



SCHOOL BOARD OF POLK COUNTY

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July 14, 2009

B&F Memo No 09-57

Contact: Rose Louden

534-0544 or 51363

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Superintendent of Schools

MEMORANDUM

TO: All Charter School Principals/Financial Personnel

FROM: Audra K Curts-Whann, Director of Finance
Rose Louden, Controller

SUBJECT: ARRA Information

General Information:

The enclosed check represents your first payment of ARRA (American Recovery and Reinvestment Act) State Fiscal Stabilization Funds.

Charter schools must educate themselves on the allowable uses of ARRA State Fiscal Stabilization Funds and track those funds appropriately and separately within their accounting records. Be prepared to provide information regarding assurances, principles, and strategies employed to expend the allocated ARRA funds. Detailed information can be found on the Florida Department of Education's website <http://www.fldoe.org/ARRA/arra-fsf.asp>. Required quarterly reporting will be done by the district on your behalf on a summary basis; however, we will need you to prepare detailed quarterly reports and keep them on file at your locations in case we are asked to provide charter school level detail for expenditures. We have not been provided guidance by DOE on additional detail requirements at this time, but want you to be prepared for that contingency, should it arise. We recommend you utilize the DOE forms on the above website for format and content.

Cost Report Information:

All schools need to be aware of the cost reporting requirements for the ARRA funds, as well. All ARRA funds will be reported as Fund 4 but separately from non ARRA funds. They should be identified as follows:

General Fund

Special Revenue Funds (except ARRA)

[Special Revenue Fund 431 \(ARRA-State Fiscal Stabilization Funds\)](#)

Special Revenue Fund 432 (ARRA-Targeted Stimulus Funds)

Special Revenue Fund 433(ARRA-Other Stimulus Grants)

The funds must be SEPARATED into the above categories. The District is required to report funds forwarded to Charter Schools and Charter Schools must report separately all funds received. There were no ARRA funds distributed for the 2008-09 year. This requirement will begin with the 2009-10 year report and continue the following 2010-11 year. The total reports will still need to reconcile to the annual financial report.

Thank you for your assistance in complying with the ARRA reporting requirements. If you have any questions, please feel free to contact Rose Louden at (863) 534-0544 or extension (51363) or Steffanie Bastin at (863) 519-8188 or extension (57073).

*Polk County Schools-
an equal opportunity
institution for education
and employment*

The mission of Polk County Public Schools is to ensure rigorous, relevant learning experiences that result in high achievement for our students.