

Special Education Cost Object Examples

The Minnesota Department of Education is 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.

Below are several examples of when a staff member could be in a single cost objective and when the time-and-effort reporting may be applicable.

Single Cost Objective Examples

1. A teacher works only with Birth-Two students with IEPs/IFSPs/IIIPs. The teacher's salary is paid from federal Part C half time and State – Special Education, Birth through Two (Finance Dimension 741) half time.

Teaching Birth-2 students with special education needs is a single cost object because it can be fully supported under Part C of IDEA funds or with state and local funds under Finance Dimension 741. A semiannual certificate is required to support the payment of federal Part C funds.

A teacher is part time under Federal Section 611 funds and part time under State

 Special Education, Ages Three through Twenty-one (Finance Dimension 740), teaching all day in a special education resource room.

The teacher is providing special education instruction full time. A semiannual certificate is required as teaching students with IEPs ages 3-21 is a single cost objective.

3. A pre-school teacher works with ECSE only and is charged .5 FTE to Section 619 funds (Finance Dimension 420) and .5 FTE to Finance Dimension 740.

The teacher is providing special education and needs only a semiannual certification as the teacher is eligible for full funding under either program (Finance 420 or 740).

4. A teacher works exclusively with students with IEPs and is state and local funded. Can I use the Time-and-Effort Substitute system to document the teacher's time in special education for Finance 740?

The Time-and-Effort Substitute system is acceptable for the documentation of staff that work under Finance 740/741 – State and Local expenditures. In addition the following may be used:

- a. A Personnel Activity Report (PAR);
- b. A certification;
- c. Teacher's class lists:
- d. Timesheets; or
- e. Duty rosters.

Multiple Cost Objective Examples

5. A resource teacher provides special education instruction 4 periods a day and 1 period a day, the teacher provides coordinated early learning services to second grade students paid with federal Section 611 (Finance 425) funds.

The teacher would be required to have a personnel activity report (PAR) or the district can apply and receive approval for the use of a Time-and-Effort Reporting – Substitute System to replace the monthly PAR as the students receiving CEIS do not have IEPs.

6. A developmental adapted physical education (DAPE) teacher provides DAPE to students with IEPs 2 periods a day paid with federal Section 611 funds and regular physical education 4 periods a day paid from the district's general fund.

The DAPE teacher would need to complete a personnel activity report (PAR) as required by OMB Circular A-87 or could be eligible if the district applied for and received approval to use the Time-and-Effort Reporting – Substitute System for a semiannual certification.

7. A teacher provides Title I reading two hours a day, special education resource services three hours a day paid from federal Section 611 (Finance Dimension 419) and works in the regular first grade class for one hour a day for reading instruction to reduce the class size.

The teacher would have to complete a personnel activity report (PAR) as the teacher is working in three cost objectives (Tile 1, Special Education and regular education). The teacher could use the Time-and-Effort Reporting – Substitute System for the semiannual certification if the district applied for and was approved for this system.

The important point to note is that documentation must be able to substantiate that the employee provided special education and related services and the time those services were provided.