

American Recovery and Reinvestment Act (ARRA) Action Plan

County: Obion County Board of Education

Program Title: USDA Equipment Grant – ARRA Funds

CFDA Number: 10.579

The Office of Tennessee Recovery Act Management (TRAM) has established directives that must be followed by all County Governments (subrecipients) that receive ARRA grants. Directive number nine states, “All recipients and subrecipients of ARRA funds are required to complete an action plan”.

The Action Plan must be prepared for each ARRA grant. The Action Plan does not have to be submitted to a state agency, but must be prepared in writing and maintained on file for inspection. This form may be used to document the County’s Action Plan. The Action Plan should be signed and dated at the bottom by the senior accountable official for Recovery Act activities and the person(s) who prepare the Action Plan.

- 1) A plan detailing how the funds will be spent and how the agency will address the absence of federal funding after the ARRA grant is discontinued.

During the 2009 – 2010 fiscal year, the Board will budget and expend the USDA Food Service Equipment Grant Funds for a new evaporator and condenser for the walk-in freezer at South Fulton Elementary. Since these funds are for the purchase/replacement of food service equipment, the revenues and expenditures are non-recurring and an absence of federal funding will not affect the operations of the School Nutrition Office. The Board does not anticipate receiving USDA Equipment Grant funds in the future.

- 2) A summary description of the program and the objectives of the program. The goals and objectives should demonstrate cost-effectiveness. Goals and objectives are usually easy to understand, quantifiable, and as a result, measureable. The description will usually include (a) how performance will be measured (i.e. the methodology); (b) who is responsible for measuring performance; and (c) how often the results/progress will be tracked and reported. The description must be written in plain language that is concise and easily understood by a person who has no in-depth knowledge of the program.

A description and objectives of the program were published by the Tennessee Department of Education and are attached. Funds received by Obion County will be used for Focus 3: Equipment that improves the overall energy efficiency of the school nutrition operations (e.g., purchase of an energy-efficient walk-in freezer replacing outdated, energy-demanding freezer).

3) A description of the source (Name of the Federal/State/Other Agency) and amount of the ARRA grant the County expects to receive.

The Obion County Board of Education expects to receive \$8,450 in USDA Food Service Equipment funding through State Fiscal Stabilization Funds from the Tennessee Department of Education during the 2009 – 2010 fiscal year. The Board does not anticipate receiving USDA Equipment Grant funds in the future.

4) What are the Federal/State/Other Agency reporting requirements for the ARRA grant?

Reporting will occur in accordance with guidelines established by the Tennessee Department of Education. These guidelines are attached.

5) What are the ARRA grant expenditure and performance measure requirements? (e.g. grant can/cannot be expended for, matching, time frames for obligation/expenditure, capturing the number of jobs created and retained, etc.)

ARRA grant funds for USDA Food Service Equipment must be expended in accordance with guidelines established by the Tennessee Department of Education. A project budget has been prepared, submitted, and approved by the State Department of Education. All funds must be expended/obligated prior to June 30, 2010.

6) What procedures will be placed in operation to ensure that ARRA grant awards and expenditures are separately captured?

The Board of Education will post ARRA grant revenues for the USDA Food Service Equipment funds in revenue account number 143-47115 – USDA Food Service Equipment Grant – ARRA. The Board of Education will capture the expenditures in account category 143-73100-710 – Food Service, Food Service Equipment – with a specific sub fund for the Safe Schools ARRA grant.

7) What procedures will be utilized to capture performance measure data specifically related to jobs created and retained?

There were no jobs created or retained with Safe Schools ARRA grant revenues.

8) Establish written criteria for sub-granting ARRA funds to other governments or nonprofits and awarding contracts if applicable.

ARRA funds received by the Obion County Board of Education will not be distributed to other governments or nonprofit organizations; therefore, this objective is not applicable.

9) A written description of the risk assessment plan required by TRAM Directive number eight. TRAM Directive number eight states, All recipients and subrecipients of ARRA funds are required to adopt a risk assessment process for all ARRA programs to include:

- Risk identification,
- Risk evaluation, and
- Risk mitigation plans.

The risk assessment must also include items that address meeting program requirements and objectives.

The System’s annual audit is performed by Tennessee Comptroller of the Treasury. For the fiscal year ended June 30, 2008 (our latest audit), the audit report did not indicate any internal control weaknesses that relate to receipting of funds, disbursing/expending of funds, federal grants, or segregation of duties. Officials believe that there is reasonable assurance that the management internal controls in place will safeguard against misappropriation, waste, or abuse. Accordingly, we are confident that our internal controls are sufficient to properly administer all funds received through the American Recovery and Reinvestment Act (ARRA). During the review of our latest audit report, the following items were discussed:

- 1) All officials and employees that will be involved with this grant have been informed of the System’s responsibility for these funds and the need for teamwork to achieve the objectives of this grant as well as the need for accurate, timely reporting.
- 2) Judy Denman, Food Service Supervisor, and her employees are aware of the reporting requirements to document the expenditure of these funds with the Tennessee Department of Education. The Food Service Department will code the revenue and expenditures. Judy Denman, is aware of the specific program requirements as established by the Tennessee Department of Education.
- 3) The System’s annual budget has been approved by the Board of Education and the Obion County Commission and receipt and expenditure of these funds is included within.

1. _____
Signature – David W. Huss, Director of Schools
Senior Accountable Official for Recovery Act Activities

Date

2. Signature(s) – Name(s) and title(s) of the individual(s) responsible for preparing the Action Plan

David W. Huss, Director of Schools

Linda Carney, Director of Finance

Judy Denman, School Nutrition Supervisor

Date