



Maintenance of Effort Policy

Introduction

Most federal education statutes require that states and schools maintain state and/or local funding effort from year to year. State and local education agencies have to demonstrate, prior to receiving any federal education dollars, that they 'maintained effort' with state and local resources. These "maintenance of effort" (MOE) provisions are intended to ensure education funding is cut as little as possible in tough economic times and that federal funding does not take the place of other money that should be coming from state and local resources.

Title I Maintenance of Effort

Under ESEA section 8521(a), Moab Charter School, before receiving any Title I funding, must show that the combined fiscal effort from state and local funds per students, or the aggregate expenditures of the school for the preceding year, is not less than 90% of the combined fiscal effort aggregate expenditures for the second preceding fiscal year. Financial data will be reviewed at the close of each fiscal year to ensure compliance.

IDEA Maintenance of Effort

Under 34 CFR § 300.203, Moab Charter School must determine that the budget for the education of children with disabilities is at least the same amount, from at least one of the following sources, as the school spent for that purpose from the same source for the most recent fiscal year:

- Local funds only;
- The combination of state and local funds;
- Local funds only on a *per capita* basis; or
- The combination of state and local funds on a *per capita* basis.

Budgets will be reviewed annually during the application for IDEA funds to ensure the required level of expenditures is maintained.

Time and Effort Monitoring

MCS employees working under programs funded with federal funds will have their time and effort documented. Time and effort explains which program they worked under for what part of their work day. This is tracked in our time clock program and approved by the Director each pay period. Formal Time and Effort documentation is approved twice a year through PARS provided by the Business Manager and approved by the MCS Director.