

MEMORANDUM

TO: District Superintendents, Special Education Directors, Federal Program Directors and Oklahoma Cost Accounting Directors

FROM: Lu Norman, Executive Director, Financial Accounting

DATE: June 5, 2009

SUBJECT: Due Date for Expenditure Reports Required for Title I Part A and IDEA, Part B of the American Recovery and Reinvestment Act (ARRA)

The American Recovery and Reinvestment Act funds are available to local educational agencies (LEA) upon the district superintendent's submission of the Assurance Statements. Title I Part A and IDEA, Part B Special Education funds are available for expenditures beginning February 17, 2009. We are requesting districts to perform the following processes to meet the accountability and transparency requirements of ARRA:

- The federal program expenditure report beginning February 17, 2009, through May 30, 2009, must be submitted by Tuesday, June 23, 2009, to either the Title I or the Special Education Services office at the Oklahoma State Department of Education (OSDE).
- Once the initial expenditure report covering the first three months has been submitted, the district will be required to submit a monthly expenditure report thereafter. The second report will cover the period of June 1 through June 30 and will be due Tuesday, July 21, 2009.
- A separate report is required for each source of money (by project reporting code). For example, the Title I project reporting code as assigned (Basic 516, Delinquent 533, Neglect 534, etc.) and Special Education under project reporting code 622 or 643. The report is the same computer generated federal program expenditure report that districts currently submit for reimbursement of federal expenditures.
- The expenditure reports may be mailed, faxed, or hand delivered.
- Each district will follow the same reporting requirements monthly.

Due dates for expenditure reports for Title I Part A and IDEA-B ARRA are as follows:

- Tuesday, June 23, 2009
- Tuesday, July 21, 2009
- Tuesday, August 25, 2009
- Tuesday, September 22, 2009
- Tuesday, October 20, 2009
- Tuesday, November 17, 2009
- Tuesday, December 15, 2009
- Tuesday, January 26, 2010
- Tuesday, February 23, 2010
- Tuesday, March 23, 2010
- Tuesday, April 20, 2010
- Tuesday, May 18, 2010
- Tuesday, June 22, 2010

It is **mandatory** that all districts submit a computer generated expenditure report for the period of February 17, 2009, through May 30, 2009. Although the report may reflect zero expenditures; it is critical that districts submit this report for the purpose of demonstrating accountability and transparency required by ARRA and the Cash Management Act.

ARRA Principles

Collectively, we must advance the ARRA's short-term economic goals by investing quickly, and we must support the ARRA's long-term economic goals by investing wisely. These funds are to be used to strengthen education, drive reforms, and improve results for students from early learning through college. Four principles guide the distribution and use of ARRA funds:

- Spend funds quickly to save and create jobs.
- Improve student achievement through school improvement and reform.
- Ensure transparency, reporting and accountability.
- Invest one-time ARRA funds thoughtfully to minimize the "funding cliff."

If you have any questions concerning the submission of the expenditure reports, please contact Lu Norman, Executive Director, Financial Accounting, at (405) 521-2517.

dk

cc: State Superintendent Sandy Garrett
School Board Presidents
Independent School Auditors
Regional Accreditation Officers