

[DISTRICT] ISD #[]

Time & Effort Reporting Procedure & Timeline

Procedure and Timeline

May

The superintendent and the business manager will prepare an estimated budget based upon the previous year's expenditures and estimated staff salaries/benefits allocated to each grant/program.

August

No later than the start of the school year, the business manager will review employee assignments to determine which special education employees are working in single or multiple cost objectives. The business manager will notify supervisors of which employees will require semiannual certifications and which will require monthly PARs. Each supervisor will review the list for anticipated changes in work assignments. Staff that are anticipated to have other duties in addition to special education will be identified as required to complete a monthly Personnel Activity report.

Supervisors of special education staff will train all employees identified as working under multiple activities or cost objectives with an inconsistent schedule to accurately complete monthly Personnel Activity Reports (PARs).

In addition, all staff being paid with state or federal special education funds must have a calendar/schedule that accounts for 100% of time worked and which accurately reflects the work being done. The schedule must have the following items: 1) date or time period being covered, i.e. 2016-17 or monthly 2) employee name 3) position title 4) accurately show work being done 5) account for 100% of time worked with no gaps 6) signed and dated after the fact.

Monthly

All special education staff that are determined to be working in multiple cost objectives, whose schedule changes by more than 10% monthly, will keep a daily log of all activities performed under each cost objective on a Personnel Activity Report (PAR). By the fifth day of each month, each identified employee will complete the PAR report for work completed, indicating the percentage of time spent on each activity or cost objective. The employee will sign and date the report and turn it in to their supervisor. The supervisor will assure each identified employee on the Multiple Activity/Cost Objective list has turned in a monthly report and will review that the PAR reports are accurate based on current teacher schedule, lesson plans or work assignment when compared to the corresponding activity log. The supervisor will sign and date the reports and file them in the "PAR Report" public folder along with a copy of the employees' schedules or calendars so they can be accessed by the business office.

December 1

The Business manager will compare the monthly PAR reports to the initial budgeted time distributions and make adjustments to the salary coding if the difference is more than 10%.

If the difference between budgeted and actual is less than 10%, the adjustments will be made annually.

December 15

All supervisors must complete and sign Semiannual Single Cost Objective reports and Semiannual Multiple Cost Objective reports (for staff with consistent schedules) each December and June. These reports should be filed in the “PAR Report” public folder so they can be accessed by the business office. A copy of all staff schedules/calendars should also be placed in the public folder as additional documentation.

If the supervisor determines that deviations from the original schedule have occurred, the supervisor will first confirm with the employee that a change in activities has occurred. If the deviation is more than 10% of the monthly schedule, adjustments will be made to the percentages attested to on the semi-annual report. The supervisor will then complete a Status Change Form to adjust the salary coding which will automatically route to payroll and to the business manager.

January

The superintendent and the business manager will prepare a revised budget based upon the year-to-date expenditures and the estimated staff salaries/benefits to be allocated to each grant/program.

March 1

The business manager will compare the PAR reports to the revised budgeted time distributions and make final adjustments to expenditures reported if the difference is more than 10%.

Last Day of School

All supervisors must complete and sign Semiannual Single Cost Objective reports and Semiannual Multiple Cost Objective reports (for staff with consistent schedules) each December and June. These reports should be filed in the “PAR Report” public folder so they can be accessed by the business office. A copy of all staff schedules/calendars should also be placed in the public folder as additional documentation.

Supervisors will assure each identified employee on the Multiple Activity/Cost Objective list has completed all monthly reports and will review that the PAR reports are accurate based on current teacher schedule, lesson plans or work assignment when compared to the corresponding activity log. The supervisor will sign and date the reports and file them in the “PAR Report” public folder along with copies of staff schedules/calendars so they can be accessed by the business office.

June 30

The business manager will compare the PAR reports to the revised budgeted time distributions and make final adjustments to expenditures reported if the difference is more than 10%.