

MEMORANDUM

DATE: September 4, 2009

TO: ARRA Loan Recipients and Potential Loan Recipients

FROM: Illinois EPA

SUBJECT: Jobs Reporting Requirements

The American Recovery and Reinvestment Act of 2009 (ARRA) requires recipients of ARRA monies to report data on jobs created or retained on a quarterly basis. Each loan recipient will be required to complete and submit the WC-100 Form for each quarter in which work has been performed on the funded project. The submission will include information on professional contracts (i.e., engineering agreements and other professional services contracts directly related to the construction project), as well as all construction contracts executed in support of the project. The relevant quarter end dates are March 31st, June 30th, September 30th and December 31st of each year.

To allow the Illinois Environmental Protection Agency (IEPA) to report in a timely manner, each loan recipient shall submit the WC-100 Form and the required information no later than the **last day of the current quarter using data available as of the last Friday of that quarter**. For the quarter ending September 30, 2009 the report is due no later than September 30, 2009 and should include data as of Friday September 25, 2009. The WC-100 Form is an Excel file that is easily accessible from the IEPA web site at the following web address:

<http://www.epa.state.il.us/water/financial-assistance/economic-stimulus/index.html>

For each funded project, the loan recipient will be required to list each contractor with employment activity in the current quarter (including professional service contractors), and for each of those contractors will provide the total hours worked during the current quarter for all employees, and the standard hours worked by an employee of the contractor for that quarter. An explanation of the required FTE calculation is provided below (Calculating Full-Time Equivalents) and if using the WC-100 file provided, the “Current Quarter FTEs” and “Total FTEs” columns will automatically calculate for all contracts. Please remember to provide the Loan Recipient Name and Loan Number and to complete the date and quarter ending date cells using a mm/dd/yyyy format.

After completing the WC-100 Form, please sign, date and return the form to the Illinois Environmental Protection Agency (IEPA) at the following address:

Illinois Environmental Protection Agency
Bureau of Water #15
Attention: Kevin Bryant
1021 North Grand Avenue East
P.O. Box 19276
Springfield, IL 62794-9276

Alternatively, a signed copy of the form can be e-mailed to Kevin.bryant@illinois.gov or faxed to 217-785-1225.

Calculating Full-Time Equivalents (FTEs)

The requirement for reporting jobs as FTEs is a common method for quantifying work in common units to account for part-time and full-time employees. The basic calculation is the total number of hours worked in a given work period divided by the employer's standard full-time number of hours for that work period. For example, two part-time workers who each work 1040 hours in a given year would work a combined 2080 hours. If the standard full-time work schedule for one year is 2080 hours, the total FTEs for those two part-time workers would be One (1) using the formula: $1040 \times 2 / 2080 = 1$.

Quarterly FTE's

To report on quarterly FTEs for ARRA, the total labor hours for jobs created or retained will be summed for the reporting quarter and divided by the standard full-time number of hours for that work period, the reporting quarter. The result will be the reportable number of FTEs. If only an annual standard full-time number of hours is available, that number should be divided by four (4) to determine the applicable standard full-time number of hours for one quarter. If multiple prime contractors are involved in the project, each prime contractor may have to report FTEs, with those amounts totaled to obtain the total number of reportable FTEs.

- One employee working a full-time schedule of 500 hours in a quarter would result in one (1) FTE: $500/500=1$
- Two employees working full-time schedules of 500 hours in a quarter would result in two (2) FTE's: $500 \times 2 / 500 = 2$
- One employee working a full-time schedule of 500 hours and one employee working a part-time schedule of 250 hours in a quarter would result in one and one-half (1.5) FTE's: $500 + 250 / 500 = 1.5$
- Two employees working full-time schedules of 500 hours and two employees working part-time schedules of 250 hours in a quarter would result in three (3) FTE's: $(500 \times 2) + (250 \times 2) / 500 = 3$

It is important to remember that the quarterly calculations will be based solely on the hours worked in the one reporting quarter. Therefore, the FTE calculation must be based on the total labor hours in the one reporting quarter divided by the total labor hours for a full-time schedule in the one reporting quarter. Please note this major difference between quarterly FTEs and annual FTEs: One (1) Quarterly FTE = One-quarter (.25) Annual FTE and Four (4) Quarterly FTEs = One (1) Annual FTE.

More information on reporting macro-level or indirect jobs estimates can be found in the Council of Economic Advisers (CEA) guidance on reporting jobs at:

<http://www.whitehouse.gov/administration/eop/cea/Estimate-of-Job-Creation/>