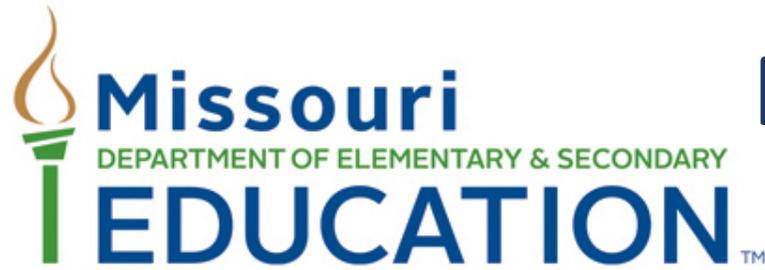


SPECIAL EDUCATION FINANCE PRESENTS:



NEW DIRECTORS FINANCE ACADEMY

Paying Staff Federal Funds

AUGUST 2020





MOSIS



MOSIS/CORE DATA CODING

- MOSIS/Core Data Coding
 - The department utilizes MOSIS/Core Data as a means to verify employees working in the Special Education Program
 - Staff must be coded to an appropriate Special Education Program and Course Code(s) in MOSIS/Core Data
 - Special Education Course Codes and Program Codes may be found in the Time and Effort section of the Special Education Fiscal Monitoring Guide



TEACHING ASSIGNMENTS

| COURSE CODE | COURSE NAME | ABBREV |
|-------------|---|------------|
| 198600 | Case Management of IEPs | CASE MGMT |
| 195700 | Community-Based Instruction | COMM BASED |
| 193000 | Consult with Gen/Sped Ed | CONSULT |
| 195610 | Dep. Instr. Communication Arts | DI CA |
| 195620 | Dep. Instr. Mathematics | DI MATH |
| 195630 | Dep. Instr. Science | DI SCIENCE |
| 195640 | Dep. Instr. Social Studies | DI SOC STU |
| 195400 | Direct Services/Inst. ECSE | DSI ECSE |
| 195200 | Direct Services/Inst. Hearing Impaired | DSI HI |
| 195300 | Direct Services/Inst. Severe Dev. Delay | DSI SDD |
| 195000 | Direct Services/Inst. Spec Ed Core | DSI SECORE |
| 195010 | Direct Services/Inst. Spec Ed Non-Core | DSI SENC |
| 195500 | Direct Services/Inst. Speech/Lang Path | DSI SLP |
| 195100 | Direct Services/Inst. Visually Impaired | DSI VI |
| 192000 | Extended School Year | ESY |
| 193100 | Testing | TESTING |
| 195800 | Work Experience Instruction | WORK EXP |
| 086010 | Adaptive Physical Education | ADAPT PE |
| 994020 | Life Skills | LIFE SKILL |

Special Education Course and Program Codes for Teaching Assignments

SPED PROGRAM CODES

06 = Special Education

09 = Special Education Coop

17 = ECSE

19 = Contracted



NON TEACHING ASSIGNMENTS

| COURSE CODE | COURSE NAME | ABBREV |
|-------------|---------------------------------------|------------|
| 881900 | Special Education Administrator | SP ED ADM |
| 883800 | Special Education Process Coordinator | PROC COORD |
| 887000 | School Psychological Examiner | SPE |
| 887200 | School Psychologist | SCH PSYCH |
| 887400 | School Social Worker | SCH SOC WK |
| 887600 | School Nurse | SCH NURSE |
| 887900 | Other Pupil Personnel | OTH P PER |
| 888200 | Paraprofessional | PARAPRO |
| 889000 | Speech/Language Pathology | SP PATH |
| 889100 | Audiologist | AUDIOL |
| 889200 | Educational Diagnostician | DIAGNOS |
| 889300 | Occupational Therapist | OCC THERP |
| 889400 | Physical Therapists | PHYS THERP |
| 889500 | Orientation and Mobility Specialist | MOBIL SPEC |
| 889600 | Interpreter for the Deaf | INTRP-DEAF |
| 889650 | Language Translator | LANG TRANS |
| 889700 | School/Home Coordinator | S-H COORD |

Special Education Course and Program Codes for Non-Teaching Assignments

SPED PROGRAM CODES

06 = Special Education

09 = Special Education Coop

17 = ECSE

19 = Contracted



MOSIS/CORE DATA VERIFICATION

- The coding of staff in MOSIS/Core Data is verified for all employees working in the special education program who are paid with any portion of:
 - IDEA Part B federal funds
 - ECSE federal funds
 - HNF federal funds
- Special Education Director and/or Bookkeeper must communicate with staff responsible for coding employees in MOSIS/Core Data to ensure staff paid with federal funds are coded correctly to Special Education Program and Course Codes.



MOSIS STAFF ASSIGNMENT REPORT

SSN/Name:

Dist Yrs Exp: 11

Degree: MAST

| Schl | Pos | FTE | CTE | Asgn | Course | No/Name | Seq | Gr | Pr | DS | CC | S | Min | Crdt | Enr | AC | AC MSG | HQ | HQ MSG | Lt Strt | Erly End |
|------|-----|------|-----|------|--------|-----------|-----|----|----|----|----|---|-----|------|-----|----|--------|----|--------|---------|----------|
| 4040 | 60 | 1.00 | | 1 | 195000 | DSI SCORE | 0 | 16 | 06 | IG | | 0 | 150 | 0.00 | 1 | Y | | | Y | | |
| | | | | 2 | 195000 | DSI SCORE | 0 | 16 | 06 | IG | | 0 | 615 | 0.00 | 4 | Y | | | Y | | |
| | | | | 3 | 990000 | PLAN TIME | 0 | | | | | 0 | 300 | 0.00 | 0 | | | | | | |
| | | | | 4 | 195000 | DSI SCORE | 0 | 16 | 06 | IG | | 0 | 685 | 0.00 | 4 | Y | | | Y | | |
| | | | | 5 | 195000 | DSI SCORE | 0 | 16 | 06 | IG | | 0 | 185 | 0.00 | 1 | Y | | | Y | | |

Classification / Certificates: CCPC / MILD/MOD CROSS CATEGORICAL K-12; IPC / (EXP) MILD/MOD CROSS CATEGORICAL K-12;

SSN/Name:

Dist Yrs Exp: 1

Degree: MAST

| Schl | Pos | FTE | CTE | Asgn | Course | No/Name | Seq | Gr | Pr | DS | CC | S | Min | Crdt | Enr | AC | AC MSG | HQ | HQ MSG | Lt Strt | Erly End |
|------|-----|------|-----|------|--------|-----------|-----|----|----|----|----|---|-----|------|-----|----|--------|----|--------|---------|----------|
| 7500 | 60 | 0.50 | | 1 | 195500 | DSI SLP | 0 | PK | 17 | IG | | 0 | 540 | 0.00 | 6 | Y | | | Y | | |
| | | | | 2 | 195500 | DSI SLP | 0 | PK | 17 | IG | | 0 | 30 | 0.00 | 1 | Y | | | Y | | |
| | | | | 3 | 195500 | DSI SLP | 0 | PK | 17 | IG | | 0 | 30 | 0.00 | 2 | Y | | | Y | | |
| | | | | 4 | 195500 | DSI SLP | 0 | PK | 17 | IG | | 0 | 30 | 0.00 | 1 | Y | | | Y | | |
| | | | | 5 | 195500 | DSI SLP | 0 | PK | 06 | IG | | 0 | 188 | 0.00 | 1 | Y | | | Y | | |
| | | | | 6 | 990000 | PLAN TIME | 0 | | | | | 0 | 150 | 0.00 | 0 | | | | | | |
| | | | | 7 | 195500 | DSI SLP | 0 | PK | 17 | IG | | 0 | 30 | 0.00 | 0 | Y | | | Y | | |

Classification / Certificates: NO CERTIFICATE



MOSIS STAFF ASSIGNMENT REPORT

SSN/Name:

Dist Yrs Exp: 25

Degree: MAST

| Schl | Pos | FTE | CTE | Asgn | Course | No/Name | Seq | Gr | Pr | DS | CC | S | Min | Crdt | Enr | AC | AC MSG | HQ | HQ MSG | Lt Strt | Erly End |
|------|-----|------|-----|------|--------|------------|-----|----|----|----|----|---|-----|------|-----|----|--------|----|--------|---------|----------|
| 1050 | 60 | 1.00 | | 1 | 990000 | PLAN TIME | 0 | | | | | 0 | 262 | 0.00 | 0 | | | | | | |
| | | | | 2 | 198600 | CASE MGMT | 0 | 13 | 06 | | | 0 | 131 | 0.00 | 10 | Y | | Y | | | |
| | | | | 3 | 195800 | WORK EXP | 0 | 12 | 06 | IG | 1 | 0 | 129 | 1.00 | 1 | Y | | Y | | | |
| | | | | 4 | 195800 | WORK EXP | 0 | 12 | 06 | IG | 3 | 0 | 118 | 1.00 | 1 | Y | | Y | | | |
| | | | | 5 | 195800 | WORK EXP | 0 | 12 | 06 | IG | | 0 | 131 | 1.00 | 1 | Y | | Y | | | |
| | | | | 6 | 195000 | DSI SECORE | 0 | 13 | 06 | CO | 1 | 0 | 130 | 0.00 | 4 | Y | | Y | | | |
| | | | | 7 | 195000 | DSI SECORE | 0 | 13 | 06 | CO | 3 | 0 | 119 | 0.00 | 5 | Y | | Y | | | |
| | | | | 8 | 195000 | DSI SECORE | 0 | 13 | 06 | CO | | 0 | 262 | 0.00 | 8 | Y | | Y | | | |
| | | | | 9 | 195010 | DSI SENC | 0 | 13 | 06 | IG | | 0 | 262 | 1.00 | 4 | Y | | Y | | | |
| | | | | 10 | 195000 | DSI SECORE | 0 | 13 | 06 | CO | | 0 | 271 | 0.00 | 5 | Y | | Y | | | |
| | | | | 11 | 195000 | DSI SECORE | 0 | 13 | 06 | H | | 0 | 90 | 0.00 | 2 | Y | | H | | | |
| | | | | 12 | 195000 | DSI SECORE | 0 | 13 | 06 | H | | 0 | 90 | 0.00 | 2 | Y | | H | | | |

Classification / Certificates: L1 / LEARNING DISABLED K-12; L1 / MENTALLY HANDICAPPED K-12; L1 / BEHAVIORAL DISORDER K-12;

SSN/Name:

Dist Yrs Exp: 10

Degree: BACC

| Schl | Pos | FTE | CTE | Asgn | Course | No/Name | Seq | Gr | Pr | DS | CC | S | Min | Crdt | Enr | AC | AC MSG | HQ | HQ MSG | Lt Strt | Erly End |
|------|-----|------|-----|------|--------|-----------|-----|----|----|----|----|---|-----|------|-----|----|--------|----|--------|---------|----------|
| 4390 | 60 | 1.00 | | 1 | | ELEM | 0 | PK | 03 | HV | | 0 | 336 | 0.00 | 26 | Y | | | | | |
| | | | | 2 | 198600 | CASE MGMT | 0 | PK | 17 | | | 0 | 0 | 0.00 | 10 | Y | | Y | | | |
| | | | | 5 | | ELEM | 0 | PK | 03 | G | | 0 | 215 | 0.00 | 17 | Y | | | | | |
| | | | | 4 | | ELEM | 0 | PK | 03 | G | | 0 | 215 | 0.00 | 20 | Y | | | | | |
| | | | | 3 | 990000 | PLAN TIME | 0 | | | | | 0 | 750 | 0.00 | 0 | | | | | | |
| | | | | 6 | 195400 | DSI ECSE | 0 | PK | 17 | IG | | 0 | 187 | 0.00 | 5 | Y | | Y | | | |



MOSIS STAFF ASSIGNMENT REPORT

To access the “Staff Assignments Report”

- DESE Web Applications Menu → Core Data Collection Menu → Reports → Special Reports → Staff Assignment Report
 - Select School Year
 - Select Schools (All or individual buildings), click Add
 - Select Programs (06, 09, 17, 19 for Special Education), click Add
 - Click Run Report



ACTIVITY

MOSIS

Utilize the Staff Assignments Report to determine which staff are coded incorrectly in MOSIS/Core Data.



MOSIS ACTIVITY

MOSIS ACTIVITY

Utilize the Staff Assignments Report to determine which staff are coded incorrectly in MOSIS/Core Data.

MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION STAFF ASSIGNMENTS REPORT 2019

000-000 MO School District NAME: SMITH, SARA

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|-----|-----|------|--------|---------|-----|----|----|
| 1050 | 80 | 0.8 | | 1 | | ELEM | 0 | PK | 17 |

Course Comment: Aide for Daniels

Classification/Certificates: NO CERTIFICATE

000-000 MO School District NAME: JONES, LEAH

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|------|-----|------|--------|------------|-----|----|----|
| 1050 | 60 | 1.00 | | 2 | 990000 | PLAN TIME | 0 | 13 | |
| | | | | 1 | 195630 | DI SCIENCE | 0 | 09 | 06 |
| | | | | 7 | 195000 | DSI SCORE | 0 | 09 | 06 |
| | | | | 4 | 195620 | DI MATH | 0 | 09 | 06 |
| | | | | 8 | 195010 | SCI SENC | 0 | 09 | |
| | | | | 9 | 195620 | DI MATH | 0 | 09 | |

Classification/Certificates: MILD/MOD CROSS CATEGORY

000-000 MO School District NAME: ROLAND, SHEILA

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|------|-----|------|--------|------------|-----|----|----|
| 1050 | 60 | 0.71 | | 13 | 994210 | AT RISK | 0 | 09 | |
| | | | | 20 | 195000 | DSI SCORE | 0 | 09 | |
| | | | | 21 | 195640 | DI SOC STU | 0 | 09 | 06 |
| | | | | 22 | 195610 | DI CA | 0 | 09 | |
| | | | | 23 | 195800 | WORK EXP | 0 | 09 | |
| | | | | 24 | 195620 | DI MATH | 0 | 09 | |

Classification/Certificates: MILD/MOD CROSS CATEGORY, SOCIAL SCIENCE

000-000 MO School District NAME: HOWARD, BARBARA

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|------|-----|------|--------|---------|-----|----|----|
| 4020 | 90 | 0.50 | | 1 | 888200 | PARAPRO | 0 | 17 | 06 |

Classification/Certificates: NO CERTIFICATE

000-000 MO School District NAME: DOUGLAS, JEAN

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|------|-----|------|--------|------------|-----|----|----|
| 1050 | 30 | 0.52 | | 1 | 883800 | PROC COORD | 0 | 16 | |
| 4020 | 30 | 0.48 | | 1 | 883800 | PROC COORD | 0 | PK | 17 |

Classification/Certificates: MILD/MOD CROSS CATEGORY

000-000 MO School District NAME: HAMMOND, JOYCE

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|------|-----|------|--------|---------|-----|----|----|
| 1050 | 90 | 0.50 | | 1 | 889200 | DIAGNOS | 0 | 17 | |

Classification/Certificates: PRINCIPAL K-8, COUNSELOR, ELEM EDUCATION

000-000 MO School District NAME: McFARLAND, BETH

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|------|-----|------|--------|-----------|-----|----|----|
| 1050 | 70 | 0.00 | | 1 | 880010 | CNTRS RVS | 0 | 17 | 19 |

COURSE COMMENT: Contracted Orientation & Mobility

Classification/Certificates: LEARNING DISABLED K-12, MENTALLY HANDICAPPED

000-000 MO School District

NAME: ADAMS, JORDAN

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|------|-----|------|--------|------------|-----|----|----|
| 1050 | 60 | 1.00 | | 1 | 994210 | AT RISK | 0 | 09 | 06 |
| | | | | 2 | 195000 | DSI SCORE | 0 | 09 | 06 |
| | | | | 3 | 195000 | DI SOC STU | 0 | 09 | 06 |
| | | | | 4 | 195000 | DI CA | 0 | 09 | 06 |
| | | | | 5 | 086010 | ADAPT PE | 0 | 13 | |
| | | | | 6 | 086010 | ADAPT PE | 0 | 13 | |
| | | | | 7 | 195000 | DSI SCORE | 0 | 11 | 06 |

Classification/Certificates: MILD/MOD CROSS CATEGORY

000-000 MO School District NAME: MATTHEWS, STEVEN

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|------|-----|------|--------|------------|-----|----|----|
| 1050 | 60 | 0.84 | | 1 | 195620 | DI MATH | 0 | 08 | 06 |
| | | | | 2 | 195610 | DI CA | 0 | 08 | 06 |
| | | | | 3 | 994015 | VOC BAS SK | 0 | 06 | 06 |
| | | | | 4 | 990099 | ADV/HMRM | 0 | 06 | 06 |
| | | | | 5 | 994020 | LIFE SKILL | 0 | 14 | 06 |
| | | | | 6 | 994015 | VOC BAS SK | 0 | 14 | 06 |

Classification/Certificates: ELEM EDUCATION, MILD/MOD CROSS CATEGORY

000-000 MO School District NAME: WINTERS, ERICA

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|------|-----|------|--------|-----------|-----|----|----|
| 1050 | 90 | 0.50 | | 1 | 883800 | SP ED ADM | 0 | 17 | 06 |

Classification/Certificates: MILD/MOD CROSS CATEGORY, MENTAL HAND K-12

000-000 MO School District NAME: JENKINS, CYNDI

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|------|-----|------|--------|------------|-----|----|----|
| 1050 | 60 | 1.00 | | 1 | 195000 | DSI SCORE | 0 | 13 | |
| | | | | 2 | 994012 | LIFE SKILL | 0 | 13 | |
| | | | | 6 | 195630 | DI SCIENCE | 0 | 13 | 06 |
| | | | | 7 | 198600 | CASE MGMT | 0 | 13 | |
| | | | | 8 | 990000 | PLAN TIME | 0 | 13 | |

Classification/Certificates: LANGUAGE ARTS, MILD/MOD CROSS CATEGORY, MENTAL HAND K-12

000-000 MO School District NAME: NASH, DANIEL

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|------|-----|------|--------|---------|-----|----|----|
| 4020 | 80 | 1.00 | | 1 | | ELEM | 0 | 04 | 06 |

Course Comments: ONE ON ONE AIDE

Classification/Certificates: NO CERTIFICATE

000-000 MO School District NAME: SNYDER, HALEY

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|------|-----|------|--------|----------|-----|----|----|
| 4020 | 80 | 1.00 | | 1 | 195400 | DSI ECSE | 0 | PK | 06 |

Course Comment: ECSE Aide To Jenkins

Classification/Certificates: NO CERTIFICATE

000-000 MO School District NAME: TRITZ, SUNNY

| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
|------|-----|------|-----|------|--------|-----------|-----|----|----|
| 4020 | 80 | 1.00 | | 1 | 195000 | DSI SCORE | 0 | PK | |

Classification/Certificates: MILD/MOD CROSS CATEGORY, MENTAL HAND K-12



MOSIS ACTIVITY- ANSWERS

MOSIS ACTIVITY

Utilize the Staff Assignments Report to determine which staff are coded incorrectly in MOSIS/Core Data.

MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION STAFF ASSIGNMENTS REPORT 2019

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|-----|-----|------|--------|---------|-----|----|----|
| NAME: SMITH, SARA | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 1050 | 80 | 0.8 | | 1 | | ELEM | 0 | PK | 17 |

Course Comment: Aide for Daniels
Classification/Certificates: NO CERTIFICATE

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|------|-----|------|--------|------------|-----|----|----|
| NAME: JONES, LEAH | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 1050 | 60 | 1.00 | | 2 | 990000 | PLAN TIME | 0 | 13 | |
| | | | | 1 | 195630 | DI SCIENCE | 0 | 09 | 06 |
| | | | | 7 | 195000 | DSI SECORE | 0 | 09 | 06 |
| | | | | 4 | 195620 | DI MATH | 0 | 09 | 06 |
| | | | | 8 | 195010 | SCI SENC | 0 | 09 | |
| | | | | 9 | 195620 | DI MATH | 0 | 09 | |

Classification/Certificates: MILD/MOD CROSS CATEGORY

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|------|-----|------|--------|------------|-----|----|----|
| NAME: ROLAND, SHEILA | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 1050 | 60 | 0.71 | | 13 | 994210 | AT RISK | 0 | 09 | |
| | | | | 20 | 195000 | DSI SECORE | 0 | 09 | |
| | | | | 21 | 195640 | DI SOC STU | 0 | 09 | 06 |
| | | | | 22 | 195610 | DI CA | 0 | 09 | |
| | | | | 23 | 195800 | WORK EXP | 0 | 09 | |
| | | | | 24 | 195620 | DI MATH | 0 | 09 | |

Classification/Certificates: MILD/MOD CROSS CATEGORY, SOCIAL SCIENCE

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|------|-----|------|--------|---------|-----|----|----|
| NAME: HOWARD, BARBARA | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 4020 | 90 | 0.50 | | 1 | 888200 | PARAPRO | 0 | 17 | 06 |

Classification/Certificates: NO CERTIFICATE

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|------|-----|------|--------|------------|-----|----|----|
| NAME: DOUGLAS, JEAN | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 1050 | 30 | 0.52 | | 1 | 883800 | PROC COORD | 0 | 16 | |
| 4020 | 30 | 0.48 | | 1 | 883800 | PROC COORD | 0 | PK | 17 |

Classification/Certificates: MILD/MOD CROSS CATEGORY

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|------|-----|------|--------|---------|-----|----|----|
| NAME: HAMMOND, JOYCE | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 1050 | 90 | 0.50 | | 1 | 889200 | DIAGNOS | 0 | 17 | |

Classification/Certificates: PRINCIPAL K-8, COUNSELOR, ELEM EDUCATION

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|------|-----|------|--------|----------|-----|----|----|
| NAME: McFARLAND, BETH | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 1050 | 70 | 0.00 | | 1 | 880010 | CNTRSRSV | 0 | 17 | 19 |

COURSE COMMENT: Contracted Orientation & Mobility
Classification/Certificates: LEARNING DISABLED K-12, MENTALLY HANDICAPPED

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|------|-----|------|--------|------------|-----|----|----|
| NAME: ADAMS, JORDAN | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 1050 | 60 | 1.00 | | 1 | 994210 | AT RISK | 0 | 09 | 06 |
| | | | | 2 | 195000 | DSI SECORE | 0 | 09 | 06 |
| | | | | 3 | 195000 | DI SOC STU | 0 | 09 | 06 |
| | | | | 4 | 195000 | DI CA | 0 | 09 | 06 |
| | | | | 5 | 086010 | ADAPT PE | 0 | 13 | |
| | | | | 6 | 086010 | ADAPT PE | 0 | 13 | |
| | | | | 7 | 195000 | DSI SECORE | 0 | 11 | 06 |

Classification/Certificates: MILD/MOD CROSS CATEGORY

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|------|-----|------|--------|------------|-----|----|----|
| NAME: MATTHEWS, STEVEN | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 1050 | 60 | 0.84 | | 1 | 195620 | DI MATH | 0 | 08 | 06 |
| | | | | 2 | 195610 | DI CA | 0 | 08 | 06 |
| | | | | 3 | 994015 | VOC BAS SK | 0 | 06 | 06 |
| | | | | 4 | 990099 | ADV/HMRM | 0 | 06 | 06 |
| | | | | 5 | 994020 | LIFE SKILL | 0 | 14 | 06 |
| | | | | 6 | 994015 | VOC BAS SK | 0 | 14 | 06 |

Classification/Certificates: ELEM EDUCATION, MILD/MOD CROSS CATEGORY

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|------|-----|------|--------|-----------|-----|----|----|
| NAME: WINTERS, ERICA | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 1050 | 90 | 0.50 | | 1 | 883800 | SP ED ADM | 0 | 17 | 06 |

Classification/Certificates: MILD/MOD CROSS CATEGORY, MENTAL HAND K-12

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|------|-----|------|--------|------------|-----|----|----|
| NAME: JENKINS, CYNDI | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 1050 | 60 | 1.00 | | 1 | 195000 | DSI SECORE | 0 | 13 | |
| | | | | 2 | 994012 | LIFE SKILL | 0 | 13 | |
| | | | | 6 | 195630 | DI SCIENCE | 0 | 13 | 06 |
| | | | | 7 | 198600 | CASE MGMT | 0 | 13 | |
| | | | | 8 | 990000 | PLAN TIME | 0 | 13 | |

Classification/Certificates: LANGUAGE ARTS, MILD/MOD CROSS CATEGORY, MENTAL HAND K-12

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|------|-----|------|--------|---------|-----|----|----|
| NAME: NASH, DANIEL | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 4020 | 80 | 1.00 | | 1 | | ELEM | 0 | 04 | 06 |

Course Comments: ONE ON ONE AIDE
Classification/Certificates: NO CERTIFICATE

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|------|-----|------|--------|----------|-----|----|----|
| NAME: SNYDER, HALEY | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 4020 | 80 | 1.00 | | 1 | 195400 | DSI ECSE | 0 | PK | 06 |

Course Comment: ECSE Aide To Jenkins
Classification/Certificates: NO CERTIFICATE

| 000-000 MO School District | | | | | | | | | |
|----------------------------|-----|------|-----|------|--------|------------|-----|----|----|
| NAME: TRITZ, SUNNY | | | | | | | | | |
| SCHL | POS | FTE | CTE | ASGN | COURSE | NO/NAME | SEQ | GR | PR |
| 4020 | 80 | 1.00 | | 1 | 195000 | DSI SECORE | 0 | PK | 17 |

Classification/Certificates: MILD/MOD CROSS CATEGORY, MENTAL HAND K-12





TIME AND EFFORT



TIME AND EFFORT

- All staff paid with any portion of federal funds must document the time and effort spent within the program through time distribution records.
- Rule applies to all special education federal funds including:
 - IDEA Part B federal funds
 - ECSE federal revenue
 - High Need Fund (HNF) federal revenue



FUNDING PERIODS

- Time and Effort documentation is based on specific funding periods
 - Funding Period: generally compiled monthly or a six month time frame/school semester
 - Documentation must be signed and dated **AFTER** the funding period

| EXAMPLES | FUNDING PERIOD I | DATE SIGNED | FUNDING PERIOD II | DATE SIGNED |
|-------------------|----------------------|---------------------------------------|--------------------|---------------------------------------|
| Fiscal Year Dates | 7/1/2020-12/31/2021 | Signed & dated on 1/1/2021 or after | 1/1/2021-6/30/2021 | Signed & dated on 7/1/2021 or after |
| School Year Dates | 8/14/2020-12/21/2020 | Signed & dated on 12/22/2020 or after | 1/4/2021-5/20/2021 | Signed & dated on 5/21/2021 or after |
| Monthly | 9/1/2020-9/30/2020 | Signed & dated on 10/1/2020 or after | Repeat each month | Signed after month listed on the form |



METHODS OF DOCUMENTING

- Time and Effort must be documented by one of the following methods:
 - Semi-Annual Certifications for employees that work in the Special Education Program ONLY
 - Time and Effort Logs/Personnel Activity Reports (PARs) for employees that work in multiple programs



EMPLOYEES THAT WORK IN SPECIAL EDUCATION ONLY

- Employees that work in sped program ONLY and are paid any amount of IDEA, ECSE, or HNF federal funds must document the time and effort spent within the program.
- Includes employees who are paid a combination of federal funds and state, local, and/or county funds.
- Examples of employees that work in sped program ONLY may include:
 - Special Education Teacher
 - Special Education Paraprofessional
 - Special Education Teacher serving public and private (Proportionate Share) students



EMPLOYEES THAT WORK IN SPECIAL EDUCATION ONLY

- Districts have two options for documenting time and effort for employees who work in sped program ONLY.
 - Semi-Annual Certification Form
 - Semi-Annual Certification (Alternative) Form



SEMI-ANNUAL CERTIFICATION

- The requirements for the Semi-Annual Certification Form are:
 - Must be prepared semi-annually (twice per school year) for the funding period indicated on the form
 - Must be signed **AFTER** the funding period (after the work has been performed for that funding period)
 - Must be signed by either the employee or a supervisor having first-hand knowledge of the work performed



SEMI-ANNUAL CERTIFICATION

OMB Circular A-87 states “where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.”

I, _____, _____, certify that
(Name) (Title)

100% of my time has been spent performing duties associated with _____
(Federal Program)

for the period of _____.

Employee Signature _____

Date _____

Supervisor Signature _____

Date _____



SEMI-ANNUAL CERTIFICATION (ALTERNATIVE)

- The requirements for the Semi-Annual Certification (Alternative) Form are:
 - Must be prepared semi-annually (twice per school year) for the funding period indicated on the form
 - Must be signed **AFTER** the funding period (after the work has been performed for that funding period)
 - Must be signed by the supervisor having first-hand knowledge of the work performed



SEMI-ANNUAL CERT (ALT) FORM

SEMI-ANNUAL CERTIFICATION (ALTERNATIVE) FORM

OMB Circular A-87 states “where employees are expected to work solely on a single Federal award or cost objective, charges for salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.”

I, _____, _____,
 (Supervisor Name) (Title)

having first-hand knowledge of the work performed, certify that 100% of the time for the employee(s)

listed below has been spent performing duties associated with _____ for
 (Federal Program)

the period of _____.
 (Funding Period)

| Employee Name(s) | Position |
|------------------|----------|
| | |
| | |
| | |
| | |
| | |
| | |

Add more lines as needed

Signature of Supervisor _____

Date _____



EMPLOYEES THAT WORK IN MULTIPLE PROGRAMS

- Districts have two options for documenting time and effort for employees who work in multiple programs.
 - Time and Effort Logs/Personnel Activity Reports (PARs)
 - Substitute System Employee Certification Form



EMPLOYEES THAT WORK IN MULTIPLE PROGRAMS

- Employees that work in sped program and any other non-special education program(s) are considered to be working in multiple programs.
- Employees working in multiple programs and are paid any amount of IDEA, ECSE, or HNF federal funds must document the time and effort spent within each of the programs.
- Includes employees who are paid a combination of federal funds and state, local, and/or county funds.
- Examples of employees that work in multiple programs may include:
 - Paraprofessional for both Sped and Title programs
 - Reading Specialist for both Sped and Title programs
 - Special Education Teacher and Homeroom Teacher



TIME AND EFFORT LOGS/PERSONNEL ACTIVITY REPORT (PAR)

- The requirements for the Time and Effort Logs/PARs are:
 - Must be completed on a monthly basis
 - Must account for the total activities of the employee for all programs (including both direct and indirect time)
 - Must be signed **AFTER** the end of each month (after the work has been performed for that funding period)
 - Must be signed by the both the employee and a supervisor having first-hand knowledge of the work performed
- The federally paid portion of salary and/or benefits must be reflective of the actual time worked, not the projected time estimated at the beginning of the period
- Must reconcile the payroll to the PAR on a quarterly basis
- Any discrepancies must be corrected with journal entry in general ledger



PAR RECONCILIATION

- **PAR RECONCILIATION EXAMPLE**

- **JULY 1, 2020:**

- Set up payroll to charge **50%** of employee's salary to special education program (paid with IDEA Part B federal funds) and 50% to general education (paid with state funds)

- **OCTOBER 1, 2020:**

- Reconciliation of PAR indicates actual time worked in special education program for previous quarter was **40%**
- Journal Entry Correction must be made to correct the amount of salary paid with IDEA Part B federal funds in the general ledger to reflect the 40% actual time worked as opposed to the initial 50%



PAR RECONCILIATION

Employee Summary - JANE DOE
As of October 1, 2020

| FD | FUNC | OBJ | LOC | SRCE | PROJ | DESCRIPTION | Net Pay | | | |
|--|------|------|------|------|------|-------------|---------------------|---------------------|---------|-----|
| ***FUNCTION CODE 1111: ELEMENTARY*** | | | | | | | | | | |
| 7/2020 | 01 | 1111 | 6111 | 1050 | 3 | - | CERTIFIED SALARY | 1220.64 | 50% | |
| 8/2020 | 01 | 1111 | 6111 | 1050 | 3 | - | CERTIFIED SALARY | 1220.64 | 50% | |
| 9/2020 | 01 | 1111 | 6111 | 1050 | 3 | - | CERTIFIED SALARY | 1220.64 | 50% | |
| SUBTOTAL | | | | | | | | 3661.92 | | |
| 10/2020 | CORR | 01 | 1111 | 6111 | 1050 | 3 | - | CERTIFIED SALARY | 732.38 | 60% |
| SUBTOTAL | | | | | | | | 4394.30 | | |
| ***FUNCTION CODE 1221: SPECIAL EDUCATION AND RELATED SERVICES *** | | | | | | | | | | |
| 7/2020 | 01 | 1221 | 6111 | 1050 | 4 | 44100 | SE CERTIFIED SALARY | 1220.64 | 50% | |
| 8/2020 | 01 | 1221 | 6111 | 1050 | 4 | 44100 | SE CERTIFIED SALARY | 1220.64 | 50% | |
| 9/2020 | 01 | 1221 | 6111 | 1050 | 4 | 44100 | SE CERTIFIED SALARY | 1220.64 | 50% | |
| SUBTOTAL | | | | | | | | 3661.92 | | |
| 10/2020 | CORR | 01 | 1221 | 6111 | 1050 | 4 | 44100 | SE CERTIFIED SALARY | -732.38 | 40% |
| SUBTOTAL | | | | | | | | 2929.54 | | |



SUBSTITUTE SYSTEM EMPLOYEE CERTIFICATION

- The requirements for the Substitute System Employee Certification Form are:
 - Must be prepared semi-annually (twice per school year) for the funding period indicated on the form
 - Must be signed **AFTER** the funding period (after the work has been performed for that funding period)
 - Must be signed by the both the employee and a supervisor having first-hand knowledge of the work performed
 - Must attach a copy of the fixed work schedule to the Substitute System Employee Certification Form
 - Must obtain prior approval from DESE by completing Substitute System Management Certification Form (must be completed annually)



SUBSTITUTE SYSTEM EMPLOYEE CERTIFICATION

- Documentation to maintain at the district
 - Substitute System Management Certification Form
 - Substitute System Management Certification Approval Letter
 - Substitute System Employee Certification Form- 1st funding period
 - Substitute System Employee Certification Form- 2nd funding period
 - Employee's Fixed Class Schedule





SUBSTITUTE SYSTEM MANAGEMENT CERTIFICATION FORM

| | | |
|-----------------------------------|----------------------|-------------|
| LOCAL EDUCATION AGENCY (LEA) NAME | COUNTY-DISTRICT CODE | SCHOOL YEAR |
|-----------------------------------|----------------------|-------------|

GUIDELINES

State educational agencies (SEAs) are authorized to approve local educational agencies (LEAs) to use a substitute system for time-and-effort reporting in accordance with the following guidelines. In permitting an LEA to use the substitute system, the SEA must obtain from the LEA a management certification certifying that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

System Guidelines

- (1) To be eligible to document time and effort under the substitute system, employees must:
 - Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports;
 - Work on specific activities or cost objectives based on a predetermined schedule; and
 - Not work on multiple activities or cost objectives at the exact same time on their schedule.
- (2) Under the substitute system, in lieu of personnel activity reports, eligible employees may support a distribution of their salaries and wages through documentation of an established work schedule. An acceptable work schedule may be in a style and format already used by the LEA.
- (3) Employee schedules must:
 - Indicate the specific activity or cost objective that the employee worked on for each segment of the employee's schedule;
 - Account for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and
 - Be certified at least semiannually and signed by the employee and a supervisory official having firsthand knowledge of the work performed by the employee.
- (4) Any revisions to an employee's established schedule that continue for a prolonged period must be documented and certified in accordance with the requirements in section (3). The effective dates of any changes must be clearly indicated in the documentation provided.
- (5) Any significant deviations from an employee's established schedule, that require the employee to work on multiple activities or cost objectives at the exact same time, including but not limited to lengthy, unanticipated schedule changes, must be documented by the employee using a personnel activity report that covers the period during which the deviations occurred.

Submit completed form by email to spedfunding@dese.mo.gov or fax to (573) 526-6898.

Questions: Contact the Division of Financial and Administrative Services at (573) 751-0622.

DISCLOSURE OF KNOWN DEFICIENCIES

DESCRIBE ANY KNOWN DEFICIENCIES WITH IMPLEMENTING THE SUBSTITUTE SYSTEM, OR THE SUBSTITUTE SYSTEM ITSELF (IF APPLICABLE).

CERTIFICATION

I certify that only eligible employees will participate in the substitute system; and that the system used to document employee work schedules includes sufficient controls to ensure accuracy.

| | | |
|---|--------------|------|
| SIGNATURE OF SUPERINTENDENT/AUTHORIZED REPRESENTATIVE | PRINTED NAME | DATE |
|---|--------------|------|



SUBSTITUTE SYSTEM CERT FORM

SUBSTITUTE SYSTEM EMPLOYEE CERTIFICATION FORM

Employee Name _____

Title _____

Certification Period _____

Type of Schedule

Daily

Weekly

Bi-Weekly

Other

| Program or Cost Objective | Distribution of Time |
|---------------------------|----------------------|
| | |
| | |
| | |
| TOTAL | 100% |

I certify that I have performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Employee Signature

Date

I certify that I have firsthand knowledge that the above employee performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

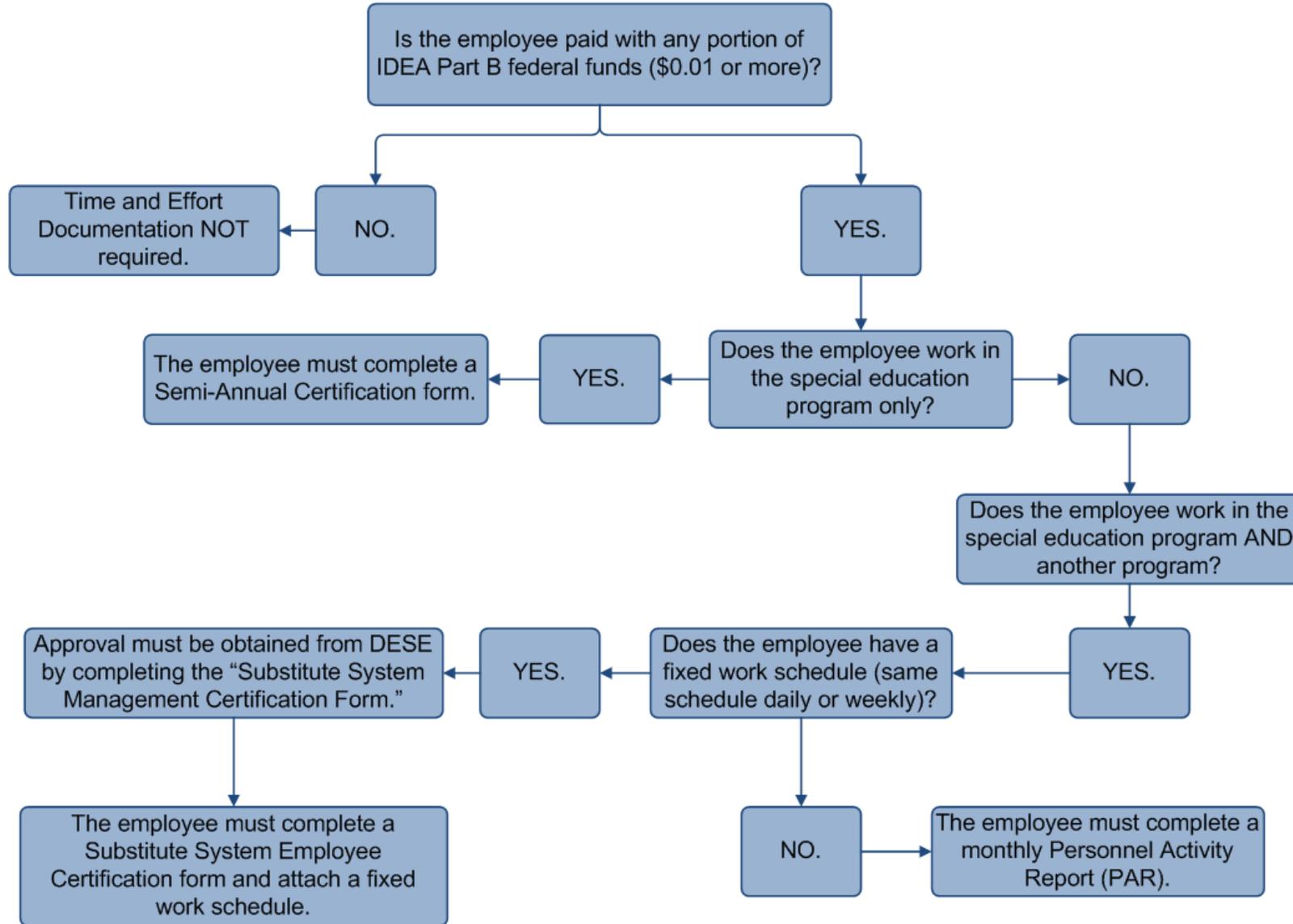
Supervisor Signature

Date



TIME AND EFFORT FLOWSHEET

Determining the type of Time and Effort documentation



SEMI-ANNUAL CERTIFICATION (ALTERNATIVE) FORM

OMB Circular A-87 states "where employees are expected to work solely on a single Federal award or cost objective, charges for salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee."

I, Miranda Lambert, Special Education Director
(Supervisor Name) (Title)

having first-hand knowledge of the work performed, certify that 100% of the time for the employee(s) listed below has been spent performing duties associated with Special Education for the period of July 1, 2020 – December 31, 2020.
(Federal Program) (Funding Period)

| Employee Name(s) | Position |
|------------------|---------------------------|
| Eric Church | Special Education Teacher |
| Jamey Johnson | Special Education Teacher |
| Luke Combs | Speech Therapist |
| Jason Aldean | Paraprofessional |
| | |
| | |

Signature of Supervisor Miranda Lambert

Date December 31, 2020



STIPENDS/EXTRA DUTY PAY

- Payments for extra work beyond an employees regular contract
- Must have written documentation/agreement to support the stipend/extra duty pay prior to payment of IDEA Part B federal funds
- The written documentation/agreement should include:
 - Activity/extra work to be performed
 - Applicable dates of performance
 - Amount to be paid
 - Must be signed by both the employee and supervisor
- Must also complete Semi-Annual Certification or PAR if not already completed
- Stipends/extra duty pay must be relevant to special education program if IDEA Part B federal funds are utilized



Stipend/Extra Duty Agreement

District/LEA Name

| | |
|-------------------------|--|
| Employee Name: | |
| Campus/Building Name: | |
| Employee Job Title: | |
| Stipend Name: | |
| Stipend Duties: | |
| School Year: | |
| Stipend Beginning Date: | |
| Stipend End Date: | |
| Stipend Amount: | |
| Accounting Code: | |
| Program Funding: | |
| Payment Frequency: | |

District/LEA and the Stipend Recipient agree that the Stipend Recipient, in addition to the duties of his/her regular *District/LEA* assigned position, will carry out the required duties under the authority of the *District/LEA* Board and supervision of the *Principal/Program Administrator* of the stipend.

The Stipend Recipient agrees to act in accordance with all applicable laws and regulations, as well as the terms described above.

This agreement may be terminated by either party with or without cause by providing written notice to the other party. Further, the Stipend Recipient may be removed from their stipend duties at the discretion of the principal or designee prior to the actual termination of this agreement. Termination of this agreement by either party shall not, in itself, constitute cause for termination of any separate teaching or employment contract between the Stipend Recipient and *District/LEA*.

Principal/Originator Signature: _____ Date: _____

Stipend Recipient Signature: _____ Date: _____



ACTIVITY

TIME AND EFFORT
DOCUMENTATION

Use the Time and Effort Flowsheet to determine which Time and Effort Document the district/LEA must complete for each employee below.



TIME AND EFFORT ACTIVITY

Instructions: Use the Time and Effort Flowsheet to determine which Time and Effort Document the district/LEA must complete for each employee below.

1. Mr. Parker is a special education teacher whose salary and benefits are paid with IDEA Part B federal funds and local revenue. He teaches students with IEP's only.
 - a) Semi-Annual Certification form or Semi-Annual Certification (Alternative) form
 - b) Annual Substitute System Management form & Substitute System Employee Certification form
 - c) Monthly PAR
 - d) None of the above
2. Mrs. Jordan is a one-on-one paraprofessional for a student with an IEP. Her salary and benefits are paid with state funds and local funds.
 - a) Semi-Annual Certification form or Semi-Annual Certification (Alternative) form
 - b) Annual Substitute System Management form & Substitute System Employee Certification form
 - c) Monthly PAR
 - d) None of the above
3. Mr. Allen is a paraprofessional who provides services to students with IEP's and non-IEP students. He is paid with IDEA Part B federal funds and state funds and has the following daily schedule:
8:00 am – 11:00 am Special Education Classes
11:00 am – 11:30 am Title I Classes
11:30 am – 12:00 pm Lunch
12:00 pm – 3:00 pm Special Education Classes
 - a) Semi-Annual Certification form or Semi-Annual Certification (Alternative) form
 - b) Annual Substitute System Management form & Substitute System Employee Certification form
 - c) Monthly PAR
 - d) None of the above
4. Ms. Hammond is a Special Services Director for the following programs: Special Education, Title, and ELL. She is paid with IDEA Part B federal funds and local funds.
 - a) Semi-Annual Certification form or Semi-Annual Certification (Alternative) form
 - b) Annual Substitute System Management form & Substitute System Employee Certification form
 - c) Monthly PAR
 - d) None of the above
5. Miss Kelly is a speech pathologist. She provides services to students with IEP's and to private, parochial, and home schooled students with disabilities. She is paid with IDEA Part B federal funds and local funds.
 - a) Semi-Annual Certification form or Semi-Annual Certification (Alternative) form
 - b) Annual Substitute System Management form & Substitute System Employee Certification form
 - c) Monthly PAR
 - d) None of the above
6. Mr. Meyer is a teacher paid with IDEA Part B federal funds and local funds and has the following daily schedule:
8:00 am – 11:00 am Special Education Classes
11:00 am – 11:30 am Lunch Duty
11:30 am – 12:00 pm Lunch/Plan Time
12:00 pm – 3:00 pm Special Education Classes
3:00 pm – 3:30 pm Bus Duty
 - a) Semi-Annual Certification form or Semi-Annual Certification (Alternative) form
 - b) Annual Substitute System Management form & Substitute System Employee Certification form
 - c) Monthly PAR
 - d) None of the above

TIME AND EFFORT ACTIVITY



TIME AND EFFORT ACTIVITY - ANSWERS

TIME AND EFFORT ACTIVITY

Instructions: Use the Time and Effort Flowsheet to determine which Time and Effort Document the district/LEA must complete for each employee below.

- Mr. Parker is a special education teacher whose salary and benefits are paid with IDEA Part B federal funds and local revenue. He teaches students with IEP's only.
 - Semi-Annual Certification form or Semi-Annual Certification (Alternative) form
 - Annual Substitute System Management form & Substitute System Employee Certification form
 - Monthly PAR
 - None of the above
- Mrs. Jordan is a one-on-one paraprofessional for a student with an IEP. Her salary and benefits are paid with state funds and local funds.
 - Semi-Annual Certification form or Semi-Annual Certification (Alternative) form
 - Annual Substitute System Management form & Substitute System Employee Certification form
 - Monthly PAR
 - None of the above
- Mr. Allen is a paraprofessional who provides services to students with IEP's and non-IEP students. He is paid with IDEA Part B federal funds and state funds and has the following daily schedule:
8:00 am – 11:00 am Special Education Classes
11:00 am – 11:30 am Title I Classes
11:30 am – 12:00 pm Lunch
12:00 pm – 3:00 pm Special Education Classes
 - Semi-Annual Certification form or Semi-Annual Certification (Alternative) form
 - Annual Substitute System Management form & Substitute System Employee Certification form
 - Monthly PAR
 - None of the above
- Ms. Hammond is a Special Services Director for the following programs: Special Education, Title, and ELL. She is paid with IDEA Part B federal funds and local funds.
 - Semi-Annual Certification form or Semi-Annual Certification (Alternative) form
 - Annual Substitute System Management form & Substitute System Employee Certification form
 - Monthly PAR
 - None of the above
- Miss Kelly is a speech pathologist. She provides services to students with IEP's and to private, parochial, and home schooled students with disabilities. She is paid with IDEA Part B federal funds and local funds.
 - Semi-Annual Certification form or Semi-Annual Certification (Alternative) form
 - Annual Substitute System Management form & Substitute System Employee Certification form
 - Monthly PAR
 - None of the above
- Mr. Meyer is a teacher paid with IDEA Part B federal funds and local funds and has the following daily schedule:
8:00 am – 11:00 am Special Education Classes
11:00 am – 11:30 am Lunch Duty
11:30 am – 12:00 pm Lunch/Plan Time
12:00 pm – 3:00 pm Special Education Classes
3:00 pm – 3:30 pm Bus Duty
 - Semi-Annual Certification form or Semi-Annual Certification (Alternative) form
 - Annual Substitute System Management form & Substitute System Employee Certification form
 - Monthly PAR
 - None of the above





PAYING STAFF FEDERAL FUNDS



PAYING STAFF FEDERAL FUNDS

- Things to consider at the beginning of the year when determining which staff to pay with federal funds:
 - Will the employee work in the special education program and other programs?
 - Avoid paying staff who will work in multiple programs (i.e. Sped & Title, or Sped & Gen Ed) with federal funds; otherwise must complete monthly PAR
 - Will the employee be claimed on the Medicaid roster?
 - Avoid paying staff who will be claimed on Medicaid roster with federal funds; otherwise must deduct federally paid portion of salary on Medicaid claim
 - Will the employee be retiring in the next school year?
 - Avoid paying staff who will be retiring/leaving the district with federal funds; otherwise district/LEA will be unable to use as an exception to MOE



PAYING STAFF FEDERAL FUNDS

- How do you determine which staff were actually coded as being paid with federal funds (IDEA Part B, ECSE fed, HNF fed, etc.) in the general ledger?

MISSOURI SCHOOL DISTRICT A
 GENERAL LEDGER
 December 2020

| FD | FUNC | OBJ | LOC | SRCE | PROG | | BUDGET | YTD | MONTH |
|--|------|------|------|------|-------|-----------------------|------------|-----------|-----------|
| *** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES | | | | | | | | | |
| 2 | 1221 | 6111 | 4020 | 4 | 44100 | SE CERTIFIED SALARIES | -80,000.00 | 72,500.00 | 10,000.00 |
| *** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES | | | | | | | | | |
| 2 | 1224 | 6111 | 4020 | 4 | 44100 | PS CERTIFIED SALARY | -10,000.00 | 2,500.00 | 100.00 |
| 2 | 1224 | 6211 | 4020 | 4 | 44100 | PS TEACHER RETIREMENT | -1,000.00 | 50.00 | 10.00 |
| 1 | 1224 | 6231 | 4020 | 4 | 44100 | PS SOCIAL SECURITY | -1,000.00 | 50.00 | 10.00 |
| 1 | 1224 | 6232 | 4020 | 4 | 44100 | PS MEDICARE | -1,000.00 | 50.00 | 10.00 |
| *** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED | | | | | | | | | |
| 2 | 1281 | 6111 | 4020 | 4 | 44200 | ECSE TEACHER SALARY | -10,000.00 | 10,000.00 | 1,500.00 |



PAYING STAFF FEDERAL FUNDS

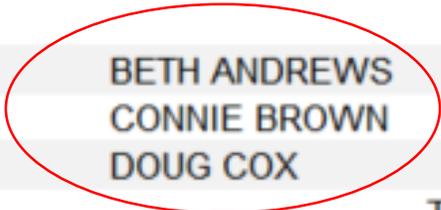
| FD FUNC OBJ | LOC | SRCE | PROG | | BUDGET | YTD | MONTH |
|---|------|------|------|---------|-----------------------|------------|-----------|
| *** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES | | | | | | | |
| 2 | 1221 | 6111 | 4020 | 4 44100 | SE CERTIFIED SALARIES | -80,000.00 | 72,500.00 |

Run Account Code History Report

Missouri School District A

ACCOUNT CODE HISTORY REPORT JULY 2020 TO DECEMBER 2020

| ACCOUNT | ACCOUNT DESCRIPTOR | EMPLOYEE | GROSS |
|--------------------------|-----------------------|--------------|-------------|
| 2-1221-6111-4020-4-44100 | SE CERTIFIED SALARIES | BETH ANDREWS | \$25,700.00 |
| | | CONNIE BROWN | \$21,950.00 |
| | | DOUG COX | \$24,850.00 |
| | | TOTAL | \$72,500.00 |



PAYING STAFF FEDERAL FUNDS

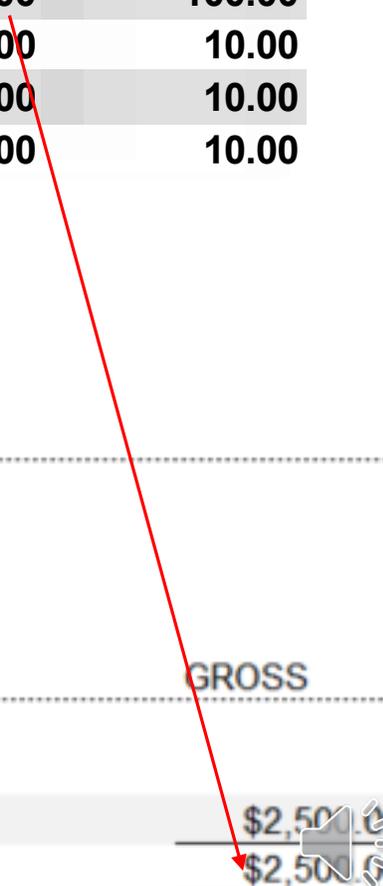
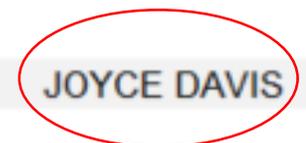
| FD | FUNC | OBJ | LOC | SRCE | PROG | | BUDGET | YTD | MONTH |
|--|------|------|------|------|-------|-----------------------|------------|----------|--------|
| *** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES | | | | | | | | | |
| 2 | 1224 | 6111 | 4020 | 4 | 44100 | PS CERTIFIED SALARY | -10,000.00 | 2,500.00 | 100.00 |
| 2 | 1224 | 6211 | 4020 | 4 | 44100 | PS TEACHER RETIREMENT | -1,000.00 | 50.00 | 10.00 |
| 1 | 1224 | 6231 | 4020 | 4 | 44100 | PS SOCIAL SECURITY | -1,000.00 | 50.00 | 10.00 |
| 1 | 1224 | 6232 | 4020 | 4 | 44100 | PS MEDICARE | -1,000.00 | 50.00 | 10.00 |

Run Account Code History Report

Missouri School District A

ACCOUNT CODE HISTORY REPORT
JULY 2020 TO DECEMBER 2020

| ACCOUNT | ACCOUNT DESCRIPTOR | EMPLOYEE | GROSS |
|--------------------------|---------------------|-------------|------------|
| 2-1224-6111-4020-4-44100 | PS CERTIFIED SALARY | JOYCE DAVIS | \$2,500.00 |
| | | TOTAL | \$2,500.00 |



PAYING STAFF FEDERAL FUNDS

| FD | FUNC | OBJ | LOC | SRCE | PROG | | BUDGET | YTD | MONTH |
|---|------|------|------|------|-------|---------------------|------------|-----------|----------|
| *** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED | | | | | | | | | |
| 2 | 1281 | 6111 | 4020 | 4 | 44200 | ECSE TEACHER SALARY | -10,000.00 | 10,000.00 | 1,500.00 |

Run Account Code History Report

Missouri School District A

ACCOUNT CODE HISTORY REPORT
JULY 2020 TO DECEMBER 2020

| ACCOUNT | ACCOUNT DESCRIPTOR | EMPLOYEE | GROSS |
|--------------------------|---------------------|--------------------------------|--------------------------|
| 2-1281-6111-4020-4-44200 | ECSE TEACHER SALARY | DAWN FISCHER HANNAH GREGORY | \$8,500.00 \$1,500.00 |
| | | TOTAL | \$10,000.00 |



PAYING STAFF FEDERAL FUNDS

- Complete Semi-Annual Cert. forms for all staff paid with federal funds

- EMPLOYEE
- BETH ANDREWS
 - CONNIE BROWN
 - DOUG COX
 - JOYCE DAVIS
 - DAWN FISCHER
 - HANNAH GREGORY

SEMI-ANNUAL CERTIFICATION (ALTERNATIVE) FORM

OMB Circular A-87 states "where employees are expected to work solely on a single Federal award or cost objective, charges for salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee."

I, Lisa Murphy _____, Special Education Director _____
(Supervisor Name) (Title)

having first-hand knowledge of the work performed, certify that 100% of the time for the employee(s) listed below has been spent performing duties associated with Special Education for the period of July 1, 2020 – December 31, 2020.
(Federal Program) (Funding Period)

| Employee Name(s) | Position |
|------------------|---------------------------|
| Beth Andrews | Special Education Teacher |
| Connie Brown | Special Education Teacher |
| Doug Cox | Special Education Teacher |
| Joyce Davis | Special Education Teacher |
| Dawn Fischer | ECSE Teacher |
| Hannah Gregory | ECSE Teacher |
| | |
| | |

Signature of Supervisor *Lisa Murphy*

Date 1/1/2021



ACTIVITY

DETERMINE FEDERALLY
PAID STAFF

Determine which employees below would be the best option for the district/LEA to pay with IDEA Part B federal funds.



PAYING STAFF FEDERAL FUNDS ACTIVITY

PAYING STAFF FEDERAL FUNDS ACTIVITY

Determine which employees below would be the best option for the district/LEA to pay (salary and benefits) with IDEA Part B federal funds.

| | YES | NO |
|---|-----|----|
| 1. Mr. Lee is a para professional who works in the special education program in the morning and in Title program in the afternoon. | | |
| 2. Mrs. Jones is a high school special education teacher; the district/LEA claims Mrs. Jones on the Medicaid roster. | | |
| 3. Mr. Brown is an elementary special education teacher who will be retiring at the end of the school year. | | |
| 4. Ms. Howard is a special education director who also oversees federal programs, ELL, gifted, and 504. | | |
| 5. Mrs. West is a physical therapist who provides services to students with IEPs only for both the ECSE and K-12 special education program. | | |
| 6. Mr. Thomas is a principle who oversees the special education program in his building. | | |
| 7. Mrs. Duncan is a special education secretary who is claimed on the Medicaid roster. | | |
| 8. Ms. Miller is a speech therapist who provides special education services to both public school students and private/parochial school students through proportionate share. | | |



PAYRING STAFF FEDERAL FUNDS ACTIVITY - ANSWERS

PAYING STAFF FEDERAL FUNDS ACTIVITY

Determine which employees below would be the best option for the district/LEA to pay (salary and benefits) with IDEA Part B federal funds.

| | YES | NO |
|---|-----|----|
| 1. Mr. Lee is a para professional who works in the special education program in the morning and in Title program in the afternoon. | | NO |
| 2. Mrs. Jones is a high school special education teacher; the district/LEA claims Mrs. Jones on the Medicaid roster. | | NO |
| 3. Mr. Brown is an elementary special education teacher who will be retiring at the end of the school year. | | NO |
| 4. Ms. Howard is a special education director who also oversees federal programs, ELL, gifted, and 504. | | NO |
| 5. Mrs. West is a physical therapist who provides services to students with IEPs only for both the ECSE and K-12 special education program. | YES | |
| 6. Mr. Thomas is a principle who oversees the special education program in his building. | | NO |
| 7. Mrs. Duncan is a special education secretary who is claimed on the Medicaid roster. | | NO |
| 8. Ms. Miller is a speech therapist who provides special education services to both public school students and private/parochial school students through proportionate share. | YES | |



MOSIS RESOURCES:

Fiscal Monitoring Guide

<https://dese.mo.gov/financial-admin-services/special-education-finance/fiscal-monitoring>

Core Data/MOSIS Manual

<https://dese.mo.gov/sites/default/files/CD-MOSIS-Manual.pdf>



TIME AND EFFORT RESOURCES:

Fiscal Monitoring Guide

<https://dese.mo.gov/financial-admin-services/special-education-finance/fiscal-monitoring>

Time and Effort Guidance

<https://dese.mo.gov/financial-admin-services/general-federal-guidance>

Time and Effort Flowchart

<https://dese.mo.gov/sites/default/files/sef-TimeEffortFlowchart.pdf>



PAYING STAFF FEDERAL FUNDS RESOURCES:

Fiscal Monitoring Guide

<https://dese.mo.gov/financial-admin-services/special-education-finance/fiscal-monitoring>

