  - Maintenance costs, as defined by the USDOE, are those costs associated with the regularly scheduled activities that are intended to prolong the useful life of facilities, systems, and equipment. For example, annual servicing of an HVAC system would be considered maintenance and not an allowable expenditure. However, replacing the HVAC system, considered to be capital construction, would be allowable.
  - Janitorial and cleaning positions or services are considered to be ongoing operational (not maintenance) costs that are allowable under the program. Similarly, IT support would be an operational expense and therefore allowable.
- Payment for stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public;
- Purchase or upgrade of vehicles;
- Improvement of stand-alone facilities whose purpose is not the education of children, including central office administration or operations or logistical support facilities;
- Financial assistance for students to attend private elementary or secondary schools, unless the funds are used to provide special education and related services to students with disabilities, as authorized by the IDEA;
- School modernization, renovation, or repair that is inconsistent with State law;

Other Non-allowable uses include:
- Public relations, law services, or labor relations;
- Food Service swiper card system;
- Interscholastic sports programs;
- Extra-curricular activities of non-academic nature including faculty stipends for advisory duties associated with them;
- Building and grounds equipment; or
- Cleaning supplies.

Attachment 2

Data Element	Definition
Jobs Retained Teachers Administrators Support Staff	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. Associated costs for each of these elements may include salaries (15 and 16) and benefits (80). **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 ESF funds.**
Jobs Created Teachers Administrators Support Staff	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. Associated costs for each of these elements may include salaries (15 and 16) and benefits (80) **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 ESF funds.**
Purchased Services, Construction or Renovation, Equipment and Other	An estimate of the number of <u>direct</u> jobs to be created as a result of purchasing services from private vendors (40) and BOCES (49). An estimate of the number of direct jobs to be created as a result of direct expenditures related to Construction and/or Renovation (30), Equipment (20) or any item categorized in "Other". This estimate shall include any new positions (or additional hours for hourly employees) created or added to support or carry out Recovery Act projects or activities in agencies providing services to the LEA. The number shall be expressed as ''full-time equivalent'' (FTE), calculated as above. If number of FTEs is unknown at this time, please note that in the future LEAs will be required to report this information. All contracts should include requirements for contractors and/or vendors to provide this information. Associated costs for "Other" may include Supplies and Materials (45), Travel Expenses (46), or Indirect Services (90) and must be detailed in the Program Narrative.

ARRA Jobs Worksheet[1]

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:

40 Hours in full-time work week X 47 weeks per school year = 1,880 Total Annual Hours

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

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):

1,880 Hours to be Worked and Funded by ARRA - ESF
1,880 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 ESF 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):

Part-time employee: **940** Hours to be Worked and Funded by ARRA - ESF
                             1,880 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.

Part-Year employee: **1,040** Hours to be Worked and Funded by ARRA - ESF
                             1,880 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.

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