

# Fiscal Monitoring2024–25 Program Instrument

**California Department of Education**

**March 2024**

## III. Funding

### FM 01: Time and Effort Requirements

1. The local educational agency (LEA) must ensure that all salaries and wages charged to federal programs are based on records that accurately reflect the work performed and are supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated in accordance with federal, state and program requirements.
(2 Code of Federal Regulations [2 CFR] sections 200.430[a] and [g], 200.430, 200.431;200.1 and 200.302)
	* 1. Title I, Part A—Resource Code 3010\*
		2. Title I, Part C—Resource Codes 3060 and 3061\*
		3. Title II, Part A—Resource Code 4035\*
		4. Title III—Resource Codes 4201 and 4203\*
		5. Title IV, 21st Century—Resource Code 4124\*

\*And, any additional resource codes used for Title I, Part A and Part C,
Title II Part A, Title III, and Title IV, 21st Century

#### Evidence Requests

##### Chart of Accounts

Abbreviation: CtAccts

Description: A list of the established accounts used by the LEA including categories such as fund, resource, object, site, etc.

Item Instructions: FM 01: The list should include account numbers and a description of each account.

Related Items: FM 01, FM 02, FM 03, FM 04, FM 06, FM 07, FM 08

##### Duty Statements (secondary evidence request for FM)

Abbreviation: DtyStmnt

Description: An individual employee's duty statement describing responsibilities and activities (cost objectives), as agreed to by employer and employee.

Item Instructions: FM 01: Once the Payroll Records, Position Control Report and General Ledger have been provided, the reviewer will select a sample of employees for review; Duty Statements should be provided for each of these employees.

Related Items: AE 04, FM 01, FM 03, EXLP 11, SEI 05, SEI 07, CTE 02, ME 09, CE 10, CE 11, CE 13, NorD 06

##### LEA Level Planning Documents

Abbreviation: LEALvlPlngDocs

Description: The current approved LEA level planning documents, such as the current approved Local Control and Accountability Plan (LCAP) Federal Addendum.

Item Instruction:

Related Items: FM 01, FM 02, SEI 01, SEI 02, SEI 03, SEI 04, SEI 05, SEI 10, SEI 11

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger should include the date, description, vendor name, and total amount for each expenditure line item.)

Item Instructions: FM 01: Reviewer will indicate fiscal year. Provide district-wide reports for these resource codes: 3010, 3060, 3061, 4035, 4124, 4201, 4203, and any additional resource codes used for Title I, Part A and Part C, Title II Part A, Title III, and Title IV, 21st Century.

Related Items: AE 02, FM 01, FM 02, FM 03, FM 05, FM 06, EXLP 09, EXLP 11, EXLP 19, SEI 05, SEI 06, SEI 07, CTE 02, ME 07, ME 08, CE 10, NorD 05

##### Payroll Records

Abbreviation: PyrlRcrds

Description: Record of salaries and benefits paid to employees that work at the LEA for the fiscal year under review that identifies the employees’ name, hours worked, gross pay, net pay, deductions, and payroll period.

Item Instructions: FM 01: Reviewer will indicate fiscal year. Provide district-wide reports for these resource codes: 3010, 3060, 3061, 4035, 4124, 4201, 4203, and any additional resource codes used for Title I, Part A and Part C, Title II Part A, Title III, and Title IV, 21st Century.

Related Items: FM 01, FM 03, ME 09

##### Position Control Report

Abbreviation: PstnCntrlRprt

Description: Budget report of employees planned to be paid in whole, or in part, with federal funds by resource code in the fiscal year under review.

Item Instructions: FM 01: The reviewer will indicate which fiscal year the LEA should provide for review. This district-wide report should include the employees’ name, resource code(s), salary, and benefits for all funding sources.

Related Items: FM 01, FM 03, SEI 05, SEI 07, ME 09, CE 10, CE 13, NorD 05, NorD 06

##### School Plan for Student Achievement (SPSA)

Abbreviation: SPSA

Description: Must include the school name, a budget with specific federal program information that aligns to the school’s academic goals and key improvement strategies, and evidence of required approvals by Schoolsite Council (SSC) and local governing board. Reviewer will indicate which fiscal year to provide.

Item Instructions: FM 01: Include any necessary page references for each instrument item and fund source in the link description.

Related Items: FM 01, FM 02, FM 03, FM 05, CE 05, CE 06, CE 10, CE 16

##### Time and Effort Policies and Procedures

Abbreviation: TmEffrtRprtPlcyPrcdrs

Description: LEAs established written policies and procedures for documenting time and efforts of employees that work on federal programs. Current year.

Item Instructions: FM 01: The documentation should include the LEA’s specific policies and procedures for documenting actual hours worked, including related internal controls, employee training, reconciliation processes, deadlines, and authority.

Related Items: AE 02, FM 01, CTE 02, EL 08, CE 13, NorD 06

##### Time and Effort Records (secondary evidence request for FM)

Abbreviation: TmEfrtRcrds

Description: Documentation to support salaries and benefits charged to each program funding source under review in accordance with federal requirements. Records may include personnel activity reports, semiannual certifications, or other equivalent records. Budget estimates do not qualify as support.

Item Instructions: FM 01: Once Payroll Records and Position Control Report have been uploaded, the reviewer will select two quarters of time accounting records for review.

Related Items: AE 02, FM 01, FM 03, EXLP 09, CTE 02, EL 08, HE 10, ME 09, CE 10, CE 13, NorD 05

### FM 02: Procedures and Internal Controls

1. The LEA is required to establish and maintain a system of internal control which provides reasonable assurance that all costs charged to the programs are reasonable, necessary, and allowable in accordance with applicable statutes, regulations, and program plans for the following programs:
(2 CFR sections 200.302 – 303; 200.313; 200.317-327; 200.403-405; and 200.400–476)
	* 1. Title I, Part A—Resource Code 3010\*
		2. Title I, Part C Resource Codes 3060 and 3061\*
		3. Title II, Part A—Resource Code 4035\*
		4. Title III—Resource Codes 4201 and 4203\*
		5. Title IV, 21st Century—Resource Code 4124\*

\*And any additional resource codes used for Title I, Part A and Part C, Title II Part A, Title III, and Title IV, 21st Century.

* 1. The LEA must maintain effective control over, and accountability for, all funds, property, and other assets. The LEA must adequately safeguard all assets and assure that they are used solely for authorized purposes. (2 CFR Section 200.302[b][4], 200.303)

#### Evidence Requests

##### Allowability Procedures

Abbreviation: AlwbltyPrcdr

Description: LEA’s established written procedures for determining the allowability of costs in accordance with federal regulations.

Item Instructions:

Related Items: FM 02

##### Conflict of Interest Policy

Abbreviation: CnftlntrtPlcs

Description: LEA’s established written standards of conduct covering conflicts of interest and governing the actions of its employees and consequences for violations of the policy.

Item Instructions: FM 02: The documentation provided should be specific to the LEA.

Related Items: FM 02

##### Equipment Procedures

Abbreviation: EqmtPrcdrs

Description: LEA’s established written procedures for managing equipment in accordance with federal and state requirements.

Item Instructions: FM 02: The documentation provided should be specific to the LEA’s management of equipment, whether acquired in whole or in part under the federal award.

Related Items: FM 02

##### Procurement Procedures

Abbreviation: PrcrmntPrcdrs

Description: LEA’s established written procedures over the purchasing and payment process.

Item Instructions: FM 02: The documentation provided should be specific to the LEA’s procurement process, including but not limited to processes for non-competitive procurement and micro purchases.

Related Items: FM 02, FM 03

##### Travel Policy

Abbreviation: TrvlPlcy

Description: LEA’s established written policy for determining the allowability of travel costs in accordance with federal requirements.

Item Instructions: FM 02: The documentation provided should be specific to the LEA’s travel processes.

Related Items: FM 02

### FM 03: Cash Management

1. The LEA must maintain written cash management procedures that minimize the time elapsing between the transfer of funds and the disbursements by the LEA, and a financial management system that meets federal and state requirements for fund control and accountability. (2 CFR sections 200.302, 200.305[b])
	1. The LEA must properly calculate, report, and annually remit interest earned on unspent federal advances, as applicable, for the following programs:
	(2 CFR sections 200.302 and 200.305[b][10-13])
		1. Title I, Part A—Resource Code 3010\*
		2. Title I, Part C—Resource Code 3060 and 3061\*
		3. Title II, Part A—Resource Code 4035\*
		4. Title III—Resource Code 4201 and 4203\*
		5. Title IV, 21st Century —Resource Code 4124\*

\*And any additional resource codes used for Title I, Part A and Part C, Title II Part A, Title III, and Title IV, 21st Century.

#### Evidence Requests

##### Cash Balance Report

Abbreviation: CshBalRpt

Description: Documentation identifying the LEA’s average daily (or monthly) cash balances of unspent federal advances.

Item Instructions: FM 03: Documentation should include a full accounting of the daily (or monthly) balances by resource code without reimbursable programs.

Related Items: CA 03

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger should include the date, description, vendor name, and total amount for each expenditure line item.)

Item Instructions: FM 03: Reviewer will indicate fiscal year. Provide District-wide reports for these resource codes: 3010, 3060, 3061, 4035, 4124, 4201, 4203, and any additional resource codes used for Title I, Part A and Part C, Title II Part A, Title III, and Title IV, 21st Century.

Related Items: AE 02, FM 01, FM 02, FM 03, FM 05, FM 06, EXLP 09, EXLP 11, EXLP 19, SEI 05, SEI 06, SEI 07, CTE 02, ME 07, ME 08, CE 10, NorD 05

##### Cash Management Procedures

Abbreviation: CshMngmntPrcdrs

Description: LEA’s established written cash management procedures, including how the LEA calculates, reports and remits interest earned on federal advances.

Item Instructions:

Related Items: CA 03

##### Chart of Accounts

Abbreviation: CtAccts

Description: A list of the established accounts used by the LEA including categories such as fund, resource, object, site, etc.

Item Instructions: FM 03: The list should include account numbers and a description of each account.

Related Items: FM 01, FM 02, FM 03, FM 04

##### County Treasurer Interest Rate Notification

Abbreviation: CntyTrsrIntrstRtNtfctn

Description: Documentation from the County Treasurer that identifies the interest rate used in the calculation of interest earned on federal cash advances.

Item Instructions: FM 03: Documentation may be a letter, email, or report from the County Treasurer.

Related Items: CA 03

##### Interest Remittances (date and amount)

Abbreviation: IntrstRmtncs

Description: Documentation substantiating that interest earned on federal advances has been remitted to the California Department of Education (CDE) (i.e., copies of checks).

Item Instructions: FM 03: LEA must include documentation substantiating the LEA reported and/or remitted interest for the two most recent quarters. If necessary, additional quarters may be requested by the reviewer.

Related Items: CA 03

##### LEA Interest Calculation

Abbreviation: LEAIntClc

Description: Documentation substantiating the four most recent quarters for which the LEA reported and remitted interest earned on federal advances.

Item Instructions: FM 03: Should provide the full calculation detail, not summaries, including the average daily or monthly cash balances, specific resources included, annual interest rate, and calculations specific to the LEA.

Related Items: CA 03

1. FM 04: ProcurementThe LEA must have documented procurement procedures to ensure that all transactions meet state, federal and local requirements. (2 CFR Section 200.318[a])
	1. The LEA must follow documented procurement processes for its contracts. In addition, the LEA must demonstrate that it used arm’s length bargaining and received a fair price for its contracts in accordance with federal and state requirements. (2 CFR Sections 200.112, 200.113, 200.317 - 327 and California Public Contract Code sections 20110 – 20118.4)
	2. The LEA must document that any procurements through a noncompetitive proposal occurred because either the aggregate amount of the purchase did not exceed the micro-purchase threshold, the item was only available from a single source, a public emergency would not permit the delays associated with a competitive process, the ED or CDE expressly authorized a noncompetitive proposal in response to a written request from the LEA, or after solicitation of several sources, competition was deemed inadequate. (2 CFR Section 200.320[c])

#### Evidence Requests

##### Chart of Accounts

Abbreviation: CtAccts

Description: A list of the established accounts used by the LEA including categories such as fund, resource, object, site, etc.

Item Instructions: FM 04: The list should include account numbers and a description of each account.

Related Items: FM 01, FM 03, FM 04, FM 05

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger should include the date, description, vendor name, and total amount for each expenditure line item.)

Item Instructions: FM 04: Reviewer will indicate fiscal year. Provide District-wide reports for these resource codes: 3010, 3060, 3061, 4035, 4124, 4201, 4203, and any additional resource codes used for Title I, Part A and Part C, Title II Part A, Title III, and Title IV, 21st Century.

Related Items: AE 02, FM 01, FM 02, FM 03, FM 05, FM 06, EXLP 09, EXLP 11, EXLP 19, SEI 05, SEI 06, SEI 07, CTE 02, ME 07, ME 08, CE 10, NorD 05

##### Procurement Procedures

Abbreviation: PrcrmntPrcdrs

Description: LEA’s established written procedures over the purchasing and payment process.

Item Instructions: FM 04: The documentation provided should be specific to the LEA’s procurement process.

Related Items: FM 02, FM 03

##### Conflict of Interest Policy

Abbreviation: CnftlntrtPlcs

Description: LEA’s established written standards of conduct covering conflicts of interest, mandatory disclosures, and governing the actions of its employees and board members, and the consequences for violations of the policy.

Item Instructions: FM 04: The documentation provided should be specific to the LEA.

Related Items: FM 02

##### Requests for Proposals (secondary evidence request for FM)

Abbreviation: RqstsPrpsls

Description: LEA’s request for proposals.

Item Instructions: FM 04: Requests for proposals incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. In competitive procurements, the request does not unduly restrict competition. Request must identify all factors used in evaluating proposals.

Related Items: DR 05, CA 04

##### Invoices (secondary evidence request for FM)

Abbreviation: Invcs

Description: Vendor invoices, detailed receipts or documentation to substantiate how costs benefited programs.

Item Instructions: FM 04: Once the complete General Ledger and SPSA have been provided, the reviewer will select a sample of invoices for review. Invoices should be itemized to identify exactly what was purchased and how the expenditure benefited the program.

Related Items: FM 02, FM 03, SEI 05, SEI 06, SEI 07, CTE 02

##### Cost or Price Analysis (secondary evidence request for FM)

Abbreviation: CstPrcAnlyss

Description: LEA documentation of the cost or price analysis for all acquisitions over the simplified acquisition threshold.

Item Instructions: FM 04: The LEA performed a cost or price analysis for every procurement action over the simplified acquisition threshold. The LEA made an independent estimate before receiving bids or proposals.

Related Items: DR 05, CA 04

##### Subcontractor Agreements (secondary evidence request for FM)

Abbreviation: SbcntrctorAgrmnts

Description: Agreements with subcontractors for goods and services provided and charged to federal COVID relief programs, as applicable.

Item Instructions: FM 04: Once the General Ledger is provided, the reviewer may select a sample of subcontractor agreement transactions for review.

Related Items:

##### Micro-Purchase Self-Certification (secondary evidence request for FM)

Abbreviation: McrPrchSlfCrt

Description: LEA’s self-certification for increase of the micro-purchase threshold.

Item Instructions: FM 04: Must include justification, clear identification of the threshold, and the following supporting documentation: qualification of low-risk auditee in accordance with 2 CFR 200.520 and 2 CFR 200.320[a][1] [iv] for the most recent audit or an internal risk assessment to identify, mitigate, and manage risk. Additional evidence may be requested.

Related Items: DR 05, CA 04

##### Non-Competitive Procurement Justification (secondary evidence request for FM)

Abbreviation: NonCmptvPrcrmtJstfctn

Description: LEA’s justification for following non-competitive procurement

Item Instructions: FM 04: Justification may include reasoning for sole source and/or emergency justification in accordance with 2 CFR 200.320[c].

Related Items: DR 05, CA 04

**Contract Provisions (secondary evidence request for FM)**

Abbreviation: FedTermsCdtns

Description: Required contract terms and conditions

Item Instructions: FM 04: Contracts and/or purchase orders contain required federal terms and conditions in accordance with Appendix II of 2 CFR Part 200.

Related Items: CA 04

##### Subcontractor Agreements (secondary evidence request for FM)

Abbreviation: SbcntrctorAgrmnts

Description: Agreements with subcontractors for services provided and charged to federal programs, as applicable.

Item Instructions: FM 02: Once the General Ledger is provided, the reviewer may select a sample of subcontractor agreement transactions for review.

Related Items: FM 01, FM 03

### FM 05: Allowable Costs

1. The LEA must ensure all costs charged to the federal award meet the following general criteria in order to be allowable, unless otherwise authorized by statute: be necessary, reasonable and allocable; conform to limitations or exclusions set forth in the federal award or statute; be consistent with policies and procedures; be accorded consistent treatment; be determined in accordance with generally accepted accounting principles; not used to meet cost sharing needs; be adequately documented and; be incurred during the approved budget period. (2 CFR sections 200.302 – 303, 200.313, 200.317 – 327, and 200.400 – 476)
	* 1. Title I, Part A—Resource Code 3010\*
		2. Title I, Part C Resource Codes 3060 and 3061\*
		3. Title II, Part A—Resource Code 4035\*
		4. Title III—Resource Codes 4201 and 4203\*
		5. Title IV, 21st Century—Resource Code 4124\*

\*And any additional resource codes used for Title I, Part A and Part C, Title II Part A, Title III, and Title IV, 21st Century.

#### Evidence Requests

##### Allowability Procedures

Abbreviation: AlwbltyPrcdr

Description: LEA’s established written procedures for determining the allowability of costs in accordance with federal regulations. (2 CFR 200.302[b][7])

Item Instructions:

Related Items: FM 02

##### Chart of Accounts

Abbreviation: CtAccts

Description: A list of the established accounts used by the LEA including categories such as fund, resource, object, site, etc.

Item Instructions: FM 03: The list should include account numbers and a description of each account.

Related Items: FM 01, FM 02, FM 03, FM 04

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. The General Ledger should include the date, description, vendor name, and total amount for each expenditure line item.

Item Instructions: FM 02: Reviewer will indicate fiscal year. Provide district-wide reports for these resource codes: 3010, 3060, 3061, 4035, 4124, 4201, 4203, and any additional resource codes used for Title I, Part A and Part C, Title II Part A, Title III, and Title IV, 21st Century.

Related Items: AE 02, FM 01, FM 02, FM 03, FM 05, FM 06, EXLP 09, EXLP 11, EXLP 19, SEI 05, SEI 06, SEI 07, CTE 02, ME 07, ME 08, CE 10, NorD 05

##### Invoices (secondary evidence request for FM)

Abbreviation: Invcs

Description: Vendor invoices, detailed receipts or documentation to substantiate how costs benefited programs.

Item Instructions: FM 02: Once the complete General Ledger and SPSA have been provided, the reviewer will select a sample of invoices for review. Invoices should be itemized to identify exactly what was purchased and how the expenditure benefited the program.

Related Items: FM 02, FM 03, SEI 05, SEI 06, SEI 07, CTE 02

##### LEA Level Planning Documents

Abbreviation: LEALvlPlngDocs

Description: The current approved LEA level planning documents, such as the current approved Local Control and Accountability Plan (LCAP) Federal Addendum.

Item Instruction:

Related Items: FM 01, FM 02, SEI 01, SEI 02, SEI 03, SEI 04, SEI 05, SEI 10, SEI 11

##### School Plan for Student Achievement (SPSA)

Abbreviation: SPSA

Description: Must include the school name, a budget with specific federal program information that aligns to the school’s academic goals and key improvement strategies, and evidence of required approvals by Schoolsite Council (SSC) and local governing board. Reviewer will indicate which fiscal year to provide.

Item Instructions: FM 05: Include any necessary page references for each instrument item and fund source in the Link Description.

Related Items: FM 01, FM 02, FM 03, FM 05, CE 05, CE 06, CE 10, CE 16

##### Subcontractor Agreements (secondary evidence request for FM)

Abbreviation: SbcntrctorAgrmnts

Description: Agreements with subcontractors for services provided and charged to federal programs, as applicable.

Item Instructions: FM 05: Once the General Ledger is provided, the reviewer may select a sample of subcontractor agreement transactions for review.

Related Items: FM 01, FM 03

### FM 06: Supplement, Not Supplant

6.0 The LEA must comply with the supplement not supplant requirements as follows: :

* + 1. Title I, Part A - The LEA may not use Title I, Part A funds to supplant state and local funds
		(20 U.S.C. Section 6321[b]; Elementary and Secondary Education Act [ESEA] Section 1118[b])—Resource Code 3010 \*
		2. Title I, Part C - The LEA may not use Title I, Part C funds to supplant state and local funds
		(20 U.S.C. sections 6321[b] and 6394[c][2])—Resource Codes 3060 and 3061\*
		3. Title II, Part A - The LEA may not use Title II, Part A funds to supplant state, local, and private funds (20 U.S.C. Section 6321[b])—Resource Code 4035\*
		4. Title III - The LEA may not use Title III funds to supplant state, local, and federal funds
		(20 U.S.C. Section 6825[g]; Title 5, California Code of Regulations [CCR] 4320[a]; *EC* sections 52168[b] and [c] 54025[c])—Resource Code 4201 and 4203\*
		5. Title IV, 21st Century - The LEA may not use Title IV, 21st Century funds to supplant state, local, and private funds
		(ESEA Sections 4203[a][9] and 4204[b][2][G]; 20 U.S.C. Section 7174[b][2][G])—Resource Code 4124\*

\*And any additional resource codes used for Title I, Part A and Part C, Title II Part A, Title III, and Title IV, 21st Century.

#### Evidence Requests

##### Chart of Accounts

Abbreviation: CtAccts

Description: A list of the established accounts used by the LEA including categories such as fund, resource, object, site, etc.

Item Instructions: FM 06: The list should include account numbers and a description of each account.

Related Items: FM 01, FM 02, FM 03, FM 04

##### Duty Statements (secondary evidence request for FM)

Abbreviation: DtyStmnt

Description: An individual employee's duty statement describing responsibilities and activities, as agreed to by employer and employee.

Item Instructions: FM 06: Once the Payroll Records, Position Control Report and General Ledger have been provided, the reviewer will select a sample of employees for review; Duty Statements should be provided for each of these employees.

Related Items: AE 04, FM 01, FM 03, EXLP 11, SEI 05, SEI 07, CTE 02, ME 09, CE 10, CE 11, CE 13, NorD 06

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger should include the date, description, vendor name, and total amount for each expenditure line item.)

Item Instructions: FM 06: Reviewer will indicate fiscal year. Provide District-wide reports for these resource codes: 3010, 3060, 3061, 4035, 4124, 4201, 4203, and any additional resource codes used for Title I, Part A and Part C, Title II Part A, Title III, and Title IV, 21st Century.

Related Items: AE 02, FM 01, FM 02, FM 03, FM 05, FM 06, EXLP 09, EXLP 11, EXLP 19, SEI 05, SEI 06, SEI 07, CTE 02, ME 07, ME 08, CE 10, NorD 05

##### Invoices (secondary evidence request for FM)

Abbreviation: Invcs

Description: Vendor invoices, detailed receipts or documentation to substantiate how costs benefited programs.

Item Instructions: FM 06: Once the complete General Ledger and SPSA have been provided, the reviewer will select a sample of invoices for review. Invoices should be itemized to identify exactly what was purchased and how the expenditure benefited the program.

Related Items: FM 02, FM 03, SEI 05, SEI 06, SEI 07, CTE 02

##### Methodology for Allocating State and Local Funds

Abbreviation: MthAlctStLcFnd

Description: Documentation demonstrating that state and local funds were allocated to the school sites equitably in the fiscal year under review. Documentation should demonstrate that federal funds were used to supplement state and local funding.

Item Instructions: FM 06: The reviewer will indicate which fiscal year the LEA should provide for review. Documentation should demonstrate that federal funds were used to supplement state and local funding.

Related Items: FM 03, CE 11

##### Payroll Records

Abbreviation: PyrlRcrds

Description: Record of salaries and benefits paid to employees that work at the LEA for the fiscal year under review, that identifies the employees’ name, hours worked, gross pay, net pay, deductions, and payroll period.

Item Instructions: FM 06: The reviewer will indicate which fiscal year the LEA should provide for review.

Related Items: FM 01, FM 03, ME 09

##### Position Control Report

Abbreviation: PstnCntrlRprt

Description: Budget report of employees planned to be paid in whole, or in part, with federal funds by resource code in the fiscal year under review.

Item Instructions: FM 06: The reviewer will indicate which fiscal year the LEA should provide for review. This district-wide report should include the employees’ name, resource code(s), salary, and benefits for all funding sources.

Related Items: FM 01, FM 03, SEI 05, SEI 07, ME 09, CE 10, CE 13, NorD 05, NorD 06

##### Subcontractor Agreements (secondary evidence request for FM)

Abbreviation: SbcntrctorAgrmnts

Description: Agreements with subcontractors for services provided and charged to federal programs, as applicable.

Item Instructions: FM 06: Once the General Ledger is provided, the reviewer may select a sample of subcontractor agreement transactions for review.

Related Items: FM 01, FM 03

##### Time and Effort Records (secondary evidence request for FM)

Abbreviation: TmEfrtRcrds

Description: Documentation to support salaries and benefits charged to each program funding source under review in accordance with federal requirements. Records may include personnel activity reports, semiannual certifications, or other equivalent records. Budget estimates do not qualify as support.

Item Instructions: FM 06: Once Payroll Records and Position Control Report have been uploaded, the reviewer will select two quarters of time and effort records for review.

Related Items: AE 02, FM 01, FM 03, EXLP 09, CTE 02, EL 08, HE 10, ME 09, CE 10, CE 13, NorD 05

### FM 07: Allocation of Funds

1. With respect to funds received under Title I, Part A, the LEA must allocate those funds to school sites in accordance with the approved allocation formulas contained in the consolidated application. The SSC must annually review, update, and approve the school plans for student achievement, including the proposed expenditures of all Title I, Part A funds allocated to the school site in accordance with the Consolidated Application; and the local governing board must review and approve the school plans annually or whenever there are material changes to the plan. (*EC* sections 62002, 64000[b] and [c], 64001[g]; 20 U.S.C. Section 6333; ESEA Section 1124; 2 CFR 200.302[b][5])
	1. The LEA’s financial management system must provide for the comparison of expenditures with budget amounts for each Federal award. (2 CFR 200.302[b][5])

#### Evidence Requests

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger should include the date, description, vendor name, and total amount for each expenditure line item).

Item Instructions: FM 07: Reviewer will indicate fiscal year. Provide district-wide reports for these resource codes: 3010, 3060, 3061, 4035, 4124, 4201, 4203, and any additional resource codes used for Title I, Part A and Part C, Title II Part A, Title III, and Title IV, 21st Century.

Related Items: AE 02, FM 01, FM 02, FM 03, FM 05, FM 06, EXLP 09, EXLP 11, EXLP 19, SEI 05, SEI 06, SEI 07, CTE 02, ME 07, ME 08, CE 10, NorD 05

##### School Funding Notification Letters

Abbreviation: SchlFndgNtfctnLtr

Description: Documentation from the LEA notifying each school site of its total Title I, Part A allocation amount for the fiscal year under review.

Item Instructions: FM 07: Email, letter, LEA budgetary chart, or other documentation used to notify schools of the Title I, Part A allocation should be provided.

Related Items: FM 07

##### School Plan for Student Achievement (SPSA)

Abbreviation: SPSA

Description: Must include the school name, a budget with specific federal program information that aligns to the school’s academic goals and key improvement strategies, and evidence of required approvals by Schoolsite Council (SSC) and local governing board. Reviewer will indicate which fiscal year to provide.

Item Instructions: FM 07: Include any necessary page references for each instrument item and fund source in the Link Description.

Related Items: FM 01, FM 02, FM 03, FM 05, CE 05, CE 06, CE 10, CE 16

### FM 08: Reporting

1. With respects to funds received under Title IV, 21st Century, the LEA must comply with the accountability and reporting requirements for the Title IV program.
(*EC* sections 8484.8[b][3]-[4], [e][2] and [e][4][A]; 20 USC 70 Section 7175[b][1][D]-[E] and [b][2][A]-[B]; 2 CFR 200.302[5])
	* 1. Title IV, 21st Century - Resource Code 4124\*

\*And any additional resource codes used for 21st Century

#### Evidence Requests

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger should include the date, description, vendor name, and total amount for each expenditure line item.)

Item Instructions: FM 08: LEA must provide the General Ledger which coincides with the LEA’s most recent reporting to the CDE’s After School Support and Information System (ASSIST) for the expenditures to the Title IV, 21st Century program, resource code: 4124.

Related Items: AE 02, FM 01, FM 02, FM 03, FM 05, FM 06, EXLP 09, EXLP 11, EXLP 19, SEI 05, SEI 06, SEI 07, CTE 02, ME 07, ME 08, CE 10, NorD 05