



STATE OF NEW HAMPSHIRE
**American Recovery
and Reinvestment Act**



ARRA Fund Reporting FTE Guidance

The American Recovery and Reinvestment Act (ARRA) require that all employees's paid from all ARRA grants are figured as full time equivalent (FTE). The following is guidance from the New Hampshire Department of Education, based on input from the Office of Economic Stimulus (OES) at the Governor's Office, regarding the calculation for FTEs.

What jobs should be counted for the FTE report?

Jobs to include in your count are any job paid for with ARRA funding, regardless of whether that job is a new job, an existing job, or a job that would have been let go if not for ARRA funding. Make sure to include jobs that are partially funded with ARRA funds as well. Some guidance available by the OES states that a job created / retained is only from ARRA funding. If ARRA funds are used for purposes other than salaries / hourly workers, but as a result of these ARRA funds being used other sources of funding opened up to pay for jobs at the organization, such jobs should be counted in your job creation / retention figure. If you are able to ACCURATELY represent such jobs, in addition to jobs directly paid for with ARRA funding, then these jobs should be included in your creation / retention figure. If not, the Office of Economic Stimulus at the Governors Office has granted us permission to report only those that are clearly paid with ARRA funds.

Included in your FTE/job count should also be those that are created or retained due to ARRA funds at the vender level. For instance, if you contract with a consultant group and they have hired or retained a consultant to work under the contract with your school district for part of their full time position, that portion of their job must be reported under your district FTE count.

How do you calculate the FTE?

An FTE spreadsheet is available to assist you in calculating jobs created/ retained. When you open the excel spreadsheet the LEA will fill in the Full-Time Schedule Hours Per Week. The LEA will fill in the Month, Year and number of Hours Worked in the proper columns. The calculation will provide the Total FTE Jobs Created/Retained that will be reported on the Monthly Report. This is a cumulative figure as months and hours are added. Special Education will have to have an excel spreadsheet for each activity that has employees (object 100) to obtain the FTE for the monthly reporting. The FTE at the top of the reporting is a cumulative amount of all activities FTE for the month.

If a job is paid for in part with ARRA funding, then prorate the FTE for that %. *Example, if 20% of the hours worked for 10 FTEs is paid for with ARRA funding, then this would translate to 2 FTEs (10 FTEs * 20% = 2 FTEs).* FTE are reported as the cumulative total for the month.

What start date should be used?

The Office of Economic Stimulus at the Governors Office has recommended that we use the month in which jobs began working on ARRA projects. FTE calculations should be for hours worked during the reporting time period.