



## **Federal Grants**

# **Manual of Policies and Procedures**

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# 1. Introduction

In accordance with 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Hayward Unified School District maintains a financial accountability system for how the District will administer federal funds. The manual contains the internal controls and grant management standards used by the District to ensure that all federal funds are lawfully expended. It describes in detail the District's financial management system, including cash management procedures; procedures for determining the allowability of expenditures; time and effort reporting; procurement policies; inventory management protocols; record retention; and sub-recipient monitoring responsibilities.

This manual includes several links to other documents and websites (internal and external). Whenever possible, links to documents have been included in full in the Appendix. All links will be reviewed annually to ensure accuracy and continued compliance with federal regulations.

## 2. Budgeting Procedures

Typically, federal funds are allocated on a district-wide basis, or to individual school sites. Budgeting is determined and documented in the Local Control Accountability Plan (LCAP) for federal funds that are allocated district-wide, and in the Single Plans for Student Achievement (SPSA) for federal funds that are allocated at the site level. The District-wide LCAP District Advisory Committee provides input into the LCAP; School Site Councils provide input into the SPSAs.

- **LCAP District Advisory Committee**

The District establishes a Local Control and Accountability Plan (LCAP) District Advisory Committee, as per California Education Code 52062 and 52063, to review and comment on the LCAP. Staff, teachers, administrators, bargaining partners, community members, parents/guardians and students - including foster youth, homeless, and those from low-income and English Learner communities - are to be consulted to provide feedback on the plan.

- **School Site Council (SSC)**

California Education Code 52852 requires that a school site council shall be established at each school that participates in Title I. The school site council meet regularly to complete the following activities:

- Elect officers
- Develop/revise by-law (optional)
- Advise on the the annual revision of the School Plan for Student Achievement (SPSA)
- Recommend the annual revisions to the SPSA for Board approval
- Approve revisions to the site categorical budget and SPSA
- Monitor the implementation of the site categorical budget and activities in the SPSA • Annually evaluate the activities in the approved SPSA

### **Budgeting for Positions: Salary and Fringe Benefit Costs**

All positions that are funded using federal funding sources will be placed on the district's standard salary schedules. When staff are hired into the positions (ie. are "assigned" to a position), the district will utilize the salary placement procedures outlined in district-wide collective bargaining agreements and Personnel Commission rules.

All fringe benefits, including leave allocations, health and welfare compensation/services and retirement system enrollments that are provided to district employees are provided in exactly the same manner and amounts to employees that are assigned to federally funded positions.

- All Classified employees will be made a member of the PERS Retirement system
- All Certificated employees will be made a member of the STRS Retirement system
- Information about other fringe benefits, including contributions to the district's Health and Welfare program, can be viewed on the [district's website at this link](#).

The district's collective bargaining agreements and other guidelines related to employment and salary placement can be found on [this Classified HR webpage](#), and [this Certificated HR webpage](#). Rules for the Personnel Commission can be viewed [here](#). Leave allocations are included in the collective bargaining agreements.

### 3. Determining Allowability of Costs

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application may need prior approval from the granter.

When determining how the grant funds will be spent, the program/site administrator and Director of State and Federal Programs will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in Education Department General Administrative Regulations (EDGAR), 2 C.F.R. Part 3474 and 2 C.F.R. Part 200. The following factors must be considered when making an allowability determination specific to each program.

When using Title I funds, the program/site administrator must verify the proposed good or service is included in the approved SPSA plan. Expenditures are audited to ensure expenditures are allowable and part of the sites SPSA plan.

HUSD follows 2 C.F.R. §200 regulations and **all costs** must be in compliance with the next guidelines:

#### **Necessary and Reasonable**

All costs must Be Necessary and Reasonable for the performance of the federal award. The program/site administrator must consider these elements when determining the reasonableness of a cost. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

When determining *reasonableness* of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the department, program, or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arms length bargaining; federal, state, and other laws and regulations; and terms and conditions of the federal award.
- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the district, its employees, its students, the public at large, and the federal government.
- Whether the district significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. 2 C.F.R. §200.404.

While 2 C.F.R. §200.404 does not provide specific descriptions of what satisfies the “necessary” element beyond its inclusion in the reasonableness analysis above, necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective.

When determining whether a cost is *necessary*, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant program.
- Whether the cost is identified in the approved budget or application.
- Whether there is an educational benefit associated with the cost.
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- Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- Whether the cost addresses program goals and objectives and is based on program data.

## **Allocable to the federal award**

All costs must be Allocable to the federal award. A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 C.F.R. §200.405. For example, if 50% of an employee’s salary is paid with grant funds, then that employee must spend at least 50% of his or her time on the grant program.

## **Consistent with policies and procedures**

All costs must be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the district.

- Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.
- Consistent treatment. A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.

## **Adequately documented**

All costs must be adequately and properly documented. All costs must be determined in accordance with Generally Accepted Accounting Principles (GAAP), unless provided otherwise in CFR Part 200.

## **Not included as a match or cost-share**

Costs cannot be included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such. Some federal program statutes require the non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.

## **Be the net of all applicable credits**

The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 C.F.R. §200.406.

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins), along with accompanying program regulations, District regulations, non-regulatory guidance and grant award notifications.

## **Frequent Types of Costs**

All travel is approved by completing the Travel Request Form (ACC-F014). It is the responsibility of the department or school site to ensure that adequate funds are budgeted and available for their travel request(s). A copy of the approved Travel Request Form is required with travel reimbursements. General Services Administration (GSA) establishes the per diem rate for destinations within the Continental United States (CONUS).

## **Selected Items of Cost**

Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-200.475. Assumptions should be avoided regarding an item allowability because it is specifically listed in the regulation, as it may be unallowable despite its inclusion in the selected items of cost section.

The expenditure may be unallowable for a number of reasons, including: the express language of the regulation states the item is unallowable; the terms and conditions of the grant deem the item unallowable; or State/local restrictions dictate that the item is unallowable. The item may also be unallowable because it does not meet one of the cost principles. For example, the item is applicable to the grant, but the price is too expensive, which would make the purchase unreasonable, which automatically makes it unallowable. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

District staff responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of cost section. The District must follow these rules when charging these specific expenditures to a federal grant. When applicable, district staff must check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, district and program-specific rules may deem a cost as unallowable and district staff must follow those non-federal rules as well.

In order for a cost to be allowable, the expenditure must also be allowable under the applicable

program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Individuals with Disabilities Education Act (IDEA) Part B and Preschool) along with accompanying program regulations, District regulations, non-regulatory guidance, and grant award notifications.

As a practical matter, district staff should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of students for which they are allocated. This means, for instance, that funds allocated under Title III of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for English Learners must only be spent on EL students and cannot be used to benefit non-EL students.

## Helpful Questions for Determining Whether a Cost is Allowable

In addition to the cost principles and standards described above, district staff can refer to this section for performing an allowability analysis. To help determine the allowability of a purchase, please see the following questions below:

- Is the proposed cost allowable under the relevant program?
- Is the proposed cost consistent with an approved program plan and budget? •
- Is the proposed cost consistent with program specific fiscal rules?
- Is the proposed cost consistent with EDGAR?
- Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

## Title I Guidance

Federal law directs that Title I funds are to be used for the purpose of **raising the student achievement of low income students to proficient and above**. In addition, a Title I Schoolwide Program can utilize funds to enhance the educational efficacy of the entire school. **Professional learning** to enhance teacher effectiveness and **parent engagement** to build parent capacity are considered critical to this primary intent.

When determining if expenditures are appropriate for Title I funding, ask the following questions: •

- Is this expenditure directly related to the high-need, core student achievement areas as identified in the SPSA and specifically described there?
- If the expenditure is for professional learning, is it aligned to student needs and delineated in the SPSA?
- If the expenditure is for parent engagement, does this expenditure increase the understanding of parents in how to support their students in being successful in school and is it specifically described in the SPSA?
- For all Title I funded expenditures: is the expenditure “reasonable and necessary”? •
- For questionable expenditures, “is there a better resource to use”?
  - Clerical and administrative duties are not allowable with Title I funds. If a position requires these duties, the position must be split funded with state funds for the time devoted to these activities. Title I funds only pay for

non-clerical/administrative portions of the position.

- Title I can only provide funding for supplemental duties, beyond basic duties. These positions should be split-funded with Title I funding the supplemental duties.

Please see the tables on the following pages for key expenditures and their allowability. If you are unsure if a proposed expenditure meets guidelines, please contact Sandra Escobedo at [sescobedo@husd.k12.ca.us](mailto:sescobedo@husd.k12.ca.us).

## Allowability of Expenditures in Accordance with 2 CFR § 200

| Item of Cost                                                                                         | Citation of Allowability Rule | Allowable, Unallowable, Allowable with Restrictions, or Unallowable with Exceptions |
|------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------|
| Advertising and public relations costs                                                               | 2 CFR § 200.421               | Allowable with Restrictions                                                         |
| Advisory councils                                                                                    | 2 CFR § 200.422               | Allowable with Restrictions                                                         |
| Alcoholic beverages                                                                                  | 2 CFR § 200.423               | Unallowable                                                                         |
| Alumni/ae activities                                                                                 | 2 CFR § 200.424               | Unallowable                                                                         |
| Audit services                                                                                       | 2 CFR § 200.425               | Allowable with Restrictions                                                         |
| Bad debts                                                                                            | 2 CFR § 200.426               | Unallowable                                                                         |
| Bonding costs                                                                                        | 2 CFR § 200.427               | Allowable with Restrictions                                                         |
| Collection of improper payments                                                                      | 2 CFR § 200.428               | Allowable                                                                           |
| Commencement and convocation costs                                                                   | 2 CFR § 200.429               | Unallowable with Exceptions                                                         |
| Compensation—personal services                                                                       | 2 CFR § 200.430               | Allowable <i>with specific criteria</i>                                             |
| Compensation—fringe benefits                                                                         | 2 CFR § 200.431               | Allowable with Restrictions                                                         |
| Conferences                                                                                          | 2 CFR § 200.432               | Allowable with Restrictions                                                         |
| Contingency provisions                                                                               | 2 CFR § 200.433               | Unallowable with Exceptions                                                         |
| Contributions and donations                                                                          | 2 CFR § 200.434               | Unallowable                                                                         |
| Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringements | 2 CFR § 200.435               | Unallowable with Exceptions                                                         |
| Depreciation                                                                                         | 2 CFR § 200.436               | Allowable with Restrictions                                                         |
| Employee health and welfare costs                                                                    | 2 CFR § 200.437               | Allowable with Restrictions                                                         |
| Entertainment costs                                                                                  | 2 CFR § 200.438               | Unallowable with Exceptions                                                         |
| Equipment and other capital expenditures                                                             | 2 CFR § 200.439               | Allowable with Restrictions                                                         |

| <b>Item of Cost</b>                                   | <b>Citation of Allowability Rule</b> | <b>Allowable, Unallowable, Allowable with Restrictions, or Unallowable with Exceptions</b> |
|-------------------------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------|
| Exchange rates                                        | 2 <i>CFR</i> § 200.440               | Allowable with Restrictions                                                                |
| Fines, penalties, damages, and other settlements      | 2 <i>CFR</i> § 200.441               | Unallowable with Exceptions                                                                |
| Fund raising and investment management costs          | 2 <i>CFR</i> § 200.442               | Unallowable with Exceptions                                                                |
| Gains and losses on disposition of depreciable assets | 2 <i>CFR</i> § 200.443               | Allowable with Restrictions                                                                |
| General costs of government                           | 2 <i>CFR</i> § 200.444               | Unallowable                                                                                |
| Goods and services for personal use                   | 2 <i>CFR</i> § 200.445               | Unallowable                                                                                |
| Idle facilities and idle capacity                     | 2 <i>CFR</i> § 200.446               | Idle facilities: Unallowable with Exceptions<br>Idle capacity: Allowable with Restrictions |
| Insurance and indemnification                         | 2 <i>CFR</i> § 200.447               | Allowable with Restrictions                                                                |

## **4. Federal Time and Effort Accounting**

### **Background**

Recipients of federal grants are required to implement internal controls that safeguard the integrity of their programs to achieve intended results. Time documentation is required to ensure that the district is properly charging salaries and wages that are reasonable, necessary and allowable in accordance with applicable program requirements.

All employees (and/or their supervisors) who are fully or partially funded by federal programs are required to prepare and maintain time documentation. Non-compliance results in audit findings reported both to the state and federal governments and will result in loss of funding. These time documents will be reviewed during both our annual financial audit and by CDE during Federal Program Monitoring (FPM).

### **Program/Site Manager Responsibilities**

Each program/site manager must ensure that all federally funded employees and their supervisors are familiar with the time documentation guidelines and are complying with these requirements. Please review the Employee Guidelines outlined below.

### **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 forms. The type of documentation required depends on how the employee is funded and how many different grant activities (cost objectives) are worked. Semi-annual or monthly reports are completed after the work period.

### **Federally Funded Employee Time Documentation**

Detailed procedures regarding the completion of time and effort documentation may be reviewed at Appendix A or [at this link](#). All forms are sent to employees via Informed K12.

Documentation is required to ensure that the district is properly charging salaries and wages that are reasonable, necessary and allowable in accordance with applicable federal program requirements. The resource codes involved with federal programs reviewed by CDE and that require time accounting forms are 3000-5999, Title I Part A & D; Title II Part A, Title III Immigrant, Title III EL, 21st Century Grant, and Title IV (if allocated by CDE)

#### **Title I Part A (3010)**

- Must be used to supplement the basic program
- Site employees cannot participate in administrative or clerical duties
- Intent is to provide support for low income students to become academically proficient in State Standards

**Title II Part A (4035)**

- to increase the academic achievement of all students by helping schools and district
  - improve teacher and principal quality through professional development and other activities

**Title III EL (4203)**

- support to ensure English learners in California, attain English proficiency, • support so that English learners develop high levels of academic attainment in English • support so that English learners meet the same challenging state academic standards as all other students

**21st 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

**Employee Training**

All federally funded employees will be required to complete the annual training for Federally Funded positions in Public Schoolworks. Procedures for managing training can be viewed in Appendix B or [at this link](#).

The training slide deck can be viewed in Appendix C or [at this link](#).

If you have any questions on compliance or form completion, please contact Sandra Escobedo at [sescobedo@husd.k12.ca.us](mailto:sescobedo@husd.k12.ca.us) or Lisa Cote at [lcote@husd.k12.ca.us](mailto:lcote@husd.k12.ca.us).

## **5. Procurement System Procedures**

To ensure the lawful expenditure of any federal formula or discretionary grant funds awarded to the district, the Superintendent or designee shall comply with the requirements of the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the "Uniform Guidance"), as contained in 2 CFR 200.0-200.521 and Appendices I-XII.

### **Allowable Costs**

Prior to obligating or spending any federal grant funds, the Superintendent or designee shall determine whether a proposed purchase is an allowable expenditure in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the award. The Superintendent or designee shall also determine whether the expense is a direct or indirect cost as defined in 2 CFR 200.413 and 200.414 and, if the purchase will benefit other programs not included in the grant award, the appropriate share to be allocated to the federal grant. More information regarding allowability of costs is provided in Section 3 in this manual.

The Superintendent or designee shall review and approve all transactions involving federal grant funds and shall ensure the proper coding of expenditures consistent with the California School Accounting Manual.

### **Period of Performance**

All obligations of federal funds shall occur on or between the beginning and ending dates of the grant project and shall be paid no later than 120 calendar days after the end of the funding period, unless specifically authorized by the grant award to be carried over beyond the initial term of the grant. (2 CFR 200.77, 200.308, 200.309, 200.344)

### **Procurement**

When procuring goods and services with a federal grant, the Superintendent or designee shall comply with the standards contained in 2 CFR 200.317-200.327 and Appendix II of Part 200, and with any applicable state bidding or procurement law or district policy that is more restrictive.

As appropriate to encourage greater economy and efficiency, the Superintendent or designee shall avoid acquisition of unnecessary or duplicative items, give consideration to consolidating or breaking out procurements, analyze lease versus purchase alternatives, consider entering into an interagency agreement for procurement of common or shared goods and services, and/or use federal excess or surplus property. (2 CFR 200.318)

The procurement of goods or services with federal funds shall be conducted in a manner that provides full and open competition in accordance with state laws and district regulations and the following requirements:

- Any purchase of supplies or services that does not exceed the "micro-purchase" threshold established by the district in accordance with 48 CFR 2.101 may be awarded without soliciting competitive quotes, provided that the district considers the price to be reasonable and maintains written evidence of this reasonableness in the record of all micro-purchases. (2 CFR 200.67, 200.320) - **\$15,000 maximum purchase**
- For any purchase that exceeds the micro-purchase threshold but is less than the bid limit required by Public Contract Code 20111, the Superintendent or designee shall utilize "small-purchase" procedures that include obtaining price or rate quotes from an adequate number of qualified sources. (2 CFR 200.320) - **\$119,100 maximum purchase**
- Contracts for goods or services over the bid limits required by Public Contract Code 20111 shall be awarded pursuant to California law and AR 3311 - Bids, unless exempt from bidding under federal law. Bidding exemptions that are outlined in California's code may not be exempt under federal regulations. - **All purchases in excess of \$119,100**

If a purchase is exempt from bidding and the district's solicitation is by a request for proposals, the award may be made by either a fixed-price or cost-reimbursement type contract awarded to the entity whose proposal is most advantageous to the program, with price and other factors considered. (2 CFR 200.320)

Procurement by noncompetitive proposals (sole sourcing) may be used only when the item is available exclusively from a single source, the need or emergency will not permit a delay resulting from competitive solicitation, the awarding agency expressly authorizes sole sourcing in response to the district's request, and/or competition is determined inadequate after solicitation of a number of sources. (2 CFR 200.320)

Time and materials type contracts may be used only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract for which the cost is the sum of the actual cost of materials and direct labor hours charged at fixed hourly rates that reflect wages, general administrative expenses, and profit. (2 CFR 200.318)

For any purchase of \$25,000 or more, the Superintendent or designee shall verify that any vendor which is used to procure goods or services is not excluded or disqualified by the federal government. (2 CFR 180.220, 200.214)

All solicitations shall incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive

procurements, contain features which unduly restrict competition. The description shall avoid detailed product specifications to the extent possible, but may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. When it is impractical or not economical to make a clear and accurate description of the technical requirements, a brand name or equivalent description may be used to define the performance or other salient requirements of procurement, clearly stating the specific features of the named brand which must be met by offers. In addition, every solicitation shall identify all requirements which the offer must fulfill and any other factors to be used in evaluating bids or proposals. (2 CFR 200.319)

The Superintendent or designee shall maintain sufficient records to document the procurement, including, but not limited to, the rationale for the method of procurement, selection of the contract type, contractor selection or rejection, and the basis for the contract price. (2 CFR 200.318)

The Superintendent or designee shall ensure that, when possible, contracts with small business, minority businesses, women's business enterprises, veteran owned businesses and labor surplus area firms are considered. (2 CFR 200.321)

The Superintendent or designee shall, to the greatest extent practicable and consistent with law, provide a preference for the purchase, acquisition, or use of goods, products or materials procured in the United States. The requirements of this section must be included in all subawards, contracts and purchase orders under federal awards. (2 CFR 200.322)

The Superintendent or designee shall comply with section 6002 of the Solid Waste Disposal Act, including procuring only items designated in the guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247, that contain the highest percentage of recovered materials. This shall only apply where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000. The district shall also, to the greatest extent practicable and consistent with law, purchase, acquire or use products and services that can be reused, refurbished or recycled; contain recycled content, are biobased, or are energy and water efficient; and are sustainable. This may include purchasing compostable items and other products and services that reduce the use of single-use plastic products. (2 CFR 200.323)

The Superintendent or designee shall ensure that every procurement transaction includes the performance of a cost or price analysis, including contract modifications, in excess of the simplified acquisition threshold. (2 CFR 200.324)

The Superintendent or designee shall permit the federal agency or pass-through entity to review the technical specifications of proposed procurements under the Federal award if the Federal agency or pass-through entity believes the review is needed to ensure that the item or service specified is the one being proposed for acquisition. All other components of 2 CFR 200.325 shall be adhered to by the district when a purchase is funded using a federal program.

The Federal agency may accept the district's bonding policy and requirements for construction or facility improvement contracts or subcontracts exceeding the simplified acquisition threshold. All other components of 2 CFR 200.326 shall be adhered to by the district when a purchase is funded using a federal program.

The Superintendent or designee shall ensure that all contracts for purchases using federal grant funds contain the applicable contract provisions described in Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards. (2 CFR 200.327)

Any purchase for any item with a per unit cost of \$10,000 or more must receive pre-approval by the CDE. (2 CFR 200.439)

## **Capital Expenditures**

The Superintendent or designee shall obtain prior written approval from the awarding agency before using federal funds to make capital expenditures, including the acquisition of land, facilities, equipment, and intellectual property and expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life. (2 CFR 200.313, 200.439)

## **Conflict of Interest**

Governing Board members, district employees, and other district representatives shall not participate in the selection, award, or administration of a contract supported by federal funds if they have a real or apparent conflict of interest, such as when they or a member of their immediate family, their partner, or an organization which employs or is about to employ any of them has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. Such persons are prohibited from soliciting or accepting gratuities, favors, or anything of monetary value from contractors or subcontractors unless the gift is an unsolicited item of nominal value. (2 CFR 200.318)

Employees engaged in the selection, award, and administration of contracts shall also comply with BB 9270 - Conflict of Interest.

Persons involved in the selection, award, or administration of a contract supported by federal funds shall be subject to discipline for any violation of conflict of interest standards. (2 CFR 200.318)

## **Procuring Travel**

Travel for students or staff may be purchased with federal funds, provided that all other allowability and procurement practices are adhered to. District travel pre-approvals must be followed. Current staff Travel procedures may be viewed at Appendix D or at [this link](#).

## **Processing Procurements**

The Purchasing Department will process requisitions that are in Approved status in the Escape financial system. All purchases require pre-approval through Escape before being made. Purchasing will process requisitions for the purchase of supplies, equipment, furniture and instructional materials. Any federally funded expenditure that has a per unit cost of more than \$10,000 must obtain prior approval from CDE, per 2 CFR 200.439.

All transactions to purchase supplies, materials, apparatus, equipment, and services shall be reviewed and approved by the District's Governing Board every sixty (60) days.

## 6. Federal Cash Management Procedures

### Introduction to Cash Management

The District will comply with all applicable methods and procedures for payments that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205.

District Business Services will utilize the guidance provided [on the CDE website for Federal Cash Management](#) to track, monitor and report federal cash disbursements and calculate interest on federal cash advance payments.

### CDE Quarterly Cash Management Data Collection (CMDC)

The District will report cash balances on federally funded programs quarterly, or in alignment with the CDE timeline for reporting, utilizing the “Cash Management Data Collection” (CMDC) portal.

| Reporting Period | Reporting Start Date | Reporting Deadline |
|------------------|----------------------|--------------------|
| 1                | July 10              | July 31            |
| 2                | October 10           | October 31         |
| 3                | January 10           | January 31         |
| 4                | April 10             | April 30           |

*Example schedule, may be subject to change by CDE at any time.*

The district’s standard operating procedures for reporting the quarterly CMDC submission can be viewed in Appendix E or at [this link](#). In general, the procedures are as follows:

***Step 1. Determine the reporting period (quarter being reported)***

***Step 2. Generate the cash balances for the reporting period for the resources being reported (object 9110)***

***Step 3. Login to [CDE Cash Management Data Collection \(CMDC\) portal](#)***

***Step 4. Key in the cash balances (object 9110) from the reports generated in step B.***

***Step 5. Review all amounts for accuracy and certify report. Submit after certification.***

***Step 6 (if needed). Resubmit if there are any adjustments needed after the original reporting is completed.***

If the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

According to guidance from the U.S. Department of Education (ED), when calculating the interest earned on ED grant funds, regardless of the date of obligation, interest is calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the District.

Interest would not accrue if the District uses nonfederal funds to pay the vendor and/or employees prior to the funds being drawn down from the G5 system, commonly known as a reimbursement.

## **Calculating and Remitting Interest on Grant Funds**

District Business Services will utilize the guidance provided [on the CDE website in order to calculate interest earned on federal funds.](#) All information regarding the balances of the federal funds should be taken from the district's Escape financial system.. Detailed district procedures can be found in Appendix F or at [this link](#). The supporting worksheet that is used with these procedures can be found at [this link](#).

***Step 1: Determine reporting requirements***

***Step 2: Gather cash balance and interest rate data***

***Step 3: Calculate interest earned***

***Step 4: Prepare supporting documentation***

***Step 5: Remittance preparation and approval***

***Step 6: Submit interest remittance***

***Step 7: Save and retain records***

## **7. Equipment/Inventory Management Procedures**

### **Inventory Procedure**

The Warehouse/Purchasing Department asset tags all purchased items that are \$500.00 or more. Any capital expenditure with a per unit cost that exceeds \$10,000 must be preapproved by CDE, per 2 CFR 200.439.

### **Storage and Tracking of Equipment: Loss Prevention and Maintenance**

Once equipment has been procured and delivered to the site or department where it will be utilized, it must be stored in secure facilities, and appropriate usage tracking procedures should be established and followed. For example, laptops should be stored in secure locking carts, and appropriate labels should be used to identify each laptop and its associated storage location. Items that are checked out to individual staff or students should be recorded on an appropriate form that outlines the assigned staff, acceptable use for that item, and anticipated protocols for returning the item.

If an item is removed from the usual and customary storage location for activities such as repair, cleaning or other maintenance, appropriate logging systems should be utilized to record when an item is removed, by whom, and when it is expected to be returned. Once returned, the logs should be updated.

Site and department managers/administrators are ultimately accountable for any and all equipment that is assigned for use at their schools or departments. Site and department managers are responsible for advising and training their staff of the procedures for storing and tracking equipment associated with that site or department.

### **Use of Equipment**

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property without prior approval of the federal awarding agency and the pass-through entity. During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority: (1) activities under a federal award from the federal awarding agency, which funded the original program or project; then (2) activities under federal awards from other federal awarding agencies.

## Inventory Records

For each equipment and computing device purchased with federal funds, the following information is maintained through the Warehouse/Purchasing Department and shared with appropriate staff such Technology Services and staff assigned.

- Model/Name
- Type/Description
- Serial number or other identification number;
- Source of funding for the property;
- Who holds title;
- Acquisition date and cost of the property;
- Percentage of federal participation in the project costs for the federal award under which the property was acquired;
- Location, use and condition of the property; and
- Any ultimate disposition data including the date of disposal and sale price of the property.
- Condition of asset (as of last physical inventory)
- Federal Award ID Number

## Disposal of Equipment

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, Warehouse/Purchasing Department will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

## Physical Inventory of Equipment

At least once every two years, a physical inventory of all federally funded equipment that exceeds \$500 must be completed and reconciled with the property records, per 2. CFR Part 200.

Procedures for conducting a physical inventory should align with the procedures outlined in the California School Accounting Manual (CSAM) Procedure 410, which can be viewed in full in Appendix G. These procedures include the following general steps:

### *Step 1: Precount Procedures*

- *Set and communicate schedule for conducting counts; distribute materials needed to conduct the count*
- *Ensure all items are located in their assigned locations; itemize items that are out for repair, temporarily relocated; not subject to inventory (district vs. non-district owned, leased vs. owned, etc.)*
- *Implement corrective actions for any issues that are anticipated to conflict with the counting procedures*

### ***Step 2: Counting Procedures***

- ***Utilize tracking sheets to record the counts in specified locations***
- ***Conduct the count room-by-room; group items that are to be counted***
- ***Mark items that have been counted; note discrepancies***
- ***Sign and date the tracking sheets***

### ***Step 3: Recount Procedures***

- ***Follow the same procedures as were used for the Counting Procedures, but a second person should complete the counts in order to validate the initial counts***

## **Reporting Lost/Stolen or Damaged Equipment**

If any item of equipment is lost/stolen or damaged, the assigned department or site administrator or manager must complete a district Incident Report form. The form must be completed as soon as practicable upon determination that an item has been lost/stolen or damaged. Incident Report forms should be prepared and submitted through [this link in](#) InformedK12 and can be viewed in Appendix H.

Please contact Lisa Cote at [lcote@husd.k12.ca.us](mailto:lcote@husd.k12.ca.us) for any questions about submitting Incident Report forms.

## **Appendices:**

### **Additional Procedures and Reference Materials**

**Appendix A: Time Accounting Policy and Procedure**

**Appendix B: Annual Process for Time and Effort Accounting Staff Training**

**Appendix C: Time Accounting Presentation Slide Deck**

**Appendix D: Travel Procedures**

**Appendix E: Completion of CMDC Federal Cash Management Report**

**Appendix F: Federal Interest Reporting**

**Appendix G: CSAM Procedure 410: Conducting a Physical Inventory**

**Appendix H: Incident Report Form**

## **Appendix A: Time Accounting Policy and Procedure**



## **Time and Effort Reporting Policy and Procedures**

### **Purpose:**

As a recipient of federal funds, Hayward Unified School District ("the District") must comply with the Uniform Administration Requests, Cost Principles and Audit Requirements for Federal Awards. 2 CFR Part 200.430(1) requires that documentation for personnel expenses charged directly or indirectly against federally-sponsored projects be supported by a system of Internal controls which provides reasonable assurance that the charges are accurate, allowable and properly allocated. This process ensures that salaries and wages are properly expended and that actual effort is consistent with the originally anticipated (budgeted) effort. The District's time and effort reporting policies and procedures are intended to meet this requirement.

### **Policy statement:**

1. Time and effort reporting shall reasonably reflect the percentage distribution of effort expended by the District employees involved in federally funded grants, contracts, and cooperative agreements, and shall be incorporated into the records of the agency. These reports shall reasonably reflect the activity for which the employee is compensated and shall encompass all activities on an Integrated basis.
2. Each employee whose time is committed to a federally sponsored project shall complete a time and effort report. This report is required regardless of whether such time is paid by a federally sponsored agreement, or is an unpaid contribution, e.g. cost share match. Committed cost sharing must be included in time and effort reports. Training will be assigned in Public School Works to employees that are funded with Federal Funds.
3. The District uses an "after-the-fact effort" reporting system. This indicates that the distribution of salaries and wages will be supported by activity reports reviewed by the Director of Supplemental/Concentration.
4. The Director of Supplemental/Concentration is responsible for the distribution, collection, and retention of all employee effort reports. Individually reported data will be made available only to authorized auditors.
5. The Time and Effort report must accurately reflect an employee's effort for the period being reported. Compensated effort includes all teaching, instructional support, administration, authorized professional development, and any other activity for which an individual received compensation from the agency.
6. Effort and payroll distributions are *NOT* the same. The effort reporting process is a method for confirming salary charges made to all sponsored awards. Payroll distributions are estimates of how effort is anticipated to be expended.
7. Significant changes in work activities, considered as a% variation (to be determined by the program) in any reporting period will be identified and entered into the agency's records at the time they are reviewed. Changes below that threshold will be adjusted at

- the end of the fiscal year to accurately reflect the employee's records
8. The federal government can impose severe penalties and funding disallowances as a result of missing, inaccurate, incomplete, or untimely effort reporting. The District expects that employees will complete time and effort reports completely and in a timely manner and supervisors will review reports for accuracy and the need for budget adjustments.

#### Procedures:

1. When a Program Coordinator/Director receives an award from an external sponsor s/he will prepare a projected budget distribution of effort for the expected duration of the grant. This will be based on the budget proposed for the program and should be provided to the Director/Assistant Superintendent in the required format. The Director/Assistant Superintendent will provide this projection with the grant paperwork and budget to the Business Support Services/Budget Department and the Director of Supplemental/Concentration.
2. Based on the projected distribution of effort through the life of the grant, the frequency of reporting required will be determined by the Director of Supplemental/Concentration, which will be at least twice each year for employees working on a single Federal cost objective and monthly for employees working on multiple cost objectives.
3. Based on the required reporting frequency determined by the Director, Supplemental/Concentration, a blank time and effort report to each employee and/or Supervisor/Director working on a sponsored project(s) for which a report is required. The available time and effort reports are:
  - a. **Monthly Certification Form (Attachment 1)** - If the employee's work schedule varies daily or throughout the month, and/or the employee works at multiple sites, the employee should document daily activities, identify each program for which work was performed, and the daily times dedicated to each program. The total documented time for the day should be equal to the actual hours worked. Must be signed by the employee and by a supervisory official having firsthand knowledge of the work performed by the employee.
  - b. **Semi-Annual Certification Form (Attachment 2)** - If an employee works on one goal (or cost objective), their schedule does not change, and they stay in one location, they may complete the semi-annual certification twice a year. Must be signed by either employee or supervisory official having firsthand knowledge of the work performed by the employee(s).
  - c. **Blanket Semi-Annual Certification Form (Attachment 3)** - If multiple employees work on the same cost objective, a blanket certification may be used as the documentation for all employees who worked on the cost objective. Must be signed by either employee or supervisory official having firsthand knowledge of the work performed by the employee(s).The Director of Supplemental/Concentration shall define how time and effort documents will be distributed for employees completing monthly or semi-annual

reports.

4. Supervisors will provide training to new employees at the beginning of the school year or within one month of assignment for new hires, on time and effort reporting procedures to be followed based on their assignment and funding.
5. Each employee receiving this report shall complete the actual percentage of effort for the given time period. S/he will sign the effort report to verify and obtain appropriate signatures.
6. Verification:
  - a. All multi-funded employees completing monthly reports must sign their own individual effort reports
  - b. Semi-annual certifications for employees working on a single cost objective may be signed by a supervisor with first-hand knowledge of the employee's work.In addition, the Supervisor must review and verify all effort reports associated with their sponsored project(s) using suitable means of verification that the reported work was performed. If the Supervisor is the employee completing the effort report, a Director must verify the report.
7. Supervisors/Directors are required to return appropriately completed and signed effort reports to the Director of Supplemental/Concentration by the following month of the monthly or semiannual period.
8. The Director of Supplemental/Concentration will review the time and effort report and confirm appropriate verification.
9. Any salary reallocations or adjustments resulting from time and effort reports will be made as determined between the Director of Supplemental Concentration and the Business Support Services Department.
10. At the close of each fiscal year the Business Support Services Department will make final adjustments to ensure final salary expenditures match time and effort as reported over the year.
11. Evidence of salary reallocations must accompany a modified effort report which will be reviewed by the Director of Supplemental/Concentration and maintained on file.

## Attachment 1: Monthly Certification Form Time Accounting Sheet

| HAYWARD UNIFIED SCHOOL DISTRICT<br>TIME ACCOUNTING FOR MULTI-FUNDED EMPLOYEES |                                                                                                                                              | Employee Name<br>Employee ID |      | 3010 % of funding<br>0795 % of funding |      | Position/Title<br>Location/Department |      | P.E.S. |      | Month<br>Oct 2025 |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|-------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------|----------------------------------------|------|---------------------------------------|------|--------|------|-------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| RESOURCE                                                                      | ACTIVITY                                                                                                                                     | 10/1                         | 10/2 | 10/3                                   | 10/4 | 10/5                                  | 10/6 | 10/7   | 10/8 | 10/9              | 10/10 | 10/11 | 10/12 | 10/13 | 10/14 | 10/15 | 10/16 | 10/17 | 10/18 | 10/19 | 10/20 | 10/21 | 10/22 | 10/23 | 10/24 | 10/25 | 10/26 | 10/27 | 10/28 | 10/29 | 10/30 | 10/31 | TOTAL |
|                                                                               |                                                                                                                                              | W                            | Th   | F                                      | S    | S                                     | M    | T      | W    | Th                | F     | S     | S     | M     | T     | W     | Th    | F     | S     | S     | M     | T     | W     | Th    | F     | S     | S     | M     | T     | W     | Th    | F     |       |
| 3010                                                                          | Preschool/early engagement                                                                                                                   |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Attended a meeting with a parent to provide support parent/teacher conference, etc.                                                          |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Attended a planned family engagement activity (i.e., annual Title I meeting, parent open house, etc.)                                        |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Attended PTO related to equity, math, ELA, academics or social                                                                               |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Attended a meeting with equity, math, ELA, academics or social                                                                               |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Facilitated a parent workshop (in or out of school)                                                                                          |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Invited parents to academic related activities Math/ELA/ELA                                                                                  |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Office work/parent help, outreach, emails                                                                                                    |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Providing support for activities to support academics (i.e., Title I meeting, parent open house)                                             |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Support for Academic Achievement Initiative (AAI), Asian Pacific Islander Community Initiative (APCI), and English Learner Family Engagement |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Support for School Site Council (SSC)                                                                                                        |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Support parent/teacher learning at home                                                                                                      |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Support parents with SEL                                                                                                                     |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Update of parent and family engagement policy and parent contact                                                                             |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Ensure that equity of opportunity and access to programs and services are available for all students and family                              |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Complete Time Accounting Sheet                                                                                                               |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | Supporting students & families via Coordination of Services Team                                                                             |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          |                                                                                                                                              |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 3010                                                                          | RESOURCE TOTAL                                                                                                                               |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Preschool/early engagement                                                                                                                   |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Support parent/teacher learning at home                                                                                                      |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Invited parents to academic related activities (i.e., math, ELA, office work, etc.)                                                          |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Invited parents to non-academic related activities (i.e., math, ELA, office work, etc.)                                                      |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Office work/parent outreach                                                                                                                  |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Conduct or department meeting                                                                                                                |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Attended meeting conference or PTO for anything other than Math, ELA, English or SEL                                                         |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Facilitated parent workshop on state academic standards, assessments and SEL                                                                 |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Support for A-APP or ELA/ELA                                                                                                                 |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Facilitated activity (i.e., socialization, promotion)                                                                                        |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Facilitated parent workshop on non-academic related topics (i.e., bullying)                                                                  |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Support for English Learner Advisory Committee (ELAC)                                                                                        |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Translation and/or interpretation for parents, parent advisory councils, communication, etc.                                                 |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Providing support for non-academic related activities                                                                                        |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | Staff Meeting                                                                                                                                |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          |                                                                                                                                              |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          |                                                                                                                                              |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 0795                                                                          | RESOURCE TOTAL                                                                                                                               | 0.00                         | 0.00 | 0.00                                   | 0.00 | 0.00                                  | 0.00 | 0.00   | 0.00 | 0.00              | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |       |
| Other                                                                         | Holiday                                                                                                                                      |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       | 0.00  |
| Other                                                                         | Vacation                                                                                                                                     |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       | 0.00  |
| Other                                                                         | Sick                                                                                                                                         |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       | 0.00  |
| Other                                                                         | Workday's Comp                                                                                                                               |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       | 0.00  |
| Other                                                                         | Leave/Meal                                                                                                                                   |                              |      |                                        |      |                                       |      |        |      |                   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       | 0.00  |
| Other                                                                         | TOTAL                                                                                                                                        | 0.00                         | 0.00 | 0.00                                   | 0.00 | 0.00                                  | 0.00 | 0.00   | 0.00 | 0.00              | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |       |
| TOTAL HOURS                                                                   |                                                                                                                                              | 0.00                         | 0.00 | 0.00                                   | 0.00 | 0.00                                  | 0.00 | 0.00   | 0.00 | 0.00              | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |       |

I hereby certify that the above information is a true and correct representation of the actual time spent by me in support and compliance of the above Federal and State Categorical programs and General Education Programs operated by the District. This form has been completed to meet standards set forth in Title 2, Code of Federal Regulations, Part 226.

|                    |      |                      |      |
|--------------------|------|----------------------|------|
| EMPLOYEE SIGNATURE | DATE | SUPERVISOR SIGNATURE | DATE |
|--------------------|------|----------------------|------|

|       |        |
|-------|--------|
| 3010  | #01/00 |
| 0795  | #01/00 |
| Other | #01/00 |

**Monthly Certification Form** - If the employee's work schedule varies daily or throughout the month, and/or the employee works at multiple sites, the employee should document daily activities, identify each program for which work was performed, and the daily times dedicated to each program. The total documented time for the day should be equal to the actual hours worked. Must be signed by the employee and by a supervisory official having firsthand knowledge of the work performed by the employee.

## Attachment 2: Semi-Annual Certification Form

### HAYWARD UNIFIED SCHOOL DISTRICT FEDERAL TIME ACCOUNTING SEMI-ANNUAL CERTIFICATION

|                        |                    |                |         |
|------------------------|--------------------|----------------|---------|
| Period Ending          | Jul 01 to Dec 31 ▼ | Fiscal Year    | 2025-26 |
| Name                   |                    | Position/Title |         |
| Location/Department    |                    | Hours per day  |         |
| Categorical Program(s) |                    |                |         |
| Program Code(s)        |                    |                |         |
| Job Function           |                    |                |         |

I hereby certify that I was funded solely (100%) from the above program funds or worked solely on these program(s), single cost objective or single indirect cost activity. Please note that EITHER the employee signature OR the responsible supervisor signature satisfies the compliance requirement.

|                                            |               |
|--------------------------------------------|---------------|
| _____<br>Employee Signature                | _____<br>Date |
| OR                                         |               |
| _____<br>*Responsible Supervisor Signature | _____<br>Date |

\* Supervisor having first-hand knowledge of the activities

**NOTE: Must be turned in by January 31 and June 30 (or last day of work for fiscal year).**

***Semi-Annual Certification Form*** - If an employee works on one goal (or cost objective), their schedule does not change, and they stay in one location, they may complete the semi-annual certification twice a year. Must be signed by either employee or supervisory official having firsthand knowledge of the work performed by the employee(s).

### Attachment 3: Blanket Semi-Annual Certification Form

HAYWARD UNIFIED SCHOOL DISTRICT  
FEDERAL TIME ACCOUNTING  
SEMI-ANNUAL CERTIFICATION

|                        |                                                                         |                |                                                                         |
|------------------------|-------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------|
| Period Ending          | Jul 01 to Dec 31 ▼                                                      | Fiscal Year    | 2025-26                                                                 |
| Name (s)               | <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> | Position/Title | <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> |
| Location/Department    | <div></div>                                                             | Hours per day  | <div></div>                                                             |
| Categorical Program(s) | <div></div>                                                             |                |                                                                         |
| Program Code(s)        | <div></div>                                                             |                |                                                                         |
| Job Function           | <div></div>                                                             |                |                                                                         |

I hereby certify that employees were funded solely (100%) from the above program funds or worked solely on these program(s), single cost objective or single indirect cost activity. Please note that the responsible supervisor signature satisfies the compliance requirement.

\_\_\_\_\_  
\*Responsible Supervisor Signature

\_\_\_\_\_  
Date

\* Supervisor having first-hand knowledge of the activities

**NOTE: Must be turned in by January 31 and June 30 (or last day of work for fiscal year).**

***Blanket Semi-Annual Certification Form*** - If multiple employees work on the same cost objective, a blanket certification may be used as the documentation for all employees who worked on the cost objective. Must be signed by the supervisory official having firsthand knowledge of the work performed by the employee(s).

## **Appendix B: Annual Process for Time and Effort Accounting Staff Training**



### **Annual Process for Training Staff in Time and Effort Accounting**

**Staff who are assigned to positions that utilize federal funds must be trained in the proper procedures for tracking time and effort. These procedures will be used to assign and monitor this training.**

**Annually in July (in preparation for the start of the year), the Director of Payroll/Risk/Benefits will:**

1. Review and update [training slide deck](#)
2. Record video (if updates are needed)
3. Upload video into Public Schoolworks
4. Identify staff who are assigned to positions funded using federal dollars by running an Escape POS02 report, and filtering on resources 3-5
5. Assign staff to complete the training in Public Schoolworks between August 1 and September 15

**Annually in October (to check for completion of the training), the Director of Payroll/Risk/Benefits will:**

1. Review the list of staff assigned to complete the training in Public Schoolworks.
2. Send reminders to any staff who have not completed the training by the September 15th due date.
3. Notify the supervisors of any employee who has not completed the training and request that the supervisors follow up with the employees who have not completed the training.

**Annually in January (to identify midyear hires), the Director of Payroll/Risk/Benefits will:**

1. Identify staff who are assigned to positions funded using federal dollars by running an Escape POS02 report, and filtering on resources 3-5 (match to list of previously assigned employees – only assign training to staff who are newly assigned and have not yet completed the training for that fiscal year)
2. Assign staff to complete the training in Public Schoolworks between January 15 and March 30.

*June 5, 2025*



**HUSD - Business Services**

24411 Amador Street, Hayward, CA 94544

510.784.2600

**Annually in April (to check for completion of the training), the Director of Payroll/Risk/Benefits will:**

1. Review the list of staff assigned to complete the training in Public Schoolworks.
2. Send reminders to any staff who have not completed the training by the September 15th due date.
3. Notify the supervisors of any employee who has not completed the training and request that the supervisors follow up with the employees who have not completed the training.

*June 5, 2025*

## **Appendix C: Time Accounting Presentation Slide Deck**

# Hayward Unified School District

## Time Accounting Procedures

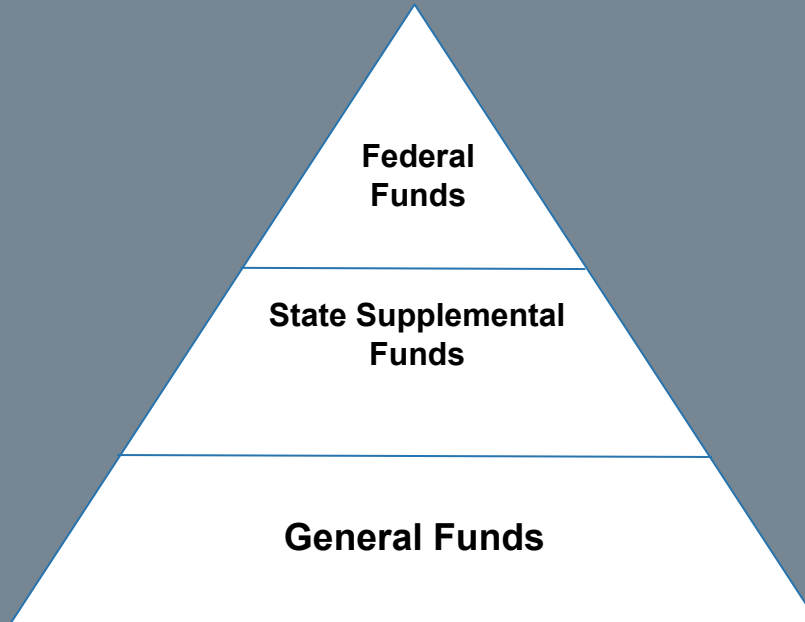


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Appendix C: Time Accounting Presentation Slide Deck



# Different Types of Funding



# Rationale for Time Accounting

As a district, Hayward USD:

- ❑ receives millions of dollars from both State and Federal funds for supplemental activities and/or positions.
- ❑ HUSD is the steward of these funds, and it is obligated to comply with federal, state and district requirements to certify staff effort on sponsored positions, projects and activities.



# Personnel Activity Reports (PARs)

**In this presentation we will be talking about two types of Personnel Activity Reports (PARs)**

- ❑ Semi Annual Certification Forms
- ❑ Time Accounting Forms, which are filled out and submitted on a monthly basis



# Time Accounting -Objectives



- ❑ The rationale for Personnel Activity Reports
- ❑ Funding Sources
- ❑ PARS
  - ❑ Semi-Annual Certification
  - ❑ Multi-Time Accounting Certification
- ❑ Multi-Time Accounting Sheets



# Examples of Federal/State Funds

Title I - Compensatory Education

Title II- Professional Development

Title III- Support for English Learners

Title IV- Support well rounded programs

Local Control Accountability Plan (LCAP) - State - 0795



# Funding

## Title I Part A (Resource code 3010)

- ❑ Funds must supplement, not replace, core educational programs
- ❑ Supports evidence-based strategies to close achievement gaps
- ❑ Activities must align with identified student needs and be included in the School Plan for Student Achievement (SPSA)

## Title II (Resource code 4035)

- ❑ Supports effective instruction by funding professional development, mentoring, and leadership training for teachers and school leaders.
- ❑ Promotes educator quality and retention through recruitment, induction, and support strategies.
- ❑ Ensures equitable access to effective educators, especially in high-need and underserved schools.



# Funding

## Title III English Learner (EL) (Resource code 4203)

- ❑ Supports English learners (ELs) in attaining English proficiency and meeting state academic standards.
- ❑ Funds language instruction programs and evidence-based professional development for educators of ELs.
- ❑ Promotes family and community engagement to support EL student success.

## Title IV (Resource code 4124)

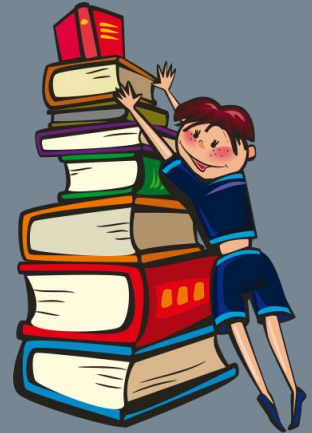
- ❑ Expands well-rounded education by supporting programs like arts, music, STEM, and college/career readiness.
- ❑ Improves school conditions for student health and safety through initiatives addressing mental health, drug prevention, and school climate.
- ❑ Enhances digital literacy by increasing access to technology and integrating effective use of technology in instruction.



# Funding

## Local Control Accountability Plan (LCAP) (Resource code 0795)

- ❑ State supplemental funding is used based on the goals and actions in the LCAP.



# Semi-Annual Certifications

An employee

- ☐ works 100% on one activity = paid through one federal funding source.
- ☐ will need to sign the semi-annual certification twice a year, which is submitted after each six month work period.
  - ☐ January-June – Due in June
  - ☐ July-December – Due in January
- ☐ The direct supervisor will need to sign the form indicating that this work took place.
- ☐ All signatures need to be dated no later than the 5th of the new month.



# Semi Annual Certification form

A Semi-Annual Certification form to be used when an employee is funded from a single funded resource

| HAYWARD UNIFIED SCHOOL DISTRICT<br>FEDERAL TIME ACCOUNTING<br>SEMI-ANNUAL CERTIFICATION                                                                                                                                                                                                                  |                  |                |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|---------|
| Period Ending                                                                                                                                                                                                                                                                                            | Jul 01 to Dec 31 | Fiscal Year    | 2023-24 |
| Name                                                                                                                                                                                                                                                                                                     |                  | Position/Title |         |
| Location/Department                                                                                                                                                                                                                                                                                      |                  | Hours per day  |         |
| Categorical Program(s)                                                                                                                                                                                                                                                                                   |                  |                |         |
| Program Code(s)                                                                                                                                                                                                                                                                                          |                  |                |         |
| Job Function                                                                                                                                                                                                                                                                                             |                  |                |         |
| I hereby certify that I was funded solely (100%) from the above program funds or worked solely on these program(s), single cost objective or single indirect cost activity. Please note that EITHER the employee signature OR the responsible supervisor signature satisfies the compliance requirement. |                  |                |         |
| Employee Signature                                                                                                                                                                                                                                                                                       | Date             |                |         |
| *Responsible Supervisor Signature                                                                                                                                                                                                                                                                        | Date             |                |         |
| * Supervisor having first-hand knowledge of the activities                                                                                                                                                                                                                                               |                  |                |         |
| NOTE: Must be turned in by January 31 and June 30 (or last day of work for fiscal year).                                                                                                                                                                                                                 |                  |                |         |



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Appendix C: Time Accounting Presentation Slide Deck

# Requirements for Multifunded Positions under All Titles:

When a staff position is **funded by multiple sources** using one of the Titles a monthly Time Accounting Sheet is required:

- ❑ **Time and Effort Documentation:**

- ❑ If working on multiple cost objectives, staff must keep **monthly time and effort records** (e.g., personnel activity reports) that accurately reflect their work across all programs.

- ❑ **Clear Job Descriptions:**

- ❑ Job descriptions must **align with allowable Title activities** and clarify the percentage of time charged to each funding source.

- ❑ **Allowable Use Confirmation:**

- ❑ The duties charged to the Titles must be directly related how the Titles need to be spent

- ❑ **Local Educational Agency are stewards of the funding received for students:**

Local educational agencies must ensure internal controls are in place to prevent misuse of federal funds and support accurate reporting during monitoring or audits.

Appendix B: Time Accounting Presentation Slide Deck



[illegible]

# Multi- Time Accounting Certification- Two or more resources

An employees who work at one or more sites

- ❑ should document daily activities, identify each program for which work was performed, and the daily time dedicated to each program and
- ❑ the total documented time for the day should equal the actual hours worked.

## Multi-funded time accounting

- ❑ multiple cost objective employees must complete time accounting sheets on a monthly basis
- ❑ Time accounting must be submitted with signatures after the work month before the 5th of the following month
- ❑ cannot be submitted or signed after the last day of the following month



## What does this mean for our practice?

The time accounting sheets need to be written up based on work activities based on federally and non-federally funded activities.

The Federal government wants to ensure that federal funds are not being spent on non-federally funded activities



## What does this mean for our practice? Continued

The district has a federal responsibility to demonstrate compliance with personnel activity reports (time and effort) because of acceptance of federal funding.

Federal Program Monitoring (FPM)- A monitoring “audit” of our programs to review that we are following the prescribed guidelines around using the fundings appropriately

Reversal of funds- We need to reverse funds and use our General Ed to pay for the service.



# Time Accounting Sheets

- ❑ Site supervisors will signed the Time Accounting sheets for the time worked, ensuring employees are working on duties from their job description
- ❑ Central Fund managers will also review time accounting sheets for compliance



## **Appendix D: Travel Procedures**



**District Office  
Hayward Unified School District  
Travel and Conference Procedures**

## BEFORE THE CONFERENCE/WORKSHOP

Approximately 6-8 weeks before

Complete the [Travel and Conference/Workshop Pre-Authorization](#) on InformedK12 to obtain the necessary authorizations, even if another agency is covering the costs.

Attach background information on the conference/workshop (description, dates, location)

Conference Registration

Hotel accommodations (if applicable, more than 50 miles from your site or employees' home)

Flights (provide flight information)

Complete the Travel and Conference Requisition (TCR) in Escape to obtain the necessary authorizations, and to specify the budget strings associated with the reimbursement.

**Out of State Travel must be pre-approved by the Board of Education**

---

## ATTEND CONFERENCE

Maintain itemized receipts for all purchases that will be submitted for reimbursement (meals are paid a per diem amount, and itemized receipts are not required)

Save badge/proof of attendance from the conference to submit with the reimbursement request

---



**District Office**  
**Hayward Unified School District**  
**Travel and Conference Procedures**

## AFTER THE CONFERENCE/WORKSHOP

Within 30 days

Complete the [Mileage and Reimbursement Form](#) on InformedK12 to obtain reimbursement. Include the following items:

- Meal amounts per day (Not to exceed: \$17 for Breakfast, \$18 for Lunch, and \$34 for Dinner)\*

- Cost of Transportation (this can include rideshare costs, including tips assuming that the rideshare is for the employee who is approved for the travel)

- Airport/Hotel Parking or Uber fees (whichever is least expensive)

- Bridge/Road tolls

- Lodging expenses

- Registration fees

Attach the following items:

- Receipts for Expenses

- Meal Receipts are not required (meals are paid at per diem rate)

- Badge/Proof of Attendance

**The following items will *NOT* be reimbursed (Not an all-inclusive list)**

- Alcohol

- Entertainment

- Laundry

- Expenses of any family member who is accompanying the employee

- Personal losses

- Traffic violation fees

- Side Trips

- Optional conference “special activities”

- Both mileage and car rental/gas charges while at the conference

- Meals that are included in the conference registration (excluding “Continental breakfast”)

- Individual membership fees in organizations sponsoring the conference/workshop



**District Office**  
**Hayward Unified School District**  
**Travel and Conference Procedures**

## ADDITIONAL INFORMATION

**1. Meals (if not provided by Conference):**

- a. Breakfast may be claimed if travel began at or prior to 7:00 AM and terminated at or after 9:00 AM.
- b. Lunch may be claimed if travel began at or prior to 11:00 AM and terminated at or after 2:00 PM.
- c. Dinner may be claimed if travel began at or prior to 5:00 PM. and terminated at or after 7:00 PM
- d. Per Diem Rate: \$17 for Breakfast, \$18 for Lunch, and \$34 for Dinner

**2. Lodging:**

- a. Lodging expenses should be calculated by day
- b. The District will reimburse a standard room-only OR group discount rate (whichever is less).
- c. Upgrades will **NOT** be reimbursed
- d. A receipt will need to be provided with the Expense form

**3. Airfare:**

- a. Must provide an itinerary with a confirmation number
- b. Boarding passes will not be accepted as receipts
- c. First-class airfare is not reimbursable.

**4. Mileage**

- a. Calculate from your work location to the conference/workshop, only for the days of travel.

**5. Actual & Necessary Expenses**

- a. The maximum allowed is the amount that was approved on the pre-authorization form.
- b. All expenses should be based on the most economical way to travel.

**6. No-shows:** The employee may be responsible for reimbursing the District for all expenses incurred if the employee does not attend the workshop. Therefore, it is incumbent upon the employees to notify their supervisor immediately if they cannot attend and cancel reservations to avoid the costs or find another person who may be able to attend in the employee's place.



**District Office**  
**Hayward Unified School District**  
**Travel and Conference Procedures**

**7. Ground Travel:**

- a. Travel with a personal vehicle must have prior approval
- b. Reimbursed at the district-approved rate per mile
- c. If a rental car is approved for the conference, you must provide your itemized receipt from the car rental agency.
- d. If reimbursement for gasoline for the rental car is pre-approved, you must provide a receipt from the gasoline station.
- e. Parking is reimbursable upon submission of receipts.
- f. Rideshare travel is permitted. Tips and cost of rideshare will be reimbursed with itemized receipts.

## **Appendix E: Completion of CMDC Federal Cash Management Report**



## Business Services, Accounting Department

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

### STANDARD OPERATING PROCEDURE

Initiated by: Thao Hien Ho  
Revised on February 2, 2026

Created by: Thao Hien Ho

#### **Description:**

This procedure outlines the steps for completing and submitting the CMDC (Federal Cash Management) Report through the California Department of Education (CDE) Cash Management system. The report reflects the district's current cash standing as of the date the report is prepared for the following federal resources:

- **Title I, Part A** – Resource 3010
- **Title II, Part A** – Resource 4035
- **Title III, Immigrant** – Resource 4201
- **Title III, LEP** – Resource 4203
- **Title IV, Part A** – Resource 4127

The CMDC reporting window opens on the **10th day after the end of each quarter** and must be submitted by **11:59 PM on the last day of the same month**. The report may be submitted multiple times during the open window; however, **each resubmission invalidates the prior submission**.

#### **Communication:**

- The California Department of Education (CDE) provides access to the CMDC reporting portal and establishes submission deadlines.
- Fiscal staff are responsible for ensuring the report is completed accurately and submitted within the reporting window.
- If cash balances change prior to the close of the reporting window, the report should be resubmitted to reflect the most current information.

#### **Procedures:**

##### **A. Determine Reporting Timeline**

1. Identify the quarter being reported.



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24411 Amador Street, Hayward, CA 94544 T 510.784.2600

2. Confirm that the CMDC reporting window is open (opens on the 10th day after the end of the quarter).
  3. Ensure submission is completed by **11:59 PM on the last day of the same month.**
- 

## B. Generate Cash Balance Report in Frontline ERP

1. Log in to **Frontline ERP**.
  2. Run the **Fiscal02** report using the following parameters:
    - **Reporting Period:** Current month
    - **Assets and Liabilities:** Yes – Include – Change Object filtering
    - **Restricted:** Yes – Include restricted accounts
    - **Fund:** 010 (General Fund)
    - **Resource:** 3010, 4035, 4201, 4203, 4127
    - **Object:** 9110
  3. Press **Go / Export** to generate the report.
  4. Save this report to **Report Favorites** for future use.
- 

## C. Access the CDE Cash Management Website

1. Navigate to: <https://www2.cde.ca.gov/cashmanagement/default.aspx>
  2. Click **District Logon**.
  3. Enter the following information:
    - **County:** Alameda
    - **District:** Hayward Unified
    - **PIN:** *Only available to authorized district staff*
- 

## D. Enter Cash Balance Data

1. Using the Fiscal02 report, copy the cash balance amounts into the corresponding fields on the CDE website.
  2. **Number format adjustments:**
    - The Fiscal02 report displays negative amounts with the minus sign at the **end** of the number.
- 

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- When entering amounts on the CDE website, move the minus sign to the **beginning** of the number.
  - **Round all amounts to the nearest whole dollar** before submission.
  - 3. Enter amounts for the following programs:
    - Title I, Part A (RS 3010)
    - Title II, Part A (RS 4035)
    - Title III, Immigrant (RS 4201)
    - Title III, LEP (RS 4203)
    - Title IV, Part A (RS 4127)
  - 4. **Important Note:** On the CDE website, *Title IV, Part A (RS 4127)* appears **last**, even though in the Fiscal02 report it is listed **third** due to resource number order. Verify accuracy before submission.
- 

## E. Certification and Submission

1. Review all entered amounts for accuracy.
  2. Check the certification box stating:  
"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award..."
  3. Click **Submit**.
  4. After submission, the CDE system will generate a printable version of the report that was most recently submitted. **Instead of printing, save the report as a PDF file.**
- 

## F. Save and Retain Supporting Documentation

1. In Frontline ERP, save the Fiscal02 report as a PDF:
    - Select **File** → **Save As**.
    - Change **Save as type** to **PDF Document**.
    - Save the file in the **same location** as the CDE submitted report.
  2. Combine the following files into a single PDF using Adobe Acrobat:
    - Open the file location.
    - Select the **CDE submitted report** and the **Fiscal02 PDF**.
    - Click **Combine Files** in Acrobat.
  3. Save the combined PDF using the **YY-MM** format for the month the report is completed.
  4. Move the combined PDF to the **Y Drive (Google Drive)** under the subfolder:
- 

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○ **Federal Cash Management**

5. Email the combined PDF backup to **Terah** for confirmation.
- 

## **G. Resubmission (If Needed)**

- If cash balances change before **11:59 PM on the last day of the reporting month**, repeat the steps above and resubmit the report.
- The most recent submission will replace and invalidate any prior submission.

---

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## **Appendix F: Federal Interest Reporting**



**Business Services, Accounting Department**  
24411 Amador Street, Hayward, CA 94544 T 510.784.2600

## **\*\*STANDARD OPERATING PROCEDURE (SOP)**

Federal Interest — Calculation, Documentation & Remittance\*\*  
Revised February 3, 2026

### **Description:**

This procedure outlines the steps for calculating, documenting, and remitting federal interest earned on advance federal funds in compliance with **2 CFR §200.305(b)(9)**. School districts that receive federal funds in advance must remit interest earned in excess of **\$500 per year, per federal agency** to the federal government.

[CDE Worksheet for Use with this Procedure](#)

This SOP ensures:

- Accurate tracking of interest earned on federal cash balances
- Timely calculation and remittance of interest owed
- Proper documentation for audit purposes
- Compliance with federal cash management regulations

---

### **Communication:**

- The **Fiscal Services Department** is responsible for compliance, calculation, and reporting.
- The **Director of Fiscal Services** reviews and approves calculations and remittances.
- The **Alameda County Office of Education (ACOE)** provides the interest rate used in calculations.
- Interest reports and remittances are communicated to CDE via <mailto:cashmanagement@cde.ca.gov> as directed in [CDE guidance](#).

---

### **Procedures:**

#### **A. Determine Reporting Requirements**

1. Identify all federal grants for which the district has received **advance payments**.
2. Exclude [reimbursement-based programs](#) per CDE's list of reimbursable federal programs.



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3. Confirm that federal advances were maintained in an **interest-bearing account**, unless a Uniform Guidance exception applies (e.g., < \$250,000 total federal funds, minimal interest earned, etc.).
4. Prepare to calculate **interest earned for each federal awarding agency** separately.

---

## B. Gather Cash Balance & Interest Rate Data

1. Obtain **cash balance history** for federal fund accounts from the Frontline ERP system.
2. Run Report Fiscal 24, with federal resources
3. Obtain **annual interest rate** from the ACOE and convert it to daily rate:  
 $\text{Daily Rate} = \text{Annual Rate} \div 365$
4. Identify the period for calculation, typically:
  - Quarterly basis for internal reporting (per CDE guidance).
  - Annual basis for remittance determination ([Calendar or Fiscal Year basis](#)).

---

## C. Calculate Interest Earned

1. Use an accepted methodology HUSD uses direct tracking by grant to determine interest earned attributable to federal advances.
2. For each federal advances:
  - Calculate **gross interest earned** on federal cash funds:  $\text{Ending Bal} \times \text{Daily Rate}$
  - Note: Negative balances are treated as **zero**
  - Subtract allowable retention threshold (\$500 per agency per year).
  - Determine if **net interest remittance** is required.

---

## D. Prepare Supporting Documentation

1. Cash balance and interest computation worksheets.
2. Specific federal award numbers and grant titles for which interest was earned.
3. Documentation showing the methodology used.
4. Emails, logs, or contact records related to federal reporting (if any).

---

## E. Remittance Preparation & Approval

1. Assemble remittance details:
  - Federal agency name.
  - Federal award number(s).
  - Amount of interest to remit (net of \$500 retention).
2. Attach a **summary cover sheet** explaining:



**Chien Wu-Fernandez, Superintendent**

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- Calculation basis
  - Relevant CFR citation (2 CFR §200.305(b)(9))
3. Obtain approval from the **Director of Fiscal Services** or equivalent.

---

#### **F. Submit Interest Remittance**

1. Send payment to:  
**California Department of Education**  
P.O. Box 515006  
Sacramento, CA 95851  
Attention: Cashier's Office
2. Include:
3. CDS code
4. Reporting period
5. Copy of calculation worksheet

---

#### **G. Save & Retain Records**

1. Save the following as PDFs:
  - Cash balances and interest calculation spreadsheets
  - County treasurer interest statements
  - Remittance confirmations (screenshots, receipts)
2. Combine into a single annual file and store in:
  - **Federal Interest Compliance** folder on district server/drive
  - Maintain for the duration required by district and federal policy (typically 5+ years).

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#### **H. Reporting and Follow-Up**

1. Ensure the **fiscal close process** incorporates review of federal interest liabilities.
2. Share annual summary with executive leadership (e.g., CBO/COO).

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#### **I. Exceptions and Special Conditions**

- If exceptions to interest-bearing account requirements apply (low federal funding, minimal interest potential, etc.), document why interest was not remitted.
- Keep written justification and evidence supporting exceptions.

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#### **References & Links**

- **2 CFR §200.305 – Federal Payments & Federal Interest Requirements** (federal regulation on interest earned on advances) —



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- <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/section-200.305>
- **CDE Interest Earned on Federal Funds Guidance** —  
<https://www.cde.ca.gov/fg/ac/co/intfedfunds-calculating.asp>
  - **CDE Interest Earned Letter (2025)** —  
<https://www.cde.ca.gov/fg/ac/co/intfedfunds-ltr032525.asp>
  - **DE Reimbursable Programs (exclusions for federal interest)** —  
<https://www.cde.ca.gov/fg/ac/co/reimbursableprograms.asp>
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## **Appendix G: CSAM Procedure 410: Conducting a Physical Inventory**

## Procedure 410     Conducting a Physical Inventory

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The purpose of taking a physical inventory is to verify the physical existence of the property and equipment that appear in the LEA's records and to check the accuracy of the inventory control system. For a good internal control system, CDE recommends that a physical inventory of the LEA's property and equipment be taken at least annually. The uniform guidance for administration of federal grants in Title 2 of the *Code of Federal Regulations*, Part 200 (the Uniform Guidance) states that physical inventory of equipment must be taken and the results reconciled with the property records at least once every two years.

The suggested procedures that follow can be used in the initial inventory or retaking of inventory because they are basic and can be modified to fit the needs of the LEA. Adequate planning is critical to the physical inventory process, which should include the following:

1. Designation of the person responsible for coordinating the LEA's inventory
2. Determination of the duties and responsibilities of persons and/or departments involved in the inventory (e.g., Centralized Data Processing, Purchasing, and Warehouse)
3. Determination of the inventory procedures to be used
4. Provision for materials needed for the count
5. Schedule for taking the inventory, including cutoff dates
6. Design of final inventory reports

There are three major stages in taking the physical inventory: the *precount*, the *actual count*, and the *recount*.

### Precount Procedures

At this stage, the coordinator should clearly instruct the persons who will do the counting. The following steps are suggested:

1. Notify personnel of the schedule for starting and completing the inventory counts.
2. Anticipate problems that might interfere with the inventory count and take corrective action if necessary.
3. Return equipment that has been temporarily moved to its permanent location.
4. Arrange for the removal of or identify non-LEA property, such as teachers' personal belongings.
5. Distinguish and identify on-loan equipment and leased equipment (e.g., equipment on trial from a vendor or on loan from the maintenance department).

## Procedure 410 Conducting a Physical Inventory

6. Note equipment that is moved out temporarily or is out for repair. This equipment should be included in the count at the site that has permanent custody of the equipment.
7. Distribute count materials, including written procedures for counting and controlling count sheets. The count sheet should include (1) the inventory number; (2) the description of the items to be counted; (3) the prior inventory quantity; (4) the original count and the second count; and (5) the discrepancy, as in the following sample:

### Sample Count Sheet

| Inventory number | Description | Prior inventory quantity | Count 1, 2 | Discrepancy | Reason for discrepancy |
|------------------|-------------|--------------------------|------------|-------------|------------------------|
|------------------|-------------|--------------------------|------------|-------------|------------------------|

### Counting Procedures

At this stage, the actual count is performed. This process involves matching the inventory number affixed to each piece of equipment with the inventory number listed on the count sheet. Ideally, the inventory count should be taken by a person who is not primarily responsible for the inventory's safekeeping; however, it should be taken by the person who is the most knowledgeable about the type of property and equipment being inventoried.

The following are *suggested procedures* for counting inventory, by room:

1. Limit the inventory count to individual rooms. If the equipment is in the room, include it in the count; if not, list it as missing.
2. Work from equipment in the room to a count sheet.
3. Put an identification mark on each item counted (by tag, paint, indelible ink, or some other means) to indicate that the item has been counted.
4. If a count sheet is used, the following procedure can be used for counting:
  - a. **Group Items** (tables, chairs, desks, and the like):
    - (1) Count the quantity of all similar types of equipment in the room.
    - (2) Determine whether the type of equipment is listed on the count sheet. If the equipment is listed and if the quantity is the same as that listed on the count sheet, circle the quantity listed. If the quantity is different from that listed, enter that quantity under "Count 1" and enter the difference in the "Discrepancy" column. Enter the reason for the discrepancy if it is known.

## Procedure 410     Conducting a Physical Inventory

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- (3) If there are group items listed on the count sheet that are not in the room, enter a zero under “Count 1” and the difference in the “Discrepancy” column. Enter the reason for the discrepancy if known.
  - b. **Unit Items** (audiovisual equipment, personal computers, machines, and the like and all equipment for special projects):
    - (1) If the *inventory number* for the item is on the count sheet, circle the quantity.
    - (2) If the *inventory number* for the item is not on the count sheet, enter the inventory number, a description of the item, and the quantity.
    - (3) If there are unit items listed on the count sheet that are not in the room, enter a zero under “Count 1” and the difference in the “Discrepancy” column. Enter the reason for the discrepancy if known.
  - c. **Noninventoriable Items** (items not on the count sheet but that appear inventoriable to the person doing the count):
    - (1) These items should be counted and listed by the person doing the counting.
    - (2) The inventory coordinator should determine whether the item is inventoriable or noninventoriable.
5. Date, sign, and return the count sheets to the office of the site administrator when the count is completed.
6. After receiving the completed count sheets from the person who took the inventory, the administrator should verify that all of the pages have been completed, dated, signed, and returned and should send them to the inventory coordinator for a comparison of the count with the inventory records.

### Recount Procedures

For substantiation of the validity of the inventory, a recount (second count) should be taken. A recount is the process of verifying the differences between the actual count (first count) and the LEA’s inventory record to correct differences or affirm discrepancies. Suggested procedures for the recount follow:

1. Explain the recount procedure to the person who will be doing the second count.
2. For lost items check repair requests, equipment transfers, and reports on lost or damaged equipment moved from the site. If an item is being repaired, it should be included in the count.

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**Procedure 410     Conducting a Physical Inventory**

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3. For *group items* verify existing quantities and indicate any corrections under “Count 2” on the recount sheet.
4. For *unit items* attempt to locate the items listed on the count sheet. Check room closets, storage rooms, and other storage areas. If items are located, so indicate under “Count 2” on the count sheet.
5. When the recount is completed, it should be dated, signed, and submitted to the administrator for verification and approval.
6. The administrator should then send the count sheet to the inventory coordinator for summarization and preparation of a report.

When all the counting is complete and summarized, an equipment inventory report, like the following sample, is prepared to show the actual count to be used to adjust the Property and Equipment Ledger:

**Sample Equipment Inventory Report**

| (1)              | (2)                  | (3)              | (4)             | (5)      | (6)              | (7)                         |
|------------------|----------------------|------------------|-----------------|----------|------------------|-----------------------------|
| Inventory number | Complete description | Acquisition date | Location of use | Quantity | Acquisition cost | Replacement cost (optional) |

The suggested procedure discussed previously is only one of many inventory procedures that can be applied in an LEA. The basic procedure can be used in either a manual or a computerized inventory system.

## **Procedure 410     Conducting a Physical Inventory**

---

The purpose of taking a physical inventory is to verify the physical existence of the property and equipment that appear in the LEA's records and to check the accuracy of the inventory control system. For a good internal control system, CDE recommends that a physical inventory of the LEA's property and equipment be taken at least annually. The uniform guidance for administration of federal grants in Title 2 of the *Code of Federal Regulations*, Part 200 (the Uniform Guidance) states that physical inventory of equipment must be taken and the results reconciled with the property records at least once every two years.

The suggested procedures that follow can be used in the initial inventory or retaking of inventory because they are basic and can be modified to fit the needs of the LEA. Adequate planning is critical to the physical inventory process, which should include the following:

1. Designation of the person responsible for coordinating the LEA's inventory
2. Determination of the duties and responsibilities of persons and/or departments involved in the inventory (e.g., Centralized Data Processing, Purchasing, and Warehouse)
3. Determination of the inventory procedures to be used
4. Provision for materials needed for the count
5. Schedule for taking the inventory, including cutoff dates
6. Design of final inventory reports

There are three major stages in taking the physical inventory: the *precoun*t, the *actual count*, and the *recoun*t.

### **Precount Procedures**

At this stage, the coordinator should clearly instruct the persons who will do the counting. The following steps are suggested:

1. Notify personnel of the schedule for starting and completing the inventory counts.
2. Anticipate problems that might interfere with the inventory count and take corrective action if necessary.
3. Return equipment that has been temporarily moved to its permanent location.
4. Arrange for the removal of or identify non-LEA property, such as teachers' personal belongings.
5. Distinguish and identify on-loan equipment and leased equipment (e.g., equipment on trial from a vendor or on loan from the maintenance department).

## Procedure 410 Conducting a Physical Inventory

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### Sample Count Sheet

| Inventory number | Description | Prior inventory quantity | Count 1, 2 | Discrepancy | Reason for discrepancy |
|------------------|-------------|--------------------------|------------|-------------|------------------------|
|------------------|-------------|--------------------------|------------|-------------|------------------------|

### Counting Procedures

At this stage, the actual count is performed. This process involves matching the inventory number affixed to each piece of equipment with the inventory number listed on the count sheet. Ideally, the inventory count should be taken by a person who is not primarily responsible for the inventory's safekeeping; however, it should be taken by the person who is the most knowledgeable about the type of property and equipment being inventoried.

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1. Limit the inventory count to individual rooms. If the equipment is in the room, include it in the count; if not, list it as missing.
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3. Put an identification mark on each item counted (by tag, paint, indelible ink, or some other means) to indicate that the item has been counted.
4. If a count sheet is used, the following procedure can be used for counting:
  - a. **Group Items** (tables, chairs, desks, and the like):
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    - (2) Determine whether the type of equipment is listed on the count sheet. If the equipment is listed and if the quantity is the same as that listed on the count sheet, circle the quantity listed. If the quantity is different from that listed, enter that quantity under "Count 1" and enter the difference in the "Discrepancy" column. Enter the reason for the discrepancy if it is known.

## Procedure 410     Conducting a Physical Inventory

---

- (3) If there are group items listed on the count sheet that are not in the room, enter a zero under “Count 1” and the difference in the “Discrepancy” column. Enter the reason for the discrepancy if known.
  - b. **Unit Items** (audiovisual equipment, personal computers, machines, and the like and all equipment for special projects):
    - (1) If the *inventory number* for the item is on the count sheet, circle the quantity.
    - (2) If the *inventory number* for the item is not on the count sheet, enter the inventory number, a description of the item, and the quantity.
    - (3) If there are unit items listed on the count sheet that are not in the room, enter a zero under “Count 1” and the difference in the “Discrepancy” column. Enter the reason for the discrepancy if known.
  - c. **Noninventoriable Items** (items not on the count sheet but that appear inventoriable to the person doing the count):
    - (1) These items should be counted and listed by the person doing the counting.
    - (2) The inventory coordinator should determine whether the item is inventoriable or noninventoriable.
5. Date, sign, and return the count sheets to the office of the site administrator when the count is completed.
6. After receiving the completed count sheets from the person who took the inventory, the administrator should verify that all of the pages have been completed, dated, signed, and returned and should send them to the inventory coordinator for a comparison of the count with the inventory records.

### Recount Procedures

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1. Explain the recount procedure to the person who will be doing the second count.
2. For lost items check repair requests, equipment transfers, and reports on lost or damaged equipment moved from the site. If an item is being repaired, it should be included in the count.

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**Procedure 410     Conducting a Physical Inventory**

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3. For *group items* verify existing quantities and indicate any corrections under “Count 2” on the recount sheet.
4. For *unit items* attempt to locate the items listed on the count sheet. Check room closets, storage rooms, and other storage areas. If items are located, so indicate under “Count 2” on the count sheet.
5. When the recount is completed, it should be dated, signed, and submitted to the administrator for verification and approval.
6. The administrator should then send the count sheet to the inventory coordinator for summarization and preparation of a report.

When all the counting is complete and summarized, an equipment inventory report, like the following sample, is prepared to show the actual count to be used to adjust the Property and Equipment Ledger:

**Sample Equipment Inventory Report**

| (1)              | (2)                  | (3)              | (4)             | (5)      | (6)              | (7)                         |
|------------------|----------------------|------------------|-----------------|----------|------------------|-----------------------------|
| Inventory number | Complete description | Acquisition date | Location of use | Quantity | Acquisition cost | Replacement cost (optional) |

The suggested procedure discussed previously is only one of many inventory procedures that can be applied in an LEA. The basic procedure can be used in either a manual or a computerized inventory system.

## **Appendix H: Incident Report Form**



**Business Services - Risk Management**

24411 Amador Street, Hayward, CA 94544 T 510.784.2680

## Incident Report Form

District personnel must complete this form following any safety or security incident that occurs on District property.

|                                            |                                          |                                            |                                            |
|--------------------------------------------|------------------------------------------|--------------------------------------------|--------------------------------------------|
| School / Site name:                        |                                          | Date of incident:                          | Time:                                      |
| Exact location:                            |                                          |                                            |                                            |
| Primary staff contact:                     |                                          | Email:                                     | Ph:                                        |
| Secondary staff contact:                   |                                          | Email:                                     | Ph:                                        |
| Type of incident: (check all that apply)   |                                          |                                            |                                            |
| <input type="checkbox"/> Accident          | <input type="checkbox"/> Computer Crime  | <input type="checkbox"/> Fire / Fire Alarm | <input type="checkbox"/> Medical / Illness |
| <input type="checkbox"/> Assault / Battery | <input type="checkbox"/> Contraband      | <input type="checkbox"/> Fight             | <input type="checkbox"/> Psychological     |
| <input type="checkbox"/> Building Damage   | <input type="checkbox"/> Drugs / Alcohol | <input type="checkbox"/> Graffiti          | <input type="checkbox"/> Slip / Fall       |
| <input type="checkbox"/> Burglary          | <input type="checkbox"/> Fraternization  | <input type="checkbox"/> Harassment        | <input type="checkbox"/> Threats           |
| <input type="checkbox"/> Other (explain):  |                                          | <input type="checkbox"/> Theft             | <input type="checkbox"/> Trespass          |
| <input type="checkbox"/> Vandalism         |                                          | <input type="checkbox"/> Vehicle Accident  |                                            |
| Police notified?                           | Case#:                                   | HUSD Security notified?                    |                                            |
| Fire Dept. notified?                       | Case#:                                   | Parent/Guardian notified?                  |                                            |

| Person(s) involved. For students, list their grade in the parentheses (use additional sheet if required). |  |        |
|-----------------------------------------------------------------------------------------------------------|--|--------|
| <b>Name:</b>                                                                                              |  | Phone: |
| Address:                                                                                                  |  | Email: |
| <b>Name:</b>                                                                                              |  | Phone: |
| Address:                                                                                                  |  | Email: |
| <b>Name:</b>                                                                                              |  | Phone: |
| Address:                                                                                                  |  | Email: |
| <b>Name:</b>                                                                                              |  | Phone: |
| Address:                                                                                                  |  | Email: |

| Describe the incident. If property is missing include serial numbers (use additional sheet if required). |
|----------------------------------------------------------------------------------------------------------|
| <br><br><br><br><br><br><br><br><br><br>                                                                 |

| If vehicle(s) involved (use additional sheet if required). |        |          |               |      |
|------------------------------------------------------------|--------|----------|---------------|------|
| Driver's name:                                             |        |          | Owner's name: |      |
| Make:                                                      | Model: | Year:    | Plate#:       | VIN: |
| Insurance Agent:                                           |        | Address: |               | Ph.  |

**Retain a copy of the incident report and documentation at your site for 2 years.**

**Additional Page if Required**

If required, please use the below space to list additional persons involved, further describe the incident, or list additional vehicles involved. For additional persons and vehicles, please include the same information as asked for on the first page.

### Additional Information