



CALAVERAS UNIFIED SCHOOL DISTRICT

FEDERAL FUNDING TIME ACCOUNTING STANDARD OPERATING PROCEDURE

Initiated by: Business Department

Created by: Chief Business Officer

Description:

This standard operating procedure specifically addresses recording federal-funded employees' time accounting.

Overview:

- Semi-Annual certification is required on all employees who are 100% federally funded (Title I and Title II)
 - All employees are required to complete weekly journals, documenting activity with students (first name only)
 - Semi-Annual certification form validates 100% of duties funded by a single cost objective and complies with the program funded by the employee and signed by the principal.
 - Semi-Annual Certification forms must be submitted to the Business Services Department for December and June reporting periods. These reports must be submitted the month after the reporting period.
- Multi-Funded Certification is required on all employees who are partially funded with federal funds
 - All employees must complete weekly journals, documenting activity with students and the funding source for the time completed.
 - Employees must complete a detailed calendar each month to validate the percent of effort spent on each program funding the employee and signed by the principal.
 - Multi-Funded Certification forms and documentation must be submitted to the Business Services Department in October, March, and June each year.

Process:

- At the beginning of the school year, the principal will meet with all federally funded employees to review and sign an Employment Notification Letter.
 - It is important that each employee know the funding source(s) for their position.
 - If multi-funded, the employee needs to know the percent in each funding source and the amount of time (per day/week) they have been employed.
- The principal will provide the employees with student rosters. The information will be used to maintain their accounting records and lesson plans/activities with student lists and promptly complete the categorical time accounting worksheets.
- The principal will validate the multi-funded certification forms to ensure the accuracy of time worked by the employee and sign the form.

Accounting:

- In October, March, and June of each year, the business department will review all multi-funded certification forms and documentation and compare them against employees' contracts for accuracy.
- When an employee has a variance of greater than 10% in any funding source, the business department will do an expense transfer (journal entry) for the period submitted based on actual time worked in the different funding sources.
 - The business department will inform the site's administration.