



Required Procedures for Record Keeping

Upon an announced or unannounced site visit, the Arizona Department of Education (ADE) 21st Century Community Learning Centers (21st CCLC) Program Specialist will review the following required programmatic records from the 21st CCLC site. A new Fiscal Record Binder is to be created and updated each fiscal year of the program.

The cover for the Fiscal Binder and a printout for the Tabs for the sections of the Binder can be accessed on ADE's 21st CCLC website at the following link:

<http://www.azed.gov/century-learning-centers/fiscal-accountability-tools/>

Program At-A-Glance

- ☐ Complete the Program-At-A-Glance form using the information in your original approved grant application.
- ☐ Provide copies of a syllabus/lesson plans for each class offered.
- ☐ Provide a copy of the Summary of Classes report submitted in January and June.

Monthly Expenditures Spreadsheet

- ☐ Provide a **monthly** spreadsheet that **identifies** expenditures by budget line with current balance. Information on the spreadsheet must show vendor name and/or employee name with dollar amount.
- ☐ Monthly Expenditure Spreadsheets should be available from the District Business Office.
- ☐ **All** expenditures must be approved in awarded grant budget **prior** to incurring expense.
- ☐ The 21st CCLC Site Coordinator should keep track of all expenditures charged to the grant by budget line and be aware of current balances.

Purchase Orders/Receipts

- ☐ Provide copies of all purchase orders with dates, proper signatures and copies of itemized receipts attached.
- ☐ Provide copies of purchase orders for purchased services with a copy of the paid invoice attached that shows actual services rendered and payment. Provide a copy of any contracts for purchased professional services.
- ☐ The 21st CCLC Site Coordinator should review and approve all expenditures prior to processing.

Payroll/Attendance/Time & Effort Logs

- ☐ Provide copies of timesheets for **each** employee paid out of the grant by pay period.
- ☐ Employee timesheets should be completely filled out including dates (month/day/year) with proper **signatures**.
- ☐ Employees paid by stipend must attach back-up documentation which shows dates, actual hours worked and services performed during the time period for which they are requesting payment.
- ☐ Employee timesheets should match agency hiring forms such as a Personnel Action Request Form (PAR).
- ☐ Attach copies of student attendance rosters, by class, to each **corresponding timesheet**.
- ☐ Student attendance rosters must include: Class Name, Teacher Name, Student Name and Dates of Class (month/day/year).
- ☐ Student attendance rosters must be kept **current by class**.
- ☐ For Annual Reporting purposes, student level data (SAIS) will be required for each attendee.
- ☐ Attach copies of Time and Effort logs for **each** employee paid out of the grant to the **corresponding timesheet and attendance sheets**.
- ☐ For more information regarding Time and Effort reporting guidelines, please visit ADE website at: www.azed.gov/century-learning-centers/fiscal-accountability-tools/
- ☐ Refer to your **district auditor** for additional guidance on Time and Effort reporting.

Fixed Assets (Capital Items) Log

- ☐ Provide Log of all capital items purchased with 21st CCLC funds. Log must include: Item Name/Description, Property ID Tag Information, Cost, Storage Location, and Date of Purchase.
- ☐ Capital Items for 21st CCLC grants are any individual item costing \$100+ and with a shelf life of a year plus.