

**BOARD POLICY**  
**Series 7000 – Financial management**

**POLICY NO. #7235**  
**ADOPTED:** May 23, 2006  
**REVISED:**

**Certification of all wages and benefits paid by federal programs**  
**(As per requirements of OMB Circular A-87)**

A complete list of all wages and benefits paid by any federal program will be reviewed by the designated federal program administrator at least semi-annually. This list will contain the name of each employee paid with federal funds, the f.t.e. charged to the federal program, as well as the salary and benefits costs charged to the program. After reviewing all program information on the list for accuracy, the program director will sign the list verifying that he/she has reviewed all the information and that it is accurate.

Individuals who work in more than one District program, and presently working in at least one federal program, will keep a personal activity report that shows days work and hours worked in any federal program. The employee will be required to sign these reports and return them to their supervisor each pay period. These signed records will be included with the list that is reviewed and signed by the program administrator.

For individuals who work only in one federal program a copy of their District calendar and their scheduled hours of work will be attached to the list to be reviewed and signed by the employee monthly. These records will be reviewed and signed by the designated federal program administrator at least semi-annually to verify accuracy.

The semi-annual signed certifications will be kept as the District's record of compliance with the requirements of OMB Circular A-87.

***Lake Pend Oreille School District # 84***  
**Certification of Wages and Salaries – Federal Programs**

Designated federal program administrators must review all wages and benefits paid by any federal funds at least semi-annually. The lists reviewed must contain the name of each employee paid with federal funds, the f.t.e. charged to the federal program and all salary and benefit costs for each federally funded employee. Each list must be signed by the designated program administrator, and attached to this certification.

If an employee works in more than one District program, while working in a federal program, a copy of their daily logs/schedules for the periods covered must be attached.

**Federal Program(s):** \_\_\_\_\_

**Program Supervisor:** \_\_\_\_\_

**Wages and Salaries: From** \_\_\_\_ **To** \_\_\_\_

I, \_\_\_\_\_, certify that I have reviewed all salary and wage forms and certify that the salary and benefits charged to the federal program are accurate. I have also reviewed the daily logs/schedules for individuals who work part-time as in the federal program and verify their accuracy. Copies of all employee lists, daily calendars/schedules are attached.

\_\_\_\_\_  
Signature of Program Administrator

\_\_\_\_\_  
Date