



Special Education Services

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DATE: October 20, 2011
FROM: Colleen Riley, Director Special Education Services
TO: Kansas Directors of Special Education

Thank you for providing input to the 2011-2012 Reimbursement Guide. Our KSDE team reviewed all the comments and it was determined that keeping logs in the manner we have in the past was not productive nor sufficient for documentation.

Federal funds (which many special education personnel are at least partly funded from) **require** time and effort to be documented if the following apply:

- 1) If an employee works in special education and some other federally funded program (such as general education or ESOL), a record of the time and effort spent for each program must be kept.
- 2) If an employee works only in special education (single federal funding sources, VI-B for special education) they must sign a bi-annual certificate verifying that all their efforts matched the cost objectives of the federal fund.

In order to standardize KSDE requirements for categorical aid, documentation **must** be kept for every employee claimed for categorical aid regardless of whether they are federally funded or funded solely through state/local funds.

Personnel activity reports or equivalent documentation **must** meet the following standards:

- (a) Reflect an after-the-fact distribution of the actual activity of each employee,
- (b) Account for the total activity for which each employee is compensated,
- (c) Be completed at least monthly and must coincide with one or more pay periods, and
- (d) Signed by the employee.

KSDE has attached samples of the Personnel Activity Report and the Certification of Time. However, districts are welcome to create their own forms as long as they contain the required documentation as displayed on the sample reports.

Annually, the district CPA audit will require documentation specifically for federally funded employees; KSDE added a checkbox at the top of the form for ease of sorting.

Example of Time and Effort Form completed for only Categorical Aid Purposes.

Portion of Salary Supported by Federal Funds



PERSONNEL ACTIVITY REPORT—Time and Effort
For Categorical Aid reimbursement, employees whose assignment are not entirely special education; or all employees for Extended School Year (summer) session should complete and sign this form, regardless of funding.

Employee's Name Joan Jet

Social Security # or Employee # 999-99-9999 Pay Period Dates Oct 1 – Oct 31

DAY	Funding Source 1	Funding Source 2	Funding Source 3	Funding Source 4	TOTALS
	Special Ed.	Other			
1	3	3			6
2	4	2			6
3	2	4			6
4	4	2			6
5	2	4			6
6	WK END	WK END			0
7	WK END	WK END			0
8	3	3			6
9	4	2			6
10	2	4			6
11	4	2			6
12	2	4			6
13	WK END	WK END			0
14	WK END	WK END			0
15	3	3			6
16	4	2			6
17	2	4			6
18	4	2			6
19	2	4			6
20	WK END	WK END			0
21	WK END	WK END			0
22	3	3			6
23	4	2			6
24	2	4			6
25	4	2			6
26	2	4			6
27	WK END	WK END			0
28	WK END	WK END			0
29	3	3			6
30	4	2			6
31	2	4			6
TOTALS	69	69			138
%	50	50			

Check box is not marked because federal funds are not used to support any portion of this employee's salary. Districts may want to file this form separately from employees whose salaries are supported by federal funds for auditing purposes.

This example only uses "special Ed." and "Other" as Cat aid reimbursement is only concerned with time dedicated to special education and not necessarily the funding source. LEAs can list funding sources if desired, however, LEAs should ensure funding sources are clearly identifiable as either special ed or not.

50% of this employee's time was dedicated to special education for the month of October.

Must be signed and dated by the employee. Districts may also require supervisor signature.

Employee Joan Jet Signature _____ Date 10/31/00

Supervisor Harry S. Truman Signature _____ Date 10/31/00

Instructions for Time and Effort Log—Personnel Activity Report

For employees whose salaries are supported by Federal funds: Federal rules require employees paid from a combination of funds, of which one fund is a federal program, must maintain time and effort logs (or equivalent documentation¹) in accordance with OMB Circular A-87. Time and Effort logs completed for employees funded by Federal funds will also satisfy State Categorical Aid log requirements.

For employees whose salaries are not supported by Federal funds: Employees whose assignment is not 100% special education must complete and sign this form (or equivalent documentation¹) monthly for State Categorical Aid reimbursement.

For employees working during the Extended School Year (Summer) regardless of funding: All employees during the Extended School Year (Summer) must complete this form.

Instructions: Complete this form to show how much time you spent each day on activities related to each program or funding source through which you're paid. At the end of the month, total the number of hours for each program and calculate the percentage of time you've spent on each one. Then sign at the bottom of the sheet to certify that the total time is accurate. Finally, forward the time sheet to your supervisor for certification and processing along with backup documentation (for example, copy of pages from daily planner).

Step #1: Beginning with the second column, list one funding source or grant program to which your salary is charged during the time period covered by the form. Enter a separate funding source in each column. (i.e. Title I, general fund) If you do not know the funding sources from which you are paid, contact your Human Resource Department, Board Clerk or Superintendent's Office for that information.

Step #2: For each day of the month listed in the "Day" column, enter the number of hours you devoted to each of the programs you listed in Step #1. If the date falls on a weekend or holiday, indicate that.

Step #3: For each day of the month listed in the "Day" column, enter the combined number of hours you spent on all programs in the last column ("Totals").

Step #4: At the end of the month, add the numbers in each column and enter the total on the line that says "Total." When added together, the total number of hours you spend on all of the programs must equal the number at the bottom of the "Totals" column.

Step #5: Divide the number on the total line in each column by the number on the total line of the last column, then multiply by 100. This tells you the percentage of time you have spent on each program. Enter the percentages on the bottom line of the form.

Step #6: Add together the percentages you calculated for each program in Step #5 to make sure they equal 100 percent. If they don't, review Steps #2 through #5 to check for mathematical errors.

Step #7: Sign the completed form.

Step #8: Submit the original form, along with any backup documentation your district requires, to your supervisor, and keep a copy for your own records. Do **not** send a copy to KSDE.

Additional Notes:

Time entered for Time and Effort may be rounded to the nearest quarter hour

Most time cards fulfill the equivalent documentation requirements of Time and Effort. However, most time cards do not divide an employee's time by program, thus will not satisfy the purpose of the Time and Effort log in determining the employee's portion of time dedicated to special education. Time cards can be used for hourly personnel who are solely dedicated to special education in lieu of the bi-annual certificate.

If a time card divides an employee's time by program, districts are advised to maintain the summary log of each month as the state auditors will verify the staff's FTE calculation by the percentage of time dedicated to special education.

Electronic signatures are appropriate only if the signature is individual to each employee and has an element of security such as password protected.

The Time and Effort logs are available as an Excel workbook.

PERSONNEL ACTIVITY REPORT—Time and Effort

Be sure to account for total activity and not just the hours worked on a federal award. Federal and State funding sources that have identical cost objectives (i.e. Federal Part VI-B funds and State Categorical Aid money) should be accounted for in one column.

For Categorical Aid reimbursement, employees whose assignment are not entirely special education; or all employees for Extended School Year (summer) session should complete and sign this form, regardless of funding.

Employee's Name _____

Social Security # or Employee # _____ Pay Period Dates _____

DAY	Funding Source 1 <u>Part VI-B</u>	Funding Source 2	Funding Source 3	Funding Source 4	TOTALS <i>(must account for entire work day)</i>
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
TOTALS					
%					

Must be signed and dated by the employee. Districts may also require supervisor signature.

Employee _____
Signature Date _____

Supervisor _____
Signature Date _____

Sample Form

Certification of Time **Sole Source of Funding**

Federal rules require employees whose salaries are paid from a single federal program file written documentation at least twice a year certifying that the employees actual duties are consistent with the specific federal program requirements from which their salaries are paid. The signed forms should be kept on file with the LEA's Human Resource Department.

For Categorical aid reimbursement, employees whose assignment is 100% special education should complete and sign this form bi-annually, regardless of funding.

Employee's Name _____ School Year _____

LEA # _____ LEA Name _____

School Social Security # or Employee # (opt'l) _____

Check: _____ Full Time _____ Part Time

Job Title: _____
(i.e. teacher, parent liaison, paraprofessional)

Check from which federal program your salary is paid:

_____ Title VI-B IDEA Federal Funds

_____ Other—Specify which program: _____

I agree that the job duties to which I am assigned and engaged support the activities in the one federal program identified above.

First Semester _____
Employee or Supervisor's Signature
(supervisor must have first-hand knowledge of the work performed)

Date

Second Semester _____
Employee or Supervisor's Signature
(supervisor must have first-hand knowledge of the work performed)

Date

Sample Form

Special Education Summary form for Time and Effort Logs

Month Name	Month Number	Percentage of time spent in special education
	Month 1	
	Month 2	
	Month 3	
	Month 4	
	Month 5	
	Month 6	
	Month 7	
	Month 8	
	Month 9	
	Month 10	
Total of Percentages		
Number Month last entered		
Divide the Percentage total by the number of months entered		Total Percentage for year
Multiply by FTE contracted or worked		
Actual FTE to be claimed		

Sample Form

FTE Calculations and Required Documentation

Scenario 1: Full time salaried employee - Full time Special Ed.
 The State Auditor will review: Employee's contract, Bi-annual form, payroll records.
 How FTE will be calculated:

$$\frac{\text{Amount Paid to Employee}}{\text{Contracted Amount}} = \text{FTE}$$

Scenario 2: Full time salaried employee - Part time Special Ed.
 The State Auditor will review: Employee's contract, Time and Effort form, payroll records.
 How FTE will be calculated:

$$\frac{\text{Amount Paid to Employee}}{\text{Contracted Amount}} \times \% \text{ time dedicated to special ed}^* = \text{FTE}$$

* As calculated on the Time and Effort forms.

Scenario 3: Part time salaried employee – Full time Special Ed.
 The State Auditor will review: Employee's contract, Bi-annual form, payroll records.
 How FTE will be calculated:

$$\frac{\text{Amount Paid to Employee}}{\text{Contracted Amount}} \times \% \text{ of full time}^* = \text{FTE}$$

* In most cases “% of full time” will be determined by reviewing the employee's contract.

Scenario 4: Part time salaried employee – Part time Special Ed.
 The State Auditor will review: Employee's contract, Time and Effort form, payroll records.
 How FTE will be calculated:

$$\frac{\text{Amount Paid to Employee}}{\text{Contracted Amount}} \times \% \text{ of full time} \times \% \text{ of time dedicated to Special Ed.} = \text{FTE}$$

Scenario 5: Hourly employee (Full time or Part time) – Full time Special Ed.
 The State Auditor will review: Employee's contract, Bi-annual form, payroll records.
 How FTE will be calculated:

$$\frac{\text{Total Hrs Paid}}{1116} = \text{FTE}$$

Scenario 6: Hourly employee (Full time or Part time) – Part time Special Ed.
 The State Auditor will review: Employee's contract, Time and Effort form, payroll records.
 How FTE will be calculated:

$$\frac{\text{Total Hrs Paid}}{1116} \times \% \text{ of time dedicated to Special Ed.} = \text{FTE}$$

Scenario 7: Contracted Services.
 The State Auditor will review: Invoice.
 How FTE will be calculated:

$$\frac{\text{\# Hrs Billed}}{1116} = \text{FTE}$$

General Notes:

1. Max FTE reimbursed is 1.0 FTE. Only 1.0 FTE will be reimbursed If any calculation produces an amount over 1.0.
2. Auditors may ask/require additional supporting documentation than what is listed above.