



Time & Effort for Federal Grants - In Depth

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Idaho State Department of Education

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Time & Effort Agenda



- What Is Time & Effort?
- Why Is It Important?
- Who Is Required To Keep Time & Effort?
- What Are The Standards?
- Policies & Procedures & Closeout
- What Are The Types Of Time & Effort?
- Common Questions
- Examples & Q&A

What is Time & Effort?



Also known as *time distribution record*.

The [2 CFR 200](#), Uniform Guidance, provides the standards on-time reporting and labor charges to federal awards.

Grantees are responsible for compliance with these standards.

All employees who are paid **in full** or **in part** with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. ([2 C.F.R. Part 200.430](#)).

Components of Compensation for Personal Services



([2 C.F.R. Part 200.430\(a\)](#)):

- Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the [period of performance](#) under the [Federal award](#), including but not necessarily limited to wages and salaries.
- Compensation for personal services may also include fringe benefits which are addressed in §200.431.

Components Continued

Compensation for Personal Services



2 CFR § 200.430 (a) General:

- **(1)** Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;
- **(2)** Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and
- **(3)** Is determined and supported as provided in paragraph (i) of this section, when applicable.

Compensation for Personal Services



2 CFR § 200.430 (b)

Reasonableness. Compensation for employees engaged in work on Federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the non-Federal entity.

In cases where the kinds of employees required for Federal awards are not found in the other activities of the non-Federal entity, compensation *will be considered reasonable* to the extent that it is comparable to that paid for similar work in the labor market in which the non-Federal entity competes for the kind of employees involved.

2 CFR § 200.430 (i) - Allowable Activities



(2 C.F.R. Part 200.430(i)):

- Allowable activities. Charges to Federal awards may include reasonable amounts for activities contributing and directly related to work under an agreement...



Documentation for “Work Performed”



Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. According to 2 CFR 200.430(i)(1), these records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

Documentation for “Work Performed” Continued

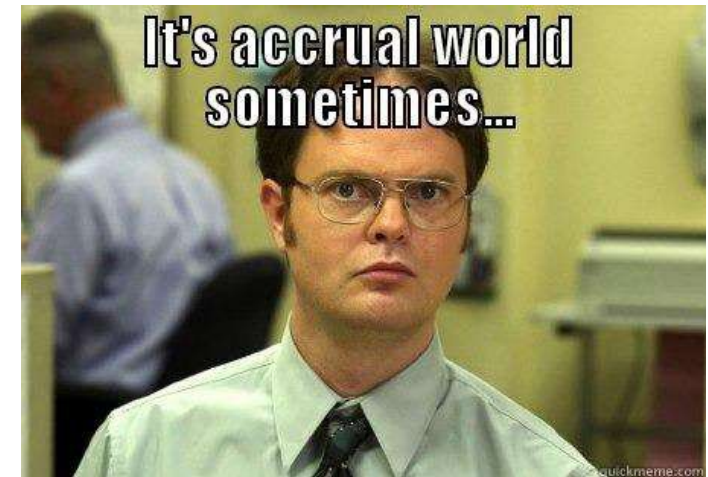


- Be incorporated into official records;
- Reasonably reflect total activity for which employee is compensated; not to exceed 100%
- Encompass all activities (federal and non-federal);
- Comply with established accounting policies and practices; and
- Support distribution among specific activities or cost objectives.

Budget Estimates



- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
 - Budgeted estimates do not qualify but may be used for interim accounting purposes if the estimates are reasonable, identified to related work in a timely manner, and after-the-fact review procedures are in place



100% of Time Worked



- Encompass both federally assisted and all other activities compensated by the LEA on an integrated basis; as Time & Effort reporting is “looking back” process, reported hours need to cover 100% of the employee’s time, regardless of full-time vs. part-time work status

Cost Objective



- Comply with the established accounting policies and practices of the LEA and
- Support the distribution of the employee's salary or wages among specific activities or **costs objectives**.
 - According to 2 CFR 200.1 a cost objective is a program, function, or activity for which cost data are desired, for example administrative costs.
 - Costs should be allocated to the projects based on proportional benefit, if costs benefit two or more projects

Why is Time & Effort So Important?



- Required under the Education Department's (ED's) newest (2019) [Cost Allocation Guide](#) (see section VI: Time Reporting Requirements).
- Emphasis that...“charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed, must be supported by a system of internal controls...”
- “Department grantees that do not adhere to these parameters in documenting personnel expenses charged to federal grants could face questioned costs in audit findings.”

ED's Cost Allocation Guide



Section VI – D: Time and Attendance Reporting

Time and attendance reporting systems are used to document personnel charges for federal awards. The documentation is necessary to support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award; a federal award and a non-federal award; an indirect cost activity and a direct cost activity; two or more indirect activities that are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

The non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. For a non-federal entity where the records do not meet the standards as prescribed in 2 *CFR* 200.430, the federal government may require personnel activity reports, including prescribed certifications or equivalent documentation.

Cost Allocation Guide for
State and Local Governments



U.S. DEPARTMENT OF EDUCATION

Indirect Cost Division
Office of Grants Administration
Office of Finance and Operations

September 2019

ED's Guide Time & Effort Certification



This required Time & Effort Policies & Procedures as required under [ED's Cost Allocation Guide](#)

- Completion of time and attendance reporting
- Required approval cycle (for example, bi-weekly approval through payroll processing)
- Charging of personnel expenditure to federal awards
- Internal review process to ensure effective controls

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Noncompliance Consequences



Noncompliance 200.430(i)(8)

For a non-Federal entity where the records do not meet these standards, the Federal agency may require personnel activity reports (PARs), including prescribed certifications or equivalent documentation that support the records as required in this section.

Failures to propose, manage, and certify effort correctly could **jeopardize the district's federal funding and lead to penalties**/reversal of funding for the district (repayment of the unallowable costs).



False Claims Act



False Claims Act: 31 U.S.C. § 3729 (also called the "**Lincoln Law**") is a federal law that imposes liability on persons and companies who defraud governmental programs. ***The False Claims Act (FCA) is one of the strongest whistleblower laws in the United States.***

On May 20, 2009, President Obama signed the Fraud Enforcement and Recovery Act of 2009, which included amendments to the False Claims Act closing a number of liability loopholes, and providing a more simplified process.

Penalties Under the False Claims Act



“...is liable to the U.S. Government for a civil penalty of not less than \$5,000, and not more than \$11,000, plus 3 times the amount of damages the government sustains because of the act of that person.”



Who Is Required to Track Time & Effort?



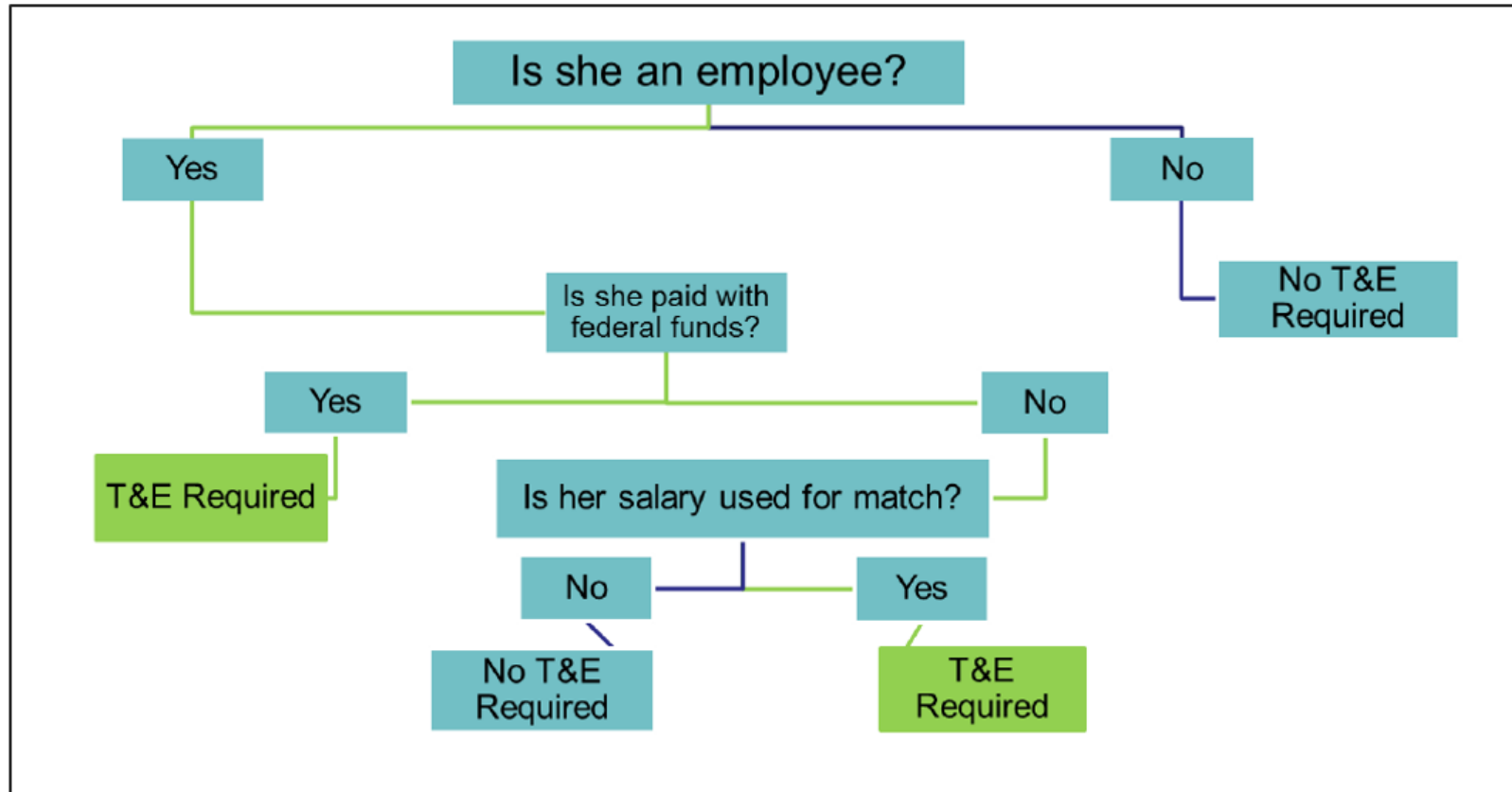
- All employees (Not Contractors) who are paid in full or in part with federal funds.
- This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program.
- This includes staff paid in the LEA’s maintenance of effort calculation(MOE).
- This also includes full and part-time employees, stipends for employees administering federal programs, and substitute teachers.



Is Time & Effort Required?



IS MY EMPLOYEE REQUIRED TO PARTICIPATE IN TIME AND EFFORT?



Six Standards of Documentation



2CFR200.430(i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

1. Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. Be incorporated into official records;
3. Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
4. Encompass both federally assisted and all other activities compensated by the LEA on an integrated basis;
5. Comply with the established accounting policies and practices of the LEA and
6. Support the distribution of the employee's salary or wages among specific activities or costs objectives.



The LEA must have written policies and procedures that, at a minimum, address the following:

- What type of documentation is maintained?
- What are the requirements of the documentation?

Type of Documentation



The required Time & Effort Policies & Procedures as required under ED's Cost Allocation Guide:

This includes verification through (electronic) signatures and documentation from individuals with first-hand knowledge incorporated into official records;

- Completion of time and attendance reporting
- Required approval cycle (for example, bi-weekly approval through payroll processing)
- Charging of personnel expenditure to federal awards
- Internal review process to ensure effective controls

Electronic Submissions/Approvals



Types of Electronic Submissions Include:

- Online or electronic form submission where employee logs in and completes their time using a “check the box” system
- Email submissions from employee
- Electronic timesheets

***MUST have internal controls in place (passwords, records, etc.)

Reconciliation & Closeout



Reconciliation 200.430(i)(1)(viii)(C)

- It is critical for payroll charges to match ***the actual distribution of time recorded*** on the monthly certification documents.
- Grantees may initially charge payroll costs based on budget estimates. Budget estimates or other distribution percentages determined before the services are performed **do not qualify as support for charges** to federal awards, but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

Reconciling Budget vs. Actual



- If using budget estimates, the LEA will periodically, **at least quarterly, reconcile payroll charges to the actual time and effort** reflected in the employees' time-and-effort records.
- If the difference between the actual and budgeted amounts is 10% or greater:
 - The LEA will adjust its accounting records at least quarterly
- If the reconciled difference is less than 10%:
 - The LEA will adjust the accounting records at least annually
- All necessary adjustments must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.
- Can not overspend the federal grant. **No negative fund balances.**



Employee Exits

- For an employee that is separating his or her services with the LEA. The employee will complete the required paperwork and submit his or her final certification or time-and-effort report to the Human Resources Department.
- The HR department will verify the final paperwork as complete and notify the Business Office of completion prior to the issuance of the final paycheck.

What are the Types of Time & Effort?



All charges to payroll for personnel who work on one or more federal programs or cost objectives are based on one of the following, depending on the circumstances:

- **Semi-annual certification:** (single cost objective 100%) – completed twice a year July-December & January-June
- **Personal Activity Reports (PARs):** (multiple cost objectives)
- **Substitute system:** (multiple cost objectives with a predetermined, set schedule.)

Semi-Annual vs. Monthly (PAR)



Semi-Annual Certifications – for employees who work on a single cost objective

- After the fact
- Account for the total activity
- Signed by employee or supervisor
- **Every six months** (at least twice a year)

Personnel Activity Report (PAR) – for employees who work on multiple cost objectives

- After the fact
- Account for total activity
- Signed by employee
- Prepared at least **monthly** and coincides with one or more pay periods

Semi-annual certification



- **Semi-annual certification - applies to employees who do one of the following:**
- Work 100% of their time on a single grant program and/or single cost objective.
- Work 100% of their time in administering one program such as a Federal Programs Director who administers only one program.
- Work 100% of their time under a single cost objective funded from eligible multiple funding sources.

Semi-annual certification Example



This shows the employee is paid 100% from a single cost objective or *Program*.

There could be multiple funding sources from a single program.

Examples: Time and Effort Documentation

Type of certification (Semi-Annual) SAMPLE

Semi-annual (single cost objective 100%)

Personal Activity Report (PAR) (multiple cost objectives)

Substitute System (multiple cost objectives with predetermined, set schedule)

Type of Schedule:

Daily

Weekly

Biweekly

Other: _____

Employee and Position:

Reporting Period:

Cost Objective (program activity)	Fund Code -Program Function Code	Program	Distribution of Time (percentage or hours)
Elementary School Teacher	251-500	Title I-A	100%

Employee's Signature and Date

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

Reviewed by supervisor: _____ Date

Personal Activity Reports (PAR)



Personal Activity Reports (PAR) - Time and effort report apply to employees who do one of the following:

- Do not work 100% of their time on a single grant program and/or single cost objective
- Work under multiple grant programs or multiple cost objectives

These employees are required to maintain time-and-effort records or) to account for their time under a substitute system. Employees must prepare time-and-effort summary reports **monthly** (recommended) to coincide with pay periods.

Such reports must reflect an **after-the-fact** distribution of the actual time spent on each activity and must be signed by the employee. These reports are submitted **monthly** (recommended) to the LEA's Payroll Department.

Personal Activity Reports (PAR) Example



This shows the employee is paid from a three cost objectives or *Programs*, and funding sources. This is a **fixed** Schedule. Time is accounted for at 100% of the distribution.

Type of certification Personnel Activity Report (PAR) EXAMPLE

Semi-annual (single cost objective 100%)

Personnel Activity Report (PAR) (multiple cost objectives)

Substitute System (multiple cost objectives with predetermined, set schedule)

Type of Schedule:

Daily

Weekly

Biweekly

Other: _____

Employee and Position:

Reporting Period:

Cost Objective (program activity)	Fund Code -Program Function Code	Program	Distribution of Time (percentage or hours)
Federal Programs Director	251-500	Title I-A	41%
Federal Programs Director	257-500	IDEA Part B	14%
Programs Director	100-500	Non-Federal	45%
Total			100%

Employee's Signature and Date

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

PAR Variable Schedule



This example is for an employee that has a variable time distribution or schedule. They would track each day.

LEA Time and Effort and Personnel Activity Report (PAR)

LEA Name: _____ For the Month of: _____
 Employee: _____ Year: _____
 Position: _____
 Supervisor: _____

Cost Objective or Program Activity	Grant - Fund Code	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
Special Education	IDEA Part B Schoolage - Fund 257		4.00																
Special Education	IDEA Part B Preschool - Fund 258		2.00																
Special Education	General Fund 100		2.00																
Title I - A	Fund 251																		
Leave Time																			
TOTAL		0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

Cost Objective or Program Activity	Grant - Fund Code	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total	%
Special Education	IDEA Part B Schoolage - Fund 257																4.00	50%
Special Education	IDEA Part B Preschool - Fund 258																2.00	25%
Special Education	General Fund 100																2.00	25%
Title I - A	Fund 251																0.00	0%
																	0.00	0%
																	0.00	0%
Leave Time																	0.00	
TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	100%

I certify that the hours reported above are a true representation of work performed.

Employee signature Date

Immediate Supervisor signature Date

Substitute System (multiple cost objectives with fixed schedule)

- Only eligible employees participate in the substitute system. To qualify for this substitute system **in lieu of traditional PARs**, the employee must work on multiple activities or cost objectives (i.e., more than one federal grant award) based on a **predetermined, set schedule**.
- Most likely it is applicable to classroom teachers or instructional aides.
- The certification is signed by **the employee** or by the **supervisor** having first-hand knowledge. Documented employee work schedule must include sufficient controls to ensure that the schedules are accurate.

Substitute System Eligibility



To be eligible to document time and effort under the substitute system, employees must:

- Currently, working on a schedule that includes multiple activities
- 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

Substitute System- Predetermined Schedule Example



- LEAs may send a letter to the SDE to request to use the Substitute System, including how they meet the qualifications, signed by the Superintendent, or Authorized individual.
- Email letter with attached schedule, like the example to: ESSAandSPED@sde.idaho.gov.

Attachments (for substitute systems only)

EXAMPLE

2021-2022 SCHOOL YEAR SCHEDULE

Employee: Jane Doe

Position: Instructional Assistant

School: Lincoln Elementary

Monday	Tuesday	Wednesday	Thursday	Friday
8:00-8:30 Consult with staff regarding Title I students/curriculum	8:00-8:30 Consult with staff regarding Title I students/curriculum	8:00-8:30 Consult with staff regarding Title I students/curriculum	8:00-8:30 Consult with staff regarding Title I students/curriculum	8:00-8:30 Consult with staff regarding Title I students/curriculum
8:30-8:45 Break	8:30-8:45 Break	8:30-8:45 Break	8:30-8:45 Break	8:30-8:45 Break
8:45-9:15 Special ed. support	8:45-9:15 Special ed. support	8:45-9:15 Special ed. support	8:45-9:15 Special ed. support	8:45-9:15 Special ed. support
9:15-10:00 Small group reading	9:15-10:00 Small group reading	9:15-10:00 Small group reading	9:15-10:00 Small group reading	9:15-10:00 Small group reading
10:00-10:30 Small group math	10:00-11:00 2 nd -grade Title I reading/math	10:00-10:30 Small group math	10:00-11:00 2 nd -grade Title I reading/math	10:00-10:30 Small group math
10:30-11:00 2 nd -grade Title I reading/math		10:30-11:00 2 nd -grade Title I reading/math		10:30-11:00 2 nd -grade Title I reading/math
11:00-11:30 Lunch Break	11:00-11:30 Lunch Break	11:00-11:30 Lunch Break	11:00-11:30 Lunch Break	11:00-11:30 Lunch Break
11:30-11:45 Individual special ed. student catch-up	11:30-11:45 Individual special ed. student catch-up	11:30-11:45 Individual special ed. student catch-up	11:30-11:45 Individual special ed. student catch-up	11:30-11:45 Individual special ed. student catch-up
11:45-12:35 Small group math	11:45-12:35 Small group math	11:45-12:35 Small group math	11:45-12:35 Small group math	11:45-12:35 Small group math
12:35-1:05 Small group writing	12:35-1:05 Small group writing	12:35-1:05 Small group writing	12:35-1:05 Small group writing	12:35-1:05 Small group writing
1:05-1:20 Break	1:05-1:20 Break	1:05-1:20 Break	1:05-1:20 Break	1:05-1:20 Break
1:20-1:40 Title I prep	1:20-1:40 Title I prep	1:20-1:40 Title I prep	1:20-1:40 Title I prep	1:20-1:40 Title I prep
1:40-2:30 First-grade Title I reading/math	1:40-2:30 First-grade Title I reading/math	1:40-2:30 First-grade Title I reading/math	1:40-2:30 First-grade Title I reading/math	1:40-2:30 First-grade Title I reading/math
2:30-3:30 Title I lesson planning and student learning plan follow-up	2:30-3:00 Title I lesson planning 3:00-3:30 Bus duty	2:30-3:30 Title I lesson planning and student learning plan follow-up	2:30-3:00 Title I lesson planning 3:00-3:30 Bus duty	2:30-3:30 Title I lesson planning and student learning plan follow-up

Substitute System Example



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.

Type of certification Personnel Activity Report (Substitute) EXAMPLE

Semi-annual (*single cost objective 100%*)

Personnel Activity Report (PAR) (*multiple cost objectives*)

Substitute System (*multiple cost objectives with predetermined, set schedule*)

Type of Schedule:

Daily

Weekly

Biweekly

Other: _____

Employee and Position:

Reporting Period:

Cost Objective (program activity)	Fund Code -Program Function Code	Program	Distribution of Time (percentage or hours)
Instructional Assistant	251-500	Title I-A	50%
Instructional Assistant	257-500	IDEA Part B	25%
Instructional Assistant	100-500	Non-Federal	25%
Total			100%

Employee's Signature and Date

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

Reviewed by supervisor: _____ Date

Substitute System Employee Schedule Restrictions



Employee schedules must:

- Indicate the specific activity or cost objective
- Account for the total hours
- Be certified at least semiannually and signed by the employee or a
- Any significant revisions to an employee's established schedule must be documented
- The effective dates of any changes must be clearly indicated in the documentation provided

Federal rules require LEAs to submit a management certification form to the SDE before eligible employees participate in the substitute system. C.F.R 200.430 (5)(i).

Common Reporting Errors



- Failing to recognize that a change in position, duties, or funding may result in a change in time and effort reporting. Often this is due to a lack of coordination/communication between fiscal, federal program, and school building offices within the district.
- Failing to provide training to staff that are responsible for completing, approving, and/or reconciling time and effort documentation.
- Reporting time according to the ratios budgeted without regard to how the individual actually worked.
- Entire days' schedule not accounted for (only federal program time reported).
- Journal vouchers transferring payroll expenditures to federal programs (from state/local sources), with no supporting time and effort documentation.
- Lack of appropriate time and effort records for employee(s) with supplemental contracts/stipends and extra hours.

Time & Effort Common Questions



- Q: Are electronic signatures acceptable for time and effort reporting?

A: Electronic signatures are permitted so long as adequate security is in place to ensure their validity.

- Q: Is time and effort required for vendors or contractors who are paid with federal funds?

A: No. Time and effort requirements apply only to **employees**.

- Q: Is time and effort required for stipends, supplemental contracts, and or/extra hours charged to federal awards?

A: Yes. A signed supplemental contract that stipulates a specific single cost objective duty/assignment may be used as time and effort documentation. Multiple cost objective supplemental contracts/ stipends must be supported by time and effort reports documenting actual time spent on each objective.

Time & Effort Questions Continued



- Q: At the close of the year, is there an allowable percentage by which actual payroll charges for the year may vary from reported time and effort?

A: Payroll expenditures must be adjusted to match time and effort 100 percent. No variance is allowed.

- Q: When are adjustments to actual made?

A: If payroll expenditures are initially based on budgeted or estimated time/amounts supporting one or more cost objectives, then payroll and time and effort reports must be compared at least quarterly to ensure that federal awards are charged only for work directly supporting them.

Example 1



Q:A classified employee is funded completely out of IDEA. This employee is now going to spend 30 minutes a day, 5 days a week working with migrant students on math prior to school. This will be funded out of Title I, Part C. The extra time is not being paid as a stipend. What needs to be completed for the time and effort requirement?

A: If the Title I, Part C work is part of the employee's base contract, monthly time and effort would be required. Semi-annual certifications may only be used when an employee works entirely on a single cost objective. In this case, the employee works part in IDEA and part in Title I, Part C, two cost activities. The monthly time and effort report must account for all time worked, coincide with payroll periods, and be signed and dated by the employee after the work for the month is completed. If the Title I, Part C work is supplemental to the base contract (stipend, additional contract, etc.) time and effort for that time could be kept separately for the additional time. There would be a semi-annual certification for the base (IDEA) contract and another semi-annual certification for the additional contract (Title I, Part C).

Example 2



Q: An employee is on the following daily schedule: four hours providing IDEA Special Education support, one hour recess duty, and one half hour crossing guard. On particularly difficult days, the employee works the whole day providing special education support. Would these days be reported differently?

A: The employee should keep monthly **time and effort** reports detailing how each day was spent. Time and effort reporting should reflect time actually worked which will not necessarily be exactly what is budgeted. At least four times a year, time actually worked should be compared to time budgeted and any variations over 10 % adjusted in the payroll records to reflect actual time worked. All variations must be adjusted at year end.

Example 3



- Q: Paraeducator is a single cost person and works in Title I, Part A all day. An ELL/Special Education student needs 30 minutes of Language Arts a day and the paraeducator is highly qualified to instruct Language Arts. Can this paraeducator help this student 30 minutes a day under Title I, Part A or does it have to become another cost allocation under special education?
- A: Whether or not the services provided are Title I, Part A depends on the plan for the student. If this is a special education student there would be an IEP stating the services to be provided by the Title I, Part A teacher (or special education teacher). The paraprofessional would be directly supervised by the appropriate teacher. If the services provided by the paraprofessional are part of special education, the paraprofessional will now have two cost activities/objectives and will need to complete monthly time and effort reporting.

Links to Time & Effort Documents



- [LEA Policies and Procedures Template with T&E inside](#)
- [Who Must Participate in Time and Effort?](#)
- [Written Time and Effort Procedures Example](#)
- [Time and Effort Single Cost Objective sample form](#)
- [Time and Effort Fixed Time Distribution sample form](#)
- [Time and Effort Personnel Activity Report \(PAR\)](#)

Special Education Funding Contact Information



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