

Special Education Funding Time and Effort Documentation

1. **Purpose:** The purpose of this policy is to establish procedures to meet the funding documentation requirements of Section X.T. of the Utah State Board of Education Special Education Rules and 2 CFR § 200.430(i).
2. **Policy:** The following procedures are established to create and maintain the documentation required for use of federal and state special education funds to compensate staff.
3. **Procedure:**
 - 3.1.1. The nature of the specific documentation required depends on the extent to which the employee's total compensation comes from federal or state special education funds and whether the employee is exempt or non-exempt under the Fair Labor Standards Act (FLSA).
 - 3.1.1.1. For all FLSA non-exempt employees who are compensated with any federal or state special education funds, the documentation shall include time records showing the total number of hours worked each day. 2 CFR § 200.430(i)(3).
 - 3.1.1.2. Employees who are paid only with federal special education funds, or only with state special education funds, or only with a combination of federal and state special education funds, shall be required to sign the Semi Annual Certification form specifying the cost objective, grant program, fund code, and distribution of time. The employee's supervisor shall review the form, confirm its accuracy, and also sign the form.
 - 3.1.1.3. Employees who are paid in part from special education funds and in part with funds from other sources shall complete either the Nonexempt Monthly Personnel Activity Report or the Exempt Monthly Personnel Activity Report. The employee shall sign the form to confirm its accuracy and the employee's supervisor shall also review the form, confirm its accuracy, and also sign the form.