

**FLORIDA CROWN WORKFORCE BOARD, INC.  
POLICY**

**POLICY TITLE:   ARRA Section 1512 Reporting Requirements Policy**

**POLICY NUMBER: OPS-018-09**

**DATE EFFECTIVE: Oct. 6, 2009**

**DATE REVIEWED: July 20, 2010**

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**APPLICATION**

Florida Crown Workforce Board, Inc. (FCWB) Career Specialists, Supervisors, Program Managers, Customers and Service Providers.

**PURPOSE**

To provide staff with policy regarding ARRA Section 1512 Reporting Requirements.

**POLICY:**

Section 1512 of the Recovery Act requires recipients to report on the use of Recovery Act funding, and provide detailed information, such as: total amount of funds received; the amounts spent on the projects and activities; a list of projects or programs and activities funded, including name, description, completion status/estimate of jobs created and retained; and details on sub-awards and other payments.

**Who Must Submit Reports:**

The following programs administered by the Regional Workforce Boards are subject to reporting:

- Employment Service/Wagner-Peyser (WP);
- WIA Adult;
- WIA Youth;
- WIA Dislocated Workers;
- Competitively Awarded Grants;
- National Emergency Grants.

**Data to be Reported:**

The above act requires reporting of jobs created/retained by grant source and certain vendor information if a vendor is paid more than \$25,000 in a single payment using a single grant source.

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Remember that all reporting is cumulative from the beginning of the grant through the report date documentation must be maintained of reported information for subsequent monitoring and/or audits.

Section 1512 requires recipients of Recovery Act funds to report on the use of such funds no later than the 10<sup>th</sup> day after the end of each calendar quarter.

Reports are due to AWI by sub-recipients no later than the close of business on the first day after the report date and must be submitted by email to [Workforce\\_1512\\_Reporting@flaawi.com](mailto:Workforce_1512_Reporting@flaawi.com) with a copy to Jim.Doyal@flaawi.com. It is critical that this deadline be met even if it falls on a holiday or other non-work day.

The AWI report is provided electronically in a template format.

- Enter a brief description of the types of jobs created and the number of Full-time Equivalents (FTE's) by grant as defined in the federal and state guidance following the latest information provided by the program office.
- The jobs reporting tab has a single line for each possible grant funding source.
- The Vendors tab has a drop down for each grant source that must be used to add vendor information for each funding source.
- Enter **either** the Vendor's DUNS number or **both** the Vendor Name and Vendor Zipcode plus 4
- Use 0000 if you do not have the plus 4 component of the vendor zip code.
- If you have three payments of \$20,000 each to a vendor for a single ARRA grant, no vendor reporting would be required.
- If you have any payment greater than \$25,000 to any vendor using a single ARRA grant, that vendor must be reported for that funding source.

Additional reporting instructions and templates are attached for reference.

### **ACTION**

All FCWB employees, contractors and providers will adhere to this policy.

Approved: *John Chastain*  
John Chastain, Executive Director

## Instructions for Completing the Summer Jobs Report Form

1 Only count those summer job opportunities where a participant was placed in a workbased setting and paid a wage. Excluded are any academic based situations where a stipend, allowance, or incentive is paid.

The guidelines request an "Estimate" of jobs created. There is nothing in the federal guidance that prevents a summary report that captures the FTE totals for summer jobs without having to track and document each individual participant's information. The late nature of the request for this information and the deadline for the first quarter report requires our best effort to use readily available information to provide our "estimate" of the number of FTE Summer Jobs.

2 In TEGL 1-09 Change 1, the USDOL included in its summer jobs example use of the standard 520 work hours for a quarter (summer months of June - Aug) as the standard work hours to use for the first quarter job creation report that is due for the period ending September 30, 2009. That is the standard we will use for reporting summer jobs.

3 Work hours for any youth participant in a summer job that stays on a worksite beyond September 30, 2009 will be included in subsequent quarterly reports.

4 The Summer Jobs Report Template has been set up to allow you to calculate the number of FTE Jobs created with ARRA Youth Funds using different methods to allow you to use the information most readily available to you.

5 The first method to calculate the FTE Jobs created is for when you can easily get the total number of participants assigned to a worksite by the service provider and the average number of hours (e.g. 30 hours per week X six weeks).

6 The second method to calculate the FTE jobs created is for when you can easily get the total number of participants assigned to a work site by the service provider and the total wages paid by the service provider along with the average wage rate.

7 You will need to add the total FTE count for your summer jobs to the total staff FTE reported by you for the ARRA funded WIA Youth Program. The State will use the generic description of "Summer Youth Job" to describe the jobs created by the summer youth program.

8 Use of either of the two example report templates is optional. The RWB may develop other methods to capture the Summer Jobs FTE count needed to report to the State.

## Reporting of Jobs Created/Retained under the Recovery Act

### **Definition of Jobs Retained and Jobs Created:**

1. To count a job as a "Job Retained" – the job would either have been eliminated or a reduction of hours would have occurred if not for the receipt of ARRA funding. Only those hours that were incurred due to the ARRA funds would be counted for reporting purposes.
2. To count a job as a "Job Created" – the job must be a new position that was created to support additional/new services due to the receipt of ARRA funding.
3. If a position would not have been eliminated, but was funded from base allocations and would have continued whether or not ARRA funds were received, will **NOT** be counted as either retained or created even though the position may be cost-allocated to ARRA funding.
4. A job can be counted as either "retained" or "created", but cannot be counted as both.

### **Counting of Hours for Jobs Retained and Jobs Created:**

1. All jobs must be reported as "full-time equivalent" (FTE) positions. If a job is part-time (<less than 32 hours per week), the position would be noted as a .5FTE. A job that is 32 hours or more per week qualifies as a 1.0 FTE.
2. All hours must be reported quarterly.
3. The first reporting period is from the date of receipt of ARRA funds (March 20, 2009) through September 30, 2009. Example: 1.0 FTE based on 8 hours per day based on a 5 day work week:  
March 20 – 31 = 7 days x 8 hours or 56 hours (1<sup>st</sup> quarter)  
April 1 – 30 = 22 days x 8 hours or 176 hours; May 1 – 31 = 21 days x 8 hours = 168; and  
June 1 – 30 = 22 days x 8 hours or 176 hours for a total of 520 hours. (2<sup>nd</sup> quarter)  
July 1 – 31 = 23 days x 8 hours or 184 hours; August 1 – 31 = 21 days x 8 hours or 168  
hours; and September 1 – 30 = 22 days x 8 hours or 176 hours for a total of 528 hours  
(3<sup>rd</sup> quarter)  
Total hours reported: 1,104 hours
4. Hours for part-time workers would be calculated based upon the number of hours worked by the employee each week for a total at the end of quarter.

### **Down to what level must jobs and hours be reported:**

1. The Workforce Investment Boards (WIBs) and all other first-tier sub-recipients of AWI.
2. WIBs' contracted sub-recipients and vendors, when feasible and practicable as determined by the WIB. This would include the Summer Youth Employment and Training program staff for the WIB and sub-recipients/services providers. Youth who participated in training and/or work experience are **NOT** counted or reported.

The WIBs need to review ARRA contracts with sub-recipients and vendors to determine the following:

1. Was a contract implemented or vendor relationship established that funded positions that were either “retained” or “created” due to ARRA funding received by the WIB and paid to that entity.
  2. Is it practical and feasible to gather the information from the sub-recipient and/or vendor for reporting purposes.
  3. Is the information readily available from the sub-recipient/vendor.
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3. On-the-job training (OJTs), if funded by ARRA, might be counted as a .5 FTE as ARRA funds offset only 50% of the cost/time of the participant while involved in the OJT. If counted, the hours associated with the ARRA funding would need to be reported.
  4. Workers that participate in an incumbent/employed worker training program established as part of a lay-off aversion strategy (the job would have been eliminated if not for skills upgrade training) and paid for with ARRA funding might count as a job retained. Counting of hours would depend upon the time the worker is now working as a result of ARRA funding assistance.
  5. Job titles and/or job descriptions can be used to identify the jobs created/retained. A full narrative is not required.
  5. WIBs are not required to try and track jobs created outside of the WIBs funding. In other words, if DOT received ARRA funding which created jobs or caused jobs to be retained, DOT is the responsible entity for reporting those jobs to the federal government.

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## Guidance on the Reporting of Jobs Created/Retained under the Recovery Act

### I. Background

- OMB will report macro-level or in-direct job estimates. It is not expected that we do this. We should only report on those direct jobs created or retained as a result of ARRA funding.
- Direct recipients (the state) and their first-tier sub-recipients (Regional Workforce Boards, etc.) must report an estimate of jobs created or retained for each quarter by each ARRA funding source. The report will include both a narrative that describes the types of jobs created or retained and a single number for both combined.
  - A job created is a new position created and filled or an existing unfilled position that is filled as a result of the Recovery Act; a job retained is an existing position that would not have been continued to be filled were it not for Recovery Act funding. A job cannot be counted as both created and retained. Also, only compensated employment in the United States or outlying areas should be counted. See 74 FR 14824 for definitions.
  - A brief description of the types of jobs created and jobs retained in the United States and outlying areas. This description may rely on job titles, broader labor categories, or the contractor's existing practice for describing jobs as long as the terms used are widely understood and describe the general nature of the work.
  - An estimate of the number of jobs created and jobs retained in the United States and outlying areas. At a minimum, this estimate shall include any new positions created and any existing filled positions that were retained to support or carry out Recovery Act projects or activities managed directly by the recipient, and if known, by subrecipients. The number shall be expressed as "full-time equivalent" (FTE), calculated cumulatively 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 calendar quarter if they started at the beginning of your award and worked through the end of the quarter.

**NOTE:** Prime recipients are required to generate estimates of job impact by directly collecting specific data from sub-recipients and vendors on the total FTE resulting from a sub-award. To the maximum extent practicable, information should be collected from all sub-recipients and vendors in order to generate the most comprehensive and complete job impact numbers available. Job estimates regarding vendors of prime- or sub-recipients should be limited to direct job impacts for the vendor and not include "indirect" or "induced" jobs.

## II. Guidance

- RWBs and other Subrecipients must record the time spent by new staff hired to work on ARRA grants and use that information to report the number of FTEs created and/or retained as a result of that funding.
- AWI will directly collect from its payroll records the number of created or retained AWI positions assigned to local one-stop centers. The Agency will confirm with the RWBs that the positions being paid for with ARRA funds meet the federal definition of either a “created” or a “retained” job. All other jobs created or retained with ARRA funds at the Board or Service Provider/Vendor levels must be reported by the RWB to AWI for inclusion in the state’s report to OMB.
- Every Regional Workforce Board (RWB) and all other first-tier sub-recipients of the Agency must report the number of jobs created or retained as a result of direct funding from one or more of the ARRA grants. For example, a full-time person hired by the RWB from the ARRA grant(s) to provide additional planning/management services for the recovery grants would be counted. RWBs should use the federal definition contained in the Background section to determine if a position meet the definition of either a “created” or “retained” job.
- Your reporting period each quarter will be the regular work hours from the original beginning date of your award through the end of the reporting quarter. For example, if your regular reporting week is 40 hours and your initial award date was March 20, 2009, your total reporting hours would be the 7 8-hour workdays through March 31, 2009 plus 520 hours each for the two quarters that ended 6/30/09 and 9/30/09 for a total of 1096 for the first reporting period ending 9/30/09.
- RWBs and other Subrecipients must identify their subrecipients and vendors and collect the same job information from them. For example, an RWB contracts with a prime provider to operate and manage their one-stop centers. The RWB must collect the number of jobs created or retained by that prime contractor as a result of the ARRA funding. The RWB needs to review its other contracts and projects and collect, when feasible and practicable, the same information from them. For example, the RWB contracts with the local school board to operate its summer youth program. In this example, the school board needs to report to the RWB the number of new jobs created to operate the ARRA grant award.
- Job information and estimates must be provided by each ARRA funding source and you must maintain written documentation of your procedures created and estimates provided. We expect this process to be included in the regular annual A-133 audit, and covered in both federal and state monitoring activities.

### III. Questions and Answers

1. *Do we need to collect and report the FTE count for RWB positions such as the Executive Director and the Fiscal Director that normally are allocated to all grants?*

No. These positions are considered indirect and do not need to be reported.

2. *What kind of narrative is required to describe the job created/retained?*

This description may rely on job titles, broader labor categories, or the contractor's existing practice for describing jobs as long as the terms used are widely understood and describe the general nature of the work.

3. *Do we count the summer jobs that were created for the summer youth program?*

Yes. The Department of Labor issued Change 1 to TEGL 01-09 on September 21, 2009 clarifying that summer youth employment opportunities and any other youth employment opportunities that occur outside the summer months are to be included in the job creation estimates reported. All paid (wages) work opportunities funded with ARRA youth funds will count. Excluded are those academic based situations where a wage is not paid (e.g. stipends, incentives) and any other academic based activities.

4. *Do we count jobs created as a result of the increase in the number of students enrolled by the RWB into a local training institution?*

Yes, to the extent that that the collection of that information is feasible and readily available to the training institution for reporting to the RWB. For example, if the RWB contracts with the training provider and the contract includes funding for additional instructors than that information should be reported. If however, the RWB simply increases the number of ITAs issued and customers referred to an existing training program then information on jobs created/retained by the provider is probably not readily available and it would be impractical to attempt to identify and collect. The job(s) must meet the definition of a "created" or "retained" job.

5. *Do we count a job created as a result of an OJT with an employer?*

Yes. To the extent that job is subsidized by an ARRA grant then that job should be counted. For example, an OJT contract where ARRA funding reimburses the employer for 50% of the wages for six months would be counted as a .5 FTE for those six months as outlined above. The job(s) must meet the definition of a "created" or "retained" job.

6. *Do we count a job created as a result of an employed worker or incumbent worker training?*

No. By definition, individuals being training in an employed worker or incumbent worker training program are already employed and no new job is being retained or created. Even if the training is done as a layoff aversion strategy the OMB

model for counting jobs requires that ARRA funds be used to pay for the position. In this type of training, the ARRA funds are being used to pay for the training cost not the position cost.

#### **IV. Attachments**

1. Spreadsheet to use as a reporting tool
2. Instructions for how to use the reporting tool
3. TEGL 1-09 Reporting Requirements under section 1512 of the ARRA
4. TEGL 1-09 Change 1
5. AWI reporting form

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## INSTRUCTIONS FOR COMPLETING THE JOB CREATION REPORTING FORM

**General:** The Job Creation Reporting Form was developed as a tool to help Regional Workforce Boards (RWB) and their service providers/vendors report the number of jobs that have been retained and created as a result of funding received under the American Recovery and Reinvestment Act (ARRA). The use of this tool is optional. The RWB may choose to develop other methods to collect the required job information and that is perfectly acceptable. The only requirement is that the RWB collect sufficient information in order to be able to report the net number of jobs retained and created and provide a description of those jobs on the report form that the Agency for Workforce Innovation will use to report that information to the Governor's Office of Economic Recovery (attached).

- The Job Creation Reporting Form has been designed to accommodate the reporting of jobs created or retained by the RWB itself and up to five service providers or vendors.
- A separate Job Creation Reporting Form must be completed for each separate ARRA grant (The RWB will probably not need to do a report for the Wagner-Peyser Base and Wagner-Peyser Reemployment Grants since any created or retained positions would be state staff and AWI will collect that job information from its state payroll records. The RWB will have the opportunity to verify that job information.
- If needed, the form can be modified to accommodate additional service providers/vendors.
- If the RWB has less than five service providers or vendors from which job information is to be collected then you can simply leave the additional worksheets blank or delete them from the workbook.
- A separate file that contains only a sample copy of the service provider/vendor worksheet is included with the form so that you can send that to your provider/vendor for completion. Once completed, you can simply transfer their information to one of the service provider/vendor worksheets included in the Job Creation Reporting Form. The Job Creation Reporting Form will automatically add that information to the summary job information that the RWB will report to the state.
- The Service Provider or Vendor completing the separate service provider/vendor worksheet should retain a copy of the report they complete and include the written backup documentation used to complete the report.

### Reporting Frequency:

- The reporting of jobs created or retained will be done on a quarterly basis beginning with the quarter that ends September 30, 2009.
- Reports will include cumulative information from the date ARRA funds are first available to the RWB or the date of the award made to a service provider or vendor through the end of the report period.
- The Job Creation Reporting Form has been designed to accommodate information through the quarter ending June 30, 2011.
- The Form will automatically include prior report information in the calculation so that the report reflects cumulative information through the report period.

## How to Use the Job Creation Reporting Form:

The first determination to be made is whether a job meets the definition of a "created or retained" job. You should use the following federal guidance in making that determination.

A **"Job Created"** is a new position created and filled or an existing unfilled position that is filled as a result of the Recovery Act.

A **"Job Retained"** is an existing position that would not have continued if it were not for Recovery Act funding.

A job can not count as both created and retained. The federal report does not require that you separately report the jobs created from the jobs retained. Only employment compensated with ARRA funding should be counted.

- The Form includes seven tabs (separate worksheets).
- Cells highlighted in Yellow are data entry cells and cells highlighted in Blue are cells that are automatically calculated based on the information entered in the Yellow cells.
- The only cells that can be accessed are the Yellow cells. All other cells on the worksheet have been protected so that you can not access them. To unprotect the cells, use the Excel Tools toolbar.

**Tab 1: Total FTE Count by Quarter.** This is the worksheet that reflects the net job information that will be reported to the state. The RWB only needs to enter its name and the name of the grant being reported on. A separate report must be done for each separate ARRA grant received by the RWB or the service provider/vendor.

**Tab 2: Regional Board Staff.** This is the worksheet that the RWB will use to report the number of jobs within the Board's staff that have been created and retained as a result of ARRA funding. At the top of the sheet, the RWB will:

- Enter its name and the beginning date of when the ARRA grant funds were first available to the RWB. This date should be the same as the date for when the NFA for that grant was issued to the RWB.
- Enter the standard number of work days and standard number of work hours in the reporting period.

The first report will cover the total number of work days from when the funds were first available through the end of the report quarter (September 30, 2009). For most work situations, the standard number of hours will be eight. For the ARRA formula grants, the date of issue for the NFAs was:

WIA Adult	March 19, 2009
WIA Dislocated Worker	March 19, 2009
WIA Youth	March 19, 2009
Wagner-Peyser Base	March 19, 2009
Wagner-Peyser Reemployment	March 19, 2009

Using the above begin dates, you will need to count the number of work days from that date through September 30, 2009. Subsequent reports will be based on the standard 65 workdays in a quarter (based on 2080 hours per year and an eight hour work day). For the first quarter report (based on a standard 8 hour day and 40 hour work week) the total standard hours available would be:

March 20 - March 31	8 work days x 8 hours =	64 available work hours
April 1 – June 30	65 work days x 8 hours =	520 available work hours
July 1 – Sept 30	65 work days x 8 hours =	<u>520 available work hours</u>
	Total Available Work Hours =	1104 available work hours

At the bottom of the worksheet is where you will:

- Enter the days and hours worked by each position that has been either retained or created as a result of the ARRA funding;
- Enter a brief description of the position (e.g. Accountant, Case Manager, Job Developer, etc.)
- Enter the number of days worked during the report period and the standard number of hours per day the person worked.

The Report Form will accommodate up to 20 jobs. The Form can be modified if the number of jobs within the RWB or the provider/vendor exceeds 20. The Report Form will automatically calculate the net number of Full-Time Equivalents (FTE) for the jobs created or retained.

**Tab 3: Service Provider 1.** The RWB can choose to collect the job information from its service providers and vendors using the Service Provider template provided or through other means and entering that information on an available service provider tab on the Job Creation Reporting Form. The worksheet is set up exactly like the one for the RWB. The form requires that you enter the name of the provider/vendor and the beginning date of the award to that provider/vendor. The provider/vendor then needs to report its standard number of work days and standard number of hours in a work day in the report period. A description of each job created or retained and the number of actual work days and work hours per work day must be reported for each created or retained job.

**Tab 4-7: Service Provider/Vendor 2-5.** These worksheets are provided for you to report on additional service providers/vendors.