



San Diego Unified
SCHOOL DISTRICT

Time and Effort Reporting: Co-Funded Central Office



2020-2021 School Year

**Strategic Planning for Student Achievement Department
Finance Division**

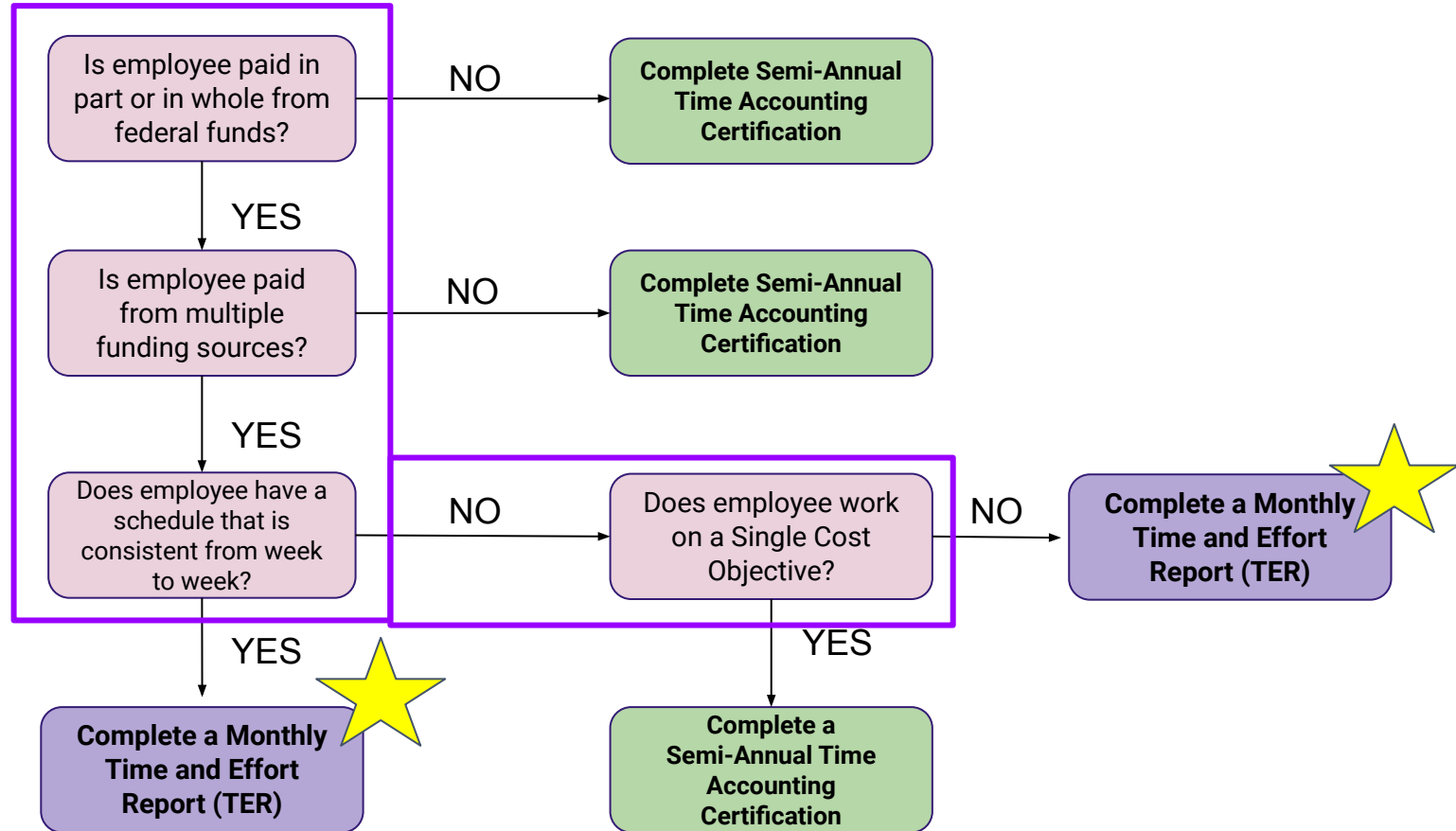
Current Time Accounting Procedures

- All employees in the district should know how they are funded and if funded by federal dollars, should know the activities that are allowable under that funding source.
- All employees across the district will be included in an *Allocations Status by Assignment Report* every six months, which their supervisors must verify and sign.
- **Central Office employees can have Multiple Cost Objectives and/or multiple funding sources and are required to do additional accounting for their time.**

Time Accounting UPDATE

San Diego Unified School District Time Accounting procedures were revised in May 2019, and now state that all **Central Office** employees funded in part by federal funds (aka co-funded) will be required to complete, sign and submit a report monthly verifying their hours worked under specific cost objectives and/or funding sources.

Time Accounting and Reporting Flowchart



Funding Options

Ex. 1: Co-funded with Single Cost Objective

Ex. 2: Co-funded and Multiple Cost Objectives

If you do not know how you are funded, ask your supervisor to run an [Allocations Status by Funding Report](#) in Peoplesoft Human Capital Management.

Scenario 1: Co-Funded with SCO

- A Central Office Resource Teacher works within the finance department supporting Area 6 schools with their financial needs.
- Some schools in Area 6 are Title I and some are not.
- This employee would be working on a Single Cost Objective (SCO) as all sites get the same support
- As they are co-funded with 0.5 FTE General Fund and 0.5 FTE Title I, they should be supporting Title I sites 50% of the time

Scenario 2: Co-Funded with MCO

- A Central Office Resource Teacher works within Leadership and Learning supporting all sites across the district with science resources
- If they are funded 0.5 FTE Title I and 0.5 FTE Title II, they should be supporting Title I sites 50% of the time and leading Professional Development 50% of the time
- This employee would be working on Multiple Cost Objectives (MCO) and co-funded

Activities Allowed Under Title I Funding

- Coaching of Classroom Teachers/Site Staff
- Curriculum Writing
- Direct Instruction to Students
- Counseling of Students
- Planning Professional Development
- Delivering Professional Development
- Participating in/Supporting school site ILT
- Participating in/Supporting school site PLC
- Supporting site/department with Title I funding planning
- Administrative/Clerical Support (no more than 2% of total)

Activities Allowed Under Title II Funding

- Coaching of Classroom Teachers/Site Staff
- Curriculum Writing
- Planning Professional Development
- Delivering Professional Development
- Participating in/Supporting school site ILT
- Participating in/Supporting school site PLC
- Supporting site/department with Title I funding planning
- Administrative/Clerical Support (no more than 2% of total)

Activities Allowed Under Title III Funding

- Coaching of Classroom Teachers/Site Staff - Focus on ELs
- Curriculum Writing/Planning for Tier 1 Instruction for ELs
- Planning Professional Development (ELD)
- Delivering Professional Development (ELD)
- Attending Professional Development
- Participating in/Supporting school site ILT
- Participating in/Supporting school site PLC
- Supporting site with funding planning for ELs
- Supported department with Title III funding planning
- EL Data Support
- EL Course Placement Support
- Parent Learning Series
- Administrative/Clerical Support (no more than 2% of total)

Activities Allowed Under Title IV Funding

- Coaching of Classroom Teachers/Site Staff
- Planning Professional Development
- Delivering Professional Development
- Supporting site/department with Title IV funding planning
- Administrative/Clerical Support (no more than 2% of total)

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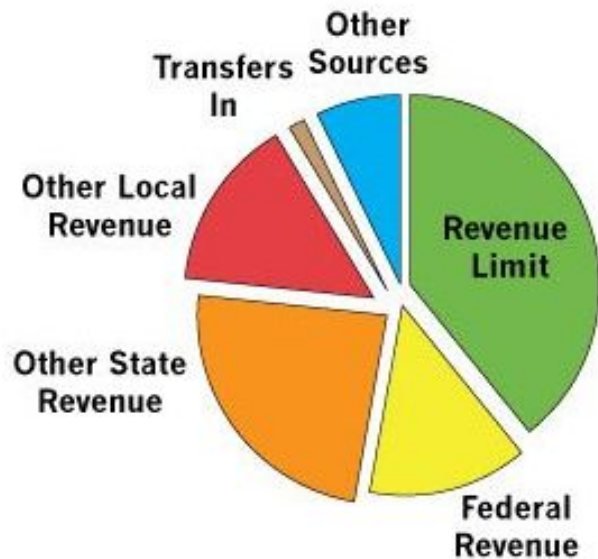
- All services provided and activities conducted while funded with Title funds **must supplement, and not supplant** the services that must be provided for under federal, state or local laws.
- Ask yourself, ***“Is the district required to provide this service?”***
 - If the answer is no, it is allowable under Title funding. If you would still have to do the activity, it is a non-allowable activity for Title Funding and applies to General Funding.

General Fund

This is the chief operating fund for the District. It is used to fund the general operations of the District.

All transactions except those required or permitted by law to be in another fund are accounted for in this fund. The General Fund is broken into two components: unrestricted and restricted.

- Unrestricted component — may be used to account for those projects and activities that are funded with unrestricted revenues.
- Restricted component — may be used to account for those projects and activities that are funded by external revenue sources that are legally restricted or restricted by the donor to specific purposes.



Activities Allowed Under General Fund

- Any activities related to state mandated testing and/or reporting
- Any activities not allowed under Title funding
- Any work that you would do as part of your job if the Title funding was not there

Requirements

- **Employee:** Download, complete, print and sign the Time and Effort Report (TER)
- **Supervisor:** Review and sign report then submit original report to SPSA Office

San Diego Unified School District
TIME AND EFFORT REPORT
Time Accounting Report for Multiple Out Objective Employee

School Yr: SY_2019_2020 Name: Marilyn Monroe Title: Resource Teacher Dept: Curriculum (Office of Leadership and Learning)

Month: August 2019 Mo. Work Dd: 23

FTE: 1.0000 Work Day: 8 Hours/Day

Program	Activity Description(s)	9		10		11		12		13		14		15		16		17		18		19		20		21		22		23		Total Hour
		Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun			
Title I	Planned Professional Development		4																												4	
Non-Work	Sick Day						8																								8	
TOTAL			4				8																							12		

I hereby certify that the above information is true and correct representation of the actual time spent in support and compliance of the above Federal and State categorical programs and General Education.
Program reported by the District. This form has been completed to meet standards set forth in Title 2, Code of Federal Regulations, Part 225

Program Name	Hours Worked	%
General	83.00	69.17%
Title I	02.00	16.67%
Title II	0.00	0.00%
Title III	0.00	0.00%
TOTAL	116.00	958.84%

EMPLOYEE SIGNATURE _____ DATE _____ SUPERVISOR SIGNATURE _____ DATE _____

Time and Effort Report Due Date: 10th Business Day of Each Month (for previous month)

Employee Reporting Steps

1. Download the Time and Effort Report (TER) into **Excel**
2. Use supporting documents (Outlook Calendar, Google Docs, etc.) to complete the report
3. Print the report and review it to ensure that all activities reported are accurate and an appropriate distribution of funding is indicated
4. After review, sign the report to signify accuracy, make a copy for your records, and submit the signed original report to your supervisor
5. See the [Time and Effort Report Job Aid](#) for additional support

Supervisor Reporting Steps

1. Supervisor reviews and signs the report to signify accuracy
2. Supervisor makes a copy of the TER and supporting documents for their records and submits the originals to: SPSA Department
3. Supervisor reviews the Allocations Status by Assignment Report monthly to ensure the report:
 - a. accurately reflects the employee's total activity for which the employee is compensated and does not exceed 100% of compensated activities
 - b. the percentage of time allocated to federal programs is accurate
 - c. all necessary adjustments to the employee's assignment records are made, as appropriate.

Document Retention Guidelines

- Employee maintains a copy of the signed TER and any supporting documentation used to complete the forms for **seven years**
- Supervisor maintains a copy of the signed Time and Effort Report for **seven years**
 - Supervisor submits the original report with employee and supervisor signatures to **Strategic Planning for Student Achievement (SPSA) Department** by the 10th business day of the month (for previous month)
- SPSA Department keeps all TERs and related documents for **seven years**

Assistance

- For assistance or further information, please contact the SPSA Department:
 - Blanca Saucedo - bsaucedo@sandi.net
 - (619) 725-5605
 - Ed Center Room 3126