

**BACKGROUND**

The Federal Education Department General Administrative Regulations (EDGAR) governs the administration

support so that English learners meet the same challenging state academic standards as all other students

**21<sup>st</sup> Century After School (4124)**

provides opportunities for communities to establish or expand activities before and after school that focus on:

Improved academic achievement

Enrichment services that reinforce and complement the academic program, and Family literacy and related educational development services

**Local Control Funding Formula (LCFF) Site Allocations 0000; 0007; 0009**

not categorical

Employees funded with only LCFF do not participate in time accounting.

Time Accounting is ONLY required if LCFF is combined with Title I, II, III, IV

**EMPLOYEE GUIDELINES:**

All employees who are fully or partially funded by federal categorical dollars (resource codes 3000-5999) must complete their time documentation on the approved

**All multi-funded, multiple cost objective employees must complete PARs on a monthly basis.**

- 1. PARs must be submitted after the work month by the 10<sup>th</sup>**

## **RECONCILIATION PROCESS**

### **Personnel Activity Report (PAR):**

1. State and Federal Programs collects the PAR form from all employees that are required to complete it. The department ensures that all forms are received, are complete, and provides copies to the Accounting Fiscal Services Office Assistant.
2. The Accounting Fiscal Services Office Assistant reviews each PAR and compares it to the actual payroll expenditure ledger to confirm reported time activity agrees to the budgeted funding distribution. Managers are notified of discrepancies between resource allocation and time on calendars.
3. State and Federal Programs, Accounting Services, and Budget Services meet to review any variance in excess of 10% and provide recommendations to their respective Chief (Cabinet members).
4. Chiefs meet to review, discuss, and provide course of action for discrepancies. Budget Services moves expenditures and/or updates the budget to align with the PAR per Chief direction.
5. Reconciliation occurs quarterly in July, October, January and April, to coincide with each budget or actuals reporting period.

### **Semi Annual Certification:**

1. State and Federal Programs collects the Semi-Annual form from all employees that are required to complete it. The department ensures that all forms are received, are complete, verifies the single cost objective, and provides copies to the Accounting Fiscal Services Office Assistant.
2. The Accounting Fiscal Services Office Assistant reviews each semi-annual and compares it to the actual payroll expenditure ledger to confirm semi-annual agrees to the budgeted funding distribution. Managers are notified of discrepancies between resource allocation and time on semi-annual forms.
3. State and Federal Programs, Accounting Services, and Budget Services meet to review discrepancies between Semi-Annual certification and payroll expenditure ledger and provide recommendations to their respective Chief (Cabinet members).