

Will the October 15, 2020, FY 2020 Annual Financial Report (AFR) submission due date from Arizona Revised Statutes §15-904 be extended due to the timing of Enrollment Stability Grant (ESG) awards? If not, is a revised AFR required to move FY 2020 spending to the ESG Fund after the award?

No, the due date for the FY 2020 AFR remains October 15, 2020. Districts should already have determined total expenditures for FY 2020, like any other year, even though the source of funding for some COVID-19-related expenditures may change when ESG awards are finalized in November. Therefore, it is appropriate to keep the October 15 due date to provide timely information on FY 2020 total spending. Additionally, as districts' FY 2020 AFRs will report all COVID-19 federal relief grants together on 1 line, any spending moved from another COVID-19 federal relief grant fund, such as the Elementary and Secondary School Emergency Relief (ESSER) Fund (Fund 326), to the ESG Fund (Fund 328) after its award will not require an AFR revision. However, if spending is moved between State or local funds and a COVID-19 federal relief grant, such as ESSER or ESG, after the ESG award, a revised FY 2020 AFR should be prepared and submitted to the Arizona Department of Education. If a revised FY 2020 AFR is submitted, a revised accounting data file must also be submitted to our Office.

Although it is part of the FY 2020 AFR packet, the due date for the FY 2020 School-Level Reporting (SLR) AFR form has been modified from October 15 to November 20, 2020, because the student count reports needed to accurately calculate student count generated revenues by school were delayed. **This timeline delay applies only to the FY 2020 SLR AFR form.** The submission and publication timelines for all other forms included in the FY 2020 AFR packet remain unchanged.