

**SCHOOL IMPROVEMENT GRANT
FISCAL COMPLIANCE GUIDANCE**

AMENDMENT: What it Should Look Like

District	Exceptional Unified School District		
CTDS	000000000	Entity ID	0123
Project Number	07FSARFS-700000-00A	Project ID	54321
Grant Name	2011 - School Improvement Grant - ARRA Year 1		

LINE ITEMS DESCRIPTION			
Function Code	Object Code	Description	Budgeted Amount
Instruction 1000			
Salaries	6100	<p>Outstanding Elementary (\$58,200): 1.0 FTE Interventionist Salary @ \$55,000; Substitute Teachers to enable 2 local professional development days for 16 K-3 teachers @ \$100/day = \$3,200.</p> <p>Superior Elementary (\$55,400): 1.0 FTE Interventionist Salary @ \$53,000; Substitute Teachers to enable 2 local professional development days for 12 K-3 teachers @ \$100/day = \$2,400.</p> <p><i>Amendment #1- Carryover (9/30/08): Increase \$10,000 to provide off-contract compensation to 2 trained teachers at each SIG school @ \$2,500 per teacher for additional intervention services through an after school intervention program for K - 3 students identified as Intensive or low strategic based on mid-year DIBELS data:</i></p> <p><i>Outstanding Elementary: Increase \$5,000 for a total of \$63,200.</i></p> <p><i>Superior Elementary: Increase \$5,000 for a total of \$60,400.</i></p> <p><i>Amendment #2 (1/07/09): Reduce \$(8,000) due to salary savings and reallocate to Support Services-Purchased Professional Services.</i></p> <p><i>Outstanding Elementary: Reduce \$(5,000) for a total of \$58,200: Reduce 1.0 FTE Interventionist Salary from \$55,000 to \$50,000;</i></p> <p><i>Superior Elementary: Reduce \$(3,000) for a total of \$57,400: Reduce 1.0 FTE Interventionist Salary from \$53,000 to \$50,000.</i></p>	\$115,600.00

AMENDMENT: What it Should Look Like

Supplies	6600	<p>Outstanding Elementary (\$34,400): ADE approved Intervention & Supplemental Programs = \$20,000; DIBELS assessments and materials 400 @ \$11/student = \$4,400; Classroom and library books, instructional supplies, and reading materials 400 @ \$25/student = \$10,000;</p> <p>Superior Elementary (\$27,440): ADE approved Intervention & Supplemental Programs = \$17,000; DIBELS assessments and materials 290 @ \$11/student = \$3,190; Classroom and library books, instructional supplies, and reading materials 290 @ \$25/student = \$7,250;</p> <p><i>Amendment #1- Carryover (9/30/08): Increase \$20,000 for additional approved SBRR Intervention Program (as per Supplemental & Intervention Program Addendum):</i></p> <p><i>Outstanding Elementary: Increase \$11,600 for a total of \$46,000: 123 Supplemental reading program \$5,600. XYZ Intervention program = \$6,000.</i></p> <p><i>Superior Elementary: Increase \$8,400 for a total of \$35,840: 123 Supplemental reading program \$4,000. XYZ Intervention program = \$4,400.</i></p>	\$81,840.00
Support Services 2100, 2200, 2600, 2700			
Purchased Professional Services	6300	<p>Outstanding Elementary (\$6,875): DIBELS Annual student data processing fee 400 @ \$1/student=\$400; Mandatory monthly meetings for Coach=\$1,375; Coach's Convention=\$300; Registration for 16 K-3 teachers to attend 2 local PD days approved by ADE @ \$300/teacher=\$4,800</p> <p>Superior Elementary (\$6,165): DIBELS Annual student data processing fee 290 @ \$1/student=\$290. Mandatory monthly meetings for Coach=\$1,375; Coach's Convention=\$300; Registration for 14 K-3 teachers to attend 2 local PD days approved by ADE @ \$300/teacher=\$4,200</p> <p><i>Amendment #2 (1/07/09): Increase \$8,000 for approved advanced training in ABC Reading Program by expert trainer to increase teacher efficacy and facilitate differentiated instruction. Funds are reallocated from Support Services salary savings.</i></p> <p><i>Outstanding Elementary: Increase \$4,000 for a total of \$10,875: Superior Elementary: Increase \$4,000 for a total of \$10,165.</i></p>	\$21,040.00

MONTHLY SCHEDULED PAYMENTS

Example 1: *Good!!!*

PAYMENT SCHEDULE STATUS					
Month	Scheduled Amount	2007 Index	2006 Index	2005 Index	Amount Paid to Date
July	38,400.00	38,400.00	0.00	0.00	38,400.00
August	20,373.00	20,373.00	0.00	0.00	20,373.00
September	43,320.00	43,320.00	0.00	0.00	43,320.00
October	25,990.00	25,990.00	0.00	0.00	25,990.00
November	32,275.00	32,275.00	0.00	0.00	32,275.00
December	32,251.00	32,251.00	0.00	0.00	32,251.00
January	27,110.00	27,110.00	0.00	0.00	27,110.00
February	27,981.00	27,981.00	0.00	0.00	21,981.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
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	201,000.00	0.00	0.00	0.00	0.00
Total	448,700.00	247,700.00	0.00	0.00	247,700.00

* Payment(s) in progress

RSP=Remaining Scheduled Payment

MONTHLY SCHEDULED PAYMENTS

Example 2: *Bad*

PAYMENT SCHEDULE STATUS					
Month	Scheduled Amount	2007 Index	2006 Index	2005 Index	Amount Paid to Date
July	219,500.00	219,500.00	0.00	0.00	219,500.00
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	0.00	0.00	0.00	0.00	0.00
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
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	229,200.00	0.00	0.00	0.00	0.00
Total	448,700.00	219,500.00	0.00	0.00	219,500.00

* Payment(s) in progress

RSP=Remaining Scheduled Payment

SAMPLE GENERAL LEDGER TRIAL BALANCE FORMAT

SCHOOL / ACCOUNT NUMBER	DATE	PO#	VENDOR NAME	PR RUN	JRNL	PSREF	AMOUNT	DESCRIPTION / PAYROLL NAME
EXCELLING ELEMENTARY								
120.100.2210.6112.100.000.0000	2005-08-11			72728	P/R	012-34-5678	240.00	ADAMS, SAMUEL
120.100.2210.6220.100.000.0000	2005-08-11			72728	P/R	012-34-5678	18.36	ADAMS, SAMUEL
120.100.2210.6230.100.000.0000	2005-08-11			72728	P/R	012-34-5678	17.76	ADAMS, SAMUEL
120.100.2210.6260.100.000.0000	2005-08-11			72728	P/R	012-34-5678	0.74	ADAMS, SAMUEL
120.100.2210.6112.100.000.0000	2005-08-25			72752	P/R	345-67-8901	2,319.62	KING, BILLI-JEAN
120.100.2210.6220.100.000.0000	2005-08-25			72752	P/R	345-67-8901	172.78	KING, BILLI-JEAN
120.100.2210.6230.100.000.0000	2005-08-25			72752	P/R	345-67-8901	171.65	KING, BILLI-JEAN
120.100.2210.6260.100.000.0000	2005-08-25			72752	P/R	345-67-8901	7.12	KING, BILLI-JEAN
120.100.1000.6643.100.000.0000	2005-09-01	23456789	HARCOURT BRACE & COMPANY	791800	A/P	12345678	477.63	PRE-DECODABLE/DECODABLE BOOK(37 TITLES)
120.100.1000.6643.100.000.0000	2005-10-04	26102364	BORDERS GROUP INC.	436100	A/P	IN57763162	868.33	CACTUS HOTEL
120.100.1000.6643.100.000.0000	2005-10-04	26102209	SCHOLASTIC, INC.	192800	A/P	4388199	12,513.46	FLUENCY FORMULA KIT-1ST
120.100.1000.6643.100.000.0000	2005-10-20	26102676	AMERICAN TEACHING SUPPLY	615900	A/P	712517	778.98	PHONICS TILES CLASSROOM SET
120.205.1000.6643.100.000.0000	2005-10-25	26103025	MACMILLAN/MCGRAW-HILL	133800	A/P	17348805001	264.62	CORRECTIVE READING DECODING A
120.100.2210.6320.100.000.0000	2005-11-10	26102958	AZ DEPARTMENT OF EDUCATION	204500	A/P	RF050639	1,320.00	MANDATORY RF TRAINING FOR PRIN, COACH,
120.100.1000.6643.100.000.0000	2006-02-14	26104801	READ NATURALLY	283100	A/P	71747	1,918.40	4.5R* AUDIO CD
120.100.1000.6643.100.000.0000	2006-02-14	26104801	AZ DEPARTMENT OF REVENUE	23600	A/P	00028310071747	97.68	4.5R* AUDIO CD
120.100.2210.6320.100.000.0000	2006-04-25	26102366	UNIVERSITY OF OREGON	451800	A/P	2006-76	1,176.00	8/23/05 DIBELS ENROLLMENT + 1/3
120.100.2410.6580.100.000.0000	2006-06-20	26107399	MARGARET THATCHER	734500	A/P	261073991682	319.38	EXPENSES FOR ATTENDING NATIONAL RF CONF
			EXPENSES YTD				\$ 22,682.51	

GRANTS MANAGEMENT ENTERPRISE



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Federal Fiscal Requirements

1-A) OMB Circular A-87 : Time and Effort :The Federal Government (U.S. [Office of Management and Budget](#) (OMB) Circular A-87, [Cost Principles for State, Local, and Indian Tribal Governments](#)) requires all employees, including teachers, paraprofessionals, and other staff that are paid with federal funds to document the time and effort they spend within the program. The portion of the federally paid salary should be reflective of the actual activity, not budgeted, the individual has put forth for that federal program. Time and effort reporting is required when any part of an individual's salary is charged to a federal program or used as match for a federal program. (See [Circular No. A-87.8. Compensation for personal services](#))

If your entity does not have an existing Time and Effort Log, please use the suggested Time and Effort templates ADE developed below.

- a. **Semi-Annual Certification** :[Circular No. A-87. 8.\(h\).\(3\)](#) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications are required to be prepared at least semi annually.

* [Individual Semi-Annual Certification Template \(Example\)](#)

* [Group Semi-Annual Certification Template \(Example\)](#)

- b. **Monthly Personnel Activity Report** : [Circular No. A-87. 8.\(h\).\(4\)](#) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5). [Circular No. A-87.8.\(h\).\(7\)](#) Salaries and wages of employees used in meeting cost sharing or matching requirements of Federal awards must be supported in the same manner as those claimed as allowable costs under Federal awards.

* [Monthly Personnel Activity Report Template in Excel \(Example Log\)](#)

- c. **Time and Effort Check List** : [Time and Effort Information and examples](#)
- d. **Specific Requirements for Time and Effort Reporting** : [Quick glance of Time and Effort Requirements](#)

1-B) OMB Circular A-122 : Time and Effort

- a. **Non-profit Organizations/Community Based Organizations** that are governed by [OMB Circular A-122](#) (See Section 8. M. (1) & (2) Support of salaries and wages) and required to maintain monthly certification for all employees funded with federal funds regardless whether the employee is funded 100% or split effort.
- b. **Monthly Personnel Activity Report** : [Circular No. A-122. 8. M. \(1\) & \(2\)](#) Charges to awards for salaries and wages, whether treated as direct costs or indirect costs, will be based on documented payrolls approved by a responsible official(s) of the organization. The distribution of salaries and wages to awards must be supported by personnel activity reports

* [Monthly Personnel Activity Report Template in Excel \(Example Log\)](#)

- c. **Time and Effort Check List** : [Time and Effort Information and examples](#)
- d. **Specific Requirements for Time and Effort Reporting** : [Quick glance of Time and Effort Requirements](#)

1-C) OMB Circular A-21: Time and Effort

***Institutions of Higher Education (Universities and Community Colleges)** that are governed by [OMB Circular A-21](#) (See Section J. 8. C. (1), (2) & (3) Compensation for personal services) are required to maintain certification for employees based on approved method for Payroll Distribution.

- a. *Plan Confirmation* (See Section J. 8. C. (1)(e)) certification must be maintained on an annual basis.
- b. *After the Fact Method* (See Section J. 8. C. (2)(e)):
 - i. a. For Professorial and Professional Staff certification must be maintained on a six month basis.
 - ii. b. Non-Professional and Other Staff certification must be maintained on a monthly basis and coincide with one or more pay periods.
- c. *Multiple Confirmation Records* (See Section J.8.C. (3)(f)) certification must be maintained on a six month basis.

2) Fixed Assets: 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.
- Fixed asset report should include property identification tag, asset description, serial #, funding source, purchase date, cost, and location. See [USFR](#) or [USFRCS](#) VI-E-2. ([Example Fixed Asset Report](#))

- Stewardship Listing: To physically control and help prevent theft of equipment costing less than \$1,000, the LEA may wish to maintain a stewardship listing. The governing board should specify the types of items to be placed on the stewardship listing and establish the minimum amount for those items. The stewardship listing should include Location, Identification number, and description.

More information on Fixed Assets can be found from [USFR VI-E Accounting Procedures Fixed Assets](#) or [34 CFR 80.32 Equipment](#) ((d) Management Requirements).

3) ESS Fiscal Monitoring: Receiving federal grant monies entails both programmatic and financial duties, which include proper programming and expenditure of monies, goals achievement, and related reporting. Information related to the five key areas addressed during the Fiscal Monitoring are Time and Effort reporting, Expenditure Compliance, Fixed Asset Compliance, General Grant Compliance, and Grants Management Compliance. Please see the "ESS Fiscal Monitoring Compliance Questionnaire".

Please see the "[Surviving ADE ESS Fiscal Monitoring](#)" Power point presentation for additional information regarding the Fiscal Monitoring Components and Potential Consequences of Non-Compliance.

4) Resources

- [Title 34, Chapter II – Office of Elementary and Secondary Education, Department of Education \(Parts 1 to 299\)](#)
- [Title 34, Chapter II Part 299--General Provisions](#)
- [Title 34, Part 80 Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments](#)
- [ADE's NCLB Document Library](#)
- For 21st Century Community Learning Center Grants: See [Fiscal Accountability Tools](#)
- For Career & Technical Education: See [Grants and Accountability](#)

If you have questions regarding the Federal Grant Requirements, please contact Gary Holland from the ADE Audit Unit at (602) 364-3518 or <mailto:%20Gary.Holland@azed.gov> or contact [the specific grant contact](#).

Federal Funding Compliance

Time and Effort Log

Fiscal Year

2008 - 2009

Bi-annual Certification

Name of School District/Charter:

ABC School District

OMB Circular A-87 requires employees who are compensated by federal grant dollars and work solely federal award to submit at least semi-annual certifications that the employee worked solely on that program.

OMB Circular A-87 Appendix B.8.(h)(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

I, John Doe, certify that 100% of my work time from
(Employee Full Name)

January 1, 2009
(Beginning Date ex. Month/Date/Year)

to

June 30, 2009
(Ending Date ex. Month/Date/Year)

was spent on

Special Education IDEA Part B
(Federal Funding Source)

duties and responsibilities.

John Doe
Employee Signature

Thomas C. James
Supervisor Signature

6/30/09
Date

6/30/09
Date

FIXED ASSETS

ACCOUNT	SITE	PO NUMBER	ITEM DESCRIPTION	BARCODE NUMBER	SERIAL NUMBER	ACQUIRED DATE	COST
100-100-1000-6737-101-000-00	101	709237	COMPUTERS APPLE - MONITOR/DD/CPU	138143	QP6410F4VUX	10/25/06	\$1,306.46
100-100-1000-6737-101-000-00	101	709237	COMPUTERS APPLE - MONITOR/DD/CPU	138147	W86382MBAC1	10/25/06	\$1,306.47
100-100-1000-6737-101-000-00	101	709237	COMPUTERS APPLE - MONITOR/DD/CPU	138148	W8638204AC1	10/25/06	\$1,306.47
100-100-1000-6737-101-000-00	101	709237	COMPUTERS APPLE - MONITOR/DD/CPU	138150	W86383LBAC1	10/25/06	\$1,306.47
100-100-1000-6737-101-000-00	101	712374	COMPUTERS APPLE - MONITOR/DD/CPU	138972	W86480HSVUX	12/12/06	\$1,298.78
100-100-1000-6737-101-000-00	101	712374	COMPUTERS APPLE - MONITOR/DD/CPU	138973	W86480HWVUX	12/12/06	\$1,298.77
100-100-1000-6737-101-000-00	101	712374	COMPUTERS APPLE - MONITOR/DD/CPU	138974	W86480HXVUX	12/12/06	\$1,298.77
100-100-1000-6737-101-000-00	101	712374	COMPUTERS APPLE - MONITOR/DD/CPU	138975	W86480HZVUX	12/12/06	\$1,298.78
100-100-1000-6737-101-000-00	101	712374	COMPUTERS APPLE - MONITOR/DD/CPU	138976	W86480J3VUX	12/12/06	\$1,298.78
100-100-1000-6737-101-000-00	101	712374	COMPUTERS APPLE - MONITOR/DD/CPU	138977	W86480J4VUX	12/12/06	\$1,298.78
100-100-1000-6737-101-000-00	101	703840	PRINTER HEWLETT-PACKARD	136801	CNGXF78473	08/31/06	\$1,180.61
100-100-1000-6730-103-000-00	103	720781	CART MICROCOMPUTER	141514		04/17/07	\$538.67
100-100-1000-6737-103-000-00	103	721268	COMPUTERS CPU/DD - DELL	142119	3NRJVC1	05/17/07	\$778.25
100-100-1000-6737-103-000-00	103	721241	PRINTER HEWLETT-PACKARD	141641	CND1R30863	04/23/07	\$690.76
100-100-1000-6737-103-000-00	103	721241	PRINTER HEWLETT-PACKARD	141642	CND1R30865	04/23/07	\$690.76
100-100-1000-6737-103-000-00	103	721241	PRINTER HEWLETT-PACKARD	141643	CND1R31038	04/23/07	\$690.76
100-100-1000-6737-103-000-00	103	721241	PRINTER HEWLETT-PACKARD	141644	CND1R31124	04/23/07	\$690.76
100-100-1000-6737-103-000-00	103	720781	PROJECTOR VIDEO - EPSON	141515	JXJF734349L	04/17/07	\$782.64
100-100-1000-6737-103-000-00	103	720781	PROJECTOR VIDEO - EPSON	141516	JXJF734380L	04/17/07	\$782.64
100-100-1000-6737-104-000-00	104	722567	COMPUTERS CPU/DD - DELL	141961	BDGQXC1	05/11/07	\$778.24
100-100-1000-6737-104-000-00	104	722567	COMPUTERS CPU/DD - DELL	141962	BFGQXC1	05/11/07	\$778.24



ARRA Recipient Reporting Requirements

The recipients of U.S. Department of Education Recovery Act financial assistance instructions and guidance for data reporting. The data reporting is in alliance with the American Recovery and Reinvestment Act of 2009 (ARRA) in Section 1512.

1) [Memorandum of American Recovery and Reinvestment Act \(ARRA\) Reporting Requirements](#)

[Requirements](#): Memorandum notifying Superintendents and Charter Holders of updated ARRA Reporting Requirements effective December 18, 2009.

2) Online ARRA Recipient Reporting Application

a. Before logging into the ADE ARRA Recipient Reporting Application, LEAs should complete the following steps:

- i. Read the US Dept of Education (ED) **ARRA Reporting Guidance and ARRA Reporting Tip Sheets for Elementary and Secondary Programs and for Special Education Programs** at <http://www.ed.gov/policy/gen/leg/recovery/section-1512.html>

(*The ED Guidance defines ARRA Recipients as State Agencies and Sub-Recipients as School Districts. It also clarifies and provides examples of Vendors.

*The ED Program Tip Sheets explain how Activities are to be reported as well as other data in the ARRA Quarterly Reporting.)

- ii. Register for a **DUNS** number at https://eupdate.dnb.com/requestoptions.aspx?cm_re=HomepageB*TopNav*DUNSNumberTab

([Training Manual: How to request DUNS number and contact information](#))

- iii. Register at the Central Contract Registry (CCR) at <https://www.bpn.gov/ccr/default.aspx>
- iv. View the [ARRA User Guide](#) (last updated 12-15-2009)
- v. [Arizona Congressional Districts](#) by Zip Codes

b. ARRA Recipient Reporting Module can be found under [Common Logon](#). If a user does not have access to the module, please contact the Grants Management Office.

- c. **April 1 – June 30, 2010 ARRA Data Submission Period: June 29 – July 8, 2010**
- d. **Which LEAs should submit data using ARRA Recipient Reporting Application?** : Any LEAs that currently have any of the following approved projects under Grants Management Enterprise website. Click on each hyperlink to view your approved ARRA projects.
- o [Economic Stimulus Funding for NSLP Equipment](#)
 - o [ARRA Education Stabilization Fund](#)
 - o [ARRA Enhancing Education Through Technology Title II–D](#)
 - o [ARRA IDEA Grant](#)
 - o [ARRA Preschool](#)
 - o [ARRA Mckinney–Vento Homeless Education](#)
 - o [ARRA Parent Education Statewide Specialist](#)
 - o [ARRA Title I Grant](#)
 - o [ARRA Title I School Improvement Family & Community Engagement Grant](#)

3) ARRA Assurances Form: If you are applying for and/or have been approved for any ARRA (American Recovery Act & Reinvestment) funding, please click [here](#) to download the required ARRA Assurance form. For specific questions regarding this form, please contact Donald Houde at 602.364.1368.

4) Reference Links

- [Overview of the Recovery Act](#)
- [Guidance for Grantees and Auditors: State Fiscal Stabilization Fund Program](#)
- [Reporting Requirements of Section 1512 of the Recovery Act](#)
- [M–10–08, Updated Guidance on the American Recovery and Reinvestment Act – Data Quality, Non–Reporting Recipients, and Reporting of Job Estimates](#)
- [Data Model provided by Recovery.gov](#)
- [Recipient Reporting Information](#)

Arizona Department of Education
Grants Management Bin #3
1535 West Jefferson Street
Phoenix, Arizona 85007
Phone: (602) 542–3695
Fax: (602) 542–4063
grants@azed.gov

SOURCES

- **ADE Business Rules**

School Districts:

<https://www.ade.az.gov/Guidelines/EX-22.pdf>

Charter Schools:

<https://www.ade.az.gov/Guidelines/EX-21.pdf>

- **ADE Grants Management Handbook**

<https://www.ade.az.gov/Guidelines/EX-15.pdf>

- **ADE Grants Management Federal Fiscal Requirements**

https://www.ade.az.gov/gme/Additional_Information/FederalFiscalRequirement.asp

- **ADE Grants Management ARRA Recipient Reporting Requirements**

https://www.ade.az.gov/gme/Additional_Information/ARRARecipientReportingRequirements.asp

- **Uniform System for Financial Records for Arizona School Districts (USFR)**

http://www.auditorgen.state.az.us/manuals_schooldistrict.htm

- **Uniform System for Financial Records for Arizona Charter Schools (USFRCS)**

http://www.auditorgen.state.az.us/manuals_charter.htm

- **OMB Circular A-133**

<http://www.whitehouse.gov/omb/rewrite/circulars/a133/a133.html>

- **OMB Circular A-87**

http://www.whitehouse.gov/omb/rewrite/circulars/a087/a87_2004.html

- **OMB Circular A-122**

http://www.whitehouse.gov/omb/circulars_a122_2004/

BUDGET & FISCAL TEAM CONTACT INFO.:

Bruce J. Groll, Education Program Director - Finance
bruce.groll@azed.gov
(602) 364-2302

C.J. Beckstrom, Education Program Specialist - Budget & Compliance
cj.beckstrom@azed.gov
(602) 364-2656

Betty Helm, Education Program Specialist - Accounting
betty.helm@azed.gov
(602) 364-2308