



LOS ANGELES UNIFIED SCHOOL DISTRICT POLICY BULLETIN

TITLE: Documentation for Bond-Funded Employees

NUMBER: BUL-6521.2

ISSUER: V. Luis Buendia
Deputy Chief Financial Officer

DATE: December 17, 2021

ROUTING
All Schools and Offices

POLICY: The purpose of this policy is to describe the procedures that support the District's compliance with Federal and State laws pertaining to the expenditure of bond proceeds.

This policy requires employees who charge their time to bond programs, in part or whole, to submit documentation that certifies that activities performed were in support of bond-funded projects.

MAJOR CHANGES: This Bulletin updates Bulletin 6521.1 of the same subject, issued on July 1, 2016, and clarifies (i) Who should file Semi-Annual Certification, (ii) Time Tracking System, and (iii) Supporting Documentation for Multi-Funded Employees-

PROCEDURES: Bond programs include those funded by Proposition BB (Fund 211), Measure K (Fund 213), Measure R (Fund 210), Measure Y (Fund 214), Measure Q (Fund 215), and Measure RR (Fund 216).

- An employee whose salary is paid, in part or whole, from bond program(s) must certify, on a semi-annual basis, that the charges to the bond funding are solely for bond-eligible projects for the period covered by the certification.
- Time (i.e. percentage) being certified by the employee must correspond to actual time worked performing duties related to bond-funded projects and not based on the budgeted percentage of the position that was approved by the Bond Compliance Unit during budget development.
- For employees who are assigned to work on both bond-funded work and non-bond related work, the department must maintain supporting documentation verifying that actual payroll expenditures charged to the bond program(s) were based on actual time spent on bond activities.
 - a) Departments must use a daily time reporting/tracking system wherein employees enter daily their actual time spent on both bond and non-bond activities. Payroll time reported in SAP must reflect actual hours worked



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as indicated on the daily time reporting/tracking system. If the actual hours worked entered in the daily time reporting/tracking system are different from employee's budgeted time, adjustments must be made in SAP so that only actual time spent working on bond activities is charged to the bond program(s).

- b) If a daily time reporting/tracking system is not applicable, departments must conduct an analysis of the actual payroll expenditures to verify and confirm that the payroll expenditures reported in SAP reflect the employee's actual time spent on bond activities and not the budgeted amount of the position. Upon review, adjustments must be made in SAP so that only actual time spent working on bond activities is charged to the bond program(s).
 - c) Please contact the Bond Compliance Unit to determine if your current time reporting documentation can be submitted in lieu of the semi-annual certification.
- The Semi-Annual Certification Form (Attachment A) must be completed, signed and dated by the employee. In addition, the supervisor having first-hand knowledge of the activities performed by the employee must certify that the form completed by the employee has been reviewed and approved. Digital signatures are highly preferred.
 - The first semi-annual certification is for the period July 1 through December 31, and the second semi-annual certification is for the period January 1 through June 30. Attachment A must be completed and submitted to the Bond Compliance Unit in a timely manner, as follows:

Semi-Annual Certification	
Period	Submission Deadline
July 1 through December 31	January 31
January 1 through June 30	July 31

Note: Late submission of the semi-annual certification forms result in bond performance audit exception.

- If an employee leaves a bond-funded position anytime during the fiscal year, Attachment A must be completed before the employee's departure. The completed form must be retained by the office and submitted to the Bond Compliance Unit during the certification period. Alternatively, the supervisor can also certify on behalf of the employee who left the position in the event that employee was not able to complete a certification.



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- If an employee whose position is not bond-funded but is occasionally asked to work overtime or on Z time for a bond-eligible project, per District policy, overtime or Z time must first be authorized in advance by the administrator or supervisor and documented using an Overtime or Z Time Request Form. Attachment B is the recommended form for Overtime and meets the policy's certification requirements. The funding source, reason for the overtime, specific work to be performed, and the number of authorized hours must be indicated on the form. After the overtime has been performed, Attachment B must be completed to indicate that the actual services and hours were rendered. The completed form must be retained by the office and submitted to the Bond Compliance Unit during the certification period.

**RELATED
RESOURCES:**

[California Education Code Section 15264](#)

ASSISTANCE:

For assistance or further information, please contact Bond Compliance Unit at Bond-Compliance@lausd.net.

LOS ANGELES UNIFIED SCHOOL DISTRICT
BOND COMPLIANCE UNIT



SEMI-ANNUAL CERTIFICATION

EMPLOYEE NUMBER		EMPLOYEE NAME	
TELEPHONE NUMBER		DIVISION and DEPARTMENT	
PERIOD COVERED <small>(e.g. JAN-JUN 2021)</small>		% OF ACTUAL TIME SPENT ON BOND-ELIGIBLE PROJECTS AND/OR ACTIVITIES	
PROJECT NAME(s): Also indicate if Direct or Indirect			

I hereby certify that I charged the bond program, in part or whole, and worked on bond-eligible projects and/or activities for the percentage of time stated above during the period covered by the certification.

EMPLOYEE NAME (PRINT)

EMPLOYEE SIGNATURE

DATE

I hereby certify that I have first-hand knowledge of the bond activities performed by this employee and that I have reviewed this certification including the required supporting documentation.

SUPERVISOR NAME (PRINT)

SUPERVISOR SIGNATURE

DATE

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Overtime Request Form

REQUEST FOR PRE-APPROVAL TO WORK OVERTIME		
Name: _____	Employee #: _____	
Requested Date(s) _____	Estimated Total Hours: _____	
Reason for Overtime (Project/Activity): _____		
Overtime Charged to Fund: _____ Program Code: _____ Name of Program Code: _____		
<small>(If funding source is from a federal or state categorical program, activities performed must be an allowable cost.)</small>		
APPROVED BY: _____ Supervisor	Date: _____	Total Est. Hours Approved: _____

The information below is to be completed by the employee after prior approval has been obtained and overtime work is completed.

OVERTIME REPORT

Date(s) Worked: _____ Actual Hours Worked: _____ Week-to-date: _____ Month-to-date: _____

I hereby certify that the overtime worked was solely (100%) related to bond activities for the above bond program.

Employee's Signature _____ Date: _____

Approved By: _____ Date: _____
Administrator/Director