

SPECIAL REVENUE
FEDERAL/STATE

REPORTING
REQUIREMENTS
FOR
FEDERAL/STATE
FUNDED
PERSONNEL

Personnel whose salary is paid from a Federal/State Program are required to provide documentation of said charges through Semi-Annual Certification Forms or Time & Effort Logs. The documentation required is based on the percentage of funding provided for the employee's salary.

Type of documentation required:

- If an employee is funded 100% from a federal/state program then a Semi-Annual Certification form must be completed semi-annually. (See Exhibit A)
- If an employee is split funded from several funding sources, a Time & Effort Log must be kept daily. (See Exhibit B)

In addition, teacher schedules and/or job descriptions will be used to support payroll charges to Federal/State Program for employee salaries compensated out of said program. These records must describe the assignment of teachers to instructional areas and other responsibilities during the school day.

SEMI-ANNUAL
CERTIFICATION
FORMS

The Principal and/or Program Coordinator need to review the names listed on the **"Semi-Annual Certification Forms"** to ensure that ALL the employees being compensated 100% from Federal funds are included on the "Semi-Annual Certification Forms", and if need be, add additional employees not listed.

- The personnel funded from Federal Programs needs to sign the certification forms in the "Employee Signature" column (the employee's signature indicates that he/she understands that their position is federally funded and that they worked solely on the program).
- The principal, administrator, or direct supervisor needs to sign and date at the bottom of the form. This signature certifies that the information on the forms is accurate and applicable through the end of the period indicated on the form (July-December or January-June).
- The "Semi-Annual Certification" forms must be completed and returned to the External Funding Coordinator within the month of January and within the first 2 weeks in June

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unless the employee works year round, then the forms are to be returned within the first two weeks in July.

- **These forms should not be dated before the end of each period** because the forms should be completed after the work is done. Date the forms **ON or AFTER** the last work day of the period. (July-December and January-June)

TIME & EFFORT
LOGS

For those personnel whose salaries are prorated between or among different funding sources, time and effort records will be maintained by the District that will confirm the services provided within each funding source. The Applicant must adjust payroll records and expenditures based on this documentation. This requirement applies to all projects, regardless of funding source, unless otherwise specified. For federally funded projects, time and effort records must be in accordance with the requirements in the applicable OMB cost principles.

Time and effort records are the primary record for documenting payroll charges for staff that are split funded due to their job responsibilities involving Federal/State Programs. The record is used to record the time devoted to different program areas during the work day.

The teacher schedules will take the place of the Time & Effort Daily Log for the teachers who are split-funded. However, other employees, i.e. paraprofessionals, will be required to record daily logs and submit on a monthly basis to the External Funding Coordinator for audit purposes.

Personnel who are split-funded from a State and/or Federal Programs will be required to certify in writing daily on the Time & Effort Daily Log (TEL) the number of hours worked under each program for the period covered by the certification.

The TEL will be provided by the External Funding Coordinator. The TEL is an electronic workbook that has the days entered and automatically calculates the total hours worked and percentage of the time for each fund. There is a worksheet for each month which is due to External Funding no later than ten days after the last day of the month documented on the TEL.

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JOB DESCRIPTIONS Other primary records in the District supporting payroll charges to Federal/State programs are job descriptions. This record describes the roles and responsibilities of staff in instructional and/or non instructional areas.

The job description must be updated annually or when a function or activity is added to or deleted from the existing job description. It must clearly identify the function and activities performed by the employee for the applicable fund source(s) or cost objective and must be maintained in the employee's personnel file. All job descriptions should be signed and dated by the employee.