

# **State/ Federal Grant Financial Requirement Completion Report**

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# Grants Management office: Technical issues / General guidelines

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# 1. Type of Projects : State or Federal

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Funding Source: S (State) or F (Federal)

Project Number: **11****S**ACSEB-160001-02A

Fiscal year

**11****F**AATTI-160326-07A

## 2. Completion Report

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✓ Completion Report must be **submitted to ADE** via the Internet within 90 days after the project end date or sooner if required by specific program guidelines.

Project End Date	Completion Report online available from	Completion Report Due Date
06/30/2010	07/01/2010	09/28/2010
09/30/2010	10/01/2010	12/29/2010

✓ If not submitted to ADE in 90 days, Grant system will put “CR OverDue” hold to stop a payment from a current year project.

## 2. Completion Report

✓ Completion Report must be **submitted to ADE** via the Internet within 90 days after the project end date

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District submits a Completion Report to the county



County approves a Completion Report. County submits to ADE



ADE approves a Completion Report

Charter / Pilot School submits a Completion Report to ADE



ADE approves a Completion Report

## 2. Completion Report (CR)

✓ **Rejected Completion Report by ADE** – LEA must resubmit completion report **within 30 days**.

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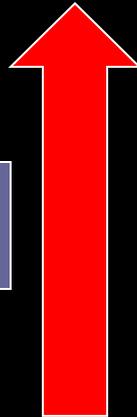
District submits a Completion Report to the county



County approves a CR.  
Submit to ADE



ADE approves a Completion Report



Charter / Pilot School submits a Completion Report to ADE



ADE approves a Completion Report



## 2. Completion Report (CR)

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- ✓ **Project Summary – Current Status shows CR Flag or CR Hold**

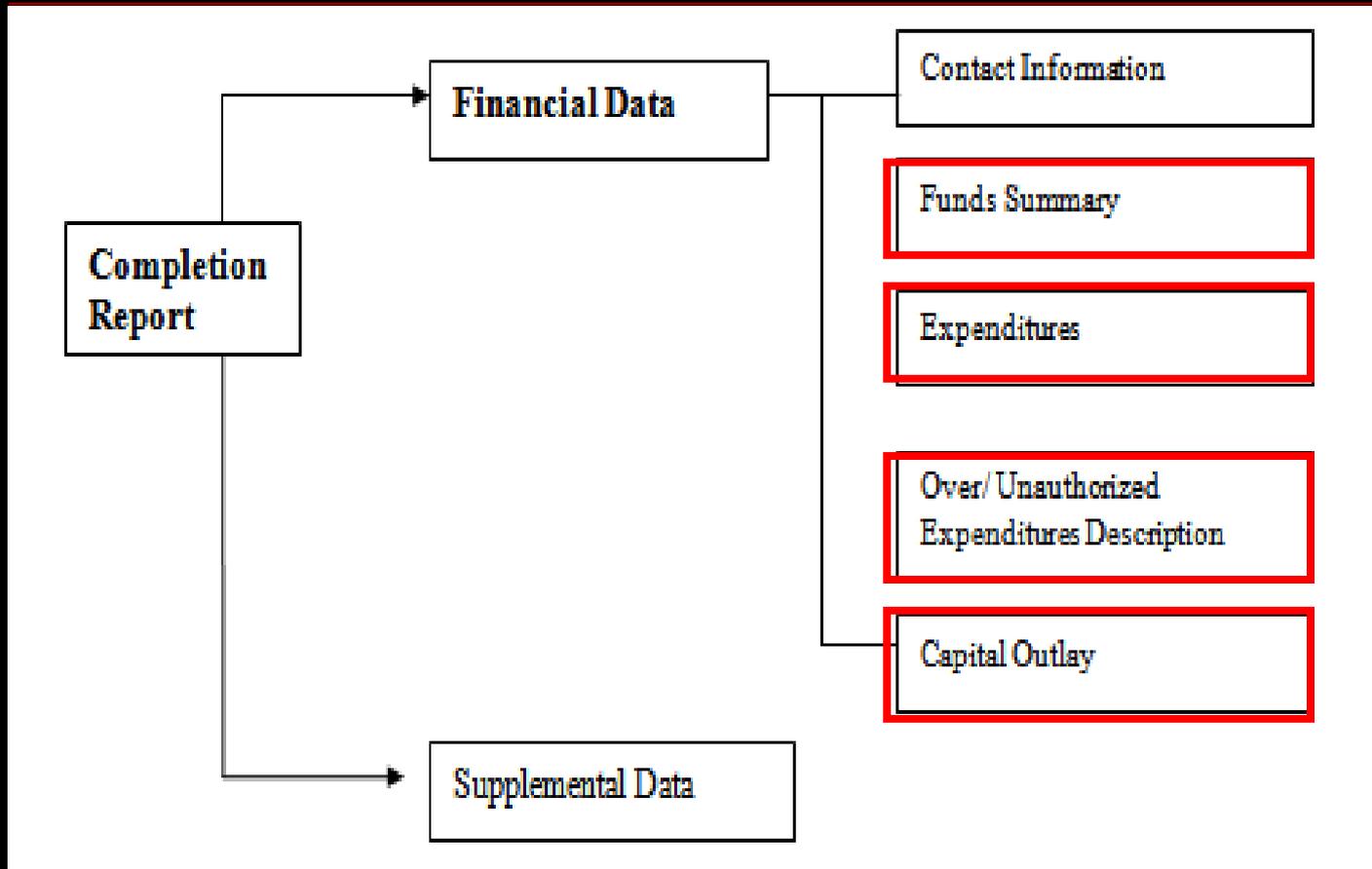
### Understanding CR Status

- ✓ CR Due (Flag) - 90 days period (Project End Date + 90 days).
- ✓ CR OverDue (Hold) – Passed the CR submission deadline  
Stop the current year project payment

<b>Current Status</b>	Completion Report Overdue Programmatic Hold
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## 2. Completion Report (CR)

✓ Completion Report is considered as the final cash management report. Report final expenditures to the penny.



## 2. Completion Report (CR) – Funds Summary

**Cash on Hand** = ADE Disbursement + CarryOver Fund – **Total Expenditure**

FUNDS SUMMARY	
Total Budgeted Funds	190,000.00
Current Fiscal Year ADE Disbursement	0.00
Carryover Funds	90,000.00
Balance unpaid at project end date	100,000.00
Balance unpaid as of <input type="text"/>	100,000.00
Allowable Cash on Hand	0.00
Cash On Hand (less interest earned)	<input type="text" value="0.00"/>
Interest Earned	<input type="text" value="0.00"/>
Other	<input type="text" value="0.00"/>
Comments(s) / Explanation of 'Other' Funds (Funds must be clearly identified with a project year.)	
<input type="text"/>	

System Calculated:

- ✓ ADE Disbursement
- ✓ CarryOver Fund

**Total Expenditure:**

- ✓ **Completion Report Expenditures page**

Ex. Cash on Hand

= 0 + 90,000 – 74,693.40

= 15,306.60

(Project expenditure was 74,693.40)

## 2. Completion Report (CR) – Funds Summary

FUNDS SUMMARY	
Total Budgeted Funds	190,000.00
Current Fiscal Year ADE Disbursement	0.00
Carryover Funds	90,000.00
Balance unpaid at project end date	100,000.00
Balance unpaid as of <input type="text"/>	100,000.00
Allowable Cash on Hand	0.00
Cash On Hand (less interest earned)	<input type="text"/> 0.00
Interest Earned	<input type="text"/> 0.00
Other	<input type="text"/> 0.00
Comments(s) / Explanation of 'Other' Funds (Funds must be clearly identified with a project year.)	
<input type="text"/>	

✓ **Interest Earned** : Any interest earned against this year's project

✓ **Other** : Any \$\$\$ coming from previous years' projects (must provide fiscal year and detail under Comments section)

## 2. Completion Report (CR) – Funds Summary

FUNDS SUMMARY	
Total Budgeted Funds	190,000.00
Current Fiscal Year ADE Disbursement	0.00
Carryover Funds	90,000.00
Balance unpaid at project end date	100,000.00
Balance unpaid as of	100,000.00
Allowable Cash on Hand	0.00
Cash On Hand <i>(less interest earned)</i>	15,306.60
Interest Earned	300.00
Other	3,000.00
Comments(s) / Explanation of 'Other' Funds (Funds must be clearly identified with a project year.)	
FY 2006 Vendor Refund  (2,500) and FY 2009 unreported interest earned (500)	

## 2. Completion Report (CR) – Expenditures

BUDGET LINE ITEMS					
Function Code	Object Code	Budget Amount	Expended Amount	Budget Balance	Ov./Un. Expend.
Instruction 1000					
Salaries	6100	50,000.00	0.00	50,000.00	0.00
Employee Benefits	6200	8,500.00	0.00	8,500.00	0.00

- ✓ Budget Amount  
= ADE approved budget amount from Project Summary Budget Line Items
- ✓ Expended Amount  
= Actual expenditure amount for each line item

## 2. Completion Report (CR) – Expenditures

- ✓ Restricted Indirect Cost Rate (Charters/ Pilot Schools / Others)
- ✓ Combined Indirect Cost Rate (only for Districts)

Function Code	Object Code	Budget Amount	Expended Amount	Budget Balance	Ov./Un. Expend.
<b>Project SubTotal</b>		170,000.00	62,000.00	108,000.00	0.00
<b>Indirect Cost</b>					
Restricted Indirect Cost Rate 7.57 %		10,000.00	4,693.40	5,306.60	0.00
<b>Capital Outlay</b>					
Property	6700 et. al.	10,000.00	8,000.00	2,000.00	0.00
<b>Total</b>		190,000.00	74,693.40	115,306.60	0.00

- ✓ Combined Indirect Cost Rate  
= District's Indirect Cost Rate + County's Indirect Cost Rate
- ✓ However, it is up to Districts to budget enough to cover the county

## 2. Completion Report (CR) – Expenditures

✓ **Maximum Indirect Cost Amount**

= Project Sub Total \* Approved restricted indirect cost rate

Function Code	Object Code	Budget Amount	Expended Amount	Budget Balance	Ov./Un. Expend.
<b>Project SubTotal</b>		170,000.00	62,000.00	108,000.00	0.00
<b>Indirect Cost</b>					
Restricted Indirect Cost Rate 7.57 %	6910	10,000.00	4,693.40	5,306.60	0.00
<b>Capital Outlay</b>					
Property	6700 et. al.	10,000.00	8,000.00	2,000.00	0.00
<b>Total</b>		190,000.00	74,693.40	115,306.60	0.00

✓ Maximum Indirect Cost Amount = 170,000 \* 7.57 % = \$ 12,869

✓ LEA can budget up to maximum Indirect Cost Rate (ex. LEA only budgeted \$10,000)

✓ Maximum Indirect Cost Amount = 62,000 \* 7.57% = \$ 4,693.4

✓ Because actual expenditure changed project subtotal, it will change the maximum indirect cost amount

## 2. Completion Report (CR) – Expenditures

✓ **Maximum Indirect Cost Amount**

= Project Sub Total \* Approved restricted indirect cost rate (VI-J-10)

Function Code	Object Code	Budget Amount	Expended Amount	Budget Balance	Ov./Un. Expend.
<b>Project SubTotal</b>		170,000.00	62,000.00	108,000.00	0.00
<b>Indirect Cost</b>					
Restricted Indirect Cost Rate 7.57 %	6910	10,000.00	4,693.40		
<b>Capital Outlay</b>					
Property	6700 et. al.	10,000.00	8,000.00	2,000.00	0.00
<b>Total</b>		190,000.00	74,693.40	115,306.60	0.00



Ex. I already spent \$10,000 but the Completion Report doesn't allow me to enter \$10,000 under Indirect Cost line item.

Answer:

- ✓ Enter the remainder amount under Support Service Admin – Other Expenses
- ✓ it will be considered unauthorized amount. You will have to provide explanation

## 2. Completion Report (CR)

### – Over/ Unauthorized Expenditure Description

✓ Any line item with over or unauthorized expenditure from Expenditures page requires an additional description. You will list the reasons why you must have this over/ unauthorized expenditure.

BUDGET LINE ITEMS					
Function Code	Object Code	Budget Amount	Expended Amount	Budget Balance	Ov./Un. Expend.
Instruction 1000					
Salaries	6100	50,000.00	40,000.00	10,000.00	0.00
Employee Benefits	6200	8,500.00	9,000.00	-500.00	0.00

## 2. Completion Report (CR)

### – Over/ Unauthorized Expenditure Description

- ✓ Over-Expenditure: An expenditure on all approved budget line items (except indirect cost ) that exceeds the 10% or \$1,000 allowable. (VI-J-10)
- ✓ 10% applies to each line item = Approved Budget line Amt \* 10%

BUDGET LINE ITEMS					
Function Code	Object Code	Budget Amount	Expended Amount	Budget Balance	Ov./Un. Expend.
Instruction 1000					
Salaries	6100	50,000.00	40,000.00	10,000.00	0.00
Employee Benefits	6200	8,500.00	9,000.00	-500.00	0.00

Ex) Employee Benefits Over expenditure Threshold  
=  $8500 * 10\% = \$850$  or \$1000.  $\$850 < \$1000$  so the system considers \$1000 as your over expenditure threshold

## 2. Completion Report (CR)

### – Over/ Unauthorized Expenditure Description

- ✓ **Unauthorized expenditure:** Expenditures do not have an approved budget line item (VI-J-10)

BUDGET LINE ITEMS					
Function Code	Object Code	Budget Amount	Expended Amount	Budget Balance	Ov./Un. Expend.
Other Expenses	6800	0.00	3,120.00	-3,120.00	3,120.00
Subtotal for Support Services – Admin 2300, 2400, 2500, 2800		58,500.00	3,120.00	55,380.00	3,120.00

Ex) Other Expenses Budget Amount = 0 Expended Amount = 3,120  
The grant system considers \$3,120 as unauthorized amount.

## 2. Completion Report (CR)

### – Over/ Unauthorized Expenditure Description

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#### ✓ What happened with over-expenditure or unauthorized expenditure?

If a completion report reflects an unauthorized expenditure or an over-expenditure of **a budgeted line item**, the LEA (Local Education Agencies) has two options:

- 1) ADE allows fiscal override
- 2) ADE may direct you to return the unauthorized or over-expenditure amount

ADE Grants Business Rules VI-J-10

#### ✓ How can I avoid having over-expenditure or unauthorized expenditure?

Reconcile your cash balance monthly and if needed, submit an amendment

## 2. Completion Report (CR)

### – Over/ Unauthorized Expenditure Description

Audit Exceptions			
AUDIT EXCEPTIONS			
Description	Excess Amount	Fiscal Override	Corrective Action
Over-Expenditure			
Unauthorized Expenditure			
Capital Outlay Exceptions			
JVC Camcorders	15,075.90	N	Return from local funds
Tripod Plate w/Quick Release	623.18	N	Return from local funds
Anton Bauerr Battery	3,144.43	N	Return from local funds
Transcend Memory Cards	918.80	N	Return from local funds
ProHD Media Storage Kit	108.97	N	Return from local funds
Sennheiser Wireless ENG Kit	1,331.26	N	Return from local funds

✓ Example of Over/unauthorized expenditure that ADE didn't allow fiscal override  
ADE is requesting LEA to return all of capital outlay exceptions. (Capital outlay exceptions are per item. You must purchase items that are approved by ADE)

## 2. Completion Report (CR) – Capital Outlay

Capital outlay total = Expenditures Capital outlay total

Capital Outlay					
Function Code	Object Code	Budget Amount	Expended Amount	Budget Balance	Ov./Un. Expend.
Property	6700 et. al.	10,000.00	8,000.00	2,000.00	0.00
<b>Total</b>		190,000.00	74,693.40	115,306.60	0.00

Amount expended for Capital Outlay
8,000.00

CAPITAL OUTLAY				
Quantity	Cost Per Unit	Description	Purpose	Total
10	1,000.00	Student Computer	Computer Lab	10,000.00

## 2. Completion Report (CR) – Capital Outlay

✓ If your item per unit results in a rounding error.....

Amount expended for Capital Outlay

8,000.00

### CAPITAL OUTLAY

New Qty	CPU	New CPU	Description	Purpose	New Purpose	Total	New Total
13		615.00	student computer		computer lab	0.00	7,995.00
1		5.00	Rounding error from the above items		Rounding error from the above items	0.00	5.00
N	1	0.51	Adjusted for rounding	Adjusted for rounding			0.51

# 3. Completion Report – Final Payment

FUNDS SUMMARY	
Total Budgeted Funds	49,636.00
Current Fiscal Year ADE Disbursement	40,137.29
Carryover Funds	0.00
Balance unpaid at project end date	9,498.71
Balance unpaid as of 11/15/2010	9,498.71
Allowable Cash on Hand	0.00
Cash On Hand <i>(less interest earned)</i>	-9,498.71
Interest Earned	0.00
Other	0.00
Comments(s) / Explanation of 'Other' Funds (Funds must be clearly identified with a project year.)	

If you reported a negative cash on hand on the Funds Summary, Please check **the release information** from the approved completion report.

**Final CR payment** will be recorded on this section and also email notification!

## Release Information

### COMPLETION REPORT INFORMATION

Evaluation Comments	. In order to bring the balance of this project to zero, ADE will release \$9,498.71 to the school. No interest was claimed. Please call if you have any questions. tc
Amount to Release	9,498.71

### 3. Completion Report – Questionable Final Payment

✓ ADE can request a supporting document for all of your expenditures prior to approving the completion report

PAYMENT SCHEDULE STATUS		
Month	Scheduled Amount	Amount Paid to Date
July	0.00	0.00
August	0.00	0.00
September	0.00	0.00
October	0.00	0.00
November	3,424.19	3,424.19
December	2,009.27	2,009.27
January	0.00	0.00
February	0.00	0.00
March	12,176.04	12,176.04
April	4,756.10	4,756.10
May	18,911.28	18,911.28
June	0.00	0.00
July (13)	0.00	0.00
August (14)	0.00	0.00
September (15)	0.00	0.00
RSP	91,323.12	0.00
<b>Total</b>	<b>132,600.00</b>	<b>41,276.88</b>

Funds Summary	
FUNDS SUMMARY	
Total Budgeted Funds	132,600.00
Current Fiscal Year ADE Disbursement	41,276.88
Carryover Funds	0.00
Balance unpaid at project end date	91,323.12
Balance unpaid as of 11/15/2010	91,323.12
Allowable Cash on Hand	0.00
Cash On Hand <i>(less interest earned)</i>	-38,022.38
Interest Earned	0.00
Other	0.00
Comments(s) / Explanation of 'Other' Funds (Funds must be clearly identified with a project year.)	

# 4. Approved Completion Report

## Funds Summary

FUNDS SUMMARY	
Total Budgeted Funds	8,401.34
Current Fiscal Year ADE Disbursement	2,479.00
Carryover Funds	2,687.34
Balance unpaid at project end date	3,235.00
Balance unpaid as of 11/15/2010	3,235.00
Allowable Cash on Hand	0.00
<b>Cash On Hand (less interest earned)</b>	<b>3,387.34</b>
Interest Earned	0.00
Other	0.00

### Cash on Hand

= ADE Disbursement  
+ CarryOver Fund  
– Total Expenditure

Ex) Cash on Hand  
= 2479 + 2687.34 – 1779  
= 3,387.34

Positive Cash on Hand  
= unexpended monies @ Local

Total	8,401.34	1,779.00	6,622.34	0.00	
Function Code	Object Code	Budget Amount	Expended Amount	Budget Balance	Ov./Un. Expend.

# 4. Approved Completion Report

## Summary Analysis

SUMMARY ANALYSIS		
Category	Fund Amount	Interest Amount
<b>Fiscal year 2008</b>		
Return	0.00	0.00
Amend - Local	0.00	0.00
Amend - State	0.00	0.00
<b>Fiscal year 2009</b>		
Return	0.00	0.00
Amend - Local	0.00	0.00
Amend - State	0.00	0.00
<b>Fiscal year 2010</b>		
Return	908.34	0.00
Amend - Local	2,479.00	0.00
Amend - State	3,235.00	0.00

Total Return Amt  
= Sum of all Return Fields

Total Approved Carryover Amt  
= Sum of all Amend - Local  
+ Sum of all Amend - state

Ex) Total Return Amt = \$908.34

Ex) Total approved carryover amt  
= 2,479 + 3,235  
= \$5,714

## 4. Approved Completion Report

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Release Information	
COMPLETION REPORT INFORMATION	
Evaluation Comments	Completion Report approved. Amend/Return funds as noted.
Amount to Release	0.00
Balance unpaid at project end date	3,235.00
Balance unpaid as of 11/15/2010	3,235.00
Amount Not to be paid	0.00
Accounting Comments	Completion Report approved. Amend/Return funds as noted.

- ✓ Example approved completion report – Release information page
- ✓ If you are not sure of approved completion report, please contact the ADE program area or Grants Management Office!

# 5. Monthly Completion Report Summary

- ✓ Sent to LEAs monthly basis starting September of 2010

## 1) Pending Completion Reports

Please submit the following completion reports prior to its CR Due Date. Completion Reports Must be submitted to ADE within 90 days after the project-end date. All completion reports that are rejected by ADE must be resubmitted within 30 days of the rejection date. If your completion report was rejected by ADE and you have not received a email notification describing the completion report rejection reason, please contact the specific ADE program area (<https://www.ade.az.gov/GME/contacts.asp>). If your completion report was rejected by the county, please contact the county.

Fiscal Year	Grant Name	Project Number	Project End Date	CR Due Date	Completion Report Status	Rejected Date	Completion Report OverDue By	Approaching Due Date		
								Due within 30 days	Due within 60 days	Due within 90 days
2010	ARRA IDEA Grant	10FESAIG-060001-12A	6/30/2010	10/27/2010	CRI Rejected by ADE	09/27/2010	0	29	0	0

## 1) Pending Completion Reports Section of the report

- ✓ List all of grants that require the completion report submission as of today and in the future
- ✓ CR Due Date > Today : Project end date has not passed
- ✓ Completion Report Status – shows the most current CR Status

# 5. Monthly Completion Report Summary

Fiscal Year	Grant Name	Project Number	Project End Date	CR Due Date	Completion Report Status		Completion Report Last Updated Date	Approved Amend Amt	Return of Grant Monies		
									Requested Return Amt	Returned Amt	Outstanding Return Amt
2010	ARRA Education Stabilization Fund	10FAAGSG-060001-05A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$0.00	\$0.00	\$0.00	\$0.00
2010	ARRA Education Stabilization Fund - June	10FAASFJ-060001-14A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$0.00	\$0.00	\$0.00	\$0.00
2010	ARRA Education Stabilization Fund - May	10FAAGSG-060001-13A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$0.00	\$0.00	\$0.00	\$0.00
2010	ARRA Enhancing Education Through Technology Title II-D	10FETEET-060001-09A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$280.00	\$0.00	\$0.00	\$0.00
2010	ARRA Title I grant	10FAAART-060001-01A	6/30/2010	9/28/2010	CA	Approved by ADE	09/07/2010	\$4,060.64	\$0.00	\$0.00	\$0.00
2010	ARRA Title I School Improvement Family & Community Enga	10FAASFC-060001-03A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$4,943.24	\$0.00	\$0.00	\$0.00
2010	Enhancing Ed thru Technology	10FETEET-060001-06A	6/30/2010	9/28/2010	CA	Approved by ADE	08/19/2010	\$305.20	\$0.00	\$0.00	\$0.00
2010	IDEA-Basic-Ent	10FESCBG-060001-07A	6/30/2010	9/28/2010	CV	Being Evaluated by ADE	08/19/2010				
2010	Title I LEA	10FAATTI-060001-11A	6/30/2010	9/28/2010	CA	Approved by ADE	09/10/2010	\$8,691.12	\$0.00	\$0.00	\$0.00
2010	Title I School Improvement Year Two	10FAASYT-060001-08A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$0.00	\$4,336.19		\$4,336.19
2010	Title II Improving Teacher Quality	10FAAATI-060001-10A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$5,714.00	\$908.34		\$908.34

## 2) Submitted Completion Report

- ✓ List all of submitted completion reports and its status
- ✓ Approved Amend Amt (Highlighted in Yellow)
- ✓ Requested Return Amt (Highlighted in Green)
- ✓ Outstanding Return Amt (Highlighted in Green)

# 5. Monthly Completion Report Summary

Fiscal Year	Grant Name	Project Number	Project End Date	CR Due Date	Completion Report Status		Completion Report Last Updated Date	Approved Amend Amt	Return of Grant Monies		
									Requested Return Amt	Returned Amt	Outstanding Return Amt
2010	ARRA Education Stabilization Fund	10FAAGSG-060001-05A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$0.00	\$0.00	\$0.00	\$0.00
2010	ARRA Education Stabilization Fund - June	10FAASFJ-060001-14A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$0.00	\$0.00	\$0.00	\$0.00
2010	ARRA Education Stabilization Fund - May	10FAAGSG-060001-13A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$0.00	\$0.00	\$0.00	\$0.00
2010	ARRA Enhancing Education Through Technology Title II-D	10FETEET-060001-09A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$280.00	\$0.00	\$0.00	\$0.00
2010	ARRA Title I grant	10FAAART-060001-01A	6/30/2010	9/28/2010	CA	Approved by ADE	09/07/2010	\$4,060.64	\$0.00	\$0.00	\$0.00
2010	ARRA Title I School Improvement Family & Community Enga	10FAASFC-060001-03A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$4,943.24	\$0.00	\$0.00	\$0.00
2010	Enhancing Ed thru Technology	10FETEET-060001-06A	6/30/2010	9/28/2010	CA	Approved by ADE	08/19/2010	\$305.20	\$0.00	\$0.00	\$0.00
2010	IDEA-Basic-Ent	10FESCBG-060001-07A	6/30/2010	9/28/2010	CV	Being Evaluated by ADE	08/19/2010				
2010	Title I LEA	10FAATTI-060001-11A	6/30/2010	9/28/2010	CA	Approved by ADE	09/10/2010	\$8,691.12	\$0.00	\$0.00	\$0.00
2010	Title I School Improvement Year Two	10FAASYT-060001-08A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$0.00	\$4,336.19		\$4,336.19
2010	Title II Improving Teacher Quality	10FAATII-060001-10A	6/30/2010	9/28/2010	CA	Approved by ADE	08/16/2010	\$5,714.00	\$908.34		\$908.34

## 2) Submitted Completion Report

- ✓ List all of submitted completion reports and its status
- ✓ Approved Amend Amt (Highlighted in Yellow)
- ✓ Requested Return Amt (Highlighted in Green)
- ✓ Outstanding Return Amt (Highlighted in Green)