



Pajaro Valley Unified School District

Employee Time Accounting

Internal Business Guidance Manual

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Welcome

Correct documentation of salaries and benefits charged to more than one program is governed by federal and state regulations.

You are probably reading this because you work with categorical programs and need to know how salaries and benefits charged to those programs must be documented. You also need to know who must document their time and how often that time must be certified. This document should be helpful to everyone regardless of the amount of experience they have working with categorical programs, salaries, and employees.

Purpose

The purpose of this document is to provide a resource guide that will help you properly document salaries and benefits of PVUSD employees paid from various sources. There are many things that should be taken into account when preparing appropriate documentation and certifications and it is helpful to have a reminder of just what those things are. This document will teach you what tools are available and how to use them.

How This Guide Works

This guide is broken into separate sections. Each section focuses on one aspect of categorical employee time accounting. There is a table of contents to help you find your way.

Revisions & Suggestions

As with any resource tool, it is imperative that the information be current, accurate and useful. It is our intent to provide periodic updates to this guide and offer additional training as needed. Please feel free to suggest changes or additions that you would like to see made to the manual. This is *your* reference guide.

Thank you,
Federal and State Department
Finance Department

Authority

What requirements dictate how we document employee time?

The Pajaro Valley Unified School District is required to follow many laws and rules in the way we document and account for categorical employee time.

California Laws & Rules

There are a number of California laws and rules that govern how we do things. They include:

- Education Code
- California School Accounting Manual (CSAM), procedure 905, “Documenting Salaries and Wages.”
 - The CSAM may be found at: <http://www.cde.ca.gov/fg/ac/sa>
- Department of Education Advisories
- State Controller’s Office

Federal Laws & Rules

- OMB Circular A-87, “Cost Principles for State, Local, and Indian Tribal Governments,” is a policy directive affecting what costs are allowable charges to federal programs, what costs are not allowable and how costs must be documented. OMB Circular A-87 applies to all local educational agencies, including PVUSD, receiving federal funds.
 - Attachment B, 8(h) specifically outlines documentation requirements for employee salaries and benefits.
 - The Circular may be found at:
http://www.whitehouse.gov/omb/circulars/a087/a87_2004.html#atlb

Other Laws & Rules

- Generally accepted accounting principles (GAAP). Uniform minimum standards of, and guidelines to, financial accounting and reporting.
- Generally accepted auditing standards (GAAS). Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. Established by the American Institute of Certified Public Accountants.
- Governmental Accounting Standards Board (GASB). The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities.

Abbreviations

School business uses many abbreviations, just like other parts of education.

CDE	California Department of Education
CSAM	California School Accounting Manual
DUNS	Federal ID number for completing certain transactions
FIS	Financial Information System
OMB	Office of Management and Budget (Federal)
PVUSD	Pajaro Valley Unified School District
TIN	Taxpayer Identification Number

Chapter 1

General Guidelines

Information that applies to all salary documentation.

Documentation of salaries and wages is necessary to support charges to certain funding sources. Formalized documentation is usually only necessary for salaries and wages under the following circumstances:

- Salaries are paid from federal funds;
- Salaries are paid from any non-federal source and are used in meeting cost sharing or matching requirements of Federal awards;
- Salaries are paid from state funds when the funds are restricted;
- Salaries are paid from local grants and contracts that require documentation;
- Salaries are paid from a local grant or contract when the granting agency received the funds from the federal government (look in the contract or award for this information) ;
- Positions are split between funding sources;
- Program guidelines require it.

This guide has been assembled to provide managers that have employees funded by reportable sources with information that will assist them in meeting time accounting requirements for those employees.

OMB Circular A-87, Attachment B, Section 8(h) contains regulations related to Compensation for Personal Services. If you work with federal funds we urge you to obtain a copy of Circular A-87 and to familiarize yourself with the requirements. The website from which the Circular may be downloaded is listed under Authority.

CSAM Procedure 905 contains instructions and regulations related to documenting salaries and wages. It describes the requirements that must be followed for PVUSD employees.

The end result of employee time accounting should be that time, duties, activities, and payroll all match. For example, if 20% of an employee's salary is paid from a federal categorical program and 80% is paid from the unrestricted general fund, then at least 20% of that employee's time must be spent performing activities directly related to the federal grant.

Account Number Basics

Not everyone works with account numbers in their job, so here is some basic information about how PVUSD account number works.

FD-RESC-Y-GOAL-FUNC-OBJT-SCH-MGMT

The account number format is dictated partly by the CSAM and partly by local choices. Each account number is twenty six digits long and is divided into eight fields. There are six primary fields required by the CSAM and two subfields are added by local decision.

The six primary fields remain consistent but the numbers in the fields are updated as needed to reflect changes in laws, regulations, types of transactions, or accounting principles or practices.

The CSAM contains a section that describes how each portion of the account number should be used. It may be useful to review the section on the Resource. The CSAM can be found at the CDE web site at: <http://www.cde.ca.gov/fg/ac/sa>.

Resource: RESC

A Resource is a set of accounts used to keep track of income and expenses for one type of activity. Resources can be funded with state, federal, or local dollars. Examples of resources include Transportation, Special Education, Title I, Economic Impact Aid (LEP), etc. Resources group all of the income and expenses related to a particular activity together. In our system, Resources consist of a four digit prime resource number. This tells us what program is being operated. The four digits of the Resource are mandated by the CDE.

Why you should care about employee time accounting?

It is the responsibility of Program Managers to obtain, certify and submit to the Federal and State Department the appropriate documentation required to meet the audit standards of the federal and state programs.

Failure to properly document multi-funded positions may result in the disallowance of the costs upon audit by the applicable agency. What does this mean? You may be required to return all of the funds for a program used to pay the disallowed salaries. In fact, if an auditor finds incomplete or insufficient time reporting documentation, *all* federal funds may have to be returned, not just the funds of the program found to be out of compliance.

Because so many of the educational programs we operate are made up of a mix of federal and state categorical funding, it is very important that all personnel involved in the operation of these programs be familiar with the requirements for substantiating costs associated with these programs.

Chapter 2

Types of Employees

How an employee is funded determines the type of documentation required.

Employees can be sorted into groups based on how they are paid:

- Employees funded from unrestricted programs;
- Employees funded from local programs;
- Employees funded from a single categorical program (either federal or state);
- Employees funded from multiple categorical programs (either federal or state);
- Employees used as a matching requirement regardless of funding source.

In general, the level of detailed backup documentation to support accounting for the time spent by an employee is determined by how they are paid. How an employee is funded determines what kind of documentation may be needed. To determine how an employee is funded, review the resource numbers used to pay the employee. For example, if an employee is funded from two special education resources but one is state funds in resource 6500 and the other is federal funds in resource 3310, the employee would be multi-funded even though all of the work they do is related to special education.

Employees, regardless of funding source, whose time is used as the matching portion of a categorical program must document their time using the guidelines for employees funded from multiple programs.

Employees Funded from Unrestricted Programs

Employees who are funded 100% from unrestricted programs are generally not required to provide any documentation for their time. Only those employees whose time is used as the matching portion of a categorical program must document their time (see below).

Unrestricted programs that do not require documentation include the following:

- Resource 0000 – General Fund Unrestricted
- Resource 1100 – Lottery Programs

Employees Funded from Local Programs

Employees who are funded all or in part from local programs may be required to complete varying degrees of time accounting depending on the type of local program from which the employee is paid.

If the funding is provided via a donation, contract, or other source that requires or may require any type of reporting of how funds were spent, time accounting may be required if specified in the original documentation.

If it is determined that an employee funded from a local program must complete time accounting, use the following as a guideline to select the correct type of time accounting:

- If the employee is paid from a single resource, use the guidelines below for employees who are funded from a single categorical program;
- If the employee is paid from multiple resources, use the guidelines below for employees who are funded from multiple categorical programs.

Employees Funded from a Single Categorical Program – Semiannual Certification

If an employee is funded solely (100%) from a single categorical program and works solely in a single categorical program, the minimum requirement for documenting salary is a semiannual certification by the employee that he or she worked solely on that categorical program during the period covered by the certification. The certification must be signed by the employee or the supervisor having firsthand knowledge of the work performed.

Examples of a single funding source include:

- A single federal restricted program;
- A single state restricted program;
- A single local program that requires reporting of expenses to the granting agency;
- A single unrestricted program or nonfederal restricted program used in meeting cost sharing or matching requirements of a restricted grant.

The certification must be signed by either the employee or the manager who has direct knowledge of the work performed.

Group of Employees Funded from a Single Categorical Program – Blanket Semiannual Certification

If a group of employees are funded solely (100%) from a single categorical program and work solely in a single categorical program, the minimum requirement for documenting salary is a semiannual certification by the employer for the entire group of employees that they worked solely on that categorical program during the period covered by the certification. The certification must be signed by the the supervisor having firsthand knowledge of the work performed.

Examples of a single funding source are the same for individuals working in a single categorical program or cost objective.

The certification must be signed by the manager who has direct knowledge of the work performed.

Employees Funded from Multiple Categorical Programs – Monthly Certification (PAR-Personal Activity Report)

When an employee is funded by or works in more than one categorical program, the distribution of the employee's salary must be supported by detailed documentation.

The following employees must document their time on a detailed monthly basis:

- The employee is funded by more than one categorical program;
- The employee is funded by a mix of at least one categorical program and unrestricted or local programs;
- The employee is funded by a mix of programs and at least one of the sources is used in meeting cost sharing or matching requirements for another categorical program.

These employees must complete a detailed monthly certification or PAR (personal activity report) which must be signed by the employee and the employee's manager. The manager may not sign on behalf of the employee.

Employees Funded from Multiple Categorical Programs – Periodic Certification

When an employee is funded by or works in more than one categorical program with a set daily/weekly schedule may document their time on a substitute periodic certification form. The distribution of the employee's salary must be supported by detailed documentation.

The following employees may be able to document their time on a substitute periodic basis:

- The employee is funded by more than one categorical program;
- The employee is funded by a mix of at least one categorical program and unrestricted or local programs;
- The employee is funded by a mix of programs and at least one of the sources is used in meeting cost sharing or matching requirements for another categorical program.
- The employee works on a schedule that includes multiple activities or cost objectives that must otherwise be supported by monthly PAR (Personal Activity Reports)
- The employee works on specific activities or cost objectives on a predetermined schedule.
- The employee does not work on multiple activities of cost objectives at the exact same time on their schedule.

Under this predetermined schedule substitute system, in lieu of PARS, eligible employees may support a distribution of their salaries and wages through documentation of an established work schedule that meets the standards described below.

Employee schedules must:

- Indicate the specific activity or cost objective that the employee works on for each segment of the employee's schedule.
- Account for the total hours for which the employee is compensated during the period reflected on the employee's schedule.
- Be certified at least semiannually and signed by the employee and by the employee's manager having first hand knowledge of the work performed by the employee.

Revisions to an employee's established schedule that will continue for a prolonged period, such as revisions at the start of a new semester or trimester, must be documented and certified in accordance with the requirements described above. A periodic certification might therefore be supported by more than one written schedule. The effective dates of revisions to the schedule must be clearly indicated.

Significant deviations from an employee's established schedule that would require the employee to work on multiple activities or cost objectives at the exact same time, including but not limited to lengthy, unanticipated schedule changes, must be documented by the employee using a PAR that covers the pay period during which the deviation occurred. A deviation from an established schedule that would warrant the individual reverting to a PAR would include any deviation from a scheduled activity that represents more than an incidental benefit to the unscheduled activity. To avoid classification as a significant deviation, the time spent on the unscheduled activity must meet each of the following three criteria:

- The time spent on the other activity must not take away from the benefit of the intended beneficiaries of the scheduled activity.
- The time spent on the other activity must not be planned or foreseen at the beginning of the period covered by the schedule.
- The time spent on the other activity must be immaterial. For this purpose, materiality is defined as five percent of the employee's schedule for the day on which the deviation occurs.

The five percent threshold applies daily. When an employee deviates from his/her predetermined schedule by five percent or more on any day, he/she has deviated by five percent for that period and must revert to a PAR for that period.

Unplanned, unforeseen, and infrequent deviations of less than five percent of the predetermined schedule are generally not considered significant. However, even small deviations, if planned or foreseeable at the outset, are considered significant regardless of their size and would warrant a reversion to a PAR for the pay period.

A PAR is required only for the period in which the deviation from the predetermined schedule occurs. For example, if a deviation from an employee's predetermined schedule occurs during the third month of a six-month period, the employee could still prepare a periodic certification for month one and two but would prepare a PAR for month three. He/she could then prepare a periodic certification for months four through six and another periodic certification for months seven through twelve.

These employees must provide a pre-described schedule and the periodic certification which must be signed by the employee and the employee's manager. The manager may not sign on behalf of the employee.

Employees Funded from Unrestricted Programs – Time is Charged Out Via Inter-Program Charge

Some employees whose salary is paid from unrestricted programs or local programs perform work on behalf of other programs on a contract type basis. An example of this type of employee is someone who is paid in an unrestricted program but performs work, for a fee, for another program. The program receiving the benefit of the work then pays the program providing the service via an Inter-Office charge document.

For example, if a federal program asked Human Resources to provide a workshop and offered to pay for that service with their federal program dollars, employees of Human Resources would spend time developing and delivering the workshop. An Inter-Office charge document would be created, signed by both parties and posted by the Finance Department.

Even if the specific employee who provided the service to the federal program could be identified and we knew that the employee spent 10 hours on the project, that Human Resources employee would not need to document their time to show that they spent 10 hours working on a federal program and the rest of their time working on unrestricted programs.

The reason for this is that the federal program essentially purchased the services of Human Resources just as they would purchase the services of an outside contractor.

Some employees work with many categorical programs and are paid from one local account. The categorical programs then all pay a portion of the salary and benefits of this employee via an inter-office charge document. Again, the employee working with the categorical programs but paid from a central local program does not need to document that they spent a certain percentage of their time on each of the categorical programs that contributed to their pay via the charge document.

Chapter 3

Documentation Requirements

Each group of employees requires a different type of documentation.

The documentation required for semi-monthly and monthly time accounting varies.

Guidelines That Apply to All Time Accounting

The most important rule to remember is that time accounting is *always* an after the fact report of how time was spent. It is not a plan. The time must be documented either while it is happening or after it has happened. For example you may not prepare and sign a monthly report for your January time until after January.

Time accounting must report for all of your time. All of the time you report whether in one program or many must add up to 100% of the time for which you are compensated. This includes all overtime and stipends that are part of your regular position. See below for additional positions.

Time accounting must be prepared in a timely manner and must coincide with the pay period. For PVUSD employees, this means that each time report must include either all of a month or an entire six months depending on your reporting requirement.

The time accounting form must be signed by:

- Monthly reporting: the employee and the employee's manager;
- Periodic reporting: the employee and the employee's manager;
- Semiannual reporting: either the employee or the manager who has direct knowledge of the work performed.

The signature of the manager must be by a management employee, not a non-management supervisor. If the manager is signing a semiannual report, that manager must have direct knowledge of the employee's activities.

Employees paid for after work assignments (overtime) from a different program fund than their normal work are required to keep separate time accounting records for the after work activity. If their regular daily work is not paid by a program that requires time accounting, then only their after work time would be required to be reported.

Once an employee certifies his or her hours, payroll changes may not be made to move salary either into or out of the resources that have been reported.

Employees that are required to report semiannually may report monthly, but employees that are required to report monthly may not report semiannually.

Employee time accounting forms must be completed, signed and received in the Federal and State Department as follows:

- monthly reports must be received by the 5th of the following month. Example -The April report must be received by May5.
- Semiannual and periodic reports must be received by January 30 and June 30 or last day of work for the fiscal year.

Once an employee has completed and signed their form, it should be submitted to their manager for review and approval. The manager will then submit the form to the Federal and State Department.

Guidelines That Apply to Semiannual Reporting

For those programs and employees subject to semiannual reporting, the following guidelines should be used:

- Use the semiannual reporting form that includes a statement that the employee worked solely on the identified program for the period covered by the certification.
- Print the semi-annual report twice a year (January and June or last day of work for fiscal year).
- The form must be signed and dated by either the employee or the supervisor who has firsthand knowledge of the work performed by the employee.
- Send the form to the Federal and State Department by January 30 and June 30 or last day of work for fiscal year.

If a group of employees works 100% on the same program, a “blanket semiannual certification” may be prepared using the following guidelines:

- All employees must be working and paid 100% by the same program;
- The form must include all semiannual certification standards;
- The form must be signed and dated by the supervisor who has firsthand knowledge of the work performed by *all* the employees on the list.

- The blanket certification must only be used for employees working on the same program. Employees working on different programs may not be grouped on a blanket certification simply because they work in the same office or for the same manager.

Guidelines That Apply to Monthly Reporting

For those programs and employees subject to monthly reporting, the following guidelines should be used:

- Use the monthly reporting form that includes a statement that the form shows an after the fact reporting of actual effort expended on each of the programs shown for the period indicated.
- Print a report every month. For example, print July report in August.
- The form must be signed and dated by the employee. The manager may not sign a monthly report in place of an employee.
- Sign and return the form to the Federal and State Department by the 5th of the month following the period reported. For example the December report must be received by the Federal and State Department by January 5th.

Guidelines That Apply to Supplemental Employment Contracts

If an employee works in more than one position or has a regular contract and a supplemental contract the employee must keep separate time accounting records that account for 100% of each position.

Each position or contract is evaluated separately to determine which type of time accounting records must be kept. For example:

1. If an employee has a regular contract funded entirely by the unrestricted general fund and the employee's time is not used as a match for any other categorical program, the employee does not need to prepare time accounting records for the regular contract.
2. If this same employee has a supplemental contract funded entirely by a single federal categorical program or all the time is used to fulfill a match requirement for a single categorical program, the employee must prepare semiannual time accounting records for the supplemental contract.
3. If this same employee's supplemental contract was funded by two or more categorical programs then the employee must prepare monthly time accounting records.

An example of such a situation would be a teacher who works 100% of their time as a Title I teacher during the day and has a supplemental contract funded by the unrestricted general fund as a football coach outside the scope of the regular contract. In this case, the regular contract to work as a Title I teacher requires semiannual time accounting but the supplemental contract to work as a football coach does not require any time accounting.

Chapter 4

Adjusting Payroll

Once we know how you spent your time, we need to make sure your pay matches your work.

For employees who complete a monthly time accounting certification, we must check that the distribution of payroll charges matches the distribution of actual duties. This must be done on a quarterly basis. If the difference between the payroll distribution and the actual duties performed is greater than 10%, the payroll must be adjusted immediately. If the difference is less than 10%, the payroll may be adjusted quarterly. Any difference between the time accounting form and payroll must be adjusted.

For employees who complete a semiannual time accounting certification, the payroll will also be verified to ensure that the program to which pay is charged is the program the employee worked on.

Duties Determine Payroll

The actual duties performed drive how the payroll distribution is ultimately recorded, not the other way around. The payroll distribution set up in the Human Resources and Payroll systems serves as an estimate of how charges will ultimately be distributed but the time accounting is the final determination. When estimating payroll distribution, keep the following in mind:

- The system for establishing estimates must produce reasonable approximations of the activities actually performed.
- Comparisons of actual costs to budgeted distributions based on the time accounting reports must be made each month for many programs due to program reporting requirements.
- The estimated distribution percentages must be revised if necessary to reflect changed circumstances.

Once time has been certified and payroll has been adjusted to match the certification, no additional adjustments to the payroll distribution may be made because the payroll must match the certification.

Chapter 5

Summary of Procedures & Forms

Getting it right!

Summary of Procedures

To facilitate compliance with the rules mandated by federal and state laws, the following summary of steps should be followed:

- Use the forms provided by the Federal and State Department.
- Determine which employees must complete monthly reporting and which must complete semiannual reporting.
- Turn in 100% of the required forms. The Federal and State Department and the CDE expect 100% of forms to be on file. 90% is not good enough.
- Review completed forms for accuracy prior to submission.
- Federal and State Department and Finance Department will review and compare to payroll records to adjust general ledger to reflect actual time as required to ensure that payroll matches actual duties.
- Maintain records for 5 years. (Federal and State Department will keep forms stored for the five year period.)

Forms

Semiannual, periodic and monthly forms are available on the Federal and State Department website. Review the guidelines carefully and select the right form for each employee. If you have any questions about which form to use or which employees need to submit which type of time accounting, please call the Federal and State numbers listed in Chapter 6 before employees complete forms.

Chapter 6

Contacts for Assistance

Knowing whom to call with a question can make life so much easier.

The following people at the District Office may be contacted with questions regarding employee time accounting.

Ylda Nogueda – Assistant Superintendent	(831) 786-2335
Jessica Costa – Accounting Operations Manager	(831) 786-2100 ext 2613
Christina Koda – Senior Accountant	(831) 786-2100 ext 2630
Helen Bellonzi – Director of Finance	(831) 786-2100 ext 2620

PAJARO VALLEY UNIFIED SCHOOL DISTRICT
Federal and State Compliance
SEMI-ANNUAL CERTIFICATION

Period Ending	Fiscal Year
Name	Position
School/Office	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.

<input type="checkbox"/> July 1, to December 31,	<input type="checkbox"/> January 1, to June 30,
--	---

<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/>	<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/>
Employee Signature	Date

OR

<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/>	<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/>
*Responsible Supervisor Signature	Date

* Supervisor having first-hand knowledge of the activities

NOTE: Must be turned in by January 30 and June 30 or last day of work for fiscal year to Federal and State Programs Department.

PAJARO VALLEY UNIFIED SCHOOL DISTRICT
Federal and State Compliance
BLANKET SEMI-ANNUAL CERTIFICATION

Period Covered ¹: Fiscal Year

School Name:

The following individuals have worked 100% of their time during the period covered (not more than six months) under a si

Categorical Program(s)

Program Code(s)

<u>Name</u>	<u>Position</u>
<div></div>	<div></div>
<div></div>	<div></div>
<div></div>	<div></div>
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<div></div>	<div></div>
<div></div>	<div></div>
<div></div>	<div></div>
<div></div>	<div></div>

I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated and that I have full knowledge of 100% of these activities

Supervising Official:

Signature

Date

Name, Title

¹ Certification must be prepared at least semi-annually and cover the entire period indicated (e.g., Jul-Dec 20xx)

NOTE: Must be turned in by January 30 and June 30 or last day of work for fiscal year to Federal and State Programs Department.

Employee Name: _____ School: _____
 Position/Title: _____ Week of: _____ Pay Period: _____

[illegible]

Program	Services	# of Hours	%
Title I	Direct		0.00%
	Indirect		0.00%
EIA-LEP	Direct		0.00%
	Indirect		0.00%
Title II	Direct		0.00%
	Indirect		0.00%
Title II	Direct		0.00%
	Indirect		0.00%
Other	Direct		0.00%
	Indirect		0.00%

1. Demonstration lessons	8. Plan/Coordinate Staff Development
2. Conduct Staff Development for Teachers/Administrators	9. Testing for program eligibility
3. Conference/meetings with Parents	10. Train Community Members/Parents
4. Implement Instructional Program	11. Conference Attendance
5. Working directly with students/Intervention	12. Other
6. Professional Development	
7. Teaching	

- a. Develop/Construct/Organize/Select
Evaluate instructional materials
- b. Develop/monitor program budgets
- c. Approve program activities/purchases
- d. School Site Visit
- e. On-going Program Compliance
- f. Develop Schedules for Program
Intervention

- g. Conference with District Office Personnel
- h. Assist with site needs assessments
- i. School Plan Writing/Modifications
- j. Other

Signature of Employee _____ Signature of Administrator _____

Date _____ Date _____

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PAJARO VALLEY UNIFIED SCHOOL DISTRICT
Federal and State Compliance
PERIODIC CERTIFICATION ¹

Period Covered Fiscal Year

Employee Name

School/Division/Department

Type of Schedule: Daily Weekly Biweekly Monthly Other

Cost Objective/Program Title	Account/Resource Code	Distribution of Time
Total ²		0.00%

Must equal 100%

I certify that I performed work consistent with the attached schedule(s) and as distributed in the above percentages during the Certification Period.

Employee

Date

I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated and that I have full knowledge of 100 percent of these activities.

Supervisory Official³ (Signature, Printed Name, and Title)

Date

1. This certification must be prepared at least semiannually and cover the entire period of the certification.
2. This report must account for the total activity for which each employee is compensated.
3. This certification must be signed by the employee and by a supervisory official having firsthand knowledge of the work performed by the employee. Both signatures are required.

NOTE: Must be turned in by January 30 and June 30 or last day of work for fiscal year to Federal and State Programs Department.