

## Maintenance of Effort

The North Carolina Department of Public Instruction Exceptional Children Division (NCDPI – ECD) has the responsibility to ensure that all students with disabilities in this state receive a FAPE, Section 616 of the 2004 amendments to the Individuals with Disabilities Education Improvement Act (IDEA) states, “The primary focus of the Federal and State Monitoring activities shall be on improving educational results and functional outcomes for all children with disabilities.

- 1) **Maintenance of Effort-** To comply with the requirements of this Act, Mountain Island Day Community Charter school has implemented the following policies and procedures to comply with time and effort reporting for employees whose salaries are funded by federal grants. MID has two types of required time and effort reporting which are separate from the payroll attendance documentation.
  - i) Semi Annual Certifications - to be used by employees with one funding source.
  - ii) Bi-weekly Time Sheets – to be used by employees with more than one federal funding source or employees with a portion of federal funding.
- 2) **Semi Annual Certification-**Semi Annual Certifications are prepared by the Financial Secretary and distributed to school leadership/directors on the last day of the reporting period. Each reporting period covers six months, with time worked during July 1 thru December 31, and then January 1 thru June 30. MID will identify employees with one federal funding source and then extracts the following information from the payroll database to prepare the certifications:
  - Employee’s Name
  - Employee’s Title (Title I only)
  - Employee’s ID Number
  - FTE’s budgeted
  - % Actually Worked
  - Grant/Funding Source
  - Local Project Number
  - Employee’s Cost Center

Employees are notified by email when their certification has been sent to the school leadership team/directors. Employees are required to sign and date their certifications, and then to obtain the signature/date from school leadership before returning them to the Financial Secretary. They are instructed to sign and date on their last duty day for the reporting period. A due date is given to encourage a quick turn around time.

All certifications are reviewed by the Financial Secretary for appropriate signatures and dates. A checklist of all employees requiring certification is updated to determine any that are missing. All certificates are filed by the Financial Secretary.

- 3) **Bi-Weekly Timesheets-**Bi-Weekly Timesheets are prepared by the Financial Secretary on the first Monday of each pay period (the pay periods coincide with MID’s bi-weekly pay periods). MID identifies all employees with more than one or partial federal funding sources

from the payroll database, and then extracts the following information to create an excel worksheet.

- Employee's Name
- Employee's ID
- % Employed
- Grant/Funding Source and % budgeted
- Cost Center

A timesheet template, is maintained and updated by the Budget Department for each new pay period. Non-duty days are marked to prevent employees from logging incorrect hours. The excel worksheet is emailed to each identified employee. The employees are directed to fill in their position/title, and log their hours worked under each funding source. They are also instructed to complete the "Paid Leave" section to identify covered absences. These instructions can be found directly on the timesheet and serve as a reminder for the employees. Non- covered absences are presented by not logging in hours on the applicable days. Employees then print their timesheets to obtain signatures and are instructed to return completed sheets to the financial secretary within two weeks.

The financial secretary reviews the timesheets for appropriate signatures, hours and variances from the budgeted percent of effort. To ensure the federal funding sources are adequately charged, any material variations require a journal entry which is prepared by the financial secretary and reviewed by the school leadership team. All timesheets are filed in the Financial Secretary.