

Employee: _____ Position: _____

Reporting Period: _____

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Employees Signature _____ Date _____

Cost Objective (Program Activity)	Fund Code – Prog Function Code	Program	Distribution of Time % or hours
Schoolwide Prog Paraprofessional	251-500	Title 1-A	
Special Education Paraprofessional	257-520	IDEA – Part B	
Special Education Paraprofessional	258-520	IDEA - Preschool	
General Education Paraprofessional	100-500	General	
REAP – Title VI B Paraprofessional	262-500	Federal - REAP	
GEAR UP Tutor Paraprofessional	230-500	GEAR UP	
Medicaid Funds Paraprofessional	288-500	Medicaid	

Time Distribution Records must be maintained for all employees whose salaries are paid in whole or in part with Federal Funds, 200.430(i)(1). The type of documentation depends on how many “cost objectives” the employee worked. These cost objectives must be connected to the employee’s salary source.

Current Personnel Activity Report (PAR) Requirements

- For Employees who work on multiple cost objectives (more than one Federal award or a Federal award and a non-Federal award):
 - (1) Must complete a personnel activity report (PAR) (i.e. timecard, calendar, journal)
 - (2) PAR must be completed after the work has been performed
 - (3) The PAR must account for the total activity (not just one Federal cost objective)
 - (4) PAR must be signed by the employee
 - (5) PAR must be completed at least monthly and coincide with one or more pay periods

De Minimus Benefit: Up to 5% of an employee’s time may be worked on another cost objective, and this limited work does not need to be captured in time and effort records. However, the work performed on these limited duties cannot deprive the benefit from the intended beneficiaries.