

# Technical Guide for Special Education Staff Documentation

## Purpose

This technical guide is prepared for Supervisory Unions, Supervisory Districts and School Districts to use as a guide for documenting, reporting and reviewing special education staff time. The AOE provides a sample [Staff Documentation Packet](#), this includes sample templates with additional instructions.

## I. Staff Documentation Requirements

Staff in Vermont Supervisory Unions, Supervisory Districts and School Districts are often used to perform a variety of duties, the amount of salary charged to the Special Education Expenditure Report (SEER) needs to be documented to show that salary charged was used to provide special education services. Staff documentation is required for all staff whose salary and benefits are reported as eligible K-12 cost on the Special Education Expenditure Reports. Also, if the school district uses contracted staff for special education functions, then staff documentation is required for the contracted staff. The basic requirements are:

- a special education staff list,
- sample weekly schedules for special education staff (who are 100% special education staff) with their caseload list showing the type of plan (IEP, 504 or EST) requiring the service being provided,
- two-week time studies for all other special education staff with their caseload list, and
- on-going documentation for staff only periodically providing special education services.

*Technically, if a staff person is designated special education activities for only part of their work schedule, the school could document that part of their schedule using the special education staff documentation process and the rest with the two-week time studies. However, if the time split between special education and regular education is not clearly defined, the school should have the person complete the time studies*

## Contact Information:

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to document their whole work schedule and mark the specific blocks on the time studies that the person is designated as special education.

## **II. Special Education Staff Documentation**

### **A. Allowable Instructional Services**

As defined in Vermont Special Education Rules, adopted 2013

<https://education.vermont.gov/sites/aoe/files/documents/edu-series-2360-special-education-rules.pdf>

#### **2366.2.1 Instructional Services**

Except as provided under (1) and (2) in (a) below, expenditures for instructional services shall be allowable if required by a student's IEP. The allowable special education costs include:

(a) Salaries and benefits of licensed special education teachers including vocational special needs teachers, and instructional aides for the time they carry out special education responsibilities.

(1) The allowable cost that an LEA may claim includes a school period or service block during which the above staff member is providing special education services as defined in Rule 2360.2.12 to a group of eight or fewer students, and the majority of the students are receiving the special education services, in accordance with their IEPs.

(2) In addition to the time for carrying out special education responsibilities, an LEA may claim up to 20% of an above special education staff member's time, if that the staff spends the additional time performing consultation to assist with the development of and providing instructional services required by:

- (i) A plan pursuant to Section 504 of the Rehabilitation Act; or
  - (ii) A plan for students who require additional assistance in order to succeed in the general education environment as determined by the Educational Support Team;
- (b) Salaries and benefits for services of individual aides for the portion of time they carry out special education responsibilities;
- (c) Contracted services to provide special education instruction to students with disabilities...

### **B. Special Education Staff Documentation**

The required documentation for staff consists of:

- A list of professionals and aides designated as special education staff for the year including the special education staff FTE for each.
- For special education staff designated 100% of their time worked, the following can be used instead of the two-week time studies:

- A sample weekly schedule which reflects how time is used for each period of the school day or service period and
- A caseload listing showing all the students that are served by the staff member and whether the services being provided are required by the student's IEP, 504 plan, EST plan or some other reason.
- Staff that are designated for special education for only part of their time worked, use the time study documentation process and indicate the specific blocks of time on their time studies which makes up their special education FTE. The blocks can be indicated by highlighting, color coding or any other method that is clearly visible.

### **C. Review of Special Education Staff Documentation**

The sample weekly schedules and caseload lists must be collected during the school year and reviewed to make sure that each is complete. The review should check the following:

1. The sample weekly schedule shows what the employee normally does for a complete week for the complete amount of time that they work. If the employee is paid to work from 7:45 to 3:30 with twenty minutes for lunch, the sample schedule should cover that whole time frame with the time excluded for lunch shown as employee lunch. For beginning and ending times for periods are correctly noted and only time missing may be the time between class periods.
2. Every period or service block making up the employee's complete schedule, the activity needs to be documented as well as the students being served usually indicated by their initials. For teachers who are providing instruction in various academic subjects, the activity should be the subject being taught such as English - A.B. and C.D. or Math Tutorial - E. F. For other blocks, the activity should be a concise description of what the staff person is normally doing. Examples that are often seen are: preparation for 2:30 math class; case management for students A.B. and C.D.; supervising aide for E.F.; special education staff meeting and IEP meetings. If the activity performed during the time block usually relates to a specific student or number of students, then the student(s) should be indicated.
3. The caseload list should be reviewed to make sure that it includes all students listed on the weekly schedule. Also, if there are multiple students with the same initials, it

is recommended that the sample schedule differentiate when the staff person is serving A. B. the first grader from when he/she is serving A. B. the sixth grader. Circling or asterisking one set of the initials could differentiate the two students. The same notation should be used on the caseload list such as using the middle initials – A.E.B. versus A.L.B.

4. Please indicate which period or service blocks are performed remotely, you may do so by highlighting or adding a flag of some kind.

Remember that staff documentation can only be used for staff who are designated as special education staff for their complete work schedule time. It is easier and recommended that a staff person designated as special education staff for only part of his/her time to use time studies to document his/her time.

Sample Table : Special Education Staff Designation

For School Year 2020-2021

For School District: City Union School District

Name	Position Title	FTE for Prof.	FTE for Aides	If partial year, indicate dates of designation.
<b>Jane Jones</b>	<b>Consulting Teacher</b>	<b>1</b>		
<b>Tammy Thompson</b>	<b>Speech/Language Pathologist</b>	<b>0.3</b>		
<b>Leslie Little</b>	<b>Resource Room Teacher</b>	<b>0.2</b>		
<b>Ann Atom</b>	<b>Para-educator</b>		<b>0.3</b>	
<i>Janice Jets</i>	<b>Para-educator - period of 8/27 to 12/19</b>		<b>0.2</b>	<b>One position; Patsy</b>
<b>Patsy Parks</b>	<b>Para-educator - period of 1/3 to 6/11</b>		<b>0.2</b>	<b>replaced Janice 1/3</b>
<b>Marna May</b>	<b>Speech aide</b>		<b>1</b>	
<b>Connie Counts</b>	<b>Speech aide</b>		<b>0.2</b>	
<b>Total FTE's Designated</b>		<b>1.5</b>	<b>1.9</b>	
The special education staff designation in effect for the school year is as shown above.				
Signed: <i>Morton Maxwell</i>			Date: <i>March 30, 2021</i>	

### III. Time Study Documentation for Staff

The documentation for special education staff not designated as 100% special education consists of:

- A time study for two weeks selected to be representative of the school year completed by the employee. The time study should show how time was used during each school period or service block for ten days and
- A caseload listing showing all the students that were being served by the staff member and whether the services being provided were required by the student's IEP, 504 plan, EST plan or other reason.

For the staff members designated special education for part of their time, the time studies must indicate the specific school periods or service blocks that make up the special education FTE assigned to the staff member. In order for the staff to be evaluated by the auditors as special education staff, the specific time blocks must be indicated by a solid line, highlighted by a marker or some other means. No changes will be allowed to time studies, after the time studies are provided to the auditors. If special education staff is not designated specifically on the time studies, it will not be treated by the auditors as regular education and may result in a portion of the staff person's salary disallowed.

#### A. Time Frame for Time Studies

Time studies should be completed for two full weeks. The two weeks selected can be two consecutive weeks or one can be in the fall and another one in the spring. The two weeks selected should be typical school weeks. This means that time studies should be planned to avoid times when unusual activities such as assessment testing, the beginning of the school year, holidays or the end of the school year are taking place. The two weeks are used as representative weeks and it is assumed that what happens during those two weeks happens in the same proportion for the remaining weeks in the school year.

If a specific person is not performing their normal duties during any day during the time study period, then they should not use that day as part of the time study. Some examples would be if the staff person took a day off due to illness or any other reason, if the staff member attended a training session instead of working their normal schedule, or if there is a snow day or an unusual school event that disrupted the normal schedule. The employee should instead

document the same day of the following week that was missed. If the employee was out sick on Thursday of the fall time study week, then they should use the following Thursday to complete their fall time study.

The requirement is a two-week (ten day) time study but the school district can elect to use a longer period for their time studies.

### **B. Completing Time Studies**

The time studies can be completed on the forms provided by the Agency of Education or school districts may use another version as long as it provides all of the same information. The information must be completed at the top of the form indicating the school year, employee's name, position and school district as well as the week that the time study covers. The specific dates need to be entered for each day of the week and the beginning and ending dates of each of the periods used. The periods should cover the employee's complete schedule. The only gaps between ending and beginning times should be the minutes between periods.

For each time block, staff indicate the activity that they are engaged in and indicate which students are being served if applicable. If a staff member is providing instruction in a subject matter area, the activity can be listed using the name of the subject such as "math" or "social studies". If a staff member is doing something else, a brief description of the activity needs to be listed. All of the students (usually by their initials) being served or which the activity relates to also need to be indicated for each block. The following shows a sample-completed block:

	<b>Monday 11/3/2020</b>
Period 1 Starting at 7:45 Ending at 8:25	Reading A.B., C.D. & E.F.

### **C. Discussion of Activities**

For a time study, the activity needs to be specific if it is other than teaching a subject. Unlike a sample weekly schedule which shows what is typically being done, the time study shows what specifically was being done during that time period. Therefore the activity should be specific such as special education evaluation, initiating annual IEP process, reviewing student progress,

planning instruction, grading papers, etc. instead of using general terms such as “case management”. If a staff member was working on a special education evaluation, the notation should include the specific student. If the activity was contacting parents, again the specific students should be noted. If the staff person is meeting with another staff member, the purpose of the meeting should be noted instead of just indicating “meeting with Z.Y.”

The activity must be clear to a person who picks up the time study and does not know your school such as an auditor. For example, it is assumed that “lunch” means that is the time that an employee is allowed to eat his/her lunch. So if the activity is lunchroom supervision, the description needs to be more specific such as general lunch duty.

A school district may find it useful to develop a list of abbreviations for activities to use on their time studies. If abbreviations are used, the list along with what they stand for must be attached to the time study.

#### **D. Caseload List**

The staff member’s caseload list must be provided and is on the back of the forms recommended by the Agency. The list should include all students that the staff member serves during the school year. The information required is the student’s name and ID number and an indication as to whether the service being provided to the student is based on the student’s IEP, 504 plan, EST plan or for some other reason. If no explanation is given for students with a check in the “Other” column, it will be assumed that they are a regular education student with no plan.

#### **E. Explanations**

A space is provided at the bottom of the time study form to give additional information on any blocks of time which may need further explanation. For example, if for the first period of the school day, the usual group is three students receiving IEP services and two students receiving EST services. However, on Monday one of the special education students is absent, you would want to explain the normal composition of the group so that it falls under the small group rule. The information should be specific and indicate the student by initial (and ID number) who was absent. It might say something like group consists of A.B., C.D., E.F., G.H. and I.F. – A.B. was absent on Monday.

## **IV. Review of Time Studies**

The time studies performed by special education staff members must be reviewed during the school year to make sure that all the necessary information has been provided. The following lists a set of suggested steps for reviewing time studies.

### **A. Initial Review for Missing Information**

The initial review should determine if all the information needed is on the time study. The following is a list of common information missing:

1. Missing time – if the beginning and ending time for periods are not correctly entered, there may be blocks of time missing. If period 1 is shown as ending at 9:10 but period 2 is not shown as starting until 9:35, the time study will not show the complete school day. The exception is that staff are not expected to document the time between classes.
2. Missing activities/subjects – each block needs to show an activity or subject if the activity is direct instruction.
3. Missing students – each block that relates to serving students should include an indication of students served. Initials are most often used to indicate students.
4. Caseload list incomplete – each student listed on the front of the time study should be listed on the back of the form with an indication as to whether the services being provided are required by the student's IEP, 504 plan or EST plan.

### **B. Adding Missing Information**

When the time study has been reviewed, the time study should be returned to the employee to add the missing information. It is preferable to have an employee add information to his/her own time study. The statement above the signature still applies to confirm that the information is accurate.

If the employee is unable to add the information, the employee's supervisor may add the missing information. The additions should be added in a way that it is clear that they were provided by a different person by using a different color ink pen or another method. The person adding the information should sign below the employee.

## **V. Calculating Allowable Portion of Staff Time Based on Documentation**



The purpose of recording the work each special education staff person does is to determine what portion of his/her salary and benefits can be reported for special education reimbursement. Administrative staff need to review the time studies to calculate the portion of each employee's salary and benefits that are eligible on the final Special Education Expenditure Report for the year. Payroll reports alone are not sufficient documentation to claim special education expenditure reimbursement.

**A. Time Worked by the Employee**

To determine what portion of a person's salary is allowable, the first step is to determine the amount of time worked for the period covered by the time study. This should include the time from the beginning to the end of the employee's normal schedule excluding break time such as employee lunch break. So if the employee works from 8:15 to 2:30 with a 15-minute lunch break, then the hours worked would be 6 hours or 360 minutes per day. This would make the hours worked per week 1,800 minutes. If this was the same for the both weeks of the two week time study, 3,600 minutes would be used as the base to see what portion is allowable.

**B. Reviewing Time to Determine What is Allowable**

To determine the amount of allowable time, the blocks need to be reviewed using either the special education staff criteria or regular education staff criteria. The following is the criteria for blocks of time designated as special education:

Students Being Served in Time Block	Portion Considered Special Education Eligible
K-12 students receiving IEP services – either individually or in groups	100% allowable
Groups of K-12 students including IEP, 504 or EST services and others	% allowable is calculated based on # of students receiving IEP services divided by total # in the group
K-12 students receiving services but not on IEP, 504 Plan or EST Plan – either individually or in groups	Disallowed

*Note: the above does not apply to special class programs*

The blocks that represent special education staff time must be designated on the time study as special education staff time and the FTE computed and shown on the top of the form. The calculation would need to be done for the complete time study period. The calculation is shown below for the sample time study:

Day of Time Study	Minutes of special education time	Total Minutes
Monday	95 minutes	360 minutes
Tuesday	95 minutes	360 minutes
Wednesday	120 minutes	360 minutes
Thursday	95 minutes	360 minutes
Friday	95 minutes	360 minutes
<b>Total Week</b>	<b>500 minutes</b>	<b>1800 minutes</b>

The staff FTE assigned is computed as follows for a full-time employee:

$$\text{Staff FTE} = \frac{\text{\# of minutes performing special education staff work } 500}{\text{total \# work minutes in the period } 1800} = .28$$

For part-time employees, the number of minutes of special education time needs to be divided by the minutes worked by full-time staff during the period.

The following is the criteria for blocks not designated as special education:

Students Being Served in Time Block	Portion Considered Special Education Eligible
K-12 students receiving IEP services – either individually or in groups	100% allowable
Individual K-12 students receiving 504 or EST services or not on a plan	Disallowed
Groups of eight or fewer K-12 students with the majority (more than half) receiving IEP services	100% allowable
Groups of eight or fewer K-12 students with half or less of them receiving IEP services	% allowable is calculated based on # of students receiving IEP services divided by the total # in the group
Groups of nine or more K-12 students with some of the students receiving IEP services	% allowable is calculated based on # of students receiving IEP services divided by the total number in the group unless service provided is considered a regular education service

*Note: the above does not apply to special class programs*

**For special education instruction** in a self-contained or separate day program:

$$\% \text{ Allowed} = \frac{\text{\# of students receiving IEP services from above program}}{\text{total \# of students receiving services from above program}}$$

The calculation for special education program staff can either be done for the program as a whole or for the specific time blocks during the day if there is considerable variation in the students served by different staff members in the special class program.

### **C. Other Provisions for Determining Allowable Time**

In addition to the above criteria, see below:

1. Covering general duties such as recess duty, lunchroom duty, bus duty, etc. is not an allowable special education cost. These are necessary for the whole student body and should be covered by funds other than special education. The only exception that has been made is if special education staff share in duties on a rotating basis and the special education staff do not cover a disproportionate share of the duties. For example, if a school assigns all recess and lunch duty to aides on a rotating basis, this would not be allowable as the vast majority of aides employed by most schools are special education aides so special education would be bearing the bulk of the recess and lunch duty. If all teachers and aides or all teachers are assigned duties on a rotating basis, that is generally allowable.
2. Coverage for lunch and recess for individual special education students is considered an allowable special education cost if the service is required by the student's IEP. The IEP would need to clearly state that the student is to receive services during those specific periods or is to receive individual aide services for the whole school day. If the service is not required by the student's IEP, it will not be considered an allowable service.
3. If a special education staff person does not perform their regular duties but substitutes for another staff member, the determination as to whether the time spent as a substitute is allowable depends on the work performed as a substitute. If a special education paraprofessional substituted for a regular education teacher for half of the day because the teacher left due to illness, that half of day is not allowable as special education time. The preferred system is to have time spent performing regular education substitute duties paid as a regular education expense.

4. A special educator teaching a whole class is not considered an allowable special education cost. The small group rule allows a special educator for blocks of time to work with a group of eight or less as long as the majority of students are receiving services required by their IEPs. However, the small group rule does not extend to whole regular education classes.
5. Whether time special education staff spent attending meetings is allowable depends on the purpose of the meeting. When the time studies are completed, it is important that not only the meeting is indicated but the purpose of the meeting as well. So if Sally Smith is meeting with para-educator Cathy Cap and the purpose of the meeting is to provide supervision of Cathy's work with student A.B. and work on ways to implement specific behavior techniques with A. B., the time study should at least indicate "re student A. B". The following includes some specifics regarding what is considered allowable:
  - Staff meeting time is allowable if all staff are required to attend.
  - Meeting of special education staff for in-service training or to work on specific special education projects are considered allowable.
  - IEP meetings and other meetings related to the special education process for individual students are allowable.
6. Team or Co-teaching services, are allowable, as outlined in the Vermont Special Education Rules, where delivery of special education services in the general education classroom provided jointly by the general education classroom teacher and a special education teacher, please visit [Vermont Special Education Rules](#) for guidance.

Example template for Employee Time Study

For School Year 2020-2021

Name:	Nancy Nicholby	For Week of:	Nov. 3, 2020
Position:	Instructional Assistant		
School District:	City Elementary School	Special Education Staff:	.3 FTE

In the grid below, indicate the duties being performed and the students being served for each time block. On the back of the form, indicate the students' ID number and whether services are being delivered based on IEP, 504 Plan, EST Plan or other.

	Monday <u>11/3/2020</u>	Tuesday <u>11/4/2020</u>	Wednesday <u>11/5/2020</u>	Thursday <u>11/6/2020</u>	Friday <u>11/7/2020</u>
Period 1 Starting at 8:15 Ending at 9:05	Reading  Paul P.	Math  Dennis D.  Martin M.  <i>Kathy K.</i>	Writing 8:15-8:45  Kara K. <hr/> Reading 8:45-9:30  Paul P.	Reading  Paul P.	Math  Dennis D.  Martin M.  <i>Kathy K.</i>
Period 2 Starting at 9:05 Ending at 9:55	Math  Steve S.	Math  Paul P.	Prep. Time 9:30on for Grade 1 & 2  Math Classes	Math  Steve S.	Math  Steve S.
Period 3 Starting at 9:55 Ending at 10:45	Grade 1 Math  Kara K.  <i>Mandy M.</i>  <i>Patsy P.</i>	Grade 1 Math  Kara K.  <i>Mandy M.</i>  <i>Patsy P.</i>	Grade 1 Math  Kara K.  <i>Mandy M.</i>  <i>Patsy P.</i>	Grade 1 Math  Kara K.  <i>Mandy M.</i>  <i>Patsy P.</i>	Grade 1 Math  Kara K.  <i>Mandy M.</i>  <i>Patsy P.</i>
Period 4 Starting at 10:45 Ending at 11:00	Lunch	Lunch	Lunch	Lunch	Lunch
Period 5 Starting at 11:00 Ending at 11:30	Recess Duty	Recess Duty	Recess Duty	Recess Duty	Recess Duty
Period 6 Starting at 11:30	Grade 2 Math  <i>Peter P.</i>	Grade 2 Math  <i>Peter P.</i>	Grade 2 Math  <i>Peter P.</i>	Grade 2 Math  <i>Peter P.</i>	Grade 2 Math  <i>Peter P.</i>

Ending at 12:15	<i>Sam S.</i>	<i>Sam S.</i>	<i>Sam S.</i>	<i>Sam S.</i>	<i>Sam S.</i>
Period 7 Ending at 1:00	<b>Social Studies</b>  <b>Steve S.</b>	<b>Prep. Time</b>  <b>classes</b>	<b>Social Studies</b>  <b>Steve S.</b>	<b>Social Studies</b>  <b>Steve S.</b>	<b>Prep. Time</b>  <b>classes</b>
Period 8 Starting at 1:00 Ending at 1:45	<b>Clerical</b> <b>Guidance Office</b>	<b>Math</b>  <b>Paul P.</b>	<b>Clerical</b> <b>Guidance Office</b>	<b>Math</b>  <b>Paul P.</b>	<b>Clerical</b> <b>Special Ed.</b> <b>&amp;</b> <b>Medicaid</b> <b>Paperwork</b>
Period 9 Starting at 1:45 Ending at 2:30	<b>Reading</b>  <u>Emily E.</u>  <b>Connie C.</b>  <b>Andy A.</b>	<b>Reading</b>  <u>Emily E.</u>  <b>Connie C.</b>  <b>Andy A.</b>	<b>Meeting with</b>  <b>Alice Acton re</b> <b>Steve S. &amp; Paul</b> <b>P.</b>	<b>Reading</b>  <u>Emily E.</u>  <b>Connie C.</b>  see explanation	<b>Reading</b>  <u>Emily E.</u>  <b>Connie C.</b>  <b>Andy A.</b>
The above information is an accurate reflection of students that I worked with during this period.					
Signed: <i>Nancy Nicholby</i>		Date: <i>11/8/2020</i>			

Sample student list being served:

The following shows the students being served on the front of the form and the reason for services.					
Services Being Performed Based on:					
Student Name and ID Number		IEP	504 Plan	EST Plan	Other-Explain
<b>Dennis Dear</b>	1#####	X			
<b>Kara Kute</b>	1#####	X			
<b>Martin Mills</b>	1#####	X			
<i>Patsy Pine</i>	1#####			X	
<b>Paul Pelt</b>	1#####	X			
<i>Sam Smiles</i>	1#####		X		
<b>Steve Smith</b>	1#####	X			
<i>Tom Trip</i>	1#####		X		

<b>Connie Camp</b>	<b>1#####</b>	<b>X</b>			
<i>Emily Erks</i>	1#####				X - Title 1 eligible but no Title 1 time
<i>Mandy Mills</i>	1#####			X	
<i>Peter Panda</i>	1#####			X	
<i>Kathy Kute</i>	1#####			X	
<b>Andy Ants</b>	<b>1#####</b>	<b>X</b>			
Explanations for periods of time on front that should be considered when allocating time between special education and general education.					
Day of Week	Period	Explanation			
<b>Thursday</b>	<b>9</b>	Andy A. was sick on Thursday but normal reading group shown on Monday, Tuesday and Friday meets small group rule.			

(Note: *bold* denotes students receiving IEP services; *italic* denotes students served under 504 or EST Plan)

#### D. Allowable Time Calculated

Once the time study has been reviewed to determine any blocks that are not allowable or only partially allowable, calculate the minutes of disallowed time for each day and total the minutes for that time study. To determine eligible portion of salary and benefits, divide the disallowed minutes by the total time worked for the time study.

Day of Time Study	Minutes Disallowed	Total Minutes
Monday	75 minutes	340 minutes
Tuesday	30 minutes	340 minutes
Wednesday	75 minutes	340 minutes
Thursday	30 minutes	340 minutes
Friday	30 minutes	340 minutes
<b>Total Week</b>	<b>240 minutes</b>	<b>1700 minutes</b>

#### Minutes Disallowed for Week

$$\% \text{ Disallowed} = \frac{\text{Minutes Disallowed for Week}}{\text{Total Minutes Worked for Week}}$$

#### E. Calculation of Allowable Salary and Benefits

The % disallowed is used to determine what portion of the special education staff person's salary and benefits cannot be charged off to special education. If an employee with a salary of \$44,200 and benefits of \$12,040 is found to be 18.2% disallowed, then \$8,044 of salary and \$2,191 of benefits would be charged to a program other than special education. The adjustment to disallow some of an employee's salary and benefits changed to special education should be made in the general accounting records.

#### VI. Retention of Staff Documentation Materials

The Agency recommends staff documentation materials be retained for three years after the end of the fiscal year to which they pertain.



