AIMS K-12 College Prep Charter District

AIMS Special Governance Committee Meeting

Date and Time

Tuesday November 24, 2020 at 6:00 PM PST

Location

Join Zoom Meeting
https://zoom.us/j/98148483435?pwd=V3E5b1cyejBsdDArUzludlI2bUhydz09

AIMS does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, its programs or activities. Marisol Magana has been designated to receive requests for disability-related modifications or accommodations in order to enable individuals with disabilities to participate in open and public meetings at AIMS. Please notify Marisol Magana at (510) 220-9985 at least 24 hours in advance of any disability accommodations being needed in order to participate in the meeting.

Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**6:00 PM**
	Opening Items			
	A. Call the Meeting to Order			1 m
	B. Record Attendance and Guests	Vote		2 m
	C. Public Comments on Non-Action Items	Discuss		5 m

		Purpose	Presenter	Time

Public Comment on Non-Action Items is set aside for members of the Public to address the items on the Board's agenda prior to each agenda item. The Board of Directors will not respond or take action in response to Public Comment, except that the board may ask clarifying questions or direct staff. **Comments are limited to two (2) minutes per person, and a total time allotted for all public comment will not exceed thirty (30) minutes (10 minutes per section). Please enter all questions via Zoom chat feature.**

D. Public Comments on Action Items 5 m

Public Comment on Action Items is set aside for members of the Public to address the items on the Board's agenda prior to each agenda item. The Board of Directors will not respond or take action in response to Public Comment, except that the board may ask clarifying questions or direct staff. **Comments are limited to two (2) minutes per person, and a total time allotted for all public comment will not exceed thirty (30) minutes (10 minutes per section). Please enter all questions via Zoom chat feature.**

II. Non-Action Items

III. Action Items **6:13 PM**

Governance

A.	Board Policy 315 Federal Fund Management	Vote	Katema Ballentine	5 m
B.	Administrative Regulation 315a Federal Fund Management	Vote	Katema Ballentine	5 m
C.	Administrative Regulation 315b Federal Fund Inventory	Vote	Katema Ballentine	5 m
D.	Administrative Regulation 315c Federal Fund Time Accounting	Vote	Katema Ballentine	5 m
E.	Administrative Regulation 315 d: Federal Fund Management: Compliancy Review Process	Vote	Katema Ballentine	5 m
F.	ELD Reclassification	Vote	Vannee Chand	5 m

IV. Closed Session **6:43 PM**

		Purpose	Presenter	Time
A.	Public Comment on Closed Session Items	FYI		10 m

Public Comment on Closed Session Items is set aside for members of the Public to address the items in this section prior to closed session. The Committee will not respond or take action in response to **Public Comment, except that the Committee may ask clarifying questions or direct staff. Comments are limited to two (2) minutes per person, and a total time allotted for all public comment will not exceed twenty (20) minutes (10 minutes per section).**

B.	Closed Session Items Anticipated Litigation	Vote	Toni Cook	30 m
C.	Reconvene from Closed Session	Vote		2 m

V. Closing Items — 7:25 PM

A.	Items for Next Agenda	FYI

-
-
-
-
-

B.	Adjourn Meeting	Vote
C.	NOTICES	FYI

The next regular meeting of the Board of Directors is scheduled to be held on November 30, 2020, at 6:30 pm. AIMS does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, its programs or activities. Marisol Magana has been designated to receive requests for disability-related modifications or accommodations in order to enable individuals with disabilities to participate in open and public meetings at AIMS. Please notify Marisol Magana at (510)220-9985 at least 24 hours in advance of any disability accommodations being needed in order to participate in the meeting.

I, Kellie Minor, hereby certify that I posted this agenda at the AIMS Campus 171 12th street, Oakland, CA 94607 on, November 20, 2020, at 5:45 PM.
Certification of Posting

Coversheet

Board Policy 315 Federal Fund Management

Section:	III. Action Items
Item:	A. Board Policy 315 Federal Fund Management
Purpose:	Vote
Submitted by:	
Related Material:	personnel-activity-report-template.xlsx AIMS semi-annual-certification-template.docx BP 315 Federal Fund Management.docx

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. Adobe Reader:

personnel-activity-report-template.xlsx

Semi-Annual Certification
Activity Report for Employees Working on a Single Cost Objective
School Year __2020-2021_____

School Site_____

Federal Program: _____Title I_____

For the Six-Month Period of: *(Circle the completed six month time period and fill in the year)*

January-June 20_____

July-December 20_____

I certify that the employee listed below worked 100% of their time in the above six month time period on activities authorized by the federal program stated above. **Include only staff fully funded through Federal Funds.*

Employee Name	Employee Title
JOB DESCRIPTION	

_____ _____

Employee Signature Date

_____ _____

Supervisory Official's Signature Date

This form is to be completed every six months for any employee who is paid solely with federal funds from a single cost objective.

A school that has any staff that are split funded between Title I and another funding source must instead complete a Time and Effort Program Activity Report (PAR).

American Indian Model Schools Fiscal Policy

FP- 315 Federal Fund Management

The Board of Trustees recognizes the district's responsibility to maintain fiscal integrity and transparency in the use of all funds awarded through federal grants. The district shall comply with all requirements detailed in any grant agreement with an awarding agency and with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards specified in 7 CFR 200.0-200.521 and any stricter state laws and district policy.

Any goods or services purchased with federal funds shall be reasonable in cost and necessary for the proper and efficient performance or administration of the program.

The Superintendent or designee shall ensure that the district's financial management systems and procedures provide for the following: (2 CFR 200.302)

1. Identification in district accounts of each federal award received and expended and the federal program under which it was received

(BP - 309 Budgets)

2. Accurate, current, and complete disclosure of the financial and performance results of each federal award or program in accordance with the reporting requirements of 2 CFR 200.327 and 200.328

(BP – 312 Financial Reporting)

3. Records and supporting documentation that adequately identify the source and application of funds for federally funded activities, including information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest

(BP - 311 Record Retention and Disposal)

4. Effective controls and accountability for all funds, property, and other assets and assurance that all assets are used solely for authorized purposes

5. Comparison of actual expenditures with budgeted amounts for each federal award

6. Written procedures to implement provisions governing payments as specified in 2 CFR 200.305

7. Written procedures for determining the allow ability of costs in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award

The Superintendent or designee shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the district can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award. (2 CFR 200.61, 200.62, 200.303)

Equipment purchased with federal funds shall be properly inventoried and adequately maintained to safeguard against loss, damage, or theft of the property.

American Indian Model Schools Fiscal Policy

(BP -601 Disposal of Property and Equipment)

(AR – 315 Federal Funding Management Inventory)

All staff involved in the administration or implementation of programs and activities supported by federal funds shall receive information and training on the allowable use of federal funds, purchasing procedures, and reporting processes commensurate with their duties.

The district shall submit performance reports to the awarding agency in accordance with the schedule and indicators required for that federal grant by law and the awarding agency. As required, such reports may include a comparison of actual accomplishments to the objectives of the federal award, the relationship between financial data and performance accomplishments, the reasons that established goals were not met if applicable, cost information to demonstrate cost effective practices, analysis and explanation of any cost overruns or high unit costs, and other relevant information. The final performance report shall be submitted within 90 days after the ending date of the grant. (2 CFR 200.301, 200.328)

(FP-1500 Management and Reporting Procedures)

Legal Reference:

EDUCATION CODE
42122-42129 Budget requirements
CODE OF FEDERAL REGULATIONS, TITLE 2
180.220 Amount of contract subject to suspension and debarment rules
200.0-200.521 Federal uniform grant guidance, especially:
200.1-200.99 Definitions
200.100-200.113 General provisions
200.317-200.326 Procurement standards
200.327-200.329 Monitoring and reporting
200.333-200.337 Record retention
200.400-200.475 Cost principles
200.500-200.521 Audit requirements
CODE OF FEDERAL REGULATIONS, TITLE 34
76.730-76.731 Records related to federal grant programs
CODE OF FEDERAL REGULATIONS, TITLE 48
2.101 Federal acquisition regulation; definitions

Presented to Board November 30, 2020

Coversheet

Administrative Regulation 315a Federal Fund Management

Section: III. Action Items
Item: B. Administrative Regulation 315a Federal Fund Management
Purpose: Vote
Submitted by:
Related Material: AR 315a Federal Fund Management.docx

AR 315(a) Federal Fund Management

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. He/she 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.

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.

(AR. 315(d) Federal Fund Management: Compliancy Review)

(BP. 302 – Basis of Presentation)

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 90 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, 200.343)

Procurement

When procuring goods and services with a federal grant, the Superintendent or designee shall comply with the standards contained in 2 CFR 200.317-200.326 and Appendix II of Part 200, or with any applicable state 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:

1. Any purchase of supplies or services that does not exceed the "micro-purchase" threshold specified in 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)

2. 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). The micro threshold has been defined as $10,000.

3. Contracts for goods or services over the bid limits required by Public Contract Code 20111 shall be awarded pursuant to California law - Bids, unless exempt from bidding under the law.

4. 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)

5. 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)

6. 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. (200.328)

For any purchase of $35,000 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. Verify through the US Department of Labor (2 CFR 180.220, 200.213)

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 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 200.326)

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 200.12, 200.13, 200.20, 200.33, 200.48, 200.58, 200.89, 200.313, 200.439)

Conflict of Interest

No Board of Trustees member, district employee, or district representative shall participate in the selection, award, or administration of a contract supported by federal funds if he/she has a real or apparent conflict of interest, such as when he/she or a member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of them has a financial 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 Board policy - Conflict of Interest.

Cash Management

The Superintendent or designee shall ensure the district's compliance with 2 CFR 200.305 pertaining to payments and cash management, including compliance with applicable methods and procedures that minimize the time elapsing between the transfer of funds to the district and the district's disbursement of funds. (2 CFR 200.305)

(BP- 1100 Cash Management Procedures)

When authorized by law, the district may receive advance payments of federal grant funds, limited to the minimum amounts needed and timed in accordance with the actual immediate cash requirements of the district for carrying out the purpose of the program or project. Except under specified conditions, the district shall maintain the advance payments in an interest-bearing account. The district shall remit interest earned on the advanced payment to the awarding agency on an annual basis, but may retain interest amounts specified in 2 CFR 200.305 for administrative expenses. (2 CFR 200.305)

When required by the awarding agency, the district shall instead submit a request for reimbursement of actual expenses incurred. The district may also request reimbursement as an alternative to receiving advance payments. (2 CFR 200.305)

The Superintendent or designee shall maintain source documentation supporting the expenditure of federal funds, such as invoices, time sheets, payroll stubs, or other appropriate documentation.

Personnel

All district employees who are paid in full or in part with federal funds, including employees whose salary is paid with state or local funds but is used to meet a required match or in-kind contribution to a federal program, shall document the amount of time they spend on grant activities. (2 CFR 200.430)

(AR- 315(c) Time Accounting)

Records

Except as otherwise provided in 2 CFR 200.333, or where state law or district policy requires a longer retention period, financial records, supporting documents, statistical records, and all other district records related to a federal award shall be retained for a period of three years from the date of submission of the final expenditure report or, for a federal award that is renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report. (2 CFR 200.333)

(BP- 311 Record Retention and Disposal)

Appendices

Procurement

Micro-purchase means an acquisition of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold.

Micro-purchase threshold means $10,000

Coversheet

Administrative Regulation 315b Federal Fund Inventory

Section: III. Action Items
Item: C. Administrative Regulation 315b Federal Fund Inventory
Purpose: Vote
Submitted by:
Related Material: AR 315b Federal Fund Inventory.docx

American Indian Model Schools Administrative Regulation

AR 315(b) Federal Fund Management Inventory

Inventories

In order to provide for the proper tracking and control of district property, the Superintendent or designee shall maintain an inventory of equipment in accordance with law for the following:

1. All equipment items currently valued in excess of $500 (Education Code 35168)

2. All equipment items purchased with state and/or federal categorical funds that have a useful life of more than one year with an acquisition cost of $500 or more per unit.

In addition, the Superintendent or designee may maintain a list of specific items which shall be inventoried for internal control purposes regardless of their initial cost or current value.

The inventory shall contain a record of the following information: (Education Code 35168; 5 CCR 3946)

1. Name and description of the property

2. Identification number

3. Original cost of the item of equipment or a reasonable estimate if the original cost is unknown

4. Date of acquisition

5. Location of use

6. The date and method of disposal

(FP-601 Disposal OF Property and Equipment)

In addition to the information specified in items #1-6 above, the following information shall be recorded for equipment acquired with state and/or federal categorical funds unless otherwise specified in law: (5 CCR 3946; 2 CFR 200.313)

1. Source of the property (funding source)

2. Titleholder

3. Percentage of federal participation in the cost of the property

4. Use and condition of property

5. Sale price of the property upon disposition and method used to determine current fair market value

(FP-314 Federal Fund Management)

American Indian Model Schools Administrative Regulation

At the time of purchase, the Superintendent or designee shall affix a label to the equipment containing the identification number and the district name. Equipment items purchased with categorical program funds shall also be labeled with the name of the project in accordance with 5 CCR 3946.

Whenever an equipment item is moved to a new location or the equipment is used for a new purpose, the new location or purpose shall be recorded in the inventory.

A copy of the inventory shall be kept at the district office and at the appropriate school site.

(FP-311 Record Retention and Disposal)

The Superintendent or designee shall annually submit an inventory listing of federally owned property in its custody to the federal agency that granted the award. (2 CFR 200.312)

Physical Inventory

At least once every two years, a physical inventory of equipment shall be conducted and the results reconciled with the property records. (2 CFR 200.313)

The Superintendent or designee shall establish procedures for conducting the physical inventory which shall include, but not be limited to, designation of person(s) responsible for coordinating and conducting the inventory, preparation and distribution of count sheets, procedures for implementing the inventory, and procedures for conducting a recount to substantiate the validity of the inventory.

The Superintendent or designee shall investigate any differences between the quantities determined by the physical inspection and those in the accounting records.

EQUIPMENT INVENTORY- Federal Program Monitoring

AIMS K-12 Equipment Inventory-4400 Object Code

The LEA spending Title I, Part A funding on equipment must maintain a historical inventory record for each piece of equipment with an acquisition cost of $500-$4999 per unit. The record describes the acquisition by:

(a) BCSD Asset Tag #

(b) Type/description

(c) Model/name

(d) Serial number

(e) Funding source

(f) Acquisition date

(g) Cost (Financial)

American Indian Model Schools Administrative Regulation

(h) Location

(i) Current condition

(j) Transfer, replacement or disposition of obsolete or unusable equipment

AIMS Operations Department must conduct a physical check of the inventory of equipment within the past two years and reconcile the result with inventory records.

A. ORDERING:

Title I Equipment (costing more than $500) is for supplemental purposes and must be for student use. This expenditure must be included in the SPSA and or an SPSA Addendum. The LCAP Advisory Committee must approve Title I equipment as documented on the Equipment Justification Form.

B. DISTRICT INVENTORY FOR ITEMS OVER $500

Any piece of equipment costing $500 (not including tax and delivery charges) or more (not to exceed $4999) must be labeled and inventoried. Inventories must be completed and maintained and a working file kept on file at all times.

C. SCHOOL TECHNOLOGY INVENTORY FOR ITEMS PURCHASED FOR LESS THAN $500

Items purchased less than $500 must reflected in the Purchase Order System Spendwise and also be kept track of on google inventory form.

D. MAINTENANCE AGREEMENTS

Schools must check with Operations to ensure that accurate contracted maintenance costs are budgeted.

EQUIPMENT INVENTORY PROCEDURES

Inventory Printouts

Our Back office provider (CSMC) will email an electronic equipment inventory printout to the schools, Director of Operations and Chief Business Officer. Equipment purchased for $500 or more will be on the inventory printout. (Other resource codes that may exist: 3010-Title I, 4035-Title II, 4203-Title III and/or 010-ASES). The designee in charge of equipment inventory must use the printout as their working copy. Please check the printout for accuracy and update any items that have been relocated to different locations.

Discard Instructions

To discard furniture or a large quantity (more than 5 items):

- ✓ Find a location on campus to store items. The location should be a non-accessible area to students and safe from weather.
- ✓ Email operations@aimsk12.org the description, quantity, and the location where the items are stored forms.

American Indian Model Schools Administrative Regulation

Stolen Items

A “Incident Report” form must be completed for items which are stolen from your site. You need to attach any backup you have (i.e. requisitions, inventory list, PO’s) so the correct item can be removed from your inventory.

(If stolen items are over $10,000 in value, then contact Kellie Minor at kellie.minor@aimsk12.org

Legal Reference:

EDUCATION CODE
35168 Inventory of equipment
CODE OF REGULATIONS, TITLE 5
3946 Control, safeguards, disposal of equipment purchased with consolidated application funds
16022-16023 Classification of records
16035 Historical inventory of equipment
UNITED STATES CODE, TITLE 20
2301-2414 Carl D. Perkins Career and Technical Education Act
CODE OF FEDERAL REGULATIONS, TITLE 2
200.0-200.521 Federal uniform grant guidance

Presented to Governance Committee November 10,2020

Coversheet

Administrative Regulation 315c Federal Fund Time Accounting

Section:	III. Action Items
Item:	D. Administrative Regulation 315c Federal Fund Time Accounting
Purpose:	Vote
Submitted by:	
Related Material:	AR 315c Federal Fund Management Time Accounting.docx

American Indian Model Schools Administrative Regulation

AR 315(c) Federal Fund Management Time Accounting

HEAD OF SCHOOL/SITE MANAGER RESPONSIBILITIES

Each Head of Schools or designated site manager must ensure that all federally funded employees are familiar with the time documentation guidelines and are complying with these requirements. Please review the Employee Guidelines outlined below.

FEDERALLY FUNDED EMPLOYEE TIME DOCUMENTATION

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 Title I Part A & D (Resource 3010 Restrictor 01); Title II Part A Resource 4035 Restrictor 02), Title III EL (Resource 4203 Restrictor 03), and Title IV (if allocated by CDE)

ESEA
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

Local Control Funding Formula (LCFF)
- Considered State “general” funds – not categorical
- Employees funded with only LCFF do not participate in time accounting.
- Time Accounting is ONLY required if LCFF is combined with Title I, II, III, IV)

Federal Time Accounting

A requirement for the use of federal funds for salaries, time accounting certification records must be maintained and collected.

If an employee is paid with federal funds, documentation must be completed to reflect that the employee worked on that specific federal program and cost objective.

American Indian Model Schools Administrative Regulation

The following three components must be met for acceptable use of federal funds:

1. Necessary
2. Reasonable
3. Allocable (Time spent on compliant duties, proves ability to be allocated)

Types of Time Accounting:

1. Semi-Annual Fully Funded
2. Semi-Annual / Single Cost Objective
3. Personnel Activity Report (PAR) Multi-funded

TIME ACCOUNTING FORMS: SEMI-ANNUAL CERTIFICATION AND PERSONNEL ACTIVITY REPORT

SEMI-ANNUAL CERTIFICATION for EMPLOYEES FUNDED WITH 100%, ONE RESOURCE.

Title I, Part A&D	**3010- Restrictor 01**
Title II, Part A	**4035- Restrictor 02**
Title III LEP	**4203- Restrictor 03**

If an employee works 100% on one activity and is paid through one federal funding source only, they will sign this form twice a year, which is submitted after each six-month work period. Some examples of these employees may be instructional aides or resource teachers at one school site working on one goal area on a set schedule.

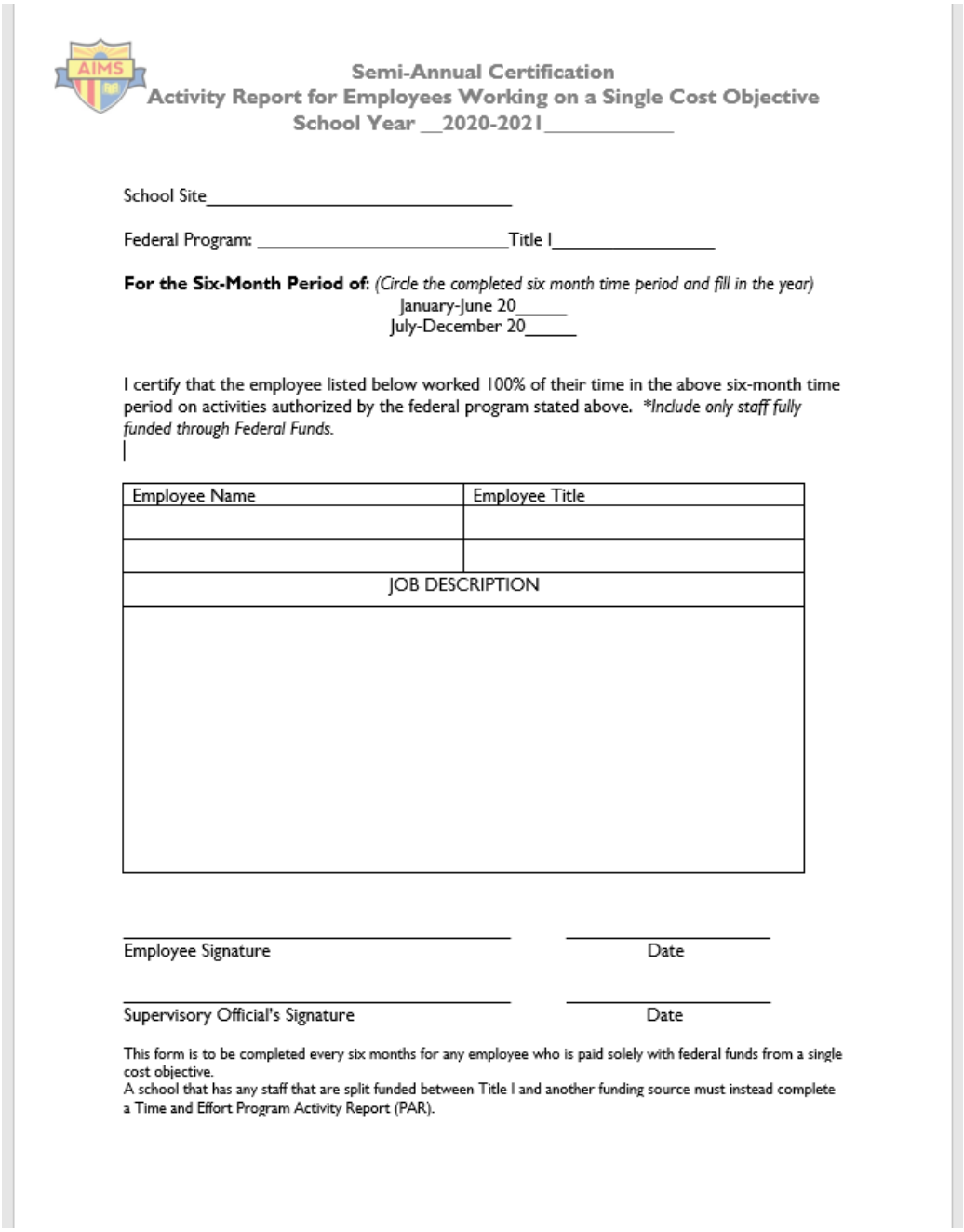
1.) January (July-December) 2.) June/July (January-June)

All duties must be supplemental and allowable under a Federal Title program.

American Indian Model Schools Administrative Regulation

If position is 100% Title I a Semi-Annual Time Accounting certification is completed twice a year.

- ✓ The Job description is embedded in the form.
- ✓ Originals are kept at the school site.
- ✓ Head of School or Administrative designee submits signed copies to Operations Department after work is completed.



Semi-Annual Certification
Activity Report for Employees Working on a Single Cost Objective
School Year __2020-2021_____

School Site_____

Federal Program: _____Title I_____

For the Six-Month Period of: *(Circle the completed six month time period and fill in the year)*
January-June 20_____
July-December 20_____

I certify that the employee listed below worked 100% of their time in the above six-month time period on activities authorized by the federal program stated above. **Include only staff fully funded through Federal Funds.*

Employee Name	Employee Title
JOB DESCRIPTION	

_____ _____
Employee Signature Date

_____ _____
Supervisory Official's Signature Date

This form is to be completed every six months for any employee who is paid solely with federal funds from a single cost objective.
A school that has any staff that are split funded between Title I and another funding source must instead complete a Time and Effort Program Activity Report (PAR).

American Indian Model Schools Administrative Regulation

SEMI-ANNUAL CERTIFICATION with SCHEDULE FOR MULTI-FUNDED SITE BASED EMPLOYEES

(Substitute System of Time Accounting)

If a multi-funded 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. In order to use this form, the employee MUST submit one accurate work schedule with each Semi-Annual Certification form. The schedule must include information such as time periods, grades, and subjects.

Semi-Annual Certification
Activity Report for Employees Working on a Multi-Funded
School Year __2020-2021_____

Employee Name: _____

School Site: _____Position _____

The following descriptions should reflect alignment between the work expended on the specific federal program ad funds allowed for salary

Funding Source	Resource/Restrictor	Percentage
TITLE I	3010 - Restrictor 01	
TITLE II	4035 - Restrictor 02	
TITLE III	4203 - Restrictor 03	

The percentage is populated is based on your positions current year funding

Describe the duties you perform in each program shown:

Funding Source	Resource/Restrictor	Percentage
LCFF	0000- Restrictor 0	
OTHER		

Describe the duties you perform in each program shown:

I certify that the report is an accurate statement of effort expended on the above programs and I have full knowledge of 100% of the activities. Supervisory office having firsthand knowledge of the activity performed by the employee.

_____ _____
Employee Signature Date

_____ _____
Supervisory Official's Signature Date

A school that has any staff that are split funded between Title I and another funding source must instead complete a Time and Effort Program Activity Report (PAR).

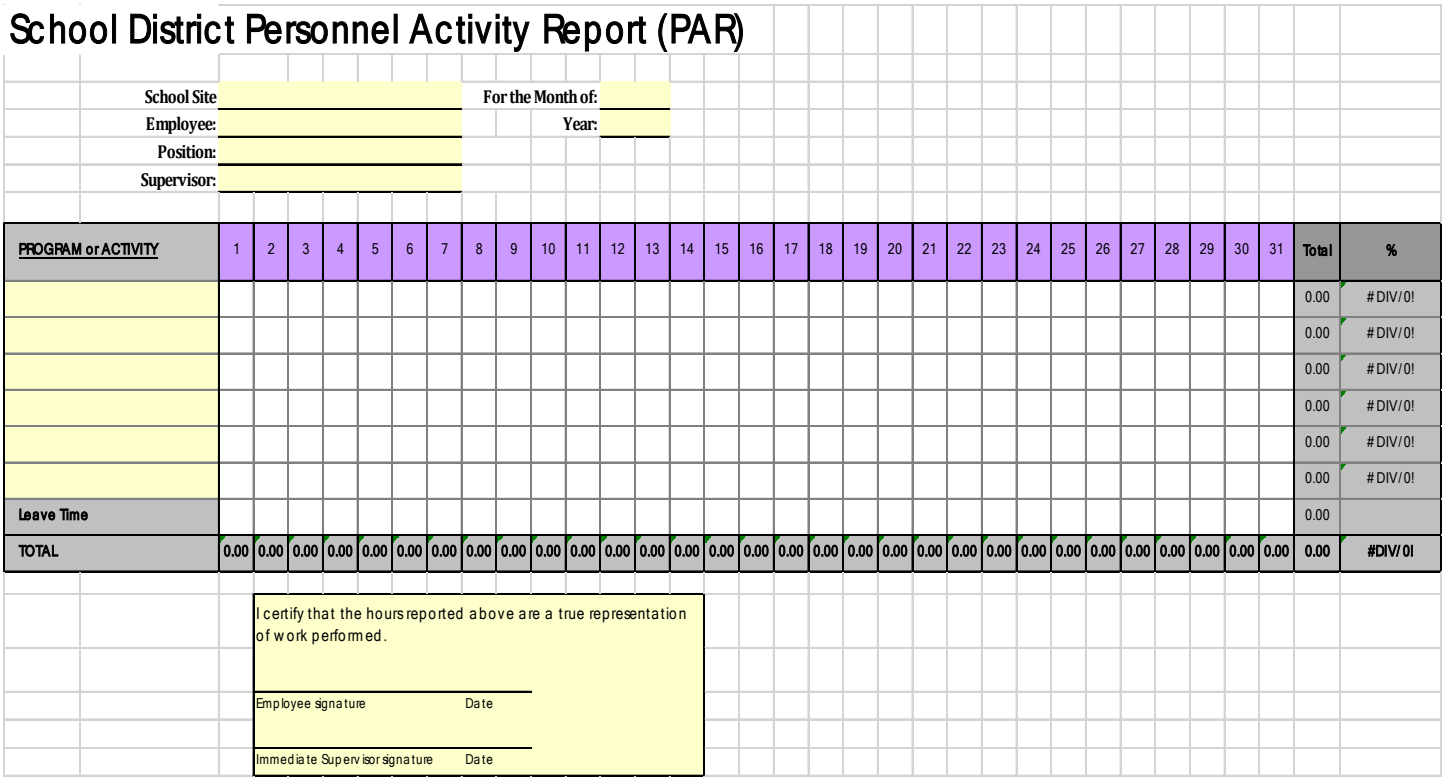
American Indian Model Schools Administrative Regulation

PERSONNEL ACTIVITY REPORT (PAR)– Calendar for Multiple Funding and Multiple Cost Objectives

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 time dedicated to each program. The total documented time for the day should equal to the actual hours worked.

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

1. PARS must be submitted after the work month by the 10th of following month.
2. Cannot be submitted or signed after the last day of the following month



School District Personnel Activity Report (PAR)

School Site: For the Month of:
Employee: Year:
Position:
Supervisor:

PROGRAM or ACTIVITY	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total	%
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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	0.00	#DIV/0!

I certify that the hours reported above are a true representation of work performed.

Employee signature Date

Immediate Supervisor signature Date

Personnel Activity Report (PAR) Procedures

All multi-funded personnel responsible for completing a PAR will:

- Complete & submit one description of duties annually to Operations Department.
- Document their activities, per program, during their contracted hours on the Excel PAR Activity Report
- Employee Print and sign completed Excel PAR Activity Report after the last working day of each month
- Submit Excel PAR Activity Report monthly to site designee for Head of Schools to review and sign.
- Site designee will submit copies all signed Excel PAR Activity Reports to Operations Department (operations@aimsk12.org) by the 10th of the following month. (i.e. August PAR forms will be due September 10, 2020).

American Indian Model Schools Administrative Regulation

All personnel sign time accounting certifications AFTER work is performed.
All original Time Accounting forms, with original signatures must be kept at school site for five years.

Procedures to Review Federal Positions:

A review of each federal funded position will occur annually.

Each Head of School will:

1. Provide evidence of the identified need, alignment to LCAP/SPSA goals, and intent of funding for each position.
2. Submit an annual job description(Duty Statement) for each multi-funded position.
3. Submit monthly Personnel Activity Records (PAR) for each multi-funded position.

District (Operations/HR/Finance) will:

1. Review and confirm school steps 1-3.
2. Conduct a semi-annual fiscal review to determine if funds are allocated appropriately/aligned to work performed.
3. Make fiscal reconciliations if review results in misalignment.

*If school is retaining the multi-funded position for the next school year, funding must be adjusted and reflected on the Position Action Form (PAF).

REVIEW AND APPROVAL CYCLE:

Personnel Activity Report (PAR): After the last day of each month, the employee signs and submits their PAR completed, to their supervisor for review. The supervisor must date and sign the PAR after the end of the month and submit by the 10th of the following month. PARS cannot be signed or submitted after the last day of the following month.

Semi-Annual Certification: This form must be submitted in January (covering the July-December work period) and June (covering the January – June work period). In June, Semi-annuals can be signed on the last day of work for the employees' school year.

FORM SUBMISSION:

All forms must be sent either hard copy to:

American Indian Models Schools
171 12th Street
Oakland 94607
Attn: Operations Department

OR Scanned and emailed to: operations@aimsk12.org

American Indian Model Schools Administrative Regulation

EMPLOYEE TRAINING:

Time Accounting training materials and forms can be found at XXXXX. Time Accounting presentations are given in August of each year and updated throughout the year during Staff Professional Development days.

A PAR Technical Assistance workshop is given each fall. Supervisors and staff that are funded by Federal Programs will be notified prior to training and provided funding percentages.

If you have any questions on compliance or form completion, please contact ?????? Programs at Whomever@aimsk12.org.

RECONCILIATION PROCESS

Personnel Activity Report (PAR):

1. Head of Schools or designated assignee collects the PAR form from all employees that are required to complete it. The Pars is reviewed by the Head and signed before submission to the Operations Department. The department ensures that all forms are received, are complete, and provides copies to the Accounting Fiscal Services Executive Assistant.

2. The Accounting Fiscal Services Office Assistant reviews each PAR and compares it to the actual payroll expenditure ledger to confirm reported time activity agrees to the budgeted funding distribution. Managers are notified of discrepancies between resource allocation and time on calendars.

3. Operations, Fiscal Services, Heads of Schools and/or Program Coordinator meet to review any variance in excess of 10% and provide recommendations to the Superintendent

4. Operations, Fiscal Services, Human Resources Heads of Schools and Superintendent (Cabinet) meet to review, discuss, and provide course of action for discrepancies. Budget Services moves expenditures and/or updates the budget to align with the PAR per Cabinets authorization and direction.

5. Reconciliation occurs quarterly in July, October, January and April, to coincide with each budget or actuals reporting period.

Semi Annual Certification:

1. Head of Schools or designated assignee collects the Semi-Annual form from all employees that are required to complete it. The Pars is reviewed by the Head and signed before submission to the Operations Department. The Operations department ensures that all forms are received, are complete, verifies the single cost objective, and provides copies to the Accounting Fiscal Services Executive Assistant.

American Indian Model Schools Administrative Regulation

2. The Accounting Fiscal Services Executive Assistant reviews each semi-annual and compares it to the actual payroll expenditure ledger to confirm semi-annual agrees to the budgeted funding distribution. Managers are notified of discrepancies between resource allocation and time on semi-annual forms.

3. Operations, Fiscal Services, Heads of Schools and/or Program Coordinator meet to review any variance in excess of 10% and provide recommendations to the Superintendent

4. Operations, Fiscal Services, Human Resources Heads of Schools and Superintendent (Cabinet) meet to review, discuss, and provide course of action for discrepancies

Coversheet

Administrative Regulation 315 d: Federal Fund Management: Compliancy Review Process

Section: III. Action Items
Item: E. Administrative Regulation 315 d: Federal Fund Management: Compliancy Review Process
Purpose: Vote
Submitted by:
Related Material: AR 315d Federal Fund Management Compliancy Review.docx

AR 315(d) Federal Fund: Compliancy Review Process

Compliant Use of Funds:

In order to ensure the compliant use of federal Funds, the Superintendent and designee shall follow the protocols for the compliancy review process:

The Superintendent, in partnership with the Chief Business Officer, Director of Human Resources, Director of Operations and Manager of Operations compose the Compliance Review Committee to review the compliant use of designated funds and all required documentation in accordance with the Federal Guidelines.

FEDERAL FUNDS: COMPLIANCY REVIEW PROCESS

July

- Compliane Committee: Meet to review and align (prior year) Federal Time Accounting Records and Expenses.

August

- Compliane Committee: Meet to review (current year) Federal Expenses and approved programs for all schools: Identify Federally Funded Staff
- Compliane Committee: Provide Heads with Federal Fund Management Training
- Compliane Committee: Provide Federal Funded Staff with Time Accounting Training

September

- **PAR:** All multi-funded staff must submit Personnel Activity Report (August)

October

- **PAR:** All multi-funded staff must submit Personnel Activity Report (September)

November

- **PAR:** All multi-funded staff must submit Personnel Activity Report (October)
- **Compliance Committee:** Review Interim expenses with Heads of Schools to ensure alignment with program SPSA.
- **Compliance Committee:** Reviews Time Accounting submissions for accuracy

December

- **PAR :** All multi-funded staff must submit Personnel Activity Report (November)
- **Compliance Committee:** Reviews Time Accounting submissions for accuracy
- **Chief Business Officer:** Review expenses to ensure alignment with federal allocation requirements
- **Human Resources:** Circulate Communication to Heads: Semi Annual Time Accounting Submission requirements and submission date

Janaury

- **PAR :** All multi-funded staff must submit Personnel Activity Report (December)
- **Human Resources:** Sends out Semi-Annual Reporting for Completion as outlined in AR 315(c): Federal Fund Management Time Accounting.
- **Compliance Committee:** Reviews Time Accounting submissions for accuracy

February

- **PAR :** All multi-funded staff must submit Personnel Acitivy Report (January)

March

- **PAR :** All multi-funded staff must submit Personnel Activity Report (February)
- Preliminary Allocation for Federal Funds are provided to Heads
- **Heads begin allocation planning**

April

- **PAR :** All multi-funded staff must submit Personnel Activity Report(March)
- **Compliance Committee:** Reviews Time Accounting submissions for accuracy
- **Head of Schools/ELD:** engage LCAP Advisory Committee (serving as the SSC) to APPROVE the proposed expenses for the next fiscal year
- **Head of Schools/ELD:** submit SPSA and Committee minutes documenting the approval of proposed expenses to Compliance Committee for review and approval
- **Compliance Committee:** reviews for compliance (If approved, continue process; If denied, revisit and resubmit)

May

- **PAR :** All multi-funded staff must submit Personnel Activity Report (April)
- **Heads of Schools/ELD:** Approved SPSA submitted for Board Approval
- Approved plans and projected budgets submitted to finance to be reflected in the Adopted Budget.
- **Human Resources:** Circulate Communication to Heads: Semi Annual Time Accounting Submission requirements and submission date
- **Compliance Committee:** meets to finalize and align information for Consolidated Application Submission.

June

- PAR : All multi-funded staff must submit Personnel Activity Report (May/June)
- **Human Resources:** Sends out Semi-Annual Reporting for Completion as outlined in AR 315(c): Federal Fund Management Time Accounting.
- **Chief Business Officer:** Consolidated Application completed
- **Chief Business Officer:** Adopted Budget and Consolidated Application submitted to Board for Approval
- **Chief Business Officer:** Adoption Budget Submitted to OUSD

(PAR = PERSONNEL ACTIVITY REPORT)

Coversheet

ELD Reclassification

Section: III. Action Items
Item: F. ELD Reclassification
Purpose: Vote
Submitted by:
Related Material: ELD Reclassification.pdf

Reclassification Criteria

Reclassification is the process that determines whether an English learner should be reclassified as Fluent English Proficient (RFEP). Reclassification relies on evidence demonstrating that the student has achieved a level of English proficiency comparable to that of average native speakers of English. Reclassification policies and procedures are aligned with California Department of Education guidelines. Multiple criteria are utilized to establish that the student is ready to be reclassified:

1. English language proficiency on the ELPAC- Well Developed (4)

2. Comparison of the performance in basic skills against the performance of English proficient students of the same age, which demonstrates whether the student is sufficiently proficient in English to participate effectively in a curriculum designed for students of the same age whose native language is English.

3. Teacher evaluation of a student's academic English skills and abilities.

4. Parent/guardian opinion and consultation in a discussion about their child's English language proficiency and meeting the guidelines for reclassification.

Once all information is documented, the student's status is changed to "RFEP", and the school is provided with documentation for the teacher and a copy is filed in the cum file. Students who do not meet all criteria remain classified as "EL" (English learner).

Under current state law, identified students who are English learners must participate in the annual administration of the ELPAC until they are Reclassified Fluent English Proficient (RFEP).

English Learner Reclassification Criteria for K-12: 2020-2021

Grade	1. PROFICIENCY ON ENGLISH ASSESSMENT (ELPAC)	2. STUDENT PERFORMANCE IN BASIC SKILLS		3. TEACHER EVALUATION	4. PARENT EVALUATION
		Assessment	Required Score		
K-2	**Overall ELPAC proficiency level of 4 (Bridging)** **Kinder:** 1474-1700 **1st:** 1507-1700 **2nd:** 1532-1700	Reading Inventory	K-Proficient or higher 1st-190 and above 2nd-420 and above	**Student will qualify on the teacher evaluation criterion based on performance level marks:** K-1st Meet Standard (3) or Exceed Standard (4) in English Language Arts 2nd- Average of C or higher in English Language Arts on Standards-Based Report Card	Parent must also agree to reclassification. Parents can request for conference.
3-5	**Overall ELPAC proficiency level of 4 (Bridging)** **3rd:** 1535-1800 **4th:** 1549-1800 **5th:** 1560-1800	Reading Inventory **OR**	3rd-520 and above 4th-740 and above 5th- 830 and above	**Student will qualify on the teacher evaluation criterion based on grades:** ✓ Average of C or higher in English Language Arts on Standards-Based Report Card	Parent must also agree to reclassification. Parents can request for conference.
		Smarter Balanced Assessment: ELA	Level 3 Standards Met or 4 Standards Exceeded		
6-8	**Overall ELPAC proficiency level of 4 (Bridging)** **6th:** 1567-1900 **7th:** 1576-1900 **8th:** 1590-1900	Reading Inventory **OR**	6th-925 and above 7th-970 and above 8th- 1010 and above	**Student will qualify on the teacher evaluation criterion based on grades:** ✓ Report card grade of C or higher in English Language Arts or English Language Development	Parent must also agree to reclassification. Parents can request for conference.
		Smarter Balanced Assessment: ELA	Level 3 Standards Met or 4 Standards Exceeded		
9-12	**Overall ELPAC proficiency level of 4 (Bridging)** **9th-10th:** 1606-1950 **11th-12th:** 1615-1950	Reading Inventory **OR**	9th -12th 1050 and above	**Student will qualify on the teacher evaluation criterion based on grades:** ✓ Report card grade of C or higher in English Language Arts or English Language Development	Parent must also agree to reclassification. Parents can request for conference.
		Smarter Balanced Assessment: ELA **OR**	Level 3 Standards Met or 4 Standards Exceeded		
		ELA Benchmark	Proficient or higher		