



A QUICK GUIDE FOR FEDERAL GRANT AWARDS

FISCAL DOCUMENTS



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I. Statement of Purpose

The purpose of this guidance is to assist subgrantees to understand what documentation they are to maintain at a minimum. All fiscal/accounting records should include at a *minimum* a general ledger of all expenditures, time and effort records for employees, charges made to payroll as documented in a payroll ledger, purchase orders, invoices, receipts, travel vouchers showing actual travel expenditures reimbursed to employees, expense vouchers showing actual other expenses reimbursed to employees, cancelled checks, bank statements, and any other documentation that supports the financial transaction.

When a subgrantee signs a General Statement of Assurance (GSA), it guarantees accountability to the United States of America and the State of Arizona by the recipients of federal and state assistance grants. Consistent with Title 34 of the Code of Federal Regulations (CFR), Sections 76-85, the LEA assures if awarded a grant, subgrant, or contract, that the subgrantee will accept funds in accordance with applicable federal and state statutes, regulations, program plans and applications, and administer the programs in compliance with all provisions of such statutes, regulations, applications, policies and amendments. This includes fiscal accountability.

Please note, a grantee or subgrantee will be determined to be high risk pursuant to 34 CFR 80.12, if the following conditions apply:

- History of unsatisfactory performance, or
- Is not financially stable, or
- Has a management system which does not meet the management standards set forth in 34 CFR Section 80, or
- Has not conformed to terms and conditions of previous awards, or
- Is otherwise not responsible.

The Arizona Department of Education (ADE) will impose special conditions or restrictions, which may include:

- Payment on reimbursement basis;
- Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given funding period;
- Requiring additional, more detailed financial reports;
- Additional project monitoring;
- Requiring the grantee or subgrantee to obtain technical or management assistance; or
- Establishing additional prior approvals.

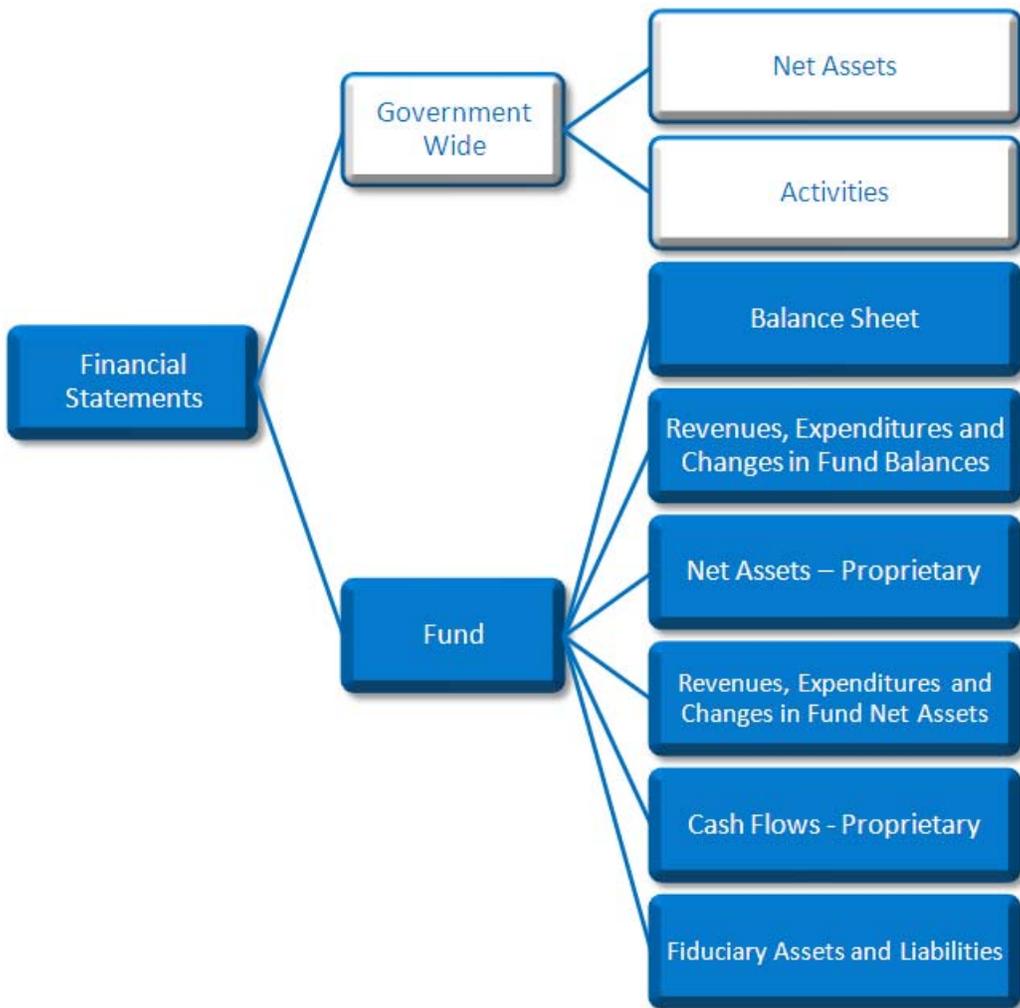
Section II. Summary Documents

34 CFR 80.20 (b) (2). Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.

Financial Statements

Financial statements are the means by which schools report financial position and results of operations to legislative and oversight bodies, investors and creditors, and the public.

Financial statements should disclose the school's total resources, obligations, and net resources; the effects of transactions; events and circumstances that change resources; and interests in those resources. Financial statements should also disclose how a school obtains and spends cash or other liquid resources, and other factors that may affect the school's liquidity.



The following financial statements vary in title, for example:

- Balance Sheet = Statement of Financial Position,
- Statement of Activities = Income Statement,
- Statement of Cash Flows, Note Disclosures, and the Independent Auditor's Opinion = Standard Report.



General Ledger (G/L)

A general ledger is the central repository of the accounting information of an entity in which the summaries of all financial transactions (culled from subsidiary ledgers) during an accounting period are recorded. Also called the book of final entry, it provides the entire data for preparing financial statements for the organization.



2005 Actual versus Budget

G/L Code	Account Title	Actual	Budget	Remaining \$	Remaining %
1000	Advertising	\$ 750.75	\$ 100,000.00	\$ 99,249.25	99.25%
2000	Office Equipment	\$ -	\$ 100,000.00	\$ 100,000.00	100.00%
3000	Printers	\$ -	\$ 100,000.00	\$ 100,000.00	100.00%
4000	Server Costs	\$ -	\$ 100,000.00	\$ 100,000.00	100.00%
5000	Supplies	\$ -	\$ 50,000.00	\$ 50,000.00	100.00%
6000	Client Expenses	\$ -	\$ 25,000.00	\$ 25,000.00	100.00%
7000	Compters	\$ 2,500.00	\$ 75,000.00	\$ 72,500.00	96.67%
8000	Medical Plan	\$ -	\$ 65,000.00	\$ 65,000.00	100.00%
9000	Billing Costs	\$ -	\$ 125,000.00	\$ 125,000.00	100.00%
10000	Marketing	\$ -	\$ 100,000.00	\$ 100,000.00	100.00%
11000	Charitable	\$ 2,500.00	\$ 250,000.00	\$ 247,500.00	99.00%
12000	Sponsorships	\$ 1,000.00	\$ 50,000.00	\$ 49,000.00	98.00%
TOTAL		\$ 6,750.75	\$ 1,140,000.00	\$ 1,133,249.25	99.41%

2005 Actual versus Budget YTD

G/L Code	Account Title	Actual	Budget	Remaining \$	Remaining %
1000	Advertising	\$ 750.75	\$ 100,000.00	\$ 99,249.25	99.25%
2000	Office Equipment	\$ -	\$ 100,000.00	\$ 100,000.00	100.00%
3000	Printers	\$ -	\$ 100,000.00	\$ 100,000.00	100.00%

Cash Management Reporting

Cash management is a way that an entity will manage all aspects of the financial end of the entity, such as the collection of revenue as well as the investing of the company's cash and other assets. This helps entities to stay afloat financially.



Cash Management Report	
Total Budget	\$55,689.17
Disbursement from ADE to Date	\$24,159.11
Allowable Adjusted Cash Balance	\$0.00
Cash Balance	-\$10,651.13
Encumbrances /Requisitions	\$0.00
Adjusted Cash Balance	-\$10,651.13
Disbursement to subrecipient	\$10,651.13
Allocation Balance	\$20,872.41

PAYMENT SCHEDULE STATUS					
Month	Scheduled Amount	2011 Index	2010 Index	2009 Index	Amount Paid to Date
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	5,000.00	0.00	5,000.00	0.00	5,000.00
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	15,238.46	0.00	15,238.46	0.00	15,238.46
April	148.45	0.00	148.45	0.00	148.45
May	2,991.27	0.00	2,991.27	0.00	2,991.27
June	780.93	780.93	0.00	0.00	780.93
July (13)	0.00	0.00	0.00	0.00	0.00
August (14)	0.00	0.00	0.00	0.00	0.00
September (15)	0.00	0.00	0.00	0.00	0.00
RSP	31,523.54	0.00	0.00	0.00	0.00
Total	55,682.65	780.93	23,378.18	0.00	24,159.11

* Payment(s) in progress
RSP=Remaining Scheduled Payment

A grant's 'Project Summary' Page

GRANTS MANAGEMENT ENTERPRISE

[ADE Home Page](#) | [Grants Home Page](#) | [Glossary](#) | [Contacts](#) | [FAQ's](#)

Project Summary

Instructions
• To go back, click 'Go back'

District	Academy of Arizona	County's ICR	0.32 %	ICR - Indirect Cost Rate	
CTDS	07879900	Entity's ICR	8 %	PCA #	80263
Grant Name	2010 - ARRA Education Stabilization Fund	Index #	05741	CFDA No.	84.394
CFDA Title	State Fiscal Stabilization Fund	Award Year	2009	Award No.	ER1
Award Agency	US Department of Education	Award Name	State Fiscal Stabilization Fund		
Project Number	10FAAGSG-060263-01A	Project Start Date	07/01/2009	Project End Date	06/30/2010
Amendment Approval Date	N/A	Amendment Number	0	Fiscal Year	2010
Current Status	Programmatic Hold +	ICR Approval Date			01/18/2011

BUDGET LINE ITEMS			FUNDING SOURCES	
Function Code	Object Code	Amount	Funding Type	Amount
Instruction 1000				
Salaries	6100	17,712.08	2008 Carryover	0.00
Employee Benefits	6200	1,338.25	2009 Carryover	0.00
Purchased Professional Services	6300	1,215.00	2008 Interest Carryover	0.00
Purchased Property Services	6400	1,898.99	2009 Interest Carryover	0.00
Other Purchased Services	6500	0.00	Miscellaneous Local	0.00
Supplies	6600	18,072.74	Other Local	0.00
Other Expenses	6800	0.00	Subtotal	0.00
Subtotal for Instruction 1000		44,437.04		
Support Services 2100, 2200, 2600, 2700				
Salaries	6100	0.00		
Employee Benefits	6200	0.00		
Purchased Professional Services	6300	0.00		
Purchased Property Services	6400	0.00		
Other Purchased Services	6500	0.00		
Supplies	6600	0.00		
Other Expenses	6800	0.00		
Subtotal for Support Services 2100, 2200, 2600, 2700		0.00		
Support Services - Admin 2300, 2400, 2500, 2900				
Salaries	6100	6,983.89	Unreversed Amount	0.00
Employee Benefits	6200	4,388.00	Unreversed Amount	0.00
Purchased Professional Services	6300	0.00	Unreversed Amount	0.00

"Disbursement from ADE to Date" (Cash Management Report) should equal total "Amount Paid to Date" (Project Summary)

Completion Reports

A completion report is a report of actual expenditures for a grant (project). It is required for all federal and state grants (projects).

1. Completion reports must be submitted to the Arizona Department of Education (ADE) within 90 calendar days after grant (project) end date. No grace period is allowed.
 - The following information is required to submit a completion report for a specific grant (project):
 - Actual monies received,
 - Cash on hand/budget balance,
 - Interest earned on monies received, and
 - Additional monies to be released.
 - A Budget Balance and Cash Balance may or may not match in a completion report, depending on whether the full project disbursement was made and whether there is any local Cash on Hand.
2. Over expenditure is a line item that exceeded the last approved line item budget by 10% or \$1,000, whichever is greater.
3. Unauthorized expenditures are any amount over zero where the last approved line item budget was zero.

Example of a Completion Report

The screenshot shows the ADE Grants Management Enterprise web application. The browser title is "ADE - Grants Management Enterprise - Microsoft Internet Explorer". The address bar shows the URL: https://www.ade.az.gov/GME/CompletionReport/Capture/CompletionReportCM.asp. The page header includes "GRANTS MANAGEMENT ENTERPRISE" and navigation links: "ADE Home Page | Grants Home Page | Glossary | Contacts | FAQ's".

On the left side, there is a navigation menu with the following items: "FINANCIAL DATA" (Contact Information, Funds Summary, Expenditures, Over/Unauthorized Expenditures Description, Capital Outlay), "SUMMARY & SUBMIT", and "EXIT COMPLETION REPORT".

The main content area displays a table with the following data:

District	Arizona Department of Education		
CTDS	000000000	Entity ID	79275
Project Number	03FAETR2-399999-20A	Project ID	31971
Grant Name	2003 - Training Grant - Federal		

Below this table is a "BUDGET LINE ITEMS" table:

Function Code	Object Code	Budget Amount	Expended Amount	Budget Balance	Ov./Un. Expend.
Instruction 1000					
Salaries	6100	1.00	1.00	0.00	0.00
Employee Benefits	6200	1.00	1.00	0.00	0.00
Purchased Professional Services	6300	1.00	1.00	0.00	0.00
Purchased Property Services	6400	0.00	0.00	0.00	0.00
Other Purchased Services	6500	0.00	0.00	0.00	0.00
Supplies	6600	0.00	0.00	0.00	0.00
Other Expenses	6800	0.00	0.00	0.00	0.00
Subtotal for Instruction 1000		3.00	3.00	0.00	0.00
Support Services 2100, 2200, 2600 - 2900					

In-depth Guidance: Grants Management

Step-by-step instructions are available online under Appendix G and I of the Grants Management Enterprise (GME) Handbook at www.ade.az.gov/Guidelines/EX-15.pdf.



**Arizona Department of Education
Tom Horne
Superintendent of Public Instruction**

Grants Management Enterprise (GME) Handbook

**For LEAs
(Local Educational Agencies)**

April 2010

Arizona Department of Education, Grants Management
1535 W Jefferson Street
Phoenix, AZ 85007
(602) 542-3452

Example: Comparing two summary documents

In this example, the LEA should be able to provide documentary evidence to justify the difference between their **financial statements** and **completion reports**.

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2010
(Continued)

	Gifted		
	Budget	Actual	Variance - Positive (Negative)
Revenues:			
Other local	\$	\$	\$
State aid and grants	35,000	7,443	(27,557)
Federal aid, grants and reimbursements			
Total revenues	<u>35,000</u>	<u>7,443</u>	<u>(27,557)</u>
Expenditures:			
Current -			
Instruction	23,202	4,934	18,268
Support services - students and staff	4,641	987	3,654
Support services - administration			
Operation and maintenance of plant service	959	204	755
Student transportation services	5,431	1,155	4,276
Operation of non-instructional services			
Capital outlay	767	163	604
Total expenditures	<u>35,000</u>	<u>7,443</u>	<u>27,557</u>

Revenues, Expenditures and Changes in Fund Balances

See page 5.

\$7,443

GRANTS MANAGEMENT ENTERPRISE

The expenditures section of a Completion Report.

BUDGET LINE ITEMS

Function Code	Object Code	Budget Amount	Expended Amount	Budget Balance	Ov./Un. Expended	
Instruction 1000						
Salaries	8100	2,480.00	2,480.00	0.00	0.00	
Employee Benefits	8200	1,428.00	422.84	844.16	0.00	
Purchased Professional Services	8300	0.00	0.00	0.00	0.00	
Purchased Property Services	8400	0.00	0.00	0.00	0.00	
Other Purchased Services	8500	0.00	0.00	0.00	0.00	
Supplies	8600	1,855.00	2,000.77	169.77	0.00	
Other Expenses	8900	0.00	0.00	0.00	0.00	
Subtotal for Instruction 1000						
		4,863.00	4,903.61	169.61	0.00	
Support Services 2100, 2200, 2300, 2700						
Salaries	8100	284.00	284.24	0.24	0.00	
Employee Benefits	8200	52.00	42.54	4.77	0.00	
Purchased Professional Services	8300	0.00	0.00	0.00	0.00	
Purchased Property Services	8400	0.00	0.00	0.00	0.00	
Other Purchased Services	8500	1,180.00	1,155.74	1.22	0.00	
Supplies	8600	800.00	492.26	4.74	0.00	
Other Expenses	8900	0.00	0.00	0.00	0.00	
Subtotal for Support Services 2100, 2200, 2300, 2700						
		2,476.00	2,455.82	126.42	0.00	
Support Services - Admin 2800, 2400, 2500, 2600						
Salaries	8100	0.00	0.00	0.00	0.00	
Employee Benefits	8200	0.00	0.00	0.00	0.00	
Purchased Professional Services	8300	0.00	0.00	0.00	0.00	
Purchased Property Services	8400	0.00	0.00	0.00	0.00	
Other Purchased Services	8500	0.00	0.00	0.00	0.00	
Supplies	8600	0.00	0.00	0.00	0.00	
Other Expenses	8900	0.00	0.00	0.00	0.00	
Subtotal for Support Services - Admin 2800, 2400, 2500, 2600						
		0.00	0.00	0.00	0.00	
Operation of Non-instructional Services 2900						
Salaries	8100	0.00	0.00	0.00	0.00	
Employee Benefits	8200	0.00	0.00	0.00	0.00	
Purchased Professional Services	8300	0.00	0.00	0.00	0.00	
Purchased Property Services	8400	0.00	0.00	0.00	0.00	
Other Purchased Services	8500	0.00	0.00	0.00	0.00	
Supplies	8600	0.00	0.00	0.00	0.00	
Other Expenses	8900	0.00	0.00	0.00	0.00	
Subtotal for Operation of Non-instructional Services 2900						
		0.00	0.00	0.00	0.00	
Outlay						
		7,077.00	7,222.79	120.99	0.00	
		8700 et. al.	870.00	163.43	206.57	0.00
		7,447.00	7,447.22	0.58	0.00	

\$7,447

Function Code	Object Code	Budget Amount	Expended Amount	Budget Balance	Ov./Un. Expended
Capital Outlay					
Property	6700 et. al.	370.00	163.43	206.57	0.00
Total		7,447.80	7,447.22	0.58	0.00

Section III. Source Documents

34 CFR 80.20 (b) (6). Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and subgrant award documents, etc.

Obligations and Encumbrances

Obligation means the amounts of orders placed, contracts or subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period. **In other words, an obligation is a purchase order, a signed contract or other agreement, a purchased airplane ticket, the purchase of supplies or materials, etc., or other "commitments" to expend the funds.**

Grant funds may not be obligated prior to the starting date of the grant or after the ending date of the grant. An obligation occurs when:

- Services by an employee – when the services are performed
- Services by a contractor – the date of a binding written commitment to obtain services
- Utility services – when the services are received
- Travel – when the travel is actually taken (for example, mileage claimed, lodging, and meal expenses while on travel)
- Rental of property – when the property is used
- Real or personal property (including purchase of supplies and equipment) – the date of a binding written commitment to acquire the property, such as a purchase order

Encumbrances are future obligations that are planned to be expensed. For discretionary grants, encumbrances have to occur on or between the beginning and ending dates of the grant. Likewise, all goods must be received and all services must be rendered within the beginning and ending dates of the grant. All expenditures must be subsequently liquidated (recorded as an expenditure or accounts payable) by the time the final expenditure report is submitted to ADE so that the expenditures and accounts payable can be included in the final expenditure report. A good or service can only be put into the accounts payable once the goods or services have been received. Goods or services received after the grant ends will have to be paid from other grant or local funds.

Purchase Requisitions

A purchase requisition is a document generated by a user department or personnel to notify the purchasing department of items it needs to order, their quantity, and the timeframe. It may also contain the authorization to proceed with the purchase. Also called purchase request or requisition. Once it is approved, it becomes a purchase order.

LEAs must verify that vendors are not prohibited (34 CFR 80.35) from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits before a requisition is submitted to the purchasing department (see Page 15).



PURCHASE ORDER REQUISITION
Use this form to order goods or services.

Date	17/10/2038	Society/ Club	Extreme Ironing		
Account Name	Extreme Ironing - Current	Net Available	£535.93		
Nominal Code	Acc 9501	CC 300	Dept 999		
Full Balance of Club Accounts		£ 800.05			
Supplier Name	ADM	Account Ref	1423-214		
Address	ADM Direct Unit 1 Appleton Street Wigan WN3 4BZ				
Product Ref	Product Description	Qty	Unit Cost	Total (£)	
	Hoodies (see attached for personalisation details)	24	£18.74	£449.76	
Deliver To: Extreme Ironing Society, Students' Union, SUHQ, University of Warwick, Coventry, CV4 7AL				Total	£449.76
Requisitioner (Society or Club exec. member making the request)					
Name	Tom Jones	Signature	<i>Tom Jones</i>		
Position	Equipment Officer	Tel/Email	Tom.jones@warwick.ac.uk		
Society or Club Authorisation (must be President/Treasurer and different from Requisitioner)					
Name	Sharon Davis	Signature	<i>Sharon Davis</i>		
OFFICE USE ONLY			Additional Info		
Society/ Sports Officer					
Society/ Sports Management					
Finance Office					
FINANCE OFFICE					
Cheque No					
BACS					
Cash/FO No					

PURCHASE ORDER REQUISITION

Use this form to order goods or services.

Date	17/10/2038	Society/ Club	Extreme Ironing	
Account Name	Extreme Ironing - Current	Net Available	£535.93	
Nominal Code	Acc 9501	CC 300	Dept 999	
Full Balance of Club Accounts		£ 800.05		
Supplier Name	ADM	Account Ref	1423-214	
Address	ADM Direct Unit 1 Appleton Street Wigan WN3 4BZ			
Product Ref	Product Description	Qty	Unit Cost	Total (£)
	Hoodies (see attached for personalisation details)	24	£18.74	£449.76

Purchase Orders

A purchase order is a buyer-generated document that authorizes a purchase transaction. When accepted by the seller, it becomes a contract binding on both parties. A purchase order sets forth the descriptions, quantities, prices, discounts, payment terms, date of performance or shipment, other associated terms and conditions, and identifies a specific seller. Also called order.

Purchase Order		Electric Controls Company 12582 Camino Del Rio San Diego, CA 92110-4264			
To: US Electrical Controls 14878 Fremont Avenue Suite 1800 St. Louis, MO 63127-5588		P.O. Number 100001 Please include this number on all invoices and shipping documents.			
		P.O. Date January 14, 2005			
		Vendor Number 1007			
		Expected Ship Date January 29, 2005			
Your Item Number	Our Item Number	Description	Quantity	Price	Extension
240-100-SW284	102	Switch, DPDT 240v 100a	50	\$14.96	\$748.00
240-100-SW184	105	Switch, SPDT 240v 100a	100	\$9.47	\$947.00
240-50-SW236	112	Switch, DPST 240v 50a	80	\$8.66	\$692.80
120-40-CB79	115	Circuit breaker, 120v 40a	100	\$6.95	\$695.00
Purchase Order Total					\$3,082.80

Receipts and Invoices

A receipt is a formal, written acknowledgment that something of value has been received. An invoice is a nonnegotiable commercial instrument issued by a seller to a buyer. It identifies both the trading parties and lists; describes and quantifies the items sold; shows the date of shipment and mode of transport, prices and discounts (if any); and delivery and payment terms. An invoice is also called a bill of sale or contract of sale.

Company Name		INVOICE			
Company Slogan Street Address City, ZIP Code Phone 115.123.1234 Fax 111.123.1234					
DATE: November 20, 2007 INVOICE # 100					
Bill To: Name Company Name Street Address City, ZIP Code Phone		Ship To: Name Company Name Street Address City, ZIP Code Phone			
Comments or Special Instructions:					
SALESPERSON	P.O. NUMBER	SHIP DATE	SHIP VIA	FOB POINT	TERMS
					Due on receipt
QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT		
			\$	-	
			SUBTOTAL	\$	-
			TAX RATE	0.00%	
			SALES TAX	-	
			SHIPPING & HANDLING	-	
			TOTAL	\$	-
Make all checks payable to Your Company Name If you have any questions concerning this invoice, contact Name, Phone Number, E-mail Address					
THANK YOU FOR YOUR BUSINESS					

WAL*MART	
Save money. Live better.™	
SUPER CENTER WE SELL FOR LESS MANAGER MIKE EPPICH 1 801 3 966 - 2986 WEST VALLEY CITY, UT	
STA 3568 QPR 0003747 TR 29 TR 07728 CODE 0049000268 F 3.00 R CDPFEE FILTR 007128785988 1.04 X RLCOHDL 06811316875SH 0.85 X SUBTOTAL 4.89 X	TAX 1 6.850 % 0.13 TAX 2 4.850 % 0.15 TOTAL 5.17 DEBIT TEND 5.17 CHANGE DUE 0.00
EFT DEBIT PAY FROM PRIMARY ACCOUNT : 5.17 TOTAL PURCHASE REF # 730900874056 NETWORK ID. 0081 APPR CODE 914406 11/05/07 14:28:46	
# ITEMS SOLD 3	
TC# 4204 0306 5634 6681 2577  2008 SCHOLARSHIPS ON-LINE www.walmartfoundation.org 11/05/07 14:28:50	

Vendor Screening

34 CFR 80.35 requires that grantees and subgrantees must not make any award or permit any award (subgrant or contract) at any tier to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, ``Debarment and Suspension.'

- LEAs must have a procedure in place to ensure that federal funds are not used for a vendor that is prohibited from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits .
- LEAs should maintain documentation that vendors have been verified via the **Excluded Parties List System (EPLS)** at www.epls.gov.

EPLS Search Results

Search Results for Parties Excluded by
Individual : Jane Doe
State : ARIZONA
As of 17-Jun-2011 5:12 PM EDT
[Save to MyEPLS](#)

Your search returned no results.

[Back](#) [New Search](#) [Printer-Friendly](#)



Payroll

Payroll is the total amount required to pay workers and employees during a week, month or other period. Payroll also refers to a pay sheet which records wage rates, deductions, and net pay.

Payroll Sheet

ABC Charter School
Cactus Canyon, AZ

Period - Issue Date Site

Display All Pay Columns Summary

	Name	Fund	Hourly Rate	Gross Pay	Deductions	Net Pay
▶	Campos, Emily	110	\$ 20.46	\$ 2,580.36	\$ 646.60	\$ 1,933.76
	Libby, Erin	001	\$ 25.86	\$ 2,793.24	\$ 546.43	\$ 2,246.81
	Farmer, Scott	002	\$ 15.86	\$ 1,796.27	\$ 294.06	\$ 1,502.21
	Valdivia, Roger	110	\$ 25.86	\$ 2,793.24	\$ 546.43	\$ 2,246.81
	Cooper, Janice	110	\$ 25.86	\$ 2,793.24	\$ 546.43	\$ 2,246.81
		◀				▶

Project Skills Time Sheet

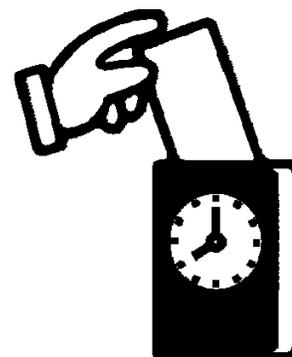
Employee: **Rathy Borders** Employer: **My employer's name**

Pay Period Start Date: **7-17-04** Pay Period End Date: **8-1-04**

Hours Worked This Pay Period: **4.7** Balance of hours: **245.3**

Employee Signature: **Very important!** Employer Signature: **Very important!**

Note: Time Card is due to the VR Counselor 3 days after the Pay Period End Date



Time Distribution Records (Time & Effort)

Semiannual certifications of work performed are required for employees who work entirely on one federal program and do not receive stipends from other grants or work on any other activities outside of contracted time.

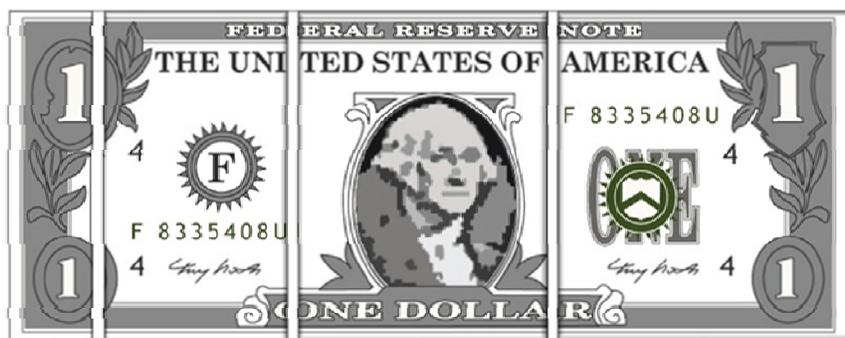
John Doe's, a teacher, education **tax** dollar at work



Title I

Personnel Activity Reports are required for employees who perform work for a federal program AND perform work for an additional federal program or for a state level activity like regular instruction.

Jane Doe's, a Federal program director, education **tax** dollar at work



Title III

Title II

Title I ARRA

Title I

Please visit "Federal Fiscal Requirements" under the Grants Management Enterprise homepage for more information and examples.

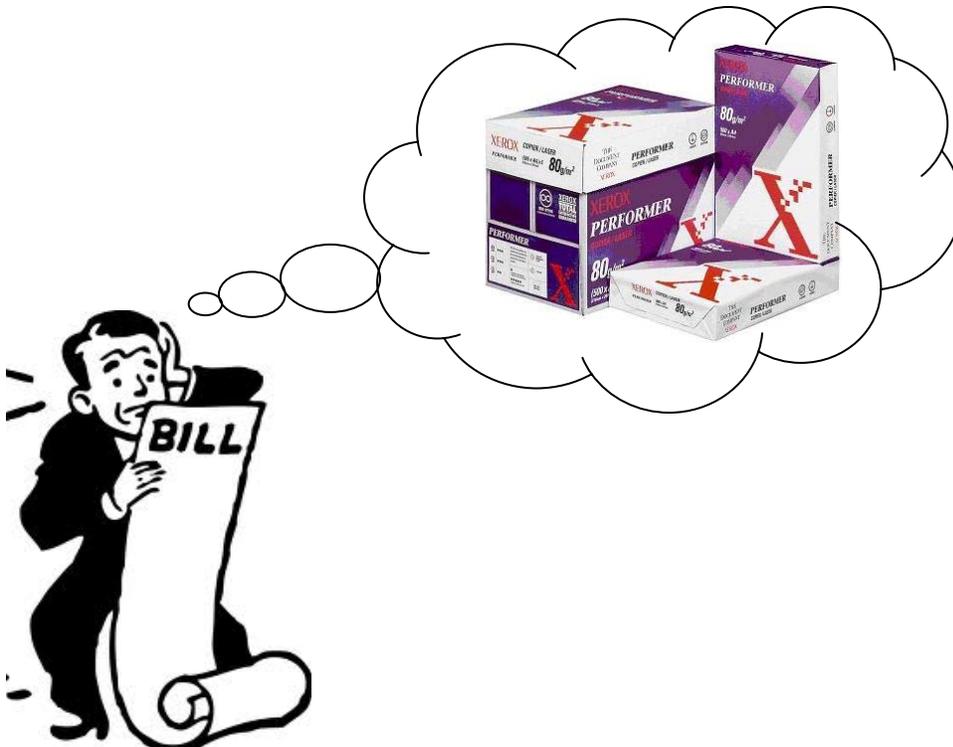
Contracts

A contract is a voluntary, deliberate, and legally binding agreement between two or more competent parties. Contracts are usually written but may be spoken or implied, and generally have to do with employment, sale or lease, or tenancy.



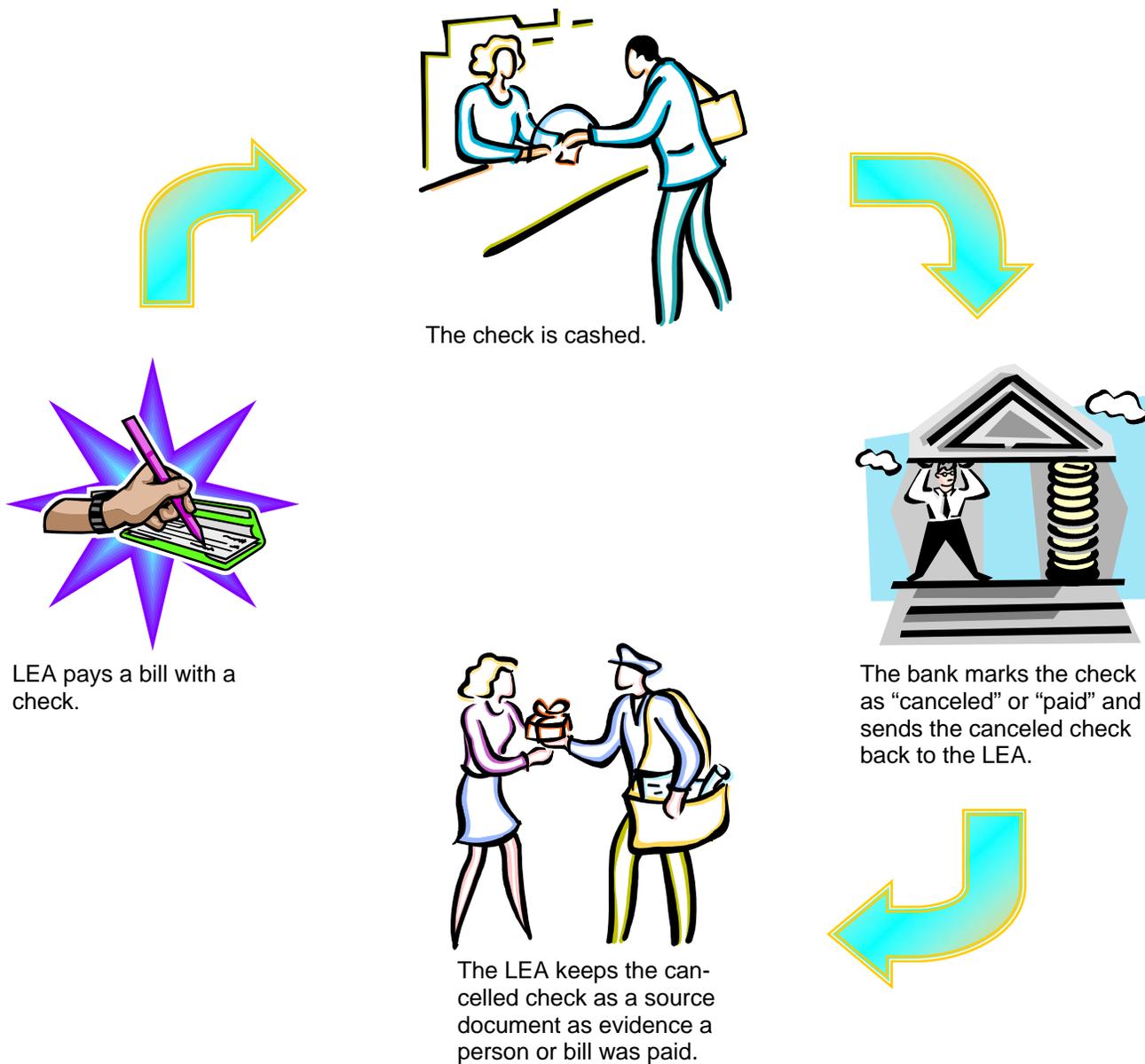
Paid Bills

A paid bill is a document evidencing one party's indebtedness to another, such as an invoice. A paid bill is the short name for **bill of exchange** which is a party's order to another party to pay a certain sum on a certain date.



Canceled Checks*

A canceled check is a check that has cleared the depositor's account and has been marked as "canceled" by the bank. A canceled check has been paid by the drawee bank and endorsed by the payee, the payee's bank, and the Federal Reserve Bank. Canceled checks can also be used as proof of payment.



* Canceled checks are an optional service and banks commonly send photocopies to the account holder that requests the service.

Fixed Assets

A fixed asset refers to tangible, non-expendable, personal property having a useful life of more than one year and an acquisition as defined by your District/Charter's fixed asset policy.

The LEA should prepare a detailed listing of general fixed assets that includes all equipment with unit costs of \$1,000 or more and useful lives of one year or more and all land and buildings, and related improvements with costs of \$5,000 or more. If the LEA wishes, it may record assets on the general fixed assets listing at a lower threshold amount. See USFR or USFRCS VI-E-2.

Fixed asset report should include:

- Property identification tag,
- Asset description,
- Serial number,
- Funding source,
- Purchase date,
- Purchase cost, and
- Location.

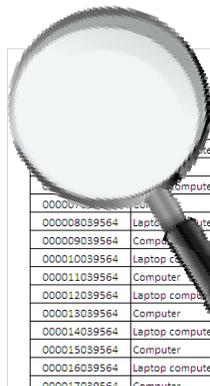
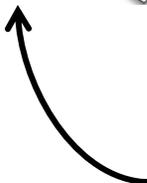


Stanford College
Fixed Asset List

ID Number	Description	Serial Number	Fund	Purchase Date	Cost	Location
000003039564	Computer	9999999999	110 - Title I	10/5/2008	1,500	Stewart Smalley Middle School, Room 238
000004039564	Laptop computer	9999999789	110 - Title I	9/5/2008	1,500	Stewart Smalley Middle School, Room 238
000005039564	Computer	9999999579	110 - Title I	8/5/2008	1,500	Stewart Smalley Middle School, Room 238
000006039564	Laptop computer	9999999369	110 - Title I	7/5/2008	1,500	Stewart Smalley Middle School, Room 238

Stanford College
Fixed Asset List

Serial Number	Fund	Purchase Date	Cost	Location
9999999999	110 - Title I	10/5/2008	1,500	Stewart Smalley Middle School, Room 238
9999999789	110 - Title I	9/5/2008	1,500	Stewart Smalley Middle School, Room 238
9999999579	110 - Title I	8/5/2008	1,500	Stewart Smalley Middle School, Room 238
9999999369	110 - Title I	7/5/2008	1,500	Stewart Smalley Middle School, Room 238
9999999159	110 - Title I	6/5/2008	1,500	Stewart Smalley Middle School, Room 238
9999998949	110 - Title I	5/5/2008	1,500	Stewart Smalley Middle School, Room 238
9999998739	110 - Title I	4/5/2008	1,500	Stewart Smalley Middle School, Room 238
9999998529	110 - Title I	3/5/2008	1,500	Stewart Smalley Middle School, Room 238
9999998319	110 - Title I	2/5/2008	1,500	Stewart Smalley Middle School, Room 238
9999998109	110 - Title I	1/5/2008	1,500	Stewart Smalley Middle School, Room 238
9999997899	110 - Title I	12/5/2007	1,500	Stewart Smalley Middle School, Room 238
9999997689	110 - Title I	11/5/2007	1,500	Stewart Smalley Middle School, Room 238
9999997479	110 - Title I	10/5/2007	1,500	Stewart Smalley Middle School, Room 238
9999997269	110 - Title I	9/5/2007	1,500	Stewart Smalley Middle School, Room 238
9999997059	110 - Title I	8/5/2007	1,500	Stewart Smalley Middle School, Room 238
9999996849	110 - Title I	7/5/2007	1,500	Stewart Smalley Middle School, Room 238
9999996639	110 - Title I	6/5/2007	1,500	Stewart Smalley Middle School, Room 238

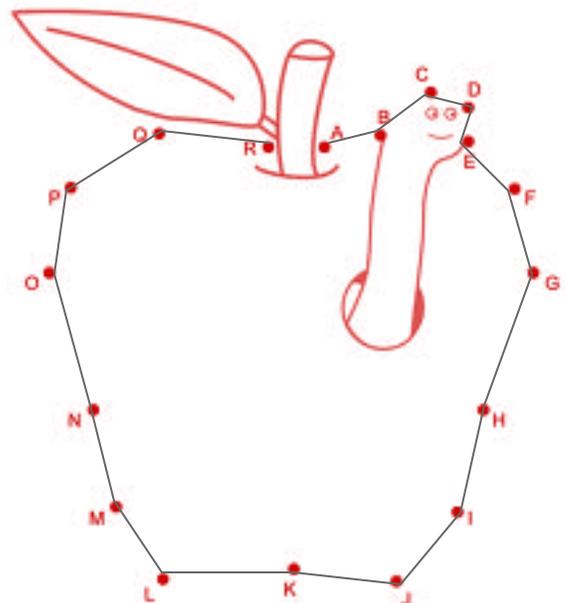


IV. Connecting the Dots

Summary documents are to equal source documents. Whether they be financial statements, completion reports, or receipts for purchases made, an outside observer, such as a tax payer, should be able to 'connect the dots' from each record to the other and get a clear picture of how tax dollars were expended for a particular grant (project) during a specific period of time.

For additional guidance, please go to the following websites:

- Title 34 of the United States Code of Federal Regulations (34 CFR) at www.access.gpo.gov/nara/cfr/waisidx_08/34cfrv1_08.html,
- ADE's No Child Left Behind Document Library at www.ade.az.gov/asd/nclblibrary,
- The Office of Management and Budget circulars at www.whitehouse.gov/omb/circulars_default,
- ADE's Grants Management Enterprise at www.ade.az.gov/GME,
- Title 7 of the Arizona Administrative Code (AAC) at www.azsos.gov/public_services/title_07/7-02.htm, and
- Arizona Department of Education program offices at www.ade.az.gov/programs.asp.





JULY 2011

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