



Los Banos Unified School District

1717 South Eleventh Street

Los Banos, California 93635-4800

Telephone (209) 826-3801 Fax (209) 826-6810

www.losbanosusd.org

LOS BANOS UNIFIED SCHOOL DISTRICT FEDERAL TIME ACCOUNTING STATEMENT OF OPERATIONAL PROCEDURES

Districts are required to follow the Federal Time Account procedures under Office of Management and Budget (OMB) Circular A-87. There are two types of **Time Accounting Documentation** as described below.

1. Periodic Certification-Single Funded, Semi-Annual Certification

Only employees who work on a **single cost objective (function)** and who fall under this criteria may use this form of documentation:

- All employees paid 100% from a Federally or State Restricted programs.
- All employees must include a detail duty statements of their responsibilities under the federal program.
- Certification must be prepared at least semiannually and cover the entire period of the certification. The reports are due January and July on the 8th.
- The certification must be signed by the employee or supervisor.
- All employees paid from both state and federal program with a **single cost objective**. (CASM 905-2). i.e. Special Education, Pre-school, or
 - School wide plan and **works at a school site**. An aide who is paid out of Title I, EIA, Title III and unrestricted general fund.

- **IMPORTANT:** Since child nutrition programs are typically funded by a mix of federal, state and local resources, the SFA will need to consider if the service(s) performed and the populations(s) served are allowable under all of the funding sources supporting the cost objective to determine if the activity is a single cost objective. For example, the salary of a cook working in a school cafeteria may be funded from the federal funds (free or reduced-price meal reimbursement), state funds (additional reimbursement fund), and local funds (lunch sales). If the cook spends all their time preparing and servicing school lunches and if 100 percent of the activities performed by the cook are allowable under each of the fund

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sources, then the cook's activities can be considered a single cost objective. *Source: SNP-06-2014 date: 12/14*

2. Periodic Certification: Multifunded, Semi-Annual Certification with Pre-Determine Schedule

Multiple Cost objective (pre-determine schedule required):

- All employees paid at 100% from federal, State and Local that have predetermine schedule.
- All Employees paid from multiple federal programs for an example 90% Title I and 10% Title III or Special 6500 90% and 0824 10%.
- All employees must include Duty Statement seperating what they do for each restricted fund
- All employees must include a Predetermine Schedule for the month. Example would be provided in the schedule.

The periodic certification must conform to the following requirement:

- Be prepared at least semiannually (every six Months) be submitted January 8th for the first half and July 8th for the second half of the year.
- Be signed and dated by the **employee or a supervisory** official having first-hand knowledge of the work performed by the employee
- Identify the program or cost objective under which the employee worked
- State that the employee worked solely on a single federal program or cost objective during the period covered by the certification

See example of the Semiannual Certification report in CSAM pages 905-25, 905-26.

3. Personnel Activity Report (PAR)

Only employees who work on **Multiple Cost Objectives** and fall under this criteria may use this form of documentation:

- More than one federal award (e.g., school Nutrition Programs, CACFP, SFSP, ASES, Special Ed or Title Funds)
- A Federal award and a nonfederal award (anything falls in restricted programs)
- An indirect cost activity and a direct cost activity
- PAR reports will be audited monthly to assure the hours being spent on the restricted program matches the total cost being charged.

- All district office employees who are multi funded.
For example: Custodians who are partially paid from cafeteria or district office coaches who are not assigned to a single site, District Office administrators who are multi-funded. i.e. Kuljinder or Julio.

The Personnel Activity Report (PAR) must conform to the following requirement:

- Reflect an after-the-fact distribution of the actual activity of the employee
- All Employees must include a detail duty statement break down what they perform for each program. See example on presentation.
- Account for the total activity for which the employee is compensated
- For the Program Section please include whether it was Administration, Professional Development or Direct Service. Example: Title I Administration, Title II Professional Development or Title III Direct Service.
- Percentage off Hours Worked is Total hours work for the program divided by Total Hours for all programs.
- Please include the hours your were off for the month on the Compensated Time off
- For Total Compensated, add Total Hours Worked + Compensated Time off to get this total.
- Be prepared at least monthly and coincide with one or more pay periods
- Be signed by the employee

See example of the PAR report in CSAM page 905-26.

- **IMPORTANT:** CFR, Part 225, Appendix B, Section 83h[5]. For CNPs, the NSD recommends that SFAs use a PAR similar in detail to the CDE Sample Personnel Activity Report, located on the CDE Cafeteria Funds Web page at <http://www.cde.ca.gov/ls/nu/sn/documents/snpsamplepar.xls> (XLS). For audit purposes, SFAs may need to provide additional documents to substantiate the information reported on PARs. *Source: SNP-06-2014 date: 12/14*

Review: The District has Restricted programs that are both Federally funded and State funded. We must report on both.

All Time and Effort forms in Fund 01 that have a Federal Categorical Resource (3xxx to 5xxx) must have an approval signature from their supervisor.

Some of these are: **RS-3010 Title I; RS-3182 CSI; Rs-4035 Title II Teacher Quality; RS-4201 Immigrant Ed; RS-4126 Title V Rural; RS-4127 SSAE Title IV and RS-4203 Title III EL. RS 3310, RS 3410 or any Resource falling between 3000-5999.**

All Time and Effort forms in FD 01 that have a State Categorical Resource (6XXX-9XXX) must have an approval signature from their supervisor.

Some of these are: ASES-6010, Preschool-6105, CTE 6387, Special Ed-6500, AG CTE-7010 etc.

Documentation Timelines:

Semi-annual certification will be turned into the business office by January and July on the 8th of the month. The January semi-annual certifications and PARs will cover the months of July-Dec for January submittal and January – June for July submittal.

The monthly PARS will be turned into the business office monthly by 8th of the following month.

Email all time and effort logs to- timeandeffort@losbanosusd.k12.ca.us

Please keep the original on your school site alphabetically in a binder. The district only needs the scanned copy. Digital signatures are allowable.

District will provide an annual training on Time and Effort logs to all employees. Any questions on the forms or need assistance on the forms, please email your questions to timeandeffort@losbanosusd.k12.ca.us

COVID-19 TIME AND EFFORT REQUIREMENTS

During School Closure 2019-2020

During LBUSD School Closure from **March 19, 2020 – June 3, 2020** district will continue to pay employees whose salaries are funded through federal grants and are unable to work because of school closure to COVID 19. <https://www2.ed.gov/documents/coronavirus/factsheet-fiscal-questions.pdf>

During this time, LBUSD must maintain the appropriate records and cost documentation as required by 2 CFR sections 200.302 (Financial management), 200.430(i) (standards for documenting personnel expenditures), and 200.333 (retention requirements for records) to substantiate compensation costs charged to federal programs related to interruption of operations or services.

For example if an LEA is closed and employees are unable to work, the time and effort records should reflect that the employee was on an authorized absence. In accordance with 2 CFR Section 200.431, authorized absences may be an allowable cost of the federal program provided that the cost is reasonable and all of the following criteria are met: (1) The leave is provided under established written leave policies; (2) the costs are equitably allocated to all related activities, both federal and non-federal; and (3) the accounting basis is consistently followed for both federal and non-federal funds.

All PARs will be documented and collected as outlined above during normal operations with the authorized absence reported for the days not documented for the days not worked. Allocations will be based on the last day of normal operations and with each day filled in with a COVID-19 related absence.

During School Hybrid and Distance Learning

U.S. Treasury guidance is as follows. “Costs incurred for a substantially different use” include but are not necessarily limited to costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions.

The PARs both monthly and semi-annually will be completed as outlined in normal operation with an alternation to address the changes or shifts in work allocation due to COVID 19 for example:

An employee, during normal operations, is charged 5 hours custodian and 3 hours Bus Driver. Since the beginning of this year, home to school transportation has stopped so the bus driver is now working 100% custodian and spending 3 hours more per day on cleaning facilities. The additional 3 hours of Custodian work instead of bus driving, is a substantially different use of time and can be charged to an allowable COVID 19 funding resource. To document this, the PARs will include a COVID line and the District will use this line to make the 3 hour adjustment.

The document used as a benchmark when a prior year PARS does not exist is a memo outlining this justification and employment agreement.

When a prior year PARS exists for the positions, we use the monthly PARs for prior year as a benchmark for the current year



TIME AND EFFORT LOGS

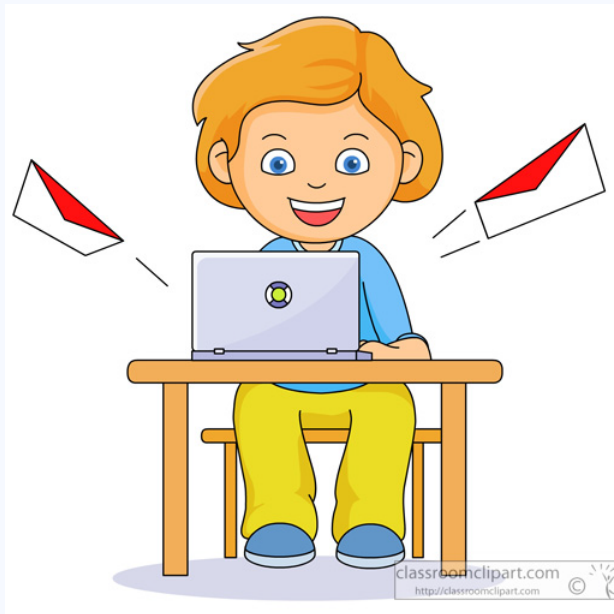
LOS BANOS UNIFIED SCHOOL DISTRICT 2020-21

ANNUAL TRAINING

AGENDA

1. Why?
2. Semiannual Certification
3. Single Cost Objective Funding
4. Multiple Cost Objective Funding
5. Schedule
6. Duty Statement
7. Personal Activity Report (or Time and Effort)
8. Samples
9. Due Dates
10. Questions

OUR TEAM



E-MAIL

[TIMEANDEFFORT@LOSBANOS
USD.K12.CA.US](mailto:TIMEANDEFFORT@LOSBANOSUSD.K12.CA.US)



PHONE

209-826-3801



DISTRICT OFFICE

1717 S 11 STREET

WHY?

Federal Program Monitoring (FPM)

Districts are required to follow Federal Time Account Procedures. Documentation of salaries and wages is necessary to support charges to specific fund sources (resources.)

RESTRICTED PROGRAMS

Time and effort reports should be prepared by all certificated and classified staff with salary and benefits that are charged

- Federal Award
- Multiple Federal Awards
- Combination of federal, state or local



RESTRICTED PROGRAMS-RESOURCES 2000-9999

FEDERAL PROGRAMS-RESTRICTED RESOURCES 3000-5999

List of these resources at LBUSD are as follows:

- 3010 Title I
- 3310 Sp. Ed Basic Grant
- 3311 Sp. Ed IDEA PT B
- 3315 Sp. IDEA Preschool Grants
- 3550 C. Perkins Tech
- 4035 Title II
- 4201 Title III Immigrant
- 4203 Title III LTD English
- 4126 Title VI Rural
- 4127 Student Support & Academic Enrichment
- 5310 Child Nutrition-School Program
- 5640 Medi-Cal Billing Option

STATE PROGRAMS-RESTRICTED RESOURCES 6000-9999

List of these resources at LBUSD are as follows:

- 6010 After School Ed And Safety (ASES)
- 6105 Child Development CA. State Preschool
- 6387 Career Tech Ed Incentive Grant
- 6391 Adult Ed Block Grant Program
- 6500 Special Education
- 7010 Ag CTE
- 7510 Low Performing Student Block Grant

Time and Effort logs Needed for the following:

FEDERAL RESTRICTED PROGRAMS ARE BETWEEN RESOURCES 3000-5999

| FEDERAL | STATE UNRESTRICTED | LOCAL |
|---|--|-------------|
| Title I, II or III (RS 3010, 4035, 4203) | Supplemental & Concentration. RS 0824 | MAA RS 0458 |
| Special Ed Entitlement RS3310 or Medi-Cal RS5640 | General Fund RS 0000 | ROP 9350 |

Time and Effort logs Needed for the following:

STATE RESTRICTED PROGRAMS ARE BETWEEN RESOURCES 3000-5999

| FEDERAL | STATE RESTRICTED | STATE UNRESTRICTED |
|---|--|--|
| Title I, II or III (RS 3010, 4035, 4203) | ASES 6010 | Supplemental & Concentration. RS 0824 |
| Special Ed Entitlement RS3310 or Medi-Cal RS5640 | Special Ed 6500 or Preschool 6105 | General Fund RS 0000 |

ACCOUNTABILITY

It is not only what we do,
but also what we do not do,
for which we are accountable.

[Moliere]



MONTHLY PROCEDURES

1. SITES ARE PROVIDED A POSITION LIST BY SITE AT THE BEGINNING OF THE YEAR AND MID-YEAR, IN CASE THERE ARE CHANGES OR NEW HIRES.
2. SITES ARE RESPONSIBLE FOR SUBMITTING THE TIME & EFFORT LOG BY THE 8TH OF EACH MONTH AT THE END OF THE BUSINESS DAY.
3. SITES WILL EMAIL THE TIME & EFFORT LOGS TO TIMEANDEFFORT@LOSBANOSUSD.K12.CA.US
4. WE ONLY NEED THE SCANNED ITEM, PLEASE SAVE THE ORIGINAL AT YOUR SITE IN A BINDER (Time and Effort logs 20-21.) WE CAN PROVIDE A BINDER IF REQUESTED(1 PER SITE EACH YEAR). SCHOOL SITES MUST KEEP THE ORIGINALS FOR AT LEAST 5 YEARS.



Types of Time and Effort Logs

1. Single Funded, Semi-Annual Certification
2. Multi Funded, Semi-Annual Certification-Predetermined Schedule
3. Personnel Activity Report (PAR)- Multi-Funded with Federal and State or Local (applies to admin, supervisors or anyone that do not have a predetermined schedule)

Documenting Salaries and Wages

Semiannual Periodic (Semiannual) Certification for an Individual Employee Working on a Single Cost Objective

Semiannual Certification¹

Period Covered²: _____ Fiscal Year: _____
Employee Name: _____
School/Division/Department: _____

| Cost Objective/ Program Title | Account/Resource Code | Percentage of Effort |
|--|-----------------------|----------------------|
| <p>By signing below, 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.</p> <p>Employee or Supervisory Official³: _____ Date: _____</p> | | |

- This sample certification:
 - Is for employees working solely (100 percent) on a single cost objective charged to federal or state programs or from a single nonfederal categorical program used in meeting cost-sharing or matching requirements of federal awards.
 - May not meet certain program requirements, such as the direct services to students and administrative costs requirements of Title I, Part.
- Certification must be prepared at least semiannually and cover the entire period of the certification (e.g., six months for a semiannual certification).
- This certification must be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee. Pursuant to a recommendation by the United States Department of Education and to facilitate good internal control, LEAs may wish to require both signatures.

Single Funded- Semi-Annual Certification

This is for employees working solely (100 percent) on a single cost objective charged to federal or state programs or from a single nonfederal categorical program used in meeting cost-sharing or matching requirements of federal awards.

Certification must be prepared at least semiannually and cover the entire period of the certification (e.g., six months for a semiannual certification).

Duty statement is required for this certification. Example provided on Slide 15.

This certification must be signed by the employee or supervisory official that has firsthand knowledge of the work performed by the employee. Pursuant to a recommendation by the United States Department of Education and to facilitate good internal control, LEAs may wish to require both signatures.

Documenting Salaries and Wages

Semiannual Periodic (Semiannual) Certification for an Individual Employee Working on a Single Cost Objective

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Employee Name: _____

School/Division/Department: _____

| Cost Objective/ Program Title | Account/Resource Code | Percentage of Effort |
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| <p>By signing below, 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.</p> <p>Employee or Supervisory Official³: _____ Date: _____</p> | | |

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- Certification must be prepared at least semiannually and cover the entire period of the certification (e.g., six months for a semiannual certification).
- This certification must be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee. Pursuant to a recommendation by the United States Department of Education and to facilitate good internal control, LEAs may wish to require both signatures.

Multi-Funded Federally or State: Semi-Annual Certification with Pre-Determine Schedule

Is for employees working solely (100 percent) on federal or state funds. Ex. 3010 50%, 4203 25% and 0824 25%

Certification must be prepared at least semiannually and cover the entire period of the certification (e.g., six months for a semiannual certification).

This report must account for total activity for which each employee is compensated.

Duty statement is required for this certification. Example provided on Slide 15.

Predetermine Schedule is required for this certification. Example provided on Slide 14.

This certification must be signed by the employee **AND** supervisory official having firsthand knowledge of the work performed by the employee. Both signatures are required.

Predetermined Schedule

Employee Name: _____ Period Covered: _____

Position: _____ School/Division/Department: _____

| Monday | Tuesday | Wednesday | Thursday | Friday |
|---|---|---|---|---|
| 8:00-8:30 Consult with staff regarding Title I students/curriculum | 8:00-8:30 Consult with staff regarding Title I students/curriculum | 8:00-8:30 Consult with staff regarding Title I students/curriculum | 8:00-8:30 Consult with staff regarding Title I students/curriculum | 8:00-8:30 Consult with staff regarding Title I students/curriculum |
| 8:30-8:45 Break | 8:30-8:45 Break | 8:30-8:45 Break | 8:30-8:45 Break | 8:30-8:45 Break |
| 8:45-9:15 Special ed. support | 8:45-9:15 Special ed. support | 8:45-9:15 Special ed. support | 8:45-9:15 Special ed. support | 8:45-9:15 Special ed. support |
| 9:15-10:00 Small-group reading | 9:15-10:00 Small-group reading | 9:15-10:00 Small-group reading | 9:15-10:00 Small-group reading | 9:15-10:00 Small-group reading |
| 10:00-10:30 Small-group math | 10:00-10:30 Second grade Title I reading | 10:00-10:30 Small-group math | 10:00-10:30 Second grade Title I reading | 10:00-10:30 Small-group math |
| 10:30-11:00 Second-grade Title I reading/math | 10:30-11:00 Second grade Title I math | 10:30-11:00 Second-grade Title I reading/math | 10:30-11:00 Second-grade Title I math | 10:30-11:00 Second-grade Title I reading/math |
| 11:00-11:30 Lunch break | 11:00-11:30 Lunch break | 11:00-11:30 Lunch break | 11:00-11:30 Lunch break | 11:00-11:30 Lunch break |
| 11:30-11:45 Individual special ed. student catch-up | 11:30-11:45 Individual special ed. student catch-up | 11:30-11:45 Individual special ed. student catch-up | 11:30-11:45 Individual special ed. student catch-up | 11:30-11:45 Individual special ed. student catch-up |
| 11:45-12:35 Small-group math | 11:45-12:35 Small-group math | 11:45-12:35 Small-group math | 11:45-12:35 Small-group math | 11:45-12:35 Small-group math |
| 12:35-1:05 Small-group writing | 12:35-1:05 Small-group writing | 12:35-1:05 Small-group writing | 12:35-1:05 Small-group writing | 12:35-1:05 Small-group writing |
| 1:05-1:20 Break | 1:05-1:20 Break | 1:05-1:20 Break | 1:05-1:20 Break | 1:05-1:20 Break |
| 1:20-1:40 Title I prep | 1:20-1:40 Title I prep | 1:20-1:40 Title I prep | 1:20-1:40 Title I prep | 1:20-1:40 Title I prep |
| 1:40-2:30 First grade Title I reading/math | 1:40-2:30 First grade Title I reading/math | 1:40-2:30 First grade Title I reading/math | 1:40-2:30 First grade Title I reading/math | 1:40-2:30 First grade Title I reading/math |
| 2:30-3:00 Title I lesson planning | 2:30-3:00 Title I lesson planning | 2:30-3:00 Title I lesson planning | 2:30-3:00 Title I lesson planning | 2:30-3:00 Title I lesson planning |
| 3:00-3:30 Title I student learning plan follow-up | 3:00-3:30 Bus duty | 3:00-3:30 Title I student learning plan follow-up | 3:00-3:30 Bus duty | 3:00-3:30 Title I student learning plan follow-up |

Predetermine Schedule

The Predetermine Schedule is required for Multi-Funded Federal employees(Semi-Annual Certification) and for Multi-Funded Federal and State/Local (PARS.)

This schedule is due by September 8th of each year. If changes happen, a new schedule needs to be provided.

The schedule will be provided in a word document which allows you to edit the description.

Please use the word document format for consistency.



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Paraprofessional Los Banos Elementary

Duty Statement for Maria Garcia 5 hours Federal Funded-

Paraprofessional- 4 hours RS 4203

- Assists & supports English Language students with daily lessons during in-person and distance learning every class period.
- Individual & small groups instruction in a designated English Language Development classroom setting.
- Individual and small group instruction as it relates to students' English Language development –assists ELD teacher with progress monitoring for each student.
- Monitors student progress on all in-class assignments & homework.
- Tutoring and academic intervention of all EL students during class time, office hours, and after school tutoring when in person instruction resumes.
- Supporting teacher in providing English Learners academic support to students.
- Record keeping
 - Verify attendance of all EL students per class period.
 - Behavior log of all EL students per class period.
 - Daily summary of all EL student progress per class period.

Paraprofessional- 1 hours RS 3010

- Tutoring students
- Group support on Homework
- Support students academically on engagement in science, engineering, and mathematics
- Classroom teachers instructs students and through formal and informal assessment she identifies what areas student needs support and I assist the children that need the additional support.

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Amer Iqbal, Assistant Superintendent, Administrative Services
Paula Mastrangelo, Assistant Superintendent, Elementary Education
C. Sean Richey, Ed.D. Chief Academic Officer

Duty Statement

Duty statements are specific to the employee's actual functions as these relate to the job positions and responsibilities.

The duty statement is required for Single Funded, Multi-Funded Federal employees (Semi-Annual Certification) and for Multi-Funded Federal and State/Local (PARS.)

It must include a description of the job duties by resource.

It must also include separation of duties by funding.

ANNUAL SCHEDULE



- PARS Reports Due Monthly by 8th
- Except for July; due August 8th
- Predetermine Schedule due by September 8th(done once per year-unless changes happen)

- PARS Reports Due Monthly by 8th
- Duty Statement for each federal funded employee Due by October 8th (done once per year - unless changes happen)

- PARS Reports Due Monthly by 8th
- Semi-Annual Certification for July-December due by 8th

- PARS Reports Due Monthly by 8th

- PARS Reports Due Monthly by the 8th
- Semi-Annual Certification for January-June Due by July 8th.



Next steps

1. New Time and Effort logs take effect immediately.
2. December Time and Effort logs are due by the 8th of January. This includes Semi-Certification for employees Single funded.
3. Position Report has been emailed to everyone showing employees and their funding sources.
4. PARS reports from July 1 to November 30th, will have an extended deadline of January 30th, using the new form.
5. 2020-21 Pre-determine Schedule and Duty Statements are due February 8th.
6. Remember, each employee who is funded with federal funds should know which funding source they are funded by and be able to clearly list the activities for the funding sources they are compensated by.
7. We will conducting annual sample interviews to make sure the employees that are federally funded are doing work within the scope of the resource.



Questions?

Next we will move to samples of how to fill one of each....



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Title I- Allowable Expenditures for Personnel Staff **Examples of Duty Statements Descriptions**

For the purposes of Title, I, Part A, a paraprofessional is an employee of an LEA who provides instructional support in a program supported with Title I, Part A funds.

“Paraprofessionals who provide instructional support,” includes those who (1) provide one-on-one tutoring if such tutoring is scheduled at a time when a student would not otherwise receive instruction from a teacher, (2) assist with classroom management, such as by organizing instructional materials, (3) provide instructional assistance in a computer laboratory, (4) conduct parental involvement activities, (5) provide instructional support in a library or media center, (6) act as a translator, or (7) provide instructional support services under the direct supervision of a highly qualified teacher.

The following is a list of allowable duties for Title I funds. This list consists of few examples more can be added as long as it relates to the definition above.

- Assists the classroom teacher will all ELA and math curriculum in the classroom
- Pulls small groups
- Works one on one with struggling students
- Parenting Partners English/Spanish Classes
- Parent Engagement Activities
- One-one support to students
- Data entry
- Helps with curriculum
- Pulls Newcomer EL’s using Rosetta Stone
- Intervention, EL Support
- Contributing toward a positive, professional working and learning environment
- by:
- Assisting in collecting and compiling student scores and records for admission to the Title I program.
- Assisting in planning lessons and activities for smaller groups or individuals under the direction of the teacher.
- Tutoring and assisting students individually or in small groups in order to help them master reading and math assignments and reinforce learning concepts presented by teachers.

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Mr. Luis Castro Mr. Ray Martinez Mrs. Anahi Rodriguez Ms. Marlene Smith

Administration

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Tammie Calzadillas, Ed. D., *Assistant Superintendent, Human Resources*
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Paula Mastrangelo, *Assistant Superintendent, Elementary Education*
C. Sean Richey, Ed.D. *Chief Academic Officer*

- Discussing assigned duties with classroom teachers in order to coordinate instructional efforts.
- Observing students' performance and recording relevant data to assess progress.
- Maintain Title 1 instructional materials Frequently assess students
- Track student data Daily tutoring of math and/or language arts
- Administer computer assessments and computer based educational strategies
- Assist individuals and small group instruction with lesson assignments
- Implements instructional programs and lesson plans (under teacher supervision) for reading and writing grade level concepts.
- Create small group guided reading lesson plans to reinforce and introduce reading and comprehension strategies.
- Works with Emerging, Bridging and Expanding Students within the classrooms
- Tutoring and academic intervention of all EL students during class time, office hours, and after school tutoring when in person instruction resumes

Anything that is state required cannot be charged to Title I funds. The following are not allowed:

- Helps coordinates and tests all EL students
- Helps coordinates and test for the CAASPP
- Tests students on IPT
- Provides supervision

CHART OF ACCOUNTS: RESOURCE 2020-21

UNRESTRICTED

| RESOURCE | DESCRIPTION | REVENUE OBJECT CODE |
|-----------------|-------------------------------------|----------------------------|
| 0000 | GENERAL | 8000-8999 |
| 0304 | CLEARING ACCOUNT SCHOOL SITES | 8699 |
| 0306 | LBTA CONFERENCE FUND | 8980 |
| 0333 | SPECIAL ED PRESCHOOL ONE-TIME GRANT | 8590 |
| 0348 | DISTRICT MUSIC PROGRAM | 8980 |
| 0349 | POOL PROGRAM | 8980 |
| 0458 | MEDI-CAL MAA | 8290 |
| 0824 | SUPP & CONCENTRATION GRANT | 8980 |
| 0825 | CAREER TECH ED | 8980 |
| 1100 | STATE LOTTERY | 8560 |
| 1400 | EDUCATION PROTECTION ACCOUNT | 8012 |

RESTRICTED

Federal Restricted Programs

| | | |
|------|-------------------------------|-----------|
| 3010 | IASA-TL I PT A BASIC GRANT | 8290 |
| 3182 | ESSA: SCH IMPR FUNDING CSI | 8290 |
| 3210 | CARES ACT ESSER | 8290 |
| 3215 | GOV EMER EDUC RELIEF FUND: LL | 8290 |
| 3220 | CORONAVIRUS RELIEF FUND: LLM | 8290 |
| 3310 | SP ED-BASIC GRT ENT PL94-142 | 8290 |
| 3311 | SP ED: IDEA PT B PRVT 611 | 8290 |
| 3312 | SP ED IDEA LOCAL ASST PART B | 8290 |
| 3313 | IDEA PT B BASIC LOCAL ASSIST | 8290 |
| 3314 | IDEA PT B BASIC LOCAL PARENT | 8290 |
| 3315 | SE:IDEA PRESCHOOL GRANTS | 8290 |
| 3316 | SP ED: IDEA PRE-SCHOOL GRANT | 8290 |
| 3555 | C PERKINS TECH ED ADULT | 8290 |
| 4035 | NCLB: TITLE II PT A TCHR QUAL | 8290 |
| 4126 | NCLB:TITLE VI PT B RURAL REAP | 8290 |
| 4127 | STUDENT SUPPORT & ACADEMIC EN | 8290 |
| 5310 | CHILD NUTRITION-SCHOOL PROGRA | 8290/8590 |
| 5320 | CHILD NUTRITION-CCFP CLAIMS | 8290/8590 |
| 5640 | MEDI-CAL BILLING OPTION | 8290 |
| 5650 | FEMA | 8290 |

State Restricted Program

| | | |
|------|--------------------------------------|-----------|
| 6010 | AFTER SCHOOL ED AND SAFETY | 8590 |
| 6052 | CHILD DEVELOPMENT FAMILY LIT PROGRAM | 8590 |
| 6105 | CHILD DEVELOPMENT-PRESCHOOL | 8590 |
| 6130 | CHILD DEVELOPMENT-RESERVE | 8660/8980 |
| 6300 | LOTTERY: PROP 20 | 8590 |
| 6387 | CAREER TECH ED INCENTIVE GRAN | 8590 |
| 6388 | K12 STRONG WORKFORCE PROGRAM | 8590 |
| 6391 | ADULT ED BLOCK GRANT PRGRM | 8590 |
| 6500 | SPECIAL EDUCATION | 8590 |
| 6512 | SPECIAL ED: MENTAL HEALTH SVC | 8590 |
| 6513 | STATE PRESCHOOL GRANT | 8590 |
| 6605 | TOBACCO USE *DO NOT USE* | 8590 |
| 6685 | TOBACCO USE PREVENTION | 8590 |
| 7010 | AG CTE | 8590 |
| 7510 | LOW PERFORMING STDNT BLCK GRN | 8590 |
| 7690 | STRS ON-BEHALF PENSION CONTR | 8590 |
| 8150 | ONGOING & MAJOR MAIN ACCT-SFP | 8590 |
| 9010 | SAFETY GRANT | 8590 |
| 9013 | 1 TIME BLOCK GRANT MONIES | 8590 |
| 9014 | 1 TIME SCH SITE BLK GRANTS | 8590 |
| 9048 | CALIFORNIA EDUCATION PARTNER | 8590 |
| 9127 | QUALITY RATING IMPROVEMENT-PRESCHOOL | 8590 |
| 9350 | COUNTY OPERATED ROP-DIST RESC | 8590 |
| 9360 | COUNTY OP SCHOOL TO CAREER | 8590 |

Documenting Salaries and Wages

Certification for an Employee Working on Multiple Cost Objectives on a Predetermined Schedule

| | | |
|--|-------------------------------|-----------------------------|
| Periodic Certification¹ | | |
| Period Covered ¹ : _____ | | 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 |
| Time ² | | |
| <div style="border: 1px solid black; padding: 10px; margin: 10px auto; width: 80%;">By signing below, I certify that I performed work consistent with the attached schedule(s) and as distributed in the above percentages during the certification period.</div> | | |
| Employee: _____ | | Date: _____ |
| <div style="border: 1px solid black; padding: 10px; margin: 10px auto; width: 80%;">By signing below, 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.</div> | | |
| Supervisory Official ³ Signature: _____ | | Date: _____ |
| Supervisory Official Printed Name: _____ | | Title: _____ |
| <ol style="list-style-type: none">1. This certification must be prepared at least semiannually and cover the entire period of the certification (e.g., six months for a semiannual 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. | | |

Documenting Salaries and Wages

Semiannual Periodic (Semiannual) Certification for an Individual Employee Working on a Single Cost Objective

Semiannual Certification¹

Period Covered²: _____ Fiscal Year: _____

Employee Name: _____

School/Division/Department: _____

**Cost Objective/
Program Title**

Account/Resource Code

Percentage of Effort

By signing below, 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.

Employee or Supervisory Official³: _____ Date: _____

1. This sample certification:
 - Is for employees working solely (100 percent) on a single cost objective charged to federal or state programs or from a single nonfederal categorical program used in meeting cost-sharing or matching requirements of federal awards.
 - May not meet certain program requirements, such as the direct services to students and administrative costs requirements of Title I, Part.
2. Certification must be prepared at least semiannually and cover the entire period of the certification (e.g., six months for a semiannual certification).
3. This certification must be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee. Pursuant to a recommendation by the United States Department of Education and to facilitate good internal control, LEAs may wish to require both signatures.

Please forward to timeandeffort@losbanosusd.k12.ca.us

Procedure Revised January 2019