

Responses to questions posed by directors after the December 9, 2011 Director's Call concerning time and effort for the state funding of special teacher reimbursement as well as additional questions received after the initial release December 14, 2011.

As this document only discusses time and effort, which is a requirement for the special teacher reimbursement component of State Categorical Aid, readers are advised to consult the Special Education Reimbursement Guide State Categorical Aid updated October 2011 (link follows) for further guidance on special teacher reimbursement as well as the other components of Categorical Aid reimbursement:

<http://www.ksde.org/LinkClick.aspx?fileticket=0dJnee5a4gw%3d&tabid=2583&mid=8254>

Question 1: If teachers are paid out of a funding mixture, why check from which federal program the salary is paid? How is it determined who is being paid out of funding mixtures?

Response to question 1: Regarding federal funds, employees whose salaries are supported by federal funds must complete time and effort documentation as per OMB Circular A-87. Time and effort documentation is an auditable item and the lack of which will be reported as a finding on the A-133 audits. Staying on the federal side and still not getting into state reimbursement, if an employee's salary is supported by two different federal awards (such as VIB and Title I), OMB Circular A-87 requires the employee to maintain a personnel activity report to determine the actual hours worked on each program or cost objective.

Regarding state funding for special teacher reimbursement, all employees who are claimed for special teacher reimbursement must keep time and effort through the either the semi-annual certificate or personnel activity report.

Question 2: Concerning Headstart Collaborative programs, LEAs gather student information in this program on December 1 and April 1, average the student enrollment on these dates, then determine the percentage of categorical funding for the year. This is usually accomplished by May. It is only then that an LEA knows what to claim for categorical aid. Staff are paid out of multiple funding sources. In theory those staff would need daily logging of time spent in each funding source. How does KSDE asking staff to log time and effort daily all year for something the LEA won't know until May?

Response to question 2: For state special teacher reimbursement early childhood scenarios, consideration of the service delivery model is the first step. So, if the special teacher claimed for reimbursement in this case is the sole instructor and the intent of the program is to maintain a 50/50 ratio (Early Childhood Special Education Service Model), semi-annual certification would apply because the activity is considered to be special education. Should the actual ratio of special education students average less than 50%, the prorating FTE for Early Childhood (see p. 18 of Reimbursement Guide) would apply. Because this prorating formula adjusts for non-special education time, no monthly personnel activity report would be required. This means that districts would not be required to "switch" to a personnel activity report requirement based on end of the year figures.

Question 3: Does the prorating FTE for Early Childhood formula apply if the peer models are not from another state or federal program such as Head Start or 4 Year Old At-Risk? Say a district has peers pay a nominal tuition fee, but receives no other state or federal funds for these students. The intent is to average a 50/50 ratio, but this can obviously fluctuate throughout the year.

Response to question 3: As discussed in question 2, the first consideration in analyzing an early childhood service model scenario is to determine what service model is being employed and then follow the guidance on pp. 17-18 of the Reimbursement Guide. If the model is a Special Education Service Model as described on p. 18, then regardless of configuration (source of peer models), the state documentation requirements would be semi-annual certification for time and effort, subject to the prorating FTE for Early Childhood formula.

To address other early childhood service models, if the model were a co-teaching model as described on p. 17 of the reimbursement guide, semi-annual certification would apply. If an itinerant model is employed as described on p. 18, then the time and effort documentation form would depend upon the full scope of work of that staff person—if 100% special education, then semi-annual certification; if not 100% special education, then monthly personnel activity report.

Question 4: What are the equivalent documentation criteria for the personnel activity report?

Response to question 4: Equivalent documentation can be used as the personnel activity report if such documentation satisfies all of the following criteria:

- After the fact record (records employee's actual activity)
- Account for total activity for which each employee is compensated
- Be completed at least monthly and must coincide with one or more pay periods
- Signed by the employee

Timecards, and in some cases timecards combined with other documents such as monthly schedules, satisfy the above criteria, and usually only minor adjustments are needed if such existing documentation does not entirely satisfy the criteria.

Question 5: What if paraeducators in a cooperative are not paid thru VIB federal funds, but are paid only with state categorical aid and local district contributions. Will the semi-annual certifications satisfy the requirement?

Response to question 5: A district may use the semi-annual certificate if the paraeducators are solely dedicated to providing special education services. The personnel activity report or equivalent documentation is used to identify the percentage of time dedicated to special education for paraeducators who are not solely dedicated to providing special education services.

Question 6: Please define the level of detail required for the after-the-fact distribution of the employee's actual activity criterion listed in the equivalent documentation criteria. Does the time and effort log KSDE developed meet the "actual activity" requirement? Or is an LEA required to provide documentation that includes the actual number of minutes, and the precise thing the person did (phone call to parent, direct service to student, participation in IEP meeting, etc.)? Under the previous log system, LEAs only provided that level of specificity one day per week. Must staff complete that kind of a log every day, once a week or not at all if also doing the time and effort log form KSDE provided?

Response to question 6: The personnel activity report provided during the October 2011 Director's Call is a sample form. Districts are welcome to adapt the document to fulfill specific needs, or use existing documentation if such documentation satisfies the aforementioned equivalent documentation criteria.

The "after-the-fact distribution" criterion of the equivalent documentation means employees certify their activity was dedicated to the program(s) listed on the time and effort document (either the semi-annual certificate or the personnel activity report). The personnel activity report can be recorded by hour as illustrated in the sample form. Only one personnel activity report per employee is required. Records documenting the number of minutes dedicated to specific tasks in addition to the personnel activity reports are not required.

Question 7: If minutes on the time and effort log are rounded to quarter hours, any employee funded less than 25% from a fund will never come out right. For example, a nurse or counselor who is only funded 10% from special education categorical aid, will never log anything less than 15 minutes a day. Should these staff times be averaged over the week or month? If so, it will not be recording their actual activity.

Response to question 7: Time entered in a personnel activity report such as the sample form can be rounded to the nearest quarter hour. Districts can record dedicated time to the minute, which is recommended if such recording is more accurate. Please understand, recording dedicated time to the minute means identifying the exact time spent dedicated to the listed program in the personnel activity report and not keeping a minute log of tasks throughout the day.

Example: A gifted teacher teaches a 50 minute gifted class (to students with such services identified in their IEPs) every Monday, and the teacher spends the rest of the six hour day dedicated to general education activities. If using a form similar to the sample document, the easiest way to approach recording this employee's time is to record the time in the smallest unit of time captured, which in this case is the minute. Enter the time spent dedicated to special education in minutes and the time spent in general education in minutes. Keeping with the example, enter 50 for special education and 310 for general education totaling 360 minutes (6 hours) for the day. Assuming the teacher's schedule remained the same for the week, the teacher's time dedicated to providing special education services would be calculated as 14%.

Question 8: If an LEA's time sheets document the number of hours a paraeducator worked but do not say anything about the actual activity, which is found on the job descriptions, are these two documents, along with the semi-annual report adequate documentation for paraeducators paid fully from state and local funds?

Response to question 8: A district only needs to maintain one time and effort recording document (either the semi-annual or the personnel activity report) for employees. A semi-annual certificate does not need maintained if the district prefers to use the personnel activity report or equivalent documentation to capture an employee's time and effort.

Districts can maintain job descriptions in conjunction with timecards for paraeducators who are solely dedicated to special education as the time reported on the timecards is the entire activity the paraeducator was intended to perform. This is similar to the employee verifying actual activity captured in the bi-annual certificate.

However, districts may need to maintain different documentation for paraeducators who are split between special education and another program because timecards do not delineate actual activity between separate programs and most job descriptions do not satisfy the after-the-fact criterion of the equivalent documentation (unless updated monthly). Monthly schedules in conjunction with timecards are an example of equivalent documentation for paraeducators who are split between special education and another program.

Question 9: Can an administrator sign all of the time and effort sheets rather than the staff member?

Response to question 9: Only the semi-annual certificate can be signed by the employee's supervisor who has firsthand knowledge of the employee's activities. The personnel activity report must be signed by the employee. Electronic signatures are appropriate only if the signature is individual to the employee and contains an element of security such as password protected. An email from the employee will suffice as a signature as email accounts are individual and contains an element of security.

Question 10: Does an LEA have to complete time and effort sheets on paraeducators?

Response to question 10: Yes. Either the semi-annual or the personnel activity report will satisfy both federal and state requirements.

To reiterate, timecards often fulfill the equivalent documentation criteria for hourly employees. In cases where the hourly employees' activity is split between programs, timecards used in conjunction with monthly schedules could be used to satisfy the equivalent documentation criteria as some district timecards only capture time worked during the day and not time dedicated to a specific program.

Question 11: A district flows state special teacher reimbursement through for the Part C provider in its area based on the staff information provided by the Part C provider. Some of the Part C provider's staff is claimed for less than 1.0 FTE. How should this be handled with regard to time and effort documentation for the Part C personnel claimed?

Response to question 11: In situations described above where the LEA does not directly pay the Part C employees nor has specific contracts with individuals to provide Part C services, the special education director is not required to maintain any time and effort documentation on Part C employees. The Part C provider is responsible for maintaining the appropriate time and effort documentation verifying the claimed FTE. The auditing of Part C staff will remain unchanged meaning the auditors will review the time and effort documentation at the Part C provider.

Question 12: A district contracts with other cooperatives to receive and provide specialist services (VI and O&M). When contracting for service, the district does no personnel reporting for those staff members, but pays the other cooperative for the % FTE that staff member is used. In one case; however, the district does pay the mileage and claim the mileage reimbursement. Likewise, when contracting out the district claims all categorical aid and then just backs that out of the bill for the receiving cooperative. How are those cases handled?

Response to question 12: The claiming of special teacher mileage has not changed and is covered under the Transportation section of the Special Education Reimbursement Guide State Categorical Aid updated 2011 starting on page 5:

<http://www.ksde.org/LinkClick.aspx?fileticket=0dJnee5a4gw%3d&tabid=2583&mid=8254>

Guidelines concerning contracted services are discussed on pg 32 of the Reimbursement Guide.

For contracts between LEAs, special teacher reimbursement will only be paid to the LEA that pays the salary to the special teacher. Additional reimbursement will not be paid to the LEA contracting for the service.

For other contracted services, ensure all requirements stated on pg 32 of the Reimbursement Guide. In this case, the invoice acts as the time and effort document.

Question 13: A Cooperative has one staff member who is .5 for the Cooperative and .5 for a district. The staff member has two separate contracts so in essence his is 100% special education when working with the Cooperative, but only works ½ days. What does time and effort look like for this staff member?

Response to question 13: This individual may keep the semi-annual certificate as the cooperative only compensates the time dedicated to providing special education services and not the time directed to other activities, which in this case is compensated by a different entity.

Question 14: An interlocal has an employee who is under a district contract but works .5 for special education and .5 for general education. The employee is solely compensated by the district, which in turn bills the interlocal for the .5 dedicated to special education. What does time and effort look like for this employee?

Response to question 14: The interlocal would use the district's invoice and the employee's contract as the time and effort documentation.

Question 15: The information KSDE is requesting for documentation of time and effort appears to exceed federal requirements; therefore, I assume it is a state action. Why are only special education staff being asked to complete time and effort documentation in this matter? Would it not be applicable to all staff in public school districts, including general fund teachers? Have superintendents been provided this information to collect for all other staff?

Response to question 15: Special Education is a state reimbursement program based on the teacher. KSA 72-978(b)(4) specifies that reimbursement will be provided based on *qualified full time equivalent special teachers employed for approved special education or related services*. The other state reimbursement programs are based on student enrollment and/or eligibility and are audited according to their statutory funding requirements.

Question 16: Does the state have a specific deadline for when the 1st semi-annual certifications should be collected from staff?

Response to question 16: The semi-annual certificates should be completed around the end of the reporting period, so generally in December and June. As in collecting the certifications, the district should collect the 2011-2012 semi-annual certificates by the end of the 2011-2012 school year.

Question 17: A district's classified staff for ESY (Extended School Year) fill out a paper time card for ESY only, indicating the days and times they worked. It is signed by the employee and an administrator. Would this time card meet the SPED requirements in place of the monthly personnel activity reports?

Response to question 17: This system will work if the time cards are completed at least monthly, coincide with a pay period, and specify that the employee's efforts are for special education purposes. Remember the equivalent documentation criteria when reviewing existing or proposed systems:

- After-the-fact reporting of activity
- Account for the total activity for which the employee is compensated
- Be prepared at least monthly and coincide with one or more pay periods
- Signed by the employee

Multiple documents can be used for equivalent documentation. The four criteria do not need embodied in one document. So for your ESY employees who are 100% special education, you could use their contracts or job descriptions in combination with the paper time cards to show that the effort was for special education.

Question 18: A district has several certified ESY staff that are also 100% funded with SPED money the rest of the school year. Do these people need to fill out time and effort logs for the ESY months and the semi-annual certifications or do the semi-annual certifications include their extended school year work? If this is the case, is it correct that no other documentation would be necessary?

Response to question 18: Semi-annual certificates do not include the extended school year work for state funding because the semi-annual certificate lacks the means to calculate reimbursable time. Certified staff will have to keep a personnel activity record or equivalent documentation for the extended school year.

Unrelated to ESY, please remember the trigger for semi-annual versus monthly personnel activity reporting is whether the staff job activities are 100% special education, not whether the staff member is paid 100% from a particular funding source.

Question 19: Questions on terminated employees.

Part A: Given the change in reporting requirements recently released; what is KSDE's expectation on employees who terminated their employment prior to the collection of our first semi-annual certification reporting date?

Response to part A: Semi-annual certificates can be signed by the employee's supervisor.

Part B: In the future, what is the expectation for 100% funded employees who terminate employment between semi-annual reporting dates? For example, if an employee begins employment on September 1st and resigns effective November 5th, and we collect the first semi-annual report on December 15th, this employee would not have a semi-annual certification.

Response to part B: Semi-annual certificates can be signed by the employee's supervisor.

Question 20: If an employee was 100% funded with SPED money at the beginning of the year, then changed positions and was no longer funded with SPED money, what kind of documentation, if any, is expected?

Response to question 20: An employee can maintain the semi-annual certificate for reimbursed time if the employee's activity changed from 100% special education to no time dedicated to special education.

Follow the below points for employees whose activity changes from solely dedicated to special education to split between special education and another program:

- Change occurs between semesters – have employee sign semi-annual certificate for the semester dedicated to special education and complete the personnel activity report for the semester not solely dedicated to special education.
- Change occurs within semester – have the employee complete the personnel activity report starting the date change commences. Enter the time solely dedicated to special education for the time prior to the activity change in the personnel activity report along with the employee's new split activity.

Note: The district should maintain the employee's old and new contracts for the state auditors.

Question 21: How do we report sick or personal days for staff on monthly logs in order to avoid losing funding for these days?

Response to question 21: Funding will not be lost due to sick or personal days as long as the staff member is on paid leave. The personal activity report documents the percentage of time spent in special education, therefore having "blank" or "sick" days will not affect the overall percentages.

Question 22: A district has an electronic system that captures time and attendance for a majority of classified employees. This system does not track specific jobs the employee is working,

however; the HR system has position specific information and the number of hours employees are hired for each position. For 100% special education employees, can these two systems combined be used in place of semi-annual certifications?

Response to question 22: The combined documentation described in question 17 can be used in place of semi-annual certifications for hourly employees whose activity is not split between special education and another program.

The best way to approach the equivalent documentation criteria is to answer “yes” or “no” for each criterion in relation to the district’s current or proposed system. The district’s current or proposed system is appropriate if this analysis produces a “yes” for each criterion. The district can be confident this analysis will produce identical results when conducted by an outside observer, such as a state auditor, as the four criteria are objective. If the district’s current system does not satisfy all four criteria, the district can adapt the current system to satisfy all four criteria and not add an additional collection system.

Question 23: If classified employees are split funded, for example 50% general and 50% SPED, and are completing different time cards with hours worked for each position; will these timecards meet the equivalent documentation required for the personnel activity report?

Response to question 23: The information presented in this question satisfies the criteria requiring after-the-fact reporting and accounting for the entire activity for which the employee is compensated. Assuming the timecards are signed by the employees and are prepared at least monthly while coinciding with one or more pay periods, the two timecards would be appropriate equivalent documentation.

Question 24: For the semi-annual reports, would it be acceptable to use an electronic survey (secured by a password) that deposits the employee name, employee ID number, IP address, date stamp, and the employees agreement that they “are working 100% in special education” into a spreadsheet?

Response to question 24: Yes.

Question 25: If #8 is acceptable, would a single signature (or affidavit) from a special education supervisor meet the “supervisor signature” requirement or would a supervisor need to sign each document/line individually?

Response to question 25: Only one signature is required per document.

Question 26: Can a district maintain one semi-annual certificate listing all the employees who are solely dedicated to providing special education services and sign that document twice a year? If yes, who is the supervisor?

Response to question 26: Yes. However, KSDE would advise against the district including employees whose salaries are supported with federal funds on a single semi-annual certificate for organizational purposes.

The supervisor appropriate for signing the semi-annual certificate is the individual who has first-hand knowledge of the employee's activity listed on the semi-annual certificate.