Adopted on October 22, 2026

IDEA Florida

Federal Grant-Funded Personnel and Salary Allocation Policy

1. PURPOSE

The purpose of this policy is to establish requirements for the budgeting, allocation, documentation, and monitoring of personnel costs charged in whole or in part to federal education grants administered by the School.

The School is committed to ensuring that federal grant funds are used only for allowable, reasonable, necessary, allocable, and properly documented costs and that personnel expenses charged to federal awards accurately reflect the work performed by employees.

This policy applies to all federal grants and programs administered by the School, including, but not limited to, Title I, Title II, IDEA, Title III, Title IV, and other federal awards, as applicable.

2. AUTHORITY

This policy shall be implemented in accordance with applicable federal laws and regulations, including 2 CFR Part 200, applicable U.S. Department of Education requirements, Florida Department of Education requirements, grant award terms and conditions, and applicable state law.

Where federal requirements are more restrictive than this policy, the more restrictive requirement shall apply.

3. PERSONNEL COSTS CHARGED TO FEDERAL AWARDS

Personnel compensation, including salary and applicable fringe benefits, may be charged to a federal award only when the cost is:

1. Allowable under the applicable federal program;
2. Reasonable and necessary for the performance of the federal award;
3. Consistent with the approved grant application and budget;
4. Properly allocated to the federal award based on the employee's actual work or other allowable allocation methodology;
5. Consistent with the School's written compensation practices; and
6. Adequately documented.

Federal funds shall not be used to replace non-federal funding for activities that the School is otherwise required to provide, where prohibited by the applicable grant program.

4. SPLIT-FUNDED EMPLOYEES

An employee may be funded from multiple funding sources when the employee performs allowable work benefiting multiple programs, grants, cost objectives, or activities.

Examples may include:
• 50% Title II-A / 50% non-federal;
• 50% Title II-A / 50% Title I;
• 75% Title II-A / 25% IDEA; or
• Other documented allocations among allowable funding sources.

A funding split shall be based on the employee's assigned duties and the work performed and shall not be established solely for the purpose of exhausting a grant allocation.

The School shall maintain documentation supporting the allocation of the employee's compensation among funding sources.

5. ESTABLISHMENT OF FUNDING ALLOCATIONS

Before charging an employee's compensation to a federal award, the responsible departments shall establish:

1. The employee's position and duties;
2. The applicable federal program or programs;
3. The percentage or amount of compensation proposed to be charged to each funding source;
4. The period for which the allocation applies;
5. The applicable grant budget and available funding; and
6. The documentation required to support the allocation.

The initial budget allocation may be based on a reasonable estimate of the employee's anticipated work. Budget estimates alone do not qualify as support for charges to federal awards. The School shall compare budgeted allocations to the work actually performed at least quarterly, identify significant changes in work activity in a timely manner, and make adjustments so that the final amount charged to each federal award is accurate, allowable, and properly allocated.

6. TIME AND EFFORT / PERSONNEL ACTIVITY DOCUMENTATION

All employees whose compensation is charged, in whole or in part, to a federal award shall maintain documentation that accurately reflects the work performed. Employees who work solely on a single cost objective shall certify, after the fact and at least semi-annually, that they worked solely on that cost objective for the period covered. Employees who work on multiple cost objectives shall maintain after-the-fact records sufficient to support the distribution of their compensation among cost objectives. For this purpose, federal, state, and local funds consolidated in an approved Title I schoolwide program constitute a single cost objective.

Documentation shall:
1. Reflect the employee's actual activities;
2. Account for the total activity for which the employee is compensated, not exceeding 100 percent of compensated activities, and encompass both federally funded and all other activities;
3. Be prepared after the fact, based on actual work performed, at intervals consistent with applicable federal and state requirements;
4. Be signed and dated by the employee or by a supervisor having first-hand knowledge of the work performed;
5. Be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated, be incorporated into the School's official records, and be maintained in accordance with Section 12 of this policy.

7. CHANGES TO FUNDING ALLOCATIONS

Changes to an employee's federal funding allocation shall be supported by the employee's actual duties and work assignment.

A funding change may be necessary when:
• The employee's duties change;
• The employee is assigned to a different program;
• The employee's workload materially changes;
• Grant funding changes;
• A grant award or amendment changes the approved budget; or
• Payroll or accounting records identify an allocation that does not accurately reflect the employee's work.

Changes shall be communicated to Finance, Federal Programs, Human Resources, and/or Payroll, as applicable, before implementation whenever reasonably possible. Retroactive corrections shall be documented and processed when necessary.

8. FRINGE BENEFITS

When an employee's salary is allocated among multiple funding sources, applicable employer-paid fringe benefits shall generally be allocated in accordance with the same underlying salary allocation, unless a different allocation is required by the applicable funding rules or the School's accounting methodology.

Finance shall establish and maintain appropriate account strings and payroll coding necessary to accurately record salary and fringe benefit expenditures.

9. FEDERAL GRANT BUDGETS

Personnel funded in whole or in part through a federal grant shall be included in the grant budget and budget narrative submitted to and approved by the Florida Department of Education or other awarding agency.

The School shall not charge personnel costs to a federal award when the expenditure is inconsistent with the approved grant application, grant award, applicable regulations, or approved budget without obtaining required approval or budget amendment.

10. OVERSIGHT AND RESPONSIBILITIES

Governing Board: Establishes oversight through this policy.

Director of Compliance/Executive Director: Ensures implementation.

Finance: Maintains accounting and payroll controls, monitors expenditures, and coordinates corrections.

Federal Programs / Grants: Confirms allowability, monitors grant budgets, reviews funding allocations, and maintains grant documentation.

Human Resources / Position Control: Maintains accurate position information and communicates changes affecting payroll.

Supervisors: Ensure assignments and work are accurately documented.

Employees: Complete required documentation accurately and timely.

11. PROHIBITED PRACTICES

The School shall not:
1. Charge an employee's salary to a federal award solely because grant funds are available;
2. Establish or maintain a funding split that does not reasonably correspond to the employee's work;
3. Use federal funds to supplant non-federal funding where prohibited;
4. Charge the same personnel cost to more than one funding source;
5. Establish funding allocations for the purpose of avoiding grant restrictions; or
6. Maintain inaccurate payroll coding after becoming aware that the allocation does not reflect the employee's work.

12. RECORD RETENTION

The School shall maintain personnel, payroll, grant, time-and-effort, and supporting documentation in accordance with applicable federal, state, grant, and School records-retention requirements. At a minimum, such records shall be retained for five (5) years after submission of the final project disbursement report for the award, or three (3) years

after the release of the applicable federal single audit report, whichever is longer. If any audit, litigation, claim, negotiation, or other action involving the records is commenced before the expiration of that period, the records shall be retained until completion of the action and resolution of all issues arising from it.

13. ADMINISTRATIVE PROCEDURES

The Chief Executive Officer/Superintendent or designee, in consultation with Finance, Federal Programs, Human Resources, Payroll, and legal counsel as appropriate, shall establish and maintain written administrative procedures implementing this policy, including written procedures for determining the allowability of personnel costs and for time-and-effort documentation and reconciliation, as required by 2 CFR 200.302(b)(7).

14. COMPLIANCE

Failure to comply with this policy may result in corrective action, including payroll reclassification, repayment of unallowable federal expenditures, disciplinary action, or other remedies as appropriate.

15. REVIEW AND AMENDMENT

This policy shall be reviewed periodically and revised as necessary to remain consistent with applicable federal requirements, Florida Department of Education requirements, state law, grant award terms, and School administrative procedures.

BOARD ADOPTION

I hereby certify that the foregoing Policy was adopted by a majority vote of a quorum of the Governing Board of Directors at a duly noticed meeting held on October 22, 2026.

Board Chair: Renée Baker
Renée Baker (Oct 22, 2026 14:25:18 EDT) Date: Oct 22, 2026

Federal Grant-Funded Personnel and Salary Allocation Policy_2026.10

Final Audit Report 2026-10-22

Created:	2026-10-22
By:	Megan Goossen (Megan.Goossen@ideapublicschools.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAbxZBE3_A0_K_EFqPX0bY4QalRHrU6qLS

"Federal Grant-Funded Personnel and Salary Allocation Policy_2026.10" History

Document created by Megan Goossen (Megan.Goossen@ideapublicschools.org)
2026-10-22 - 5:05:44 PM GMT- IP address: 136.228.253.26

Document emailed to renee@drreneebaker.com for signature
2026-10-22 - 5:06:03 PM GMT

Email viewed by renee@drreneebaker.com
2026-10-22 - 5:09:06 PM GMT- IP address: 140.248.44.0

Signer renee@drreneebaker.com entered name at signing as Renée Baker
2026-10-22 - 6:25:16 PM GMT- IP address: 140.248.44.198

Document e-signed by Renée Baker (renee@drreneebaker.com)
Signature Date: 2026-10-22 - 6:25:18 PM GMT - Time Source: server- IP address: 140.248.44.198 - Signature Appearance Selected: MOBILE_TYPE

Agreement completed.
2026-10-22 - 6:25:18 PM GMT

Adobe Acrobat Sign