

Attachment B

Reporting Requirements for Jobs Created or Retained with ARRA funding.

One of the important aspects of the American Recovery and Reinvestment Act funding is the creation of jobs to help alleviate the high unemployment rate, and to get money circulating in the economy fast.

Reporting those jobs either created because of ARRA funding, or retained because of the additional ARRA funding is required. Prime Recipients (State Agencies) are required to aggregate these numbers and report them by program and activity or contract, and provide a narrative description of the employment. Prime Recipients (for WIA it is DWD) must include in that aggregate number, all of the jobs managed by subrecipients.

Subrecipients (Workforce Development Boards) are required to aggregate jobs created by them, their vendors and subrecipients. The latest guidance from the Department of Labor indicates that Summer Youth Employment jobs WILL be counted as jobs created.

A job created is a new position created and filled or an existing unfilled position that is filled directly as a result of ARRA. A job retained is an existing position that would not have been continued to be filled were it not for ARRA funding.

The estimate of the number of jobs should be expressed as “full-time equivalents” (FTE) which is calculated as total hours worked divided by the number of hours in a full-time schedule as defined by the recipient. FTE are reported cumulatively for each quarter.

Workforce Development Boards (subrecipients) should report only on direct jobs funded with ARRA monies, and not attempt to report on the employment impact of suppliers of materials or central service providers (so-called ‘indirect’ jobs) or on the local community (‘induced’ jobs). Employees who provide indirect support (clerical or administrative support, administrators, supervisors, etc) who are not directly charged to ARRA funding would NOT be counted as jobs created or retained. The Council of Economic Advisors is developing a macro-economic methodology to account for these indirect or induced jobs impact of the ARRA.

Reports should indicate which program (ARRA Youth, Adult, Dislocated Worker, Rapid Response or Discretionary) the job relates to. If a job benefits more than one program, only report the job number under one of the programs. The narrative descriptions should be brief, but descriptive of the type of jobs created.

Reports on jobs created or retained should be submitted via email to Lorie Lange at lorie.lange@dwd.wisconsin.gov with a CC to Nancy Eilks at nancy.eilks@dwd.wisconsin.gov. Unlike the vendor payment spreadsheet, reports on jobs created or retained are due QUARTERLY. Reports must be received by 4:30 PM of the 4th calendar (not business) day of the month for the quarter just ended. Reports

can be submitted within the email or an attachment in the same email as the vendor spreadsheet.

Methodology to Convert jobs to FTE

A simple calculation converting jobs to FTE is used to avoid overstating the number of part-time or temporary jobs being created. In order to perform the calculation the recipient will need to know the total number of hours worked funded by ARRA, and the number of hours in a full-time schedule for that job for the quarter.

The formula for the conversion is:

$$\frac{\text{Number of hours worked in Quarter X}}{\text{Number of hours in a full time schedule}} = \text{FTE}$$

For a full time employee, the number of hours worked would equal the number of hours in a full-time schedule, so the FTE would be 1. For anything less than full time, the result should be a fraction of a position.

A summer youth participant funded by ARRA would be calculated similar to the following:

The youth works 20 hours a week for 6 weeks totaling 120 hours in the quarter. A full time position for the quarter would be $\frac{1}{4}$ of 2080 or 520 hours (or the actual number of hours in a quarter can be used.) If the full-time job is only 38 hours per week, then 494 hours would be $\frac{1}{4}$ of a year. The FTE would be $120/520 = .23$ of a position.

Other part time positions would be calculated using the same methodology.

You do not need to adjust for leave time paid as part of the position. That is paid time and would be counted.

Remember that positions, like fiscal reporting, is cumulative over the life of the project. Because of this the FTE number may fluctuate for each quarter.

A cumulative schedule by program should be maintained over the life of the grant. A sample of such a schedule is presented on the next page. For jobs that have different full-time hour requirements, separate schedules may need to be developed.

Sample Schedule to calculate FTE for a program:

WIA Youth					
Period	2009 3 rd Qtr.	2009 4 th Qtr.	2010 1 st Qtr	2010 2 nd Qtr.	2010 3 rd Qtr
Full Time Hours (Base number/FTE)	520	1040	1560	2080	2600
Employee 1 (Full time)	520	1040	1560	2080	2600
Employee 2 (Started in Nov. 1)	0	347	867	1387	1907
Employee 3 (Half time)	260	520	780	1040	1300
Employee 4 (temp. started Oct.1 ended Dec.31)	0	520	520	520	520
Summer Youth (200 youth at 120 hours each in July & August)	24,000	24,000	24,000	24,000	24,000
Total hours Worked	24,780	26,427	27,727	29,027	30,327
FTE (total hours/base)	47.65	25.41	17.77	13.96	11.66