

# Frequently Asked Questions (FAQ)

## ARRA Section 1512 Reporting

### Table of Contents:

<b>I</b>	<b>General Reporting Information</b>	<b>page 1</b>
<b>II</b>	<b>State Fiscal Stabilization Funds (SFSF)</b>	<b>page 3</b>
<b>III</b>	<b>ARRA Title I</b>	<b>page 4</b>
<b>IV</b>	<b>ARRA IDEA</b>	<b>page 5</b>
<b>V</b>	<b>Reporting on Vendor Contracts</b>	<b>page 5</b>
<b>VI</b>	<b>Reporting on Jobs Saved/Created</b>	<b>page 7</b>
<b>VII</b>	<b>Consortiums</b>	<b>page 13</b>
<b>VIII</b>	<b>State Agencies</b>	<b>page 14</b>
<b>IX</b>	<b>Cash Management</b>	<b>page 14</b>

### I General ARRA Section 1512 Reporting Information

**QIa. Where can a district find information on ARRA Section 1512 reporting requirements?**

A. The department's PowerPoint presentations, Guidelines and the September 24, 2009 webinar on Section 1512 reporting requirements can be found at [www.state.nj.us/education/arra](http://www.state.nj.us/education/arra).

Federal guidance on Section 1512 reporting can be found at the following links:  
USDE Guidance - <http://www.ed.gov/policy/gen/leg/recovery/section-1512.html>  
USOMB Guidance - [http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf)

**QIb. What changed in the reporting tool from the first quarter and second quarter reporting?**

A. The department made a few changes to the reporting tool that reflect clarifications from the Federal government as well as respond to user-related issues. They are the following:

- a. The tool will be pre-populated with the data submitted in the first quarter by the district. The tool now has "Data Finalized" button so that a district can re-submit the first quarter data as data for the second quarter (after verifying the data to be final and accurate) simply by clicking on the "Data Finalized" button.
- b. A new edit check that verifies that the congressional district reported by the district falls in one of New Jersey's thirteen congressional districts.
- c. A new edit check that verifies that districts are entering the ZIP+4 for the

- district's zip code.
- d. New functionality that enables a district to add or delete vendor information.
  - e. Removal of two questions deemed unnecessary by the Federal government. They were the questions that asked districts to count and aggregate vendor contracts under \$25,000.

**QIc. How can a district review the NJDOE's September 24, 2009 webinar?**

A. The September 24, 2009 ARRA Section 1512 reporting webinar can be accessed on the Department's website at <http://www.state.nj.us/education/arra/resources/reporting/webinar.htm> as well as at the following links:

[http://www.accessnewjersey.net/anj/videoportal/video\\_archives.asp](http://www.accessnewjersey.net/anj/videoportal/video_archives.asp) There are two versions. The NJDOE ARRA REPORTING [zipped] (standalone - requires java) and NJDOE ARRA REPORTING [zipped] (QuickTime)

Direct links: [http://151.198.208.124/NJDOE/NJDOE\\_ARRA\\_Reporting.jar.zip](http://151.198.208.124/NJDOE/NJDOE_ARRA_Reporting.jar.zip) and [http://151.198.208.124/NJDOE/NJDOE\\_ARRA\\_Reporting.Movie.mp4.zip](http://151.198.208.124/NJDOE/NJDOE_ARRA_Reporting.Movie.mp4.zip)

**QId. How does a district establish a login ID and password for ARRA reporting?**

A. The login procedure is through HOMEROOM and is the same for all the district's data submissions. Your district web user administrator must allow access to the system.

**QIe. Are we able to report even if our application is not in final approved status?**

A. Yes.

**QIf. If a district entered all the required information in the reporting tool and hit save, how can a district go back and change/update the data previously saved?**

A. A district that needs to edit/revise previously entered data, should log in and choose the CFDA code of the program that needs to be edited/revise and type the new data and then resave with the revisions.

**QIg. Is there a print function on the ARRA reporting tool?**

A. There is no print function other than the one that a district's web browser provides.

**QIh. How does a district find its Congressional District number?**

A. The look-up tool is described on page 8 of the ARRA guidance located at <http://www.state.nj.us/education/arra/resources/reporting/1512qtrly.pdf> and can be

found at <http://www.house.gov/zip/ZIP2Rep.html>.

**Q1h. The department has more than one person who is responsible for the ARRA reporting. How does a district show multiple contacts? For example, the Special Education Director is responsible for the IDEA ARRA reporting and someone else for ARRA Title I, and another individual for ARRA ESF and GSF.**

A. On the contact page, please put the person who will be able to reach out to the various programs to follow up on the question.

**Q1i. The district read something about “Made in the USA.” If my district is purchasing computer equipment with IDEA-ARRA funds, does the equipment have to be manufactured in the USA?**

A. No, the district does not have to restrict material purchase orders to “Made in the USA.” Districts are required under Section 1604 of ARRA to use American iron, steel, and manufactured goods for the “construction, alteration, maintenance, or repair of a public building or public work.”

**Q1j. If we don’t receive a message from the DOE that our ARRA application is in approvable form, can we begin to obligate the funds to pay for the jobs that were saved?**

A. As soon as you submit your application in EWEG, you should receive a substantially approvable memo which allows you can begin obligating ARRA funds.

**Q1k. Can a district submit an amendment to an ARRA grant?**

A. Yes

## **II ARRA State Fiscal Stabilization Funds (SFSF)**

**QIIa. What New Jersey districts received ARRA SFSF?**

A. ARRA SFSF was allocated to school districts that receive Equalization Aid. Districts that do not receive Equalization aid are not eligible to receive ARRA SFSF.

**QIIb. What is the difference between ARRA-ESF and ARRA-GSF? Is there a difference in the types of expenditures that can be charged to each?**

A. The ARRA State Fiscal Stabilization Funds (SFSF) includes two funding sources: Education Stabilization Fund (ESF) and Government Services Fund (GSF). Districts that receive equalization aid receive both ARRA-ESF and ARRA-GSF funds.

Under the authorizing statute, SFSF (ESF and GSF) can be spent to support any

ESEA allowable program. This includes the broad Impact Aid program which means the ARRA ESF and GSF can be used to support almost any general fund expense consistent with state and local law. SFSF cannot be used for maintenance, stadiums or other athletic facilities, purchases or upgrade of vehicles, improvement of stand-alone administrative operations, and school renovation/repairs inconsistent with state law.

**QIIc. What account numbers should we use for ARRA-ESF and ARRA-GSF?**

**A.** Districts should record revenue, appropriations and expenditures for ARRA-ESF in fund 16 and for ARRA-GSF in fund 17. The appropriation details would be the same accounts used for fund 10 with the exception of the items outlined in the question above. See the memo issued July 7, 2009 on Accounting for ARRA-ESF and ARRA-GSF posted at <http://www.state.nj.us/education/arra/sfsf/>.

**QIIId. Is a district required to reimburse the State for the TPAF and FICA associated with SFSF funded salaries?**

**A.** No, districts are not required to reimburse the State for TPAF or FICA for SFSF funds; there is an exemption to this requirement for positions funded by those funds in the Appropriations Act.

**QIIe. Are time and activity reports (timesheets) required for staff funded with SFSF?**

**A.** No. The department asked the USDE and the USDE confirmed that time and activity sheets are not required for employees supported with SFSF (ARRA-ESF and ARRA-GSF) funds.

**QIIIf. What is the project period for ARRA-ESF and ARRA-GSF funds?**

**A.** The project period is one year, July 1, 2009 through June 30, 2010. The funds are available for two years so districts will be able to carryover any unused funds into the following year, similar to the other federal grants.

**III ARRA Title I**

**QIIIa. Is it acceptable to use Title I-ARRA funds for newly created mathematics coach positions?**

**A.** The use of Title I-ARRA funds for coaches for low-performing students is an allowable cost provided the funds are used in the Title I served schools and supported by the school's needs assessment. The services must be supplemental to those provided by non-federal funds. For example, if there are two schools-one of which is a Title I school and the other is not-both schools would receive the same coaching services. The Title I school would also receive the added benefit of additional

services of the coaches. These additional services would be those funded by ARRA. Further, in a targeted assistance program, the ARRA funded coaching services would specifically benefit the low-performing (Title I) students. The district could also reserve Title I funds at the district level and then provide services to the Title I served schools. District level reserves require nonpublic equitable services.

#### **IV ARRA IDEA**

##### **QIVa. Are IDEA-ARRA funds required to be accounted for separate from IDEA 2010 funds?**

**A.** Yes, all ARRA funds must be tracked separately using a unique program code. Districts need to maintain accurate, complete and reliable documentation of all ARRA investments. ARRA-IDEA Basic funds need to be tracked using a program code in the 20-4514-(45x-46x) and ARRA-IDEA Preschool funds need to be tracked using a program code in the 20-4515-(45x-46x).

##### **QIVb. How does a district factor in the nonpublic portion in the calculation of the 50% maintenance of effort offset?**

**A.** Districts calculate the offset provision based on 50% of the increase in the basic award which includes the regular and ARRA awards. The non public share is also determined by the total award and does not change. So this means that the nonpublic portion is not removed prior to calculating the 50%, nor is it reduced as a result. The same is true for determining the Coordinated Early Intervening Services (CEIS) portion. The EWEG program automatically calculates these amounts.

#### **V Vendor Contracts**

##### **QVa. How is contract defined for this reporting element?**

**A.** A vendor “contract” is defined as something that represents an agreement with a vendor and that the district would have a tracking number.

##### **QVb. What information needs to be reported?**

**A.** The following information needs to be reported for all vendor contracts equal to or greater than \$25,000: vendor name; vendor zip code+4; vendor DUNS number, if available; and, contract or purchase order number generated by the district. Districts should not report district employee contracts in this element.

##### **QVc. What is the vendor contract number?**

**A.** The number could be from a purchase order, an invoice, a contract for benefits or tuition, etc.

**QVd. How does a district obtain a vendor DUNS number?**

A. If you don't have the vendor DUNS number, it's acceptable to provide only the vendor name and zip code+4. The DUNS number is not a required field for this reporting, but vendor name and zip code+4 are required fields.

**QVe. Where does a district research a DUNS number for a vendor?**

A. A district can look up a vendor's DUNS number at [https://eupdate.dnb.com/requestoptions.asp?cm\\_re=HomepageB\\*TopNav\\*DUNSNumberTab](https://eupdate.dnb.com/requestoptions.asp?cm_re=HomepageB*TopNav*DUNSNumberTab)

**QVf. How does a district report a \$38,000 contract for professional development that is charged to IDEA ARRA, Title I ARRA, Title IIA and local funds if none of the allocations exceed \$25,000 for any one of the grants listed?**

A. The district would not report the contract under any grant as none of the allocations in the contract exceed \$25,000.

**QVg. If a district has an approved grant for supplies, services and equipment (no salaries) and the district did not create purchase orders as of the end of the quarter, does the district enter any data for the first quarter?**

A. The district would enter zero if they have not entered into any contracts that would be paid using ARRA funds.

**QVh. What is the amount to report in this element if the district has a Qualified Purchasing Agent (QPA)?**

A. The purchasing limit of \$29,000 for a QPA has no relation to the reporting tool. The federal reporting requirement is for individual contracts equal to or greater than \$25,000, whether the district has a QPA or not.

**QVi. If the district has not entered into any contracts with vendors for goods or services as of the end of any reporting quarter, does the district report in the vendor section?**

A. No.

**QVj. What NAICS code should be used for teaching or other required nonpublic services provided by the district or district vendor?**

A. Within the drop down menu, select the field that corresponds to Elementary and Secondary Schools.

**QVk. If a district uses an ESC for contracted special education professional**

**services, is there a bid or competitive contract requirement?**

**A.** Under the New Jersey’s Public School Contracts Law (PSCL) districts do not need to bid or competitively contract the provision of goods and services by another public entity. However, for ARRA and all federal funds, districts need to review 34 CFR Part 80.36 on procurement requirements. The federal procurement regulations under this section do not include all the exemptions allowed under the PSCL and therefore, it is our understanding these federal regulations require districts to competitively contract or bid all goods and services over the bid threshold, whether exempt under PSCL or not. The federal rules do include provisions for procurement by “noncompetitive proposals” but only under certain circumstances. We recommend all districts review this section and use open and competitive procedures where at all possible. Districts should also analyze and include documentation in your files that demonstrates the district ensured the costs were reasonable.

**QVI. Is there a standard certification form that needs to be used by vendors in reporting the number of jobs created or retained?**

**A.** No. If you don’t have the information from the contract or other documents from the vendor, it is appropriate to reach out to get a letter from the vendor documenting the reported jobs created or retained.

**QVm. Do we report individual tuition contracts?**

**A.** Yes. If the tuition is greater than \$25,000, that contract needs to be reported on the “Contracts” page. It is unlikely there would be jobs data to report, but if the ARRA funds allowed the district to avert layoffs or hire other staff, then the district should report those jobs in the “Derived Jobs” fields.

**QVn. Do we report tuition to private schools for the disabled?**

**A.** Yes, a private school is considered a vendor. If the tuition to the private school is greater than \$25,000, that contract needs to be reported on the “Contracts” page. It is unlikely there would be jobs data to report, but if the ARRA funds allowed the district to avert layoffs, then the district should report those jobs in the “Derived Jobs” fields.

**QVo. Are districts required to report tuition contracts to the receiving district?**

**A.** Yes, another public school is considered a vendor. If the tuition to the public school is greater than \$25,000, that contract needs to be reported on the “Contracts” page. It is unlikely there would be jobs data to report, but if the ARRA funds allowed the district to avert layoffs, then the district should report those jobs in the “Derived Jobs” fields.

**VI Jobs Saved/Created**

**QVIa. If there were no jobs created, retained or derived in any quarter, does the district need to complete the quarterly reporting of jobs?**

A. Yes, the district is required to submit the quarterly reporting entering zeros in jobs created, retained or derived, as applicable.

**QVIb. If a job is reported as saved, retained or derived in the first quarter, does it need to be reported again in subsequent quarters?**

A. If a job is still saved in a subsequent quarter, you would count that job again as saved in the subsequent quarter.

**QIVc. If a district hires someone with an October 1, 2009 start date, should the district record zero jobs created or retained for the first quarter?**

A. Yes, since the job was not created or retained as of September 30, 2009.

**QIVd. Do FTEs need to be whole numbers?**

A. FTEs do not have to be whole numbers; they can be tenths of a number.

**QIVe. Do you report if a job was not created by a vendor?**

A. It would be helpful if you entered a zero if a job wasn't saved or created by a vendor, but it won't be necessary to exit the screen.

**QIVf. What is the rationale for including jobs saved on grants that have not been approved or expended?**

A. You won't report jobs saved or created if that has not occurred. You would report jobs saved or created if you hired or retained a position anticipating the funds. Jobs should be reported at the time they have been retained or created, not when they are reimbursed.

**QVIg. If a district had a summer program that used ARRA funds for staff that would not have been hired without ARRA funds, there would be FTEs reported for the first quarter. The staff is not continuing this work throughout the year, so would the summer staff continue to be reported in the second and subsequent quarter?**

A. The reporting is cumulative across the lifecycle of the grant award, and will not reset at the beginning of each quarter. This same number of FTE would be reported for the second and subsequent quarters if the same number of employees worked the same number of hours. The first step is to translate the summer job into an FTE (or partial FTE as most likely the case). For example, if the summer position saved .15 of a full-time teaching staff member, that .15 FTE would be reported in each quarter

(plus any other FTEs). There is an example on pages 3 & 4 of the guidance at <http://www.state.nj.us/education/arra/resources/reporting/1512qtrly.pdf> that shows how to use the FTE hours worked chart to calculate partial FTEs for teaching staff members that worked beyond the standard 10 months.

**QVIh. Expanding on the scenario outlined in the previous question, how should a district calculate time that any substitutes worked? For example, five teachers are assigned to work a total of 105 hours. Three of the teachers were absent a few days; two substitutes were hired to cover for those teachers when they were absent. These summer positions will not be reported again until the end of summer 2010 and the only additional salary positions created using ARRA is a data team which will serve out a total of 20 hours.**

A. The formula for calculating FTEs on pages 2-5 of the guidance document at <http://www.state.nj.us/education/arra/> will need to be followed very closely in this scenario.

The first step is to calculate the numerator, which is given above as 105 hours. Next is to calculate the denominator. A typical full quarter of work for a 40 hour per week employee is 520 hours per quarter. This is district specific, so the district's full time quarter amount may be something other than 520 hours, but should be based on how many hours a full time summer program person would have worked. Once these two numbers are known, divide 105 by the number of hours a full-time summer person would have worked and that result is the FTEs to report.

For the Jan. 1 reporting, 105 hours will be updated to be 125 and then the denominator will once again get updated.

How to treat the substitutes in this calculation depends on whether they are doing the actual teaching. If the substitute hours literally substituted for the full-time employee costs, then the substitutes wouldn't be counted.

**QVIi. The district has been granted an extension in the submission of an ARRA grant and submitted the quarterly report for quarter one with zeros since that plan has not been approved. Is this correct?**

A. The reporting of jobs saved is not explicitly tied to the submission of an application for the funding. The district needs to enter the jobs and vendor information for all grant programs for which it receives an allocation, even if the application has not been approved, as the federal guidance indicates that it is possible for a job to be created/retained in anticipation of receiving the funds.

**QIVj. If the district has not executed any purchase orders yet or hired any staff because the district is awaiting a Board Committee to sign off on the application, is it acceptable to enter in all zeroes (no monies spent or jobs created) for the 1512 jobs report?**

A. Yes. If the district has not entered into any purchase orders or hired any staff that they plan to use ARRA funds to support, then the district would report zeros. The district, however, should report if they have used state and local funds to pay for these activities pending approval of the application, but if the district has not covered any purchases/hires with state and local funds pending these activities, then the district should report zeros.

**QIVk. What documentation does the district need to have to support its created, retained and derived jobs calculations?**

A. The district needs to perform a comprehensive analysis of what would have happened if the district did not receive the ARRA funds. The Federal guidance does not direct districts to simply report jobs based on where the ARRA funds were spent if those ARRA funded positions do not represent what would have been reduced or not created. For ARRA Title 1, the analysis and documentation should match the application and use of funds as additional Title I funds must be used for supplemental programs and services. For SFSF and possibly part of the ARRA IDEA, the use of funds may not represent what would have been reduced or eliminated in the absence of ARRA dollars. In this case, the district needs to make assumptions and determine the jobs that would not have been retained/created, if any, in the absence of those funds. Those assumptions are district specific and could include raising taxes in the amount of ARRA funds, postponing purchases, raising fees for items allowed, withdrawing funds from reserve accounts, and/or cutting jobs or other expenditures. This will probably involve discussions with the Superintendent and other district staff. The district should retain documentation of the analysis including all assumptions. If the district has old budget documents that show different scenarios for budget cuts or if the district had contingency plans for a defeated budget, those analyses could be used to support the assumptions. It is not necessary to produce a revised/balanced budget with the lower revenue.

**QVII. If the district purchases \$150,000 worth of computers, does the district need to report the vendor and find out how many jobs were created/saved by the vendor?**

A. Yes, the district needs to report the vendor (name, amount and DUNS number), but no, it does not necessarily need to determine how many jobs were saved or created by the vendor. Districts are required to report jobs saved/created by vendors only for purchases of supplies or materials that there is a discernable or identifiable impact of that contract on the creation or retention of jobs.

**QVIIm. Is a new summer school ARRA funded position that paid \$4,100 count as 1/10 FTE if the teacher's salary for the school year was \$41,000?**

A. No, the tool to use is hours worked, not dollars paid for salaries. The federal guidance indicates districts need to translate into full-time equivalents (FTEs) how many hours this position worked versus hours of that normal position.

**QVIn. If an award is for two years should the positions reported only reflect the current year or the two years?**

A. Districts should report on the actual jobs created/saved in the quarter(s) reported. Districts should not anticipate and report on the number of jobs to be saved/created over two years. The district should report only jobs saved or created in that quarter and preceding quarters on a cumulative basis.

#### **ARRA-IDEA Jobs**

**QVIo. A district used the maintenance of effort (MOE) reduction allowable under ARRA-IDEA and reallocated budgeted general fund special education salaries to the ARRA-IDEA Basic Grant. This reallocation represented three full-time equivalent (FTE) positions and are not newly created or retained positions. The “freed-up” funds now available in the general fund were transferred and expended on other ESEA eligible district costs. Are there any jobs reporting requirements on the three positions now funded with ARRA IDEA-Basic since they are not saved or new? Does the district count the jobs created/retained in the local budget from the use of the “freed-up” funds?**

A. No, the district should not report the three FTEs now funded with IDEA ARRA Basic as jobs saved/created because the positions would still have been retained without the ARRA funds. However, yes, the district would need to take the next steps to determine if the use of ARRA for these three positions created or retained other positions from the use of the “freed-up” funds. If the “freed-up” funds did not create or retain positions, then the district would report zero jobs saved/created. If the “freed-up” funds did create positions, the district would report those in the “derived jobs” section of the reporting tool. Note, for the vendor contract reporting, the district would only report on vendors that were funded by ARRA IDEA; vendor reporting is not done for the vendors that were funded with “freed up funds.”

**QIXp. If a district uses ARRA-IDEA for special education tuition, does the district request the vendor to certify how many jobs it saved/created?**

A. Where the money is spent doesn't necessarily guide the calculation of jobs retained/created. Special education tuition would have been funded whether ARRA was available or not (because the IEP required such placements). Therefore, the district has to follow the directions for determining what, if any jobs, would have been cut or not created in the absence of the ARRA funds and report those jobs under the “derived jobs” section of the reporting tool. As the NJDOE guidance states, it is expected that tuition paid with ARRA would use the derived jobs analysis/approach. Also, tuition contracts, if over \$25,000, need to be reported separately in the vendor contract section.

**QIVq. If a district will use all of its IDEA-ARRA (Basic) funds during the 2nd year**

**(2010-11), and all these funds will be used for tuition, does the district need to report "derived jobs" at this point in time since they will not use these funds until next year.**

A. No, the district does not report jobs until the jobs are actually retained/created.

### **TITLE I Jobs**

**QIVr. A district uses SES funds to pay for tutoring services provided by approved SES vendors. The vendors provide the services on the district campus and use district teachers but the teachers are paid by the vendors. Should the district count the jobs saved/created by the SES services?**

A. Any jobs retained/created by ARRA funds used to pay SES vendors would be reported as a job saved/created with the vendor contract information. The district should have documentation from the vendor of the job retained/created and require vendors to use the federal guidance on calculating FTEs based on hours worked as outlined in the guidance. The district should not report the SES vendor jobs retained/created as either district jobs retained/created or derived jobs retained/created. The information reported is for the vendor not the district.

### **SFSF Jobs**

**QIVs. If a district is using SFSF funds to pay for the ten highest paid teachers in funds 16 and 17 for approximately \$1 million, but elimination of those ten teachers is not what the district would have actually done in absence of those funds, what does the district include in the ARRA Section 1512 jobs reporting?**

A. If in the absence of the ARRA funds, a district would have reduced something other than what is currently being paid using SFSF in funds 16 and 17, the district needs to perform the analysis of what they would have done had they not received the ARRA funds and report those positions in the section of the reporting for derived jobs. The district should not simply report what is being charged to SFSF in funds 16 and 17 if those positions do not represent the positions that would have been eliminated or not created.

**QIVt. How does a district determine the number of jobs saved for SFSF if the district is using SFSF funds for the first four payrolls of a group of salaries?**

A. Where the funds are spent doesn't necessarily guide the calculation of jobs retained/created. The district can use the hours analysis to translate this into full-time equivalent (FTE) but the district wouldn't report the number of positions funded in those first four payrolls as that would overstate the number of positions retained/created in the applicable quarter and it would not represent the number of positions created/retained in the absence of the funds.

**QIVu. How should a district determined jobs saved if SFSF funds were used to fund only benefits?**

A. The district would need to determined what would have happened if the district did not receive the ARRA funds and enter any identified jobs saved/created in the derived jobs field of the reporting tool.

**QIVv. The district used SFSF to pay for the salaries of all our staff for Sept and Oct., should the district input the total number of FTE (i.e. 5,000) as saved jobs?**

A. No. This would overstate the number of jobs saved or created. Districts should determine the number of jobs that would not have been saved/created in the absence of receiving the ARRA funds.

**QIVw. A district plans to use SFSF to pay teacher salaries. When reporting jobs retained should the district analyze what cuts would have been made without this money including non-salary lines or just salary lines? For example, if SFSF totals \$1,000,000, and without that money cuts of \$500,000 would have been made in non-salary lines. Would the district report on the retained \$500,000 in jobs or the \$1,000,000 since the district is using 100 percent of the funds for salaries?**

A. The district would report only the jobs that would have been cut or not created. Therefore, if the district would have cut non-salary items in the amount of \$500,000 and salary items in the amount of \$500,000, the district would only report on those positions that would have been cut or not created for the \$500,000.

**QVIx. A district received \$7,000 of ARRA SFSF, which did not create or save a job. If the district did not receive these funds, non-instructional accounts would have been reduced in the budget. How is this reported on October 1?**

A. If the \$7,000 did not create or save any jobs then the district would report zero jobs retained/created. The district would still need to check the DUNS number and enter in the congressional districts and all other applicable elements.

## **VII Consortiums**

**QVIIa. Is a school district that is a member district of a consortium for its IDEA and IDEA-ARRA funds required to complete its own ARRA Section 1512 Quarterly Report?**

A. No, the lead district (the district that receives the funds) is required to complete the ARRA Section 1512 Quarterly Report for IDEA-ARRA and include the data for its member districts.

## **VIII State Agencies**

**QVIIIa. What does a State agency use as its congressional district since the programs are statewide?**

A. A State agency would enter the congressional district number for the central office/ mailing address is of the State agency. The congressional district number can be found at <http://www.house.gov/zip/ZIP2Rep.html>.

**QVIIIb. How does a State agency enter county code and county name in the quarterly reporting system?**

A. The county code for a State Agency is “50” and the county name for a State agency is “state.”

## **IX Cash Management**

**QIXa. Is the Cash Management Report only SFSF?**

A. Yes, the separate cash management report and system is only for SFSF as the other ARRA funds are paid on a reimbursement basis via EWEG.

**QIXb. When reporting expenditures in the cash management report, does the district include what was paid and encumbered to date?**

A. No, when completing the cash management report, expenditures include only what was paid to date. Encumbrances are excluded.