



Fiscal Responsibilities for Expanded Learning Opportunities Program

2024–25 Program Instrument

California Department of Education
February 2024

The purpose of the Expanded Learning Opportunities Program (ELOP) funds is to offer before school, afterschool and intersessional school learning opportunities as described in *Education Code* 46120.

Please note: The Fiscal Monitoring Unit is responsible for monitoring the fiscal requirements of the ELOP while the Expanded Learning Division is monitoring the programmatic elements of the ELOP.

ELOP 01: Time and Effort Requirements

- 1.0 The local educational agency (LEA) must ensure that all salaries and wages charged to state restricted programs are based on records that accurately reflect the work performed and are supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated in accordance with state and program requirements.
(California School Accounting Manual (CSAM) Procedure 905; Education Code (EC) 14500-14509; EC 41010-41024; California Government Code (GC) 13401-13407)

Evidence Requests

Chart of Accounts

- Abbreviation: CtAccts
- Description: A list of the established accounts used by the LEA including categories such as fund, resource, object, site, etc.
- Item Instructions: ELOP 01: The list should include account numbers and a description of each account.

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Related Items: CA 01, CA 03, CA 04, CA 08, ELOP 03, ELOP 04, FM 01, FM 02, FM 03, FM 04

Duty Statements (secondary evidence request for ELOP)

Abbreviation: DtyStmnt

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

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

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

ELOP Time and Effort Policies and Procedures

Abbreviation: ELOPTmEffrtPlcyPrcdrs

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

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

Related Items:

ELOP Time and Effort Records (secondary evidence request for ELOP)

Abbreviation: ELOPTmEfrt

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

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

Related Items:

General Ledger

Abbreviation:	GnLdgr
Description:	Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger should include the date, description, vendor name, and total amount for each expenditure line item).
Item Instructions:	ELOP 01: Reviewer will indicate fiscal year. Provide district-wide reports for ELOP funds.
Related Items:	AE 02, CA 01, CA 04, CA 05, CA 06, CA 07, CA 08, CA 09, CA 10, CE 10, CE 11, CTE 02, EXLP 09, EXLP 11, EXLP 19, ELOP 03, ELOP 04, ELOP 05, FM 01, FM 02, FM 03, FM 05, FM 06, ME 07, ME 08, NorD 05, NorD 06, SSAE 02, SSAE 04, SSAE 06, SSAE 07, SEI 05, SEI 06, SEI 07, SSI 02, SSI 03

Payroll Records

Abbreviation:	PyrlRcrds
Description:	Record of salaries and benefits paid to employees that work at the LEA for the fiscal year under review, that identifies the employees' name, hours worked, gross pay, net pay, deductions, and payroll period.
Item Instructions:	ELOP 01: Reviewer will indicate fiscal year. Provide district-wide reports for ELOP funds.
Related Items:	CA 01, CA 10, FM 01, FM 03, ME 09

Position Control Report

Abbreviation:	PstnCntrlRprt
Description:	Budget report of employees planned to be paid in whole, or in part, with state restricted funds by resource code in the fiscal year under review.
Item Instructions:	ELOP 01: The reviewer will indicate which fiscal year the LEA should provide for review. This district-wide report should include the employees' name, resource code(s), salary, and benefits for all funding sources.
Related Items:	CA 01, CA 10, CE 10, CE 13, FM 01, FM 03, SEI 05, SEI 07, ME 09, NorD 05, NorD 06

ELOP 02: Policies, Procedures, and Internal Controls

2.0 The LEA is required to have a system of policies and procedures which provide adequate internal controls in order to provide reasonable assurance that all costs charged to the program are reasonable, necessary, and allowable in accordance with applicable statutes, regulations, and program requirements for the Expanded Learning Opportunities Program. (California Public Contract Code (CPC) 20110- 20118; CSAM including but not limited to 101, 405, 410; California Code of Regulations (CCR) Title IV 70; GC 1090; EC 14500-14509; EC 41010-41024)

Evidence Requests

Conflict of Interest Policy

Abbreviation: CnftIntrtPlcs
Description: LEA's established written standards of conduct covering conflicts of interest and governing the actions of its employees and consequences for violations of the policy.
Item Instructions: ELOP 02: The documentation provided should be specific to the LEA.
Related Items: CA 02, CA 04, FM 02, DR 02

ELOP Allowability Procedures

Abbreviation: ELOPAIwblyPrcdr
Description: LEA's established written procedures for determining the allowability of costs in accordance with state regulations.
Item Instructions: ELOP 02: The documentation provided should be specific to the LEA's processes for determining allowability.
Related Items: ELOP 03

ELOP Equipment Procedures

Abbreviation: ELOPEqmtPrcdrs
Description: LEA's established written procedures for managing equipment in accordance with state requirements.
Item Instructions: ELOP 02: The documentation provided should be specific to the LEA's management of equipment, whether acquired in whole or in part under the state award.

Related Items: ELOP 05

ELOP Travel Policy

Abbreviation: ELOPTrvlPlcy

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

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

Related Items:

Procurement Procedures

Abbreviation: PrcrmntPrcdrs

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

Item Instructions: ELOP 02: The documentation provided should be specific to the LEA's procurement process.

Related Items: CA 02, CA 04, ELOP 04, FM 02, FM 03, ME 07

ELOP 03: Allowable Costs

- 3.0 The LEA is required to ensure all costs charged to the program are reasonable, necessary, and allowable in accordance with applicable statutes, regulations, and program plans for the Expanded Learning Opportunities Program.
(EC 46120[b][8]; 46120 [d][3]; 46120 [d][8][A-B])

Evidence Requests

Chart of Accounts

Abbreviation: CtAccts

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

Item Instructions:

Related Items: CA 01, CA 03, CA 04, CA 08, ELOP 01, ELOP 04, FM 01, FM 02, FM 03, FM 04

Duty Statements (secondary evidence request for ELOP)

Abbreviation:	DtyStmnt
Description:	An individual employee's duty statement describing responsibilities and activities (cost objectives), as agreed to by employer and employee.
Item Instructions:	ELOP 03: Once the Payroll Records, Position Control Report and General Ledger have been provided, the reviewer will select a sample of employees for review; Duty Statements should be provided for each of these employees.
Related Items:	AE 04, CA 01, CE 10, CE 11, CE 13, CTE 02, EXLP 11, ELOP 01, FM 01, FM 03, ME 09, NorD 06, SEI 05, SEI 07

ELOP Allowability Procedures

Abbreviation:	ELOPAIwblyPrcdr
Description:	LEA's established written procedures for determining the allowability of costs in accordance with state regulations.
Item Instructions:	ELOP 03: The documentation provided should be specific to the LEA's processes for determining allowability.
Related Items:	ELOP 02

ELOP Program Plan

Abbreviation:	ELOPProgPln
Description:	Current, board approved ELOP plan. Plan should be documented as being updated at least once every 3 years and must be posted on the LEA's website.
Item Instruction:	ELOP 03: Plan should include, but is not limited to, program goals, program content, outcome measures, and other information pertaining to EC 8482.3[g][1]. LEA is advised to use the Program Plan Template.
Related Items:	ELOP 01

ELOP Subcontractor Agreements (secondary evidence request for ELOP)

Abbreviation:	ELOPSbcntrctorAgrmnts
Description:	Agreements with subcontractors for services provided and charged to state restricted programs, as applicable.

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Item Instructions: ELOP 03: Once the General Ledger is provided, the reviewer may select a sample of subcontractor agreement transactions for review.

Related Items: FM 01, FM 03

General Ledger

Abbreviation: GnLdgr

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

Item Instructions: ELOP 03: Reviewer will indicate fiscal year. Provide district-wide reports for ELOP funds.

Related Items: AE 02, CA 01, CA 04, CA 05, CA 06, CA 07, CA 08, CA 09, CA 10, CE 10, CE 11, CTE 02, EXLP 09, EXLP 11, EXLP 19, ELOP 01, ELOP 04, ELOP 05, FM 01, FM 02, FM 03, FM 05, FM 06, ME 07, ME 08, NorD 05, NorD 06, SSAE 02, SSAE 04, SSAE 06, SSAE 07, SEI 05, SEI 06, SEI 07, SSI 02, SSI 03

Invoices (secondary evidence request for ELOP)

Abbreviation: Invcs

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

Item Instructions: ELOP 03: Once the complete General Ledger has been provided, the reviewer will select a sample of invoices for review. Invoices should be itemized to identify exactly what was purchased and how the expenditure benefited the program.

Related Items: CTE 02, ELOP 04, ELOP 05, FM 02, FM 03, SEI 05, SEI 06, SEI 07

ELOP 04: Procurement

4.0 The LEA must follow appropriate procurement processes for its contracts. In addition, the LEA must demonstrate that it used arm's length bargaining and received a fair price for its contracts in accordance with state requirements. (CPCC 20110 – 20118, GC 1090)

Evidence Requests

Chart of Accounts

Abbreviation:	CtAccts
Description:	A list of the established accounts used by the LEA including categories such as fund, resource, object, site, etc.
Item Instructions:	
Related Items:	CA 01, CA 03, CA 04, CA 08, ELOP 01, ELOP 03, FM 01, FM 02, FM 03, FM 04

Cost or Price Analysis (secondary evidence request for ELOP)

Abbreviation:	CstPrcAnlyss
Description:	LEA documentation of the cost or price analysis for all acquisitions over the simplified acquisition threshold.
Item Instructions:	ELOP 04: The LEA performed a cost or price analysis for every procurement action over the simplified acquisition threshold. The LEA made an independent estimate before receiving bids or proposals.
Related Items:	CA 04

General Ledger

Abbreviation:	GnLdgr
Description:	Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger shall include the date, description, vendor name, and total amount for each expenditure line item).
Item Instructions:	ELOP 04: The reviewer will indicate which fiscal year to provide.
Related Items:	AE 02, CA 01, CA 04, CA 05, CA 06, CA 07, CA 08, CA 09, CA 10, CE 10, CE 11, CTE 02, EXLP 09, EXLP 11, EXLP 19, ELOP 01, ELOP 03, ELOP 05, FM 01, FM 02, FM 03, FM 05, FM 06, ME 07, ME 08, NorD 05, NorD 06, SSAE 02, SSAE 04, SSAE 06, SSAE 07, SEI 05, SEI 06, SEI 07, SSI 02, SSI 03

Invoices (secondary evidence request for ELOP)

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

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

Related Items: CTE 02, ELOP 01, ELOP 03, ELOP 05, FM 02, FM 03, SEI 05, SEI 06, SEI 07

Procurement Procedures

Abbreviation: PrcrmntPrcdrs

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

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

Related Items: CA 02, CA 04, ELOP 02, FM 02, FM 03, ME 07

Requests for Proposals (secondary evidence request for ELOP)

Abbreviation: RqstsPrpsls

Description: LEA's request for proposals.

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

Related Items: CA 04

ELOP Subcontractor Agreements (secondary evidence request for ELOP)

Abbreviation: ELOPSbcntrctorAgrmnts

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

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

Related Items:

ELOP 05: Equipment/Inventory Management

- 5.0 The LEA must establish and maintain a historical inventory system for equipment with an acquisition cost of \$500 or more per unit, which contains the following:
- (a) Description
 - (b) Identification number
 - (c) Acquisition date and original cost
 - (d) Funding source
 - (e) Location
 - (f) Ultimate disposition, including sale price or method used to determine current fair market value. (EC 35168; Title 5, California Code of Regulations Section 3946)

Evidence Requests

General Ledger

Abbreviation:	GnLdgr
Description:	Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger shall include the date, description, vendor name, and total amount for each expenditure line item).
Item Instructions:	ELOP 05: The reviewer will indicate which fiscal year to provide.
Related Items:	AE 02, CA 01, CA 04, CA 05, CA 06, CA 07, CA 08, CA 09, CA 10, CE 10, CE 11, CTE 02, EXLP 09, EXLP 11, EXLP 19, ELOP 01, ELOP 03, ELOP 04, FM 01, FM 02, FM 03, FM 05, FM 06, ME 07, ME 08, NorD 05, NorD 06, SSAE 02, SSAE 04, SSAE 06, SSAE 07, SEI 05, SEI 06, SEI 07, SSI 02, SSI 03

Invoices (secondary evidence request for ELOP)

Abbreviation: Invcs

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

Item Instructions: ELOP 05: Once the complete General Ledger has been provided, the reviewer will select a sample of invoices for review. Invoices should be itemized to identify exactly what was purchased and how the expenditure benefited the program.

Related Items: CTE 02, FE 01, ELOP 03, FM 02, FM 03, SEI 05, SEI 06, SEI 07

Equipment Procedures

Abbreviation: EqmtPrcdrs

Description: LEA's established written procedures for managing equipment.

Item Instructions: ELOP 05: The documentation provided should be specific to the LEA's management of equipment.

Related Items: CA 02, CA 05, FM 02, FM 03

Equipment Inventory Records

Abbreviation: EqmntInvntryRcrds

Description: Historical inventory list of all equipment purchased for \$500 or more and a record of last physical inventory of items. If no purchases were made, indicate that in a comment.

Item Instructions:

Related Items: ACGR 02, AE 09, CA 05, CE 15, CTE 02, EL 06, ELC 17, EXLP 08, EXLP 11, HE 08, ME 06, NorD 04, SSAE 04, SSI 06