

KSDE response to questions on Time and Effort for IDEA Part C employees claimed for State special teacher reimbursement. Page 1

Question 1 :	What is special teacher reimbursement?
Response 1 :	Special teacher reimbursement is a component of categorical aid. Categorical aid consists of transportation reimbursement, catastrophic aid, and special teacher reimbursement. This is also the hierarchy of disbursement of state special education support. Funds are first distributed for transportation reimbursement. Catastrophic aid is the second disbursement from the remaining funds, after which special teacher reimbursement is distributed.

Question 2:	What exactly does this change in activity reporting for special teacher reimbursement mean for Part C providers?
Response 2:	<p>Part C providers will have to maintain time and effort documentation for all employees who are claimed for special teacher reimbursement commonly referred to as "Cat Aid."</p> <p>Please keep in mind this does not affect the federal time and effort documentation requirement for employees whose salaries are supported by federal funds.</p> <p>All employees who are already maintaining a time and effort document because their salaries are supported by federal funds will not be required to maintain any additional time and effort documentation for special teacher reimbursement. One document will satisfy both federal and state requirements.</p> <p>However, all employees who are not currently maintaining time and effort documentation and are claimed for special teacher reimbursement will need to start maintaining the appropriate time and effort documentation. Please view the decision tree at the end of this document for assistance in determining which time and effort document to use.</p>

Question 3:	Do I need to complete the semi-annual form for each of the staff who are Part C providers whose positions qualify to receive cat aid funding? (previously it was only those positions whose salaries were paid by the KDHE grant).
Response 3:	<p>For employees who are claimed for special teacher reimbursement, a semi-annual certificate will need maintained for employees who are solely dedicated to providing Part C services and a personnel activity report (PAR) or equivalent documentation will need maintained for employees whose activity is split between providing Part C services and a non-special education activity. Please view "KSDE Guidance on Special Teacher Reimbursement Reporting for Categorical Aid" at the end of the document for the equivalent criteria.</p> <p>Time and effort does not need maintained for staff who qualify for special teacher reimbursement but are not claimed for it. Please view the decision tree at the end of this document to determine if time and effort documentation is required for a particular employee.</p>

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Question 4:	Are the semi-annual and personnel activity reports the only new forms required for special teacher reimbursement?
Response 4:	Yes. Please remember to review the equivalent documentation criteria as most organizations may already be collecting the required information. Please view "KSDE Guidance on Special Teacher Reimbursement Reporting for Categorical Aid" at the end of the document for the equivalent criteria.

Question 5:	Can a network use the semi-annual certificate to cover the extended school year (Summer school)?
Response 5:	No. ESY presents additional activity considerations that require the personnel activity report (or equivalent documentation) for an accurate determination of reimbursable time. Please view "KSDE Guidance on Special Teacher Reimbursement Reporting for Categorical Aid" at the end of the document for the equivalent criteria.

Question 6:	When does this documentation take effect (next FY, July 2012)? Why did we just get this now?
Response 6:	The required documentation takes effect this school year (11-12 school year). The change was a result of feedback from the field concerning the requirement of minute logs during the updating of the reimbursement guide. The announcement was made in October 2011.

Question 7:	I was told at the beginning of this year that a requirement for the Cat Aid auditors was that all of our Part C providers needed to keep daily calendars of where they were and what they were doing. All of the providers are 100% Part C. Am I understanding that we no longer need to keep these calendars, and in their place, use the bi-annual form that verifies that we work 100% for Part C and then logs for June and July?
Response 7:	Yes.

Question 8:	We have a time and effort forms on file with the school district. Is this acceptable or should I have one in my office as well?
Response 8:	<p>Only one set of records need maintained. If organizational practice is to maintain time and effort documents at the district, a separate set needs not maintained in the coordinator's office.</p> <p>Keep in mind the distinction between time and effort reporting for state special teacher reimbursement and for federal funds. If employees whose salaries are supported by federal funds are also claimed for special teacher reimbursement, the network only needs to maintain one document. However, if you have employees whose salaries are not supported by federal funds but are claimed for special teacher reimbursement, the network will have to start maintaining time and effort documentation for those employees.</p>

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Question 9:	What happens when you have staff members that are shared between Part C and the District Special education? Do I still fill out a Sole Source of Funding form or with the Special Ed District do it as they have this staff the majority of the time?
Response 9:	As long as the employee’s activity for the claiming entity is only dedicated to Part C activities and special education, a semi-annual document can be maintained. If an employee performs any activities other than Part C and special education for the claiming entity, they must maintain a personnel activity report or equivalent documentation. Please view “KSDE Guidance on Special Teacher Reimbursement Reporting for Categorical Aid” at the end of the document for the equivalent criteria.

Question 10:	Is time and effort reflective of Cat aid money generated from this school year? Our network does not receive the special teacher reimbursement claimed for the Part C staff from the district until the next school year after the KSDE auditor has determined the allocation for Part C staff.
Response 10:	<p>Time and effort is an after-the-fact process documenting the employee’s activity, which is the basis for claiming special teacher reimbursement. Time and effort documentation will be the object of the KSDE auditor’s review when determining exceptions.</p> <p>The auditors will be aware that processes and documentation changed during the school year; however, the auditors will look for some form of time and effort documentation.</p>

Question 11:	Why the change? I am still unclear as to what all this means and am wondering if the other coordinators are having trouble deciphering this information from KSDE? If others are in the same boat, you might consider a special meeting/webinar.
Response 11:	<p>The change was a product of feedback from the field. The previous requirement of keeping minute logs was reported to be discriminatory, inefficient, and needlessly burdensome. The State, by adopting the federal system of time and effort (a reporting system with which networks should already be familiar) for its accountability of funding, has implemented a system that does not discriminate between professions and is more efficient as a means to calculate and record an employee’s FTE.</p> <p>What this means to Part C coordinators is they will have to maintain time and effort documentation for all employees who are claimed for special teacher reimbursement commonly referred to as “Cat Aid.” Please refer to question 1 for further discussion of how this requirement may affect Part C providers.</p>

Question 12:	<p>Why can't we claim our data entry clerks under cat aid? MIS clerks for school district are allowed to do this and we do essentially the same thing, just manage the required ITS database and OWS database which is a KSDE database as well as a ITS database. The regs specifically state that Part B funds may be used for the "administration" of Part C (300.704).</p>
Response 12:	<p>To clarify, the federal regulations cited above do not pertain to state funding of special education (categorical aid). Furthermore, the federal funding authority provided for in the regulation cited above is limited to situations where the Part B SEA is the Part C lead agency, which is not the case in Kansas.</p> <p>MIS clerks are reimbursable over "Data clerks" because MIS clerks have specific responsibilities and duties that pertain to Indicator 20, including attending "trainings that count towards an LEA's Indicator 20 points" (quote from page 29 of the 2012 Special Education Reimbursement Guide for State Categorical Aid. Indicator 20 on the Part B SPP/APR).</p> <p>Additionally, staff can only be identified as MIS clerks (and subsequently claimed for special teacher reimbursement) if the employee in question follows the reporting standards of the KSDE-IDEA, Part B and Gifted Special Education Data Dictionary.</p>



**Decision Tree of what documentation is required
for the state Special Teacher Reimbursement
part of Categorical Aid**

Is the employee claimed for Special Teacher Reimbursement? No Done

Yes

Is 100% of the employee's activity related to Special Education?

No

Yes

Is a Personal Activity Report (PAR) being kept? (If the employee is federally funded, it should be)

Is a Semi-Annual Certification being kept? (If the employee is federally funded, it should be)

Yes Done

No

No

PAR or equivalent¹ must be kept. The following is a non-exclusive list of possibilities
Is the employee hourly or salaried?

Semi-Annual or equivalent¹ must be kept. The following is a non-exclusive list of possibilities
Is the employee hourly or salaried?

Hourly	Salaried
Personal Activity Report signed by employee Time cards that clearly delineate time dedicated to each activity For employees with regular schedules: Timecards that at least identify hours in attendance IN CONJUNCTION WITH (updated) monthly schedule. Job descriptions are not sufficient for employees who are not solely dedicated to special education.	Personal Activity Report signed by employee For employees with regular schedules: Updated monthly (or pay period) schedule. Job descriptions are not sufficient for employees who are not solely dedicated to special education.

Hourly	Salaried
Semi-Annual certification signed by employee or supervisor Timecards that clearly delineate time dedicated to each activity Timecards that at least identify hours in attendance IN CONJUNCTION WITH (updated) monthly schedule OR job description/contract indicating that all work effort is dedicated to special education.	Semi-Annual certification signed by employee or supervisor

¹Equivalent documentation must meet all four 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

Purpose:

The new state required reporting of personnel activity for special teacher reimbursement has been aligned with the federal requirement of time and effort. The purpose of time and effort for state special teacher reimbursement is to verify all personnel activity for which state reimbursement is received is dedicated to special education.

Process:

Time and effort in regard to state reimbursement, is captured for all employees claimed for state special teacher reimbursement. The deciding factor in what documentation to maintain for an employee is whether the employee's activity is solely dedicated to special education or not.

Employees who are solely dedicated to special education activities may maintain a semi-annual certificate (Attachment 1 below) verifying their sole time was dedicated to special education. The semi-annual certificates should be signed toward the end of each semester, and the employee's supervisor who has first-hand knowledge of the employee's activity is permitted to sign the document in place of the employee.

Employees whose time is not solely dedicated to special education must maintain a personnel activity report (Attachment 2 below) or the equivalent documentation. The personnel activity report is a monthly record of the employee's activity grouped by weeks and tracked in hours. Organizations do not have to maintain any additional documentation for time and effort if existing documentation satisfies all four 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 coincide with one or more pay periods
- Signed by the employee

Equivalent documentation does not have to be embodied in one document. The best way to approach the equivalent documentation criteria is to answer "yes" or "no" for each criterion in relation to the organization's current or proposed system. The organization's current or proposed system is appropriate if this analysis produces a "yes" for each criterion. The organization 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 organization's current system does not satisfy all four criteria, the organization can adapt the current system to satisfy all four criteria and not add an additional collection system.

Notes:

The sample forms frequently use the word "funding" when identifying personnel activity because in most cases funding dictates allowable activity.

As time and effort is also a federal requirement, organizations maintaining time and effort documentation on personnel whose salaries are supported by federal funds and are claimed for state special teacher reimbursement only need to maintain one time and effort document.

Certification of Time
Sole Source of Funding

Attachment 1

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 program your salary is paid:

_____ Special Education

_____ 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

Example of Personnel Activity Report completed for Federal and Categorical Aid Requiements.

Any Portion of Employee's 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 Tom Jones
 Social Security # or Employee # 999-99-9999 Pay Period Dates Oct 1 – Oct 31

DAY	Funding Source 1 <u>Part IV-B</u>	Funding Source 2 <u>Title I</u>	Funding Source 3 <u>Title III</u>	Funding Source 4	TOTALS
1	3	2	1		6
2	4	1	1		6
3	2	3	1		6
4	4	1	1		6
5	2	2	2		6
6	WK END	WK END			0
7	WK END	WK END			0
8	3	2	1		6
9	4	1	1		6
10	2	3	1		6
11	4	1	1		6
12	2	2	2		6
13	WK END	WK END			0
14	WK END	WK END			0
15	3	2	1		6
16	4	1	1		6
17	2	3	1		6
18	4	1	1		6
19	2	2	2		6
20	WK END	WK END			0
21	WK END	WK END			0
22	3	2	1		6
23	4	1	1		6
24	2	3	1		6
25	4	1	1		6
26	2	2	2		6
27	WK END	WK END			0
28	WK END	WK END			0
29	3	2	1		6
30	4	1	1		6
31	2	3	1		6
TOTALS	69	42	27		138
%	50	30	20		

Check box is marked because federal funds are used to support a portion of this employee's salary. The local CPA audit (either the A-133 or limited scope) will need to confirm the amounts of the combined funding for each employee's salary supported with federal funds.

Each funding source is entered for employees whose salaries are supported by federal funds. The LEA would indicate in one of the columns if a portion of this employee's salary included state or local funding.

Must be signed and dated by the employee. Districts may also require supervisor signature.
 Employee Tom Jones Signature Date 10/31/00
 Supervisor Harry S. Truman Signature Date 10/31/00

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

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.