

NORTH DAKOTA DEPARTMENT OF **PUBLIC INSTRUCTION**

Title I Cooperative Agreement Toolkit

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Title I Cooperative Agreement Toolkit

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Title I Cooperative Agreement

Guidance

History of Title I Cooperative Agreements

The Title I Cooperative Agreement arrangement is unique to North Dakota. It was a practice that began in approximately 1995 when a small, rural North Dakota school district lost eligibility for Title I funds. This particular district took their concerns to a North Dakota congressional leader, advocating that although their district was small, there were still needy students that could benefit from Title I services.

Historically, when districts had a poverty count under 10, there were no options; the district was determined ineligible for Title I funding. When this happens, it causes disruption in funding and services for districts. This can be frustrating for districts as eligibility is calculated on an annual basis and some district poverty counts go back and forth from having enough units to be eligible one year and not eligible the next. The Title I Cooperative Agreement arrangement was designed to limit the disruption of services. The Title I Cooperative Agreements are not intended to keep funding districts whose weighted units continue to decline each year. Provisions have been established for the Title I Cooperative Agreement arrangement so districts can provide services to student and these provisions will be discussed in further detail throughout this toolkit.

Title I Eligibility

Before going deeper into Title I Cooperative Agreements, we must first understand the Title I eligibility process. To be eligible for Title I, a district must have a minimum of 2% poverty of the district's age 5 through 17 population and have a total of 10 or more weighted units, which is the aggregate of the poverty counts for each of the specified areas of poverty. Total weighted units are calculated when totaling 15.5% of the district's census poor count, 15.5% of the district's foster child count, 46% of the eligible free meal count, and 23% of the eligible reduced meal counts. Those districts with weighted unit counts between 5 and 9.9 are eligible to participate in a Title I cooperative agreement.

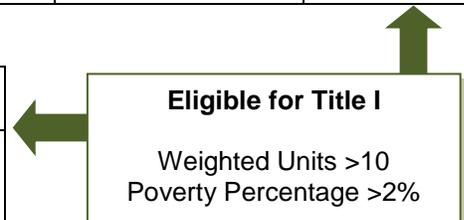
The census poor count is the count of children ages 5-17 who were reported below poverty on the updated federal census. The foster child count is a count of children ages 5-17 living in the foster homes during October of each year. The free meal count is a count of children eligible for free meals. The reduced meal count is a count of children eligible for reduced meal prices. A child must have an approved free or reduced meal application on file at their school district office for the month of October to be counted for the subsequent year's eligibility verification. The Department of Public Instruction's Child Nutrition and Food Distribution office verifies the free and reduced meal counts.

Each spring districts are notified of their eligibility for Title I funds. Below is an example of how a district's minimum poverty and total weighted units are communicated to the field.

Example:

	Census (15.5%)	Foster (15.5%)	Free Meals (46%)	Reduced Meals (23%)	Total Weighted Units
October 2014 Data	2.3 (15 students x 15.5%)	.3 (2 students x 15.5%)	5.5 (12 students x 46%)	2.0 (9 students x 23%)	10.1

	Total Weighted Units	Total Population (age 5 – 17)	Poverty Percentage
October 2014 Data	10.1	475	2.1% (10.1 ÷ 475)



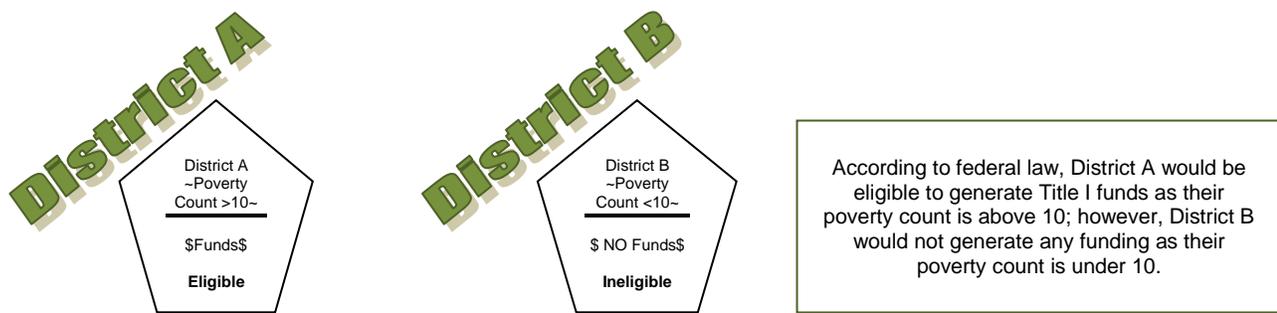
In the example above, the district's total weighted units are above 10 and the poverty percentage is above 2%; therefore this district is determined eligible for Title I funds. If these figures were to fall below the threshold, then the district would not meet the eligibility requirements and their subsequent year's Title I grant would be

zero. However, those districts with total weighted units between 5 and 9.9 are eligible to participate in a Title I cooperative agreement.

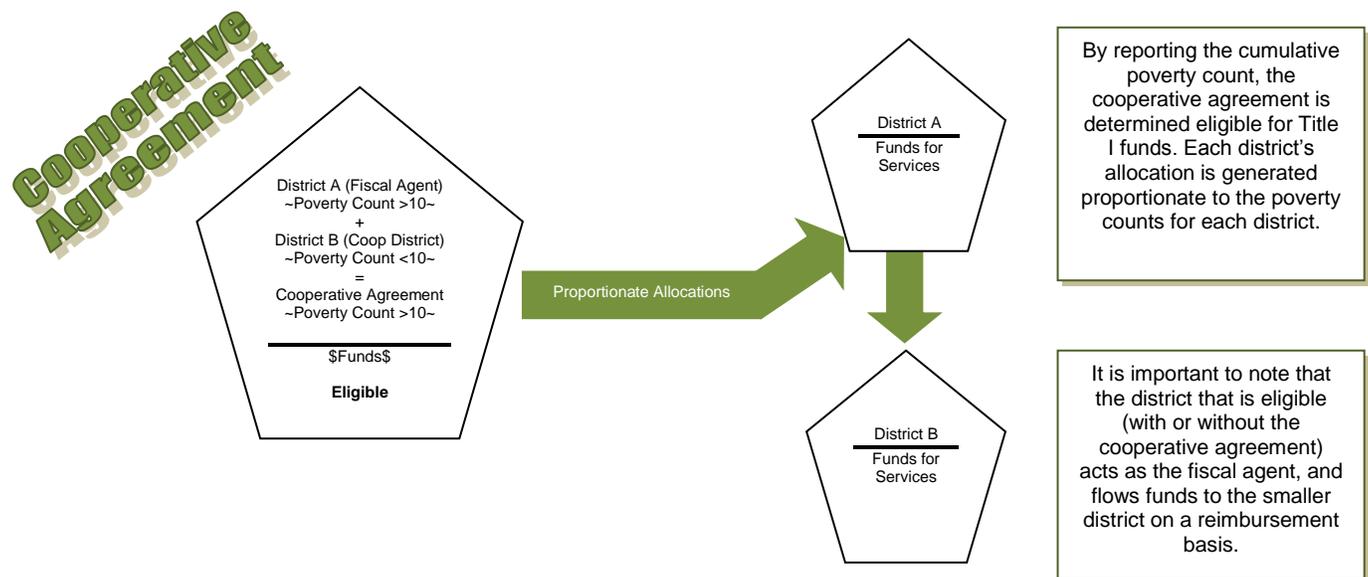
Overview of Title I Cooperative Agreements

The idea behind Title I Cooperative Agreements came when the department worked collaboratively with the district and congressional leaders to develop a process that could be utilized if/when North Dakota school district lose their eligibility for Title I funds. The premise behind the Title I Cooperative Agreement was that contiguous districts could get together and develop a partnership or consortium, specifically for the purposes of Title I. In this scenario, a district that is eligible for Title I funds agrees to form an arrangement with an ineligible district and act as the fiscal or flow through agent. The eligible school district holds the responsibilities of the fiscal agent, while the non-eligible school district receives Title I services.

The department's policy is to offer the Title I Cooperative Agreement to school districts with total weighted unit counts of 5 or higher. The intent of the Title I law is for districts to have at least 10 weighted units to be eligible for Title I funds. The Title I Cooperative Agreements were originally established for districts just slightly under 10 units who go back and forth from having enough units to be eligible, so there is not a disruption of services. They were not intended to keep funding districts whose weighted units continue to decline each year.



The Title I Cooperative Agreement arrangement allows districts to report their poverty counts together, calculating a total weighted unit representing the totals between both districts. This figure is used to get the districts eligible for Title I funding; proportionately generating funds based on the total number of students in poverty between both districts. Then the districts work collaboratively to provide services to eligible students.



As stated above, the Title I Cooperative Agreement arrangement is unique to North Dakota. There is no section in federal law to refer to or no individual to contact at the federal level to glean guidance. All policies regarding Title I Cooperative Agreements have been developed at the state level for the benefit of our small,

rural North Dakota school districts. Since federal funding is involved, all Title I Cooperative Agreements must ensure compliance with Title I regulations, EDGAR, UGG, and NDSFARSM.

Steps Involved to Establish and Implement Title I Cooperative Agreements

Many actions have to take place before districts can establish a Title I cooperative agreement. Outlined below are the sequence of events and steps involved to secure a Title I cooperative agreement.

- Congress appropriates federal funds for the subsequent school year. **December-February**
- The U.S. Department of Education provides states with estimated federal Title program allocations for the subsequent school year. **January-March**
- Before generating estimated allocations, the department's grants manager runs an eligibility check to determine which districts are eligible for Title I funds for the subsequent school year. **February-March**
- The Office of Federal Title Programs notifies districts, in writing, if eligibility for Title I funding was lost for the subsequent school year. **February-March**
- School districts decide whether to forego Title I funds or form a Title I Cooperative Agreement for the subsequent school year. **February-March**
- If a school district elects to form a cooperative agreement, it is the district's responsibility to visit with neighboring districts and find a contiguous district eligible for Title I funding and willing to operate as the fiscal agent. **February-March**
- The ineligible school district submits a *Letter of Intent to Consolidate Title I Programs* (SFN 53703) to the Office of Federal Title Programs if tentative arrangements have been confirmed to form a Title I Cooperative Agreement for the subsequent school year. **March**
- The department's grants manager then begins the process of calculating estimated Title I allocations. **March**

A formula using an updated census count, foster child count, and free and reduced meal count determines each district's allocation. These four poverty counts provide each district with a total weighted unit. For districts participating in a Title I cooperative agreement, each district's total weighted units are combined.

Federal regulations have a "hold harmless" provision in law which is based on Title I allocation amounts. The "hold harmless" provision guarantees that an eligible school district receives, at a minimum, a certain percentage of last year's Title I allocation. The "hold harmless" provision is calculated individually for each of the four Title I funding categories. In order to benefit from the "hold harmless" provision, your district must be eligible for each category separately.

- 95% Hold Harmless – LEAs with 30% and higher poverty
- 90% Hold Harmless – LEAs with 15% to 30% poverty
- 85% Hold Harmless – LEAs with 0% to 15% poverty

The "hold harmless" provision applies to all districts participating in a Title I cooperative agreement.

- The department's grants manager generates estimated federal Title program allocations and posts them on the department's website. **March**

- The Office of Federal Title Programs sends written correspondence to all districts intending to participate in a Title I Cooperative Agreement indicating the amount of Title I funds generated by each district. For districts participating in a Title I cooperative agreement, the allocation is then divided proportionately based on the total poverty for each district. **March-April**
- After reviewing guidance disseminated from the Office of Federal Title Programs, districts make a one-year commitment on whether to form a Title I cooperative agreement. **March-April**
- The *Formal Title I Cooperative Agreement Form* (SFN 52861) is signed by the board presidents from all districts participating in the Title I Cooperative Agreement and is submitted to the Office of Federal Title Programs. **April**
- Districts participating in Title I Cooperative Agreement review allocations and determine whether each district will utilize the amount of funding generated by each district or whether funding will be shared among the districts in the Title I cooperative agreement. If both school boards agree to share funds, the *Title I Cooperative Agreement Joint Fiscal Structure* document must be submitted to the Office of Federal Title Programs documenting and justifying this flexibility. **April**
- Districts work together to generate information needed to complete the Consolidated Application for Federal Title Funding. **April-May**
- Districts work together to determine how/if the fiscal agent will be compensated by the cooperating district for the additional efforts required due to Title I Cooperative Agreement arrangement. **April-May**
- The Department of Public Instruction receives final allocations from the U.S. Department of Education. **May**
- The department's grants manager calculates final allocations for all school districts. For districts participating in a Title I cooperative agreement, the allocation is then divided into separate amounts based on a percentage of the funds generated. **May-June**
- The Office of Federal Title Programs sends written correspondence to all districts participating in a Title I Cooperative Agreement indicating the final amounts generated by each district. This also includes each district's final Title I carryover. **May-June**
- The fiscal agent collects budgeting amounts by object code from all districts participating in the Title I Cooperative Agreement for the Consolidated Application for Federal Title Funding. **July-August**
- All information is finalized and entered in the Consolidated Application for Federal Title Funding. **July-August**
- Once the fiscal agent receives approval from the Federal Title Programs contact person, the Consolidated Application for Federal Title Funding is submitted to the department on the STARS. **July-August**
- Each district participating in the Title I Cooperative Agreement ensures that data entered into the following reports on STARS is accurate and reflective of their Title I program. The data entered in these reports is used to compile the Title I Personnel Report for each district. These reports include:
 - MISO3 Report (representing Title I paid staff)
 - Enrollment Report (representing students served by Title I)
 - Enrollment Report (specifically addressing students served by Title I in private schools and N&D facilities)
 - PERO2 Report (representing Title I paid staff)
 - Consolidated Application (representing Title I paid staff)

- The cooperating district tracks expenses and seeks payment through the fiscal agent. **Ongoing**
- The fiscal agent tracks Title I expenditures for each district. **Ongoing**
- The fiscal agent completes budget revisions on behalf of each district (as needed). **Ongoing**
- The fiscal agent submits a request for funds on a monthly or quarterly basis to request reimbursement of Title I expenditures. **Ongoing**
- The fiscal agent submits the Title I mid-year financial report to the Office of Federal Title Programs. **January**
- The fiscal agent ensures that all bills are paid for the current school year. **May-June**
- The fiscal agent completes and submits the *Final Financial Report* (SFN 7822), Addendum for Title I Cooperative Agreements, and *Request for Funds* (SFN 14660) claiming all Title I expenditures incurred by each district in the Title I Cooperative Agreement between July 1 and June 30 of the current school year. **July**
- The Office of Federal Title Programs processes the final financial report and sends an approved copy to each district participating in the Title I Cooperative Agreement. This document illustrates the final carryover for each district participating in the Title I cooperative agreement. **July**

Fiscal Agent Responsibilities

The fiscal agent of a Title I Cooperative Agreement is responsible for the overall financial management of the program in accordance with the requirements described below:

- Processing all financial transactions, including the request for and deposit of grant funds; payment of all allowable expenditures; and preparation of journal vouchers.
- Maintaining all source documentation (invoices, bills, payroll records, etc.) to substantiate expenditures.
- Preparing and submitting request for funds, budget revisions, and required reports to the Department of Public Instruction.
- Preparing and distributing a final financial report allocating total program costs to each district in the Title I cooperative agreement.

In no case should a fiscal agent merely send funds to a cooperating district based on the original entitlement and then have the cooperating district expend the funds at its level. This type of accounting defeats the purpose of the use of Title I Cooperative Agreements. Districts that abuse the system may be ineligible for participation in a Title I Cooperative Agreement in subsequent years.

The fiscal agent assumes responsibility for ensuring that federal program funds have been expended and accounted for consistent with applicable OMB cost principles, agency program regulations, and the terms of subgrant agreements to determine the costs are reasonable and allowable.

Recipients of federal funds must establish accounting procedures and records that are sufficient to permit preparation of required reports and permit the tracking of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.

Cooperating District Responsibilities

The cooperating district of a Title I Cooperative Agreement is responsible for meeting the requirements described below in a prompt and timely manner:

- Tracking all Title I related expenses on the district's local accounting ledger.
- Seeking reimbursement through the Title I Cooperative Agreement fiscal agent on a regular basis.
- Completion of remaining portions of STARS Consolidated Application (Title II, Part A and Title III LEP and Immigrant)
- Participation in Federal Title Programs Monitoring (Title I, Title II, Part A, and Title III LEP and Immigrant)

Compensation Options for Fiscal Agent of Title I Cooperative Agreements

The fiscal agent of a Title I Cooperative Agreement assumes many responsibilities due to the Title I Cooperative Agreement arrangement. These responsibilities are in addition to those the district is currently accountable for with their own Title I program. There are three possibilities that cooperating districts can consider for compensating the district holding the fiscal agent responsibilities.

1. **INDIRECT COST** – The fiscal agent can withhold indirect cost from the cooperating district and utilize a portion or the entire indirect cost to compensate for fiscal agent services. This expense would fall under line item 900—Indirect Costs.

When schools participating in a Title I Cooperative Agreement calculate indirect cost, **the fiscal agent's indirect cost rate must be used**. Indirect cost is defined as the sum monies obligated to line items 100 through 600 and line item 800 times your indirect cost percentage. Let's assume a fiscal agent's indirect cost rate is 2.90%. Monies that are obligated for equipment purchased (line item 730), unobligated, or appear in your indirect cost (line item 900) cannot be counted toward figuring the maximum indirect cost.

2. **SALARY** – The cooperating school district(s) can help compensate for the fiscal agent services by paying a portion of the business manager's salary; however, a time and effort log must be maintained. For instance, if these funds are being used to pay a portion of the fiscal agent's business manager's salary, a time and effort log must be maintained to document the funding source and percentage of time spent working on the cooperating school fiscal requirements. This expense would fall under line item 120—Salaries for Non-Certified Personnel, depending on the qualification of the individual conducting the service. Time and effort documentation must be maintained and kept on file.
3. **CONTRACTS** – A cooperating district can develop a contract with the fiscal agent district for the accounting services provided through the fiscal agent. This expense would fall under line item 300—Purchased Professional and Technical Services.

Reporting Procedures, Forms, and Guidance for Title I Cooperative Agreements

Fiscal Agent Requirements

There are several reporting requirements for districts receiving Title I funds. For districts participating in a Title I cooperative agreement, all but one of the Title I reports must be completed and submitted by the district that is the fiscal agent.

The fiscal agent needs to communicate with the cooperative district(s) and determine a timeline and method for collecting and coordinating information needed to complete these reports. Title I reports include the following:

- Title I Mid-Year and Final Financial Reports (SFN 7822)

A Title I mid-year financial report is due in January each year and a final financial report is due at the end of the program in July. The Office of Federal Title Programs has guidance on how to complete these reports available at www.nd.gov/dpi/forms/ on the department's website. The fiscal agent of a Title I Cooperative Agreement must submit these two reports. The amounts listed as approved and expended should be inclusive of all districts included in the cooperative agreement.

It is imperative that the ledger sheets kept at the school district's fiscal office match the approved budget on file in the Office of Federal Title Programs. Expenditures reported in column 2 on the mid-year report and final financial report must match the ledger sheets at the school district office. Expenditures listed on these reports must be listed on the appropriate object line codes.

- Addendum to the Title I Final Financial Report – Cooperative Agreements

School districts that participate in a Title I Cooperative Agreement and are the fiscal agent must submit additional information through this addendum. The fiscal agent of a Title I Cooperative Agreement is responsible for the financial management of all districts participating in the cooperative agreement. The fiscal agent assumes responsibility for ensuring that federal program funds have been expended and accounted for consistent with applicable OMB policies. This includes preparing and distributing, to each district in the Title I cooperative agreement, a Final Financial Report allocating total program costs. The Title I funds must be tracked by each individual school. Ledger(s) may be requested to verify amounts.

- Request for Funds (SFN 14660)

In order to claim Title I funds, districts must submit a Request for Funds. Title I funds are paid to school districts on a reimbursement basis. Only the district designated as the fiscal agent may submit a request for Title I funds. A request for funds should be submitted on a monthly or quarterly basis. The request should include reimbursement amounts for all districts in the cooperative agreement.

- Title I Budget Revisions

School districts submit Title I budget revisions electronically on the STARS at any time throughout the year. Only the fiscal agent can submit a Title I budget revision. Log on to STARS at <https://secure.apps.state.nd.us/dpi/stars/Login.aspx>.

A budget revision submitted to the Office of Federal Title Programs must include a description of why the revision is needed. In a Title I cooperative agreement, the fiscal agent needs to collect this information from the cooperating schools before a revision is made.

Business managers must take the approved budget revisions they receive from the Office of Federal Title Programs and change their ledger sheets to match the approved budget. Failure to do this will result in an audit exception, which could jeopardize Title I funding. School districts can amend federal program budgets by board approval (NDCC 57-15-31.1).

Fiscal Agent and Cooperating District Requirements

■ Title I Personnel Report

In past years, the format for the Title I Personnel Report was a two-page report to collect data on Title I programming which was disseminated to all Title I personnel in the spring of each year. Beginning in 2013-2014 Title I Personnel Report data was collected electronically through STARS. Districts using PowerSchool have the ability to upload their data to STARS; therefore, district must ensure their PowerSchool data is accurate.

■ Title II Final Financial Reports (SFN 7822)

A Title II mid-year financial report is due in January each year and a final financial report is due at the end of the program in July. The Office of Federal Title Programs has guidance on how to complete these reports available at www.nd.gov/dpi/forms/ on the department's website. Both the fiscal agent of a Title I Cooperative Agreement and the cooperating district must submit this reports as both districts are eligible for Title II funding separately. The amounts listed as approved and expended should be inclusive of all districts included in the cooperative agreement.

It is imperative that the ledger sheets kept at the school district's fiscal office match the approved budget on file in the Office of Federal Title Programs. Expenditures reported in column 2 on the mid-year report and final financial report must match the ledger sheets at the school district office. Expenditures listed on these reports must be listed on the appropriate object line codes.

■ Request for Funds (SFN 14660)

In order for districts to claim Title II funds, districts must submit a Request for Funds. Title II funds are paid to school districts on a reimbursement basis. A request for funds should be submitted on a monthly or quarterly basis.

■ Title II Budget Revisions

School districts may submit Title II budget revisions electronically on the STARS at any time throughout the year at <https://secure.apps.state.nd.us/dpi/stars/Login.aspx>. A budget revision submitted to the Office of Federal Title Programs must include a description of why the revision is needed.

Business managers must take the approved budget revisions they receive from the Office of Federal Title Programs and change their ledger sheets to match the approved budget. Failure to do this will result in an audit exception, which could jeopardize Title II funding. School districts can amend federal program budgets by board approval (NDCC 57-15-31.1).

Title I Cooperative Agreement

**Guidance
for Fiscal Agents**

Local Accounting Process for Title I Cooperative Agreements Reporting Shared Services

The information below is taken from the *North Dakota School District Accounting & Reporting Manual* (NDSFARM). Please reference Chapter 10 – Special Instructions for State Reporting for more information.

In North Dakota, it is becoming quite common for districts to cooperate and share services. Increased sharing of services creates opportunities for providing more services to more students at a reduced cost. It also creates reporting headaches in the form of duplicated or unrecognized expenditures. School districts must ensure that revenue and expenditures are properly reflected on the school district financial report to avoid over/under reporting. The general rule is to match educational expenditures to students served.

Consortium Accounting – Two Options

- Option 1: The fiscal agent should account for all transactions in fund group 7 trust and agency/consortium fund. At the end of the year, the fiscal agent will provide a report to consortium members showing each member's share of revenue and expenditures. The member districts will use this report as the basis for recording their share of the consortium activity.
- Option 2: An alternative method is to account for transactions through the general fund. Revenue account 5500 *Services Provided for Another LEA* and expenditure account 000-3600 *Services Provided for Another LEA* are used for other member's share of transactions (the fiscal agent's district accounts for their share as educational expenditures). Regardless of the method used, a report showing each member's share of revenue and expenditures should be prepared for the consortium members.

Please Note:

- * The North Dakota Department of Public Instruction feels that Option 1 is cleaner and would recommend using it for the Title I Cooperative Agreement process.
- * *The North Dakota School District Accounting and Reporting Manual (NDSFARM)* can be accessed on the department's website at www.nd.gov/dpi/SchoolStaff/SchoolFinance/Resources/.

Additional questions and concerns can be directed to:

Jerry Coleman, Director
School Finance and Organization
Phone: (701) 328-4051
Fax: (701) 328-0204
Email: jcoleman@nd.gov

Fiscal Responsibilities Timeline for Authorized Representatives and Business Managers in Title I Cooperative Agreements

- Create a budget to be entered into and submitted on the Consolidated Application for Federal Title Funds. **June-August**
- Work with Federal Title Programs contact person until the Consolidated Application for Federal Title Funds is in approvable format. **July-October**
- Submit the Title I Mid-Year Financial Report (SFN 7822). This report will list all expenditures from July 1 through December 31 of the current school year. Indirect costs cannot be claimed on the Mid-Year Report. Please note, a ledger may be requested. **January**

- Track Title I expenditures using district's local accounting system. **Ongoing**
 - Local accounting ledgers **MUST** match the approved budget amounts that the Office of Federal Title Programs has on file.
 - Ensure that all Title I bills are paid during the current school year. **July-June**
- Track Title I required set asides (as applicable). **Ongoing**
 - Homeless
 - Neglected and Delinquent
 - Parental Involvement
- Track Title I program improvement expenses (as applicable). **Ongoing**
 - 10% of allocation for professional development program improvement (district and building level)
 - School Choice
 - Supplemental Educational Services (SES)
- Submit a Request for Funds (SFN 14660) on a regular basis to request reimbursement of Title I expenditures. **Monthly/Quarterly**
 - Only actual expenditures can be claimed.
 - Indirect costs can only be claimed on the Final Financial Report.
 - Funds can only be claimed for expenditures incurred between July 1 and June 30 of the current school year.
- Complete budget revisions as needed. All budget revisions must be completed on the STARS. Budget revisions must be completed before actual expenditures take place. **Ongoing**
- Submit the Title I Final Financial Report (SFN 7822), Final Request for Funds, and applicable addendums for all expenses incurred on or before June 30. Please note, a ledger may be requested. **June-July**

General Federal Title Programs Fiscal Policies

- The dates of the reporting period of expenditures on the Request for Funds form should be the actual dates in which expenditures were incurred.
- School personnel should allow a two-week period to process all Title I Requests for Funds, Budget Revisions, and Mid-Year and Final Financial Reports. If there are problems that need to be addressed, a delay can be expected.
- The Title I authorized representative on file, along with the business manager, must sign all Title I financial documents.
- Indirect costs cannot be claimed for reimbursement until the end of the fiscal year. Indirect costs are only paid on actual expenditures minus any dollars spent on equipment and minus the amount of funds remaining on the unobligated line. Indirect costs are figured by adding the amounts listed in object codes 110 through 800 minus equipment object code 730 and any unobligated funds.
- It is imperative that the accounting ledgers kept at the school district's fiscal office match the approved budget on file in the Office of Federal Title Programs. Expenditures reported in column 2 on the Mid-Year and Final Financial Report must match the accounting ledgers at the school district office. Expenditures listed on these reports must be reported on the appropriate object code lines.
- Business managers must take the approved budget revisions they receive from the Office of Federal Title Programs and change their accounting ledgers to match the approved budget. Failure to do this will result in an audit exception, which could jeopardize your Title I reimbursement. School districts can amend federal program budgets by board approval (NDCC 57-15-31.1).

- School districts can only provide educators with a stipend during non-work times; otherwise, it is considered double-dipping. A stipend to attend after-hour functions, to work on their own time, or attend events during weekends or summertime is appropriate. These expenses are always listed under the salary and benefits object codes (110 and 200, respectively). Schools cannot provide a stipend if staff is already being paid for their time, for example to attend a conference held during a contracted school day. Time and effort logs should be kept on file for hours worked over and above the regular school day.
- Title I funds are paid to school districts on a reimbursement basis only.
- School districts cannot claim funds on a line item with no approved budget. If a school district submits a budget on the application with no funds in travel (object code 580) then decides to send a teacher to the department's fall conference, a budget revision and put funds into the travel object code (580) must be submitted before the travel to the conference takes place. If a budget revision is not submitted, the district may jeopardize not receiving reimbursement for this activity. Funds cannot be claimed on an object code that did not have funds previously approved.
- All expenditures must fall within the grant award period listed on the official grant award.
- Keep in mind that if you submit a Request for Funds form on November 1 and the reporting period is through November 30, we cannot process the payment before that date. We would have to wait until after November 30 to process your request.
- If you submit a Budget Revision to the Office of Federal Title Programs, you must provide a description of why the revision is needed in the section provided on the form. Many Budget Revisions are submitted to the Office of Federal Title Programs with this section blank. This causes a delay in the approval process.
- The purpose of Title I is to assist schools in providing additional services to struggling students. The majority of a school's Title I funding must be used to assist students, most often in the form of teacher salaries/benefits. If student needs are being met, schools may consider budgeting funds for other purposes (travel, supplies, equipment, etc.). A general rule of thumb is that districts can budget 10% of their allocation for these purposes if the activities can be justified.
- Title I funds can only be used on Title I program activities in a targeted assistance school. This means that anything purchased with Title I funds must be used by Title I students and/or Title I staff and stored in the Title I room. Title I funds can only pay for professional development costs for Title I staff.
- School districts can overspend on a line item up to 10% without submitting a budget revision if the expenses are part of the approved application. If the district overspent in an object line by more than 10% before they submit their Mid-Year Report in January, the Office of Federal Title Programs will recommend that the school district log on to the STARS system and submit an electronic budget revision. If the district does not submit a budget revision and continues to overspend in this line item, they jeopardize receiving reimbursement for the amount over spent over the 10%. If the scope of activity has changed, then a budget revision is required.
- There is a federal requirement that recipients of funds from the federal Title programs comply with the Maintenance of Effort regulation (20 USC 7901). School districts must maintain at least 90 percent of aggregate expenditures of non-federal funds from one school year to the preceding school year. If they do not, the districts have two options: their federal funds must be reduced proportionately by the amount that the district fails to maintain the 90 percent; or if there is a reason for reduced non-federal expenditures (e.g., natural disaster, elimination of elementary or secondary grades, etc.), the district could apply for a waiver from the U.S. Department of Education.

Object Code Categories

- 110 Professional Salary** – Salaries for certified personnel including: teachers, substitute teachers, stipends to staff for attending workshops that are held after regular school hours.
- 120 Non-professional Salary** – Salaries for non-certified personnel including: aides, paraprofessionals, bus drivers, secretaries.
- 200 Employee Benefits** – Payments that are not part of gross salary made on behalf of employees; i.e., insurance, Social Security, retirement, unemployment compensation, Workers Compensation, annual leave, sick leave. School districts paying stipends to staff must pay benefits for those stipends.
- 300 Purchased Professional and Technical Services** – Purchased services for which the district has a contract on file including: speaker fees, professional development on site, auditors, consultants, etc.
- 430 Maintenance** – Repair of Equipment.
- 580 Travel** – Expenses for transportation including mileage, meals, lodging, airfare, taxi fares, etc. Travel expenses for teachers that are working to become highly qualified, (i.e. mileage, meals, and lodging expenses to attend classes). Travel (transportation) for students to attend student activities (such as Title I summer school or after school programs).
- 600 Supplies and Materials** – Expendable items that are consumed, worn out, or deteriorated in use, freight, books, school supplies, periodicals/subscriptions, software, software applications, food for parental involvement activities, snacks for after school programs, etc. Exception: Computers are always coded as equipment, even those with a purchase price under \$750.
- 730 Equipment** – Document cameras, iPods, iPads, computers, printers, e-readers, monitors, white boards, smart boards, hard drives, etc. These items must be tagged as being purchased with Title I funds.
- 800 Dues, Memberships, and Registrations Fees** – Registration fees for Title I staff to attend workshops. Registration fees, tuition, books for teachers working to become highly qualified under the NCLB. Cost to have portfolios reviewed. Cost to complete Praxis tests. Licensing fees.
- 900 Indirect Costs** – Indirect costs are calculated by taking your total approved budget and subtracting any funds listed on the unobligated line and the equipment (object code 730). After you have subtracted the amount you plan to spend on equipment and the amount set aside as unobligated, you multiply the difference by the indirect cost rate. This equals the maximum allowed for indirect cost.

Please Note:

*Indirect costs cannot be claimed for reimbursement until the end of the fiscal year. This information is reflected on the Final Financial Report. Indirect costs are figured again at the end of the year and the maximum indirect costs are only paid based on your total expenditures less the funds listed on the unobligated line and the 730 equipment line.

*School districts participating in a Title I Cooperative Agreement must use the fiscal agent's indirect cost rates for Title I purposes.

950 Unobligated Funds

Costs for funds available but not obligated into the district's budget can be coded to object code 950. (This includes undetermined costs for schools or districts currently in program improvement.) This object code is to be used only for budgeting these unobligated funds and should not appear as an expenditure code. Before the unobligated funds are spent, the district must submit an electronic budget revision and adjust the budget to move these funds into the appropriate object codes listed above.

Policy for Incorporating Other Funds into the Federal Title Programs

In some districts, there may be additional funds that are used to supplement Title I activities and expenditures. These funds include Title I reallocated funds, additional funds for program improvement and other federal Title funds that are REAPed or transferred into the Title I program. Listed below is additional information on each of these funding categories.

Reallocated Funds

Reallocated funds are the dollars generated from school districts that have an excess of Title I carryover. The reallocated funds are competitive dollars which require a school district to submit a budget revision on the STARS and describe in detail how the reallocated funds will be used during the current school year.

Reallocated funds that are awarded to school districts must be spent by June 30 of the school year they are awarded. These funds are added to the regular Title I allocation. They are tracked, logged, and reported on the Title I Mid-Year and Final Financial Report. Any reallocated funds awarded but not spent by the grantee will be returned to the Office of Federal Title Programs for the next school year's reallocated competition. If less than \$100 of the reallocated award is remaining, the district keeps any reallocated funds under \$100 that are not spent.

School districts that submit reallocated funds must submit the Reallocated Funds Addendum and a ledger with the district's Final Financial Report.

For Title I purposes, schools are only allowed to carry over a certain percentage of funds based on the allocation amount. Excess Title I funds are then reallocated to districts that can demonstrate a need for additional funds based on criteria established by the state agency. The Title I law states the following regarding reallocated funds:

“If a State educational agency determines that the amount of a grant a local educational agency would receive under Sections 1124, 1124A, and 1125 is more than such local agency will use, the State educational agency shall make the excess amount available to other local educational agencies in the State that need additional funds in accordance with criteria established by the State educational agency.”

Reallocated Title I funds are available to school districts that would like to add on to their Title I program, but need additional funds to accomplish their plan. The funds must supplement the current Title I budget. Any expense that has already been obligated cannot be requested with reallocated funds. Therefore, a district cannot request reallocated funds to pay salary for a Title I teacher if the district or other federal funds have already been obligated to cover the expense. Examples of expenditures that would add on to an existing Title I program could include, but are not limited to:

- (1) Increasing a half-time Title I teacher to a full-time Title I teacher.
- (2) Adding a before/after-school program for Title I students.
- (3) Offering a Title I summer school program, if you have not already budgeted for one.
- (4) Hiring a Title I math teacher if you are only serving students in reading.
- (5) Including costs for any professional development activity that has not already been included in the Title I budget.
- (6) Support Early Childhood Education Programming

School districts with any unobligated funds are not eligible to apply for reallocated funds. For example, when you receive your official grant award from the department, it may indicate that you were approved for \$32,000 based on the approved Consolidated Application for Federal Title Funds budget. However, it may also indicate that you have \$40,000 available based on the information on the grant award. If this is the case in your school district, you would need to do a budget revision to access unobligated Title I funds before your school district would be considered for receiving reallocated funds. If all school districts that applied for these funds were funded and the Office of Federal Title Programs had funds remaining to disburse, your application would be considered; however, the amount of unobligated funds your district had available would be subtracted from the amount your district applied for on the reallocated budget revision. For example: If your district had \$32,000

budgeted on your Title I budget, but you actually have \$40,000 Title I dollars available, your district would have \$8,000 in unobligated funds. If your district applied for reallocated funds in the amount of \$10,000 and had not submitted a budget revision to use the \$8,000 previously unobligated, we would subtract the \$8,000 in unobligated dollars from the \$10,000 request and your district would receive \$2,000 in reallocated funds.

Additional Funds for Program Improvement (i.e., SIG and 1003a)

The program improvement funds are competitive grant funds that can only be applied for by schools and school districts that did not make Adequate Yearly Progress (AYP) for two or more consecutive years and subsequently, have been identified for program improvement. These funds are kept in a separate account and are not added to the regular Title I funds. These funds can only be used in the particular school that is in program improvement. For example, in a school district that has three elementary schools and one of the three schools did not make AYP, the one school that did not make AYP would be eligible to apply for program improvement funds. The funds could only be used for program improvement activities at the one elementary school that did not make AYP.

Program improvement (SIG) funds must be tracked separately and receipts must be submitted with the final follow-up report and the request for funds in order for the school/school district to be reimbursed. Additional information on program improvement funds can be accessed at www.nd.gov/dpi/schoolstaff/ftp/programs_initiatives/titlei/pi/funding/ on the Federal Title Programs website.

REAP/Transferability Funds

Eligible school districts that do not have a use for all of the funds they are allocated from Title II A can REAP or transfer those funds and use them for Title I. However, if a school district decides to REAP or transfer other Title funds into Title I, they must have allocated all of their regular Title I funds first before they can REAP or transfer additional funds into Title I. Funds REAPed or transferred into Title I must be kept in a separate account and must be reported through the department's grant manager's office.

Funds cannot be taken from Title I and REAPed or transferred into the other Title programs. For additional information on the REAP and transferability options, access the document entitled *Guidance for the Consolidated Application for Federal Title Funding* at www.nd.gov/dpi/SchoolStaff/FTP/ConApp/ on the department's website.

Title I Program Options

The federal government provides Title I funding to each state through the *No Child Left Behind* Act. State educational agencies distribute these funds to school districts. The allocation each school district receives is determined by the number of low-income students attending that school. Schools are then required to implement Title I programs with these funds. Schools have two programming options to choose from: Targeted Assistance and Schoolwide.

Targeted Assistance (TA)

The purpose of Title I targeted assistance programming is to meet the needs of educationally deprived, at-risk children through instructional services and activities that meet the needs of disadvantaged children identified as failing, or most at risk of failing, the state's challenging performance standards. Targeted assistance programs identify the students at their school who need the most educational assistance based on the criteria that school has chosen. Students do NOT have to be from low-income families to receive Title I services. After the school has determined which students are eligible, programs are developed for each individual student in order to support/supplement regular classroom instruction. For more information on Title I targeted assistance programming, please visit www.nd.gov/dpi/SchoolStaff/FTP/TitleI/Targeted/.

Schoolwide (SW)

A schoolwide Title I program uses Title I funds to upgrade the entire education program of the school in order to raise academic achievement for all students at the school. A schoolwide program is built upon schoolwide reform strategies rather than separate, add-on services (like targeted assistance programming). Title I funds are expended to best meet the needs of each individual school. In order to operate a schoolwide program, the

law requires that a school has a poverty level of at least 40% and spend at least one year planning to become schoolwide. One flexibility option available for schoolwide programs is the option to combine or co-mingle their federal funds, in other words, tracking their federal funds as one budget rather than several different budgets. Schools that choose to combine/co-mingle their funds are not required to document which funds were used for which federal program; rather, they are only held accountable for meeting the specific intent and purpose for that particular program. For more information on schoolwide Title I programming, please visit www.nd.gov/dpi/SchoolStaff/FTP/TitleI/Schoolwide/.

How Title I Program Options Influence Cooperative Agreements

When two or more schools join in a Title I Cooperative Agreement, the type of Title I program the school employs should not play a factor. Technically, it does not matter whether schools are targeted assistance or schoolwide; they can develop a Title I Cooperative Agreement with whomever they choose.

The chart below outlines the various scenarios that may exist when schools choose to cooperate.

	Scenario I	Scenario II	Scenario III	Scenario IV
Fiscal Agent	TA	TA	**SW	**SW
Cooperating School	TA	*SW	TA	*SW

*Schoolwide programs are unable to co-mingle/combine funds as they are not the fiscal agent. Rather, in these scenarios, schoolwide Title I activities would be apparent on the schoolwide portion of the Consolidated Application for Federal Title Funds and the district would need to REAP its Title II A funds to maximize flexibility. Please note, in these scenarios, the fiscal agent would be responsible for tracking the Title I schoolwide expenses and the cooperating school would be responsible for tracking the REAPed funds.

**Schoolwide schools may continue to co-mingle/combine their funds to optimize their schoolwide flexibility as they are the fiscal agent.

Carryover Requirements for Districts Participating in a Title I Cooperative Agreement

The Office of Federal Title Programs has carryover requirements outlined in our Fiscal Toolkit for districts receiving Title I funds. The allowable carryover percent in that guidance is based on a district's Title I allocation. However, the carryover provisions for districts participating in a Title I Cooperative Agreement are different. When districts join together to form a Title I Cooperative Agreement, the Title I funds for all participating schools are included in the fiscal agent's allocation. Since, in all likelihood, the combined amount will total over \$50,000, the allowable carryover will be based on 15% of the total cooperative allocation. Each district participating in the Title I Cooperative Agreement could carry over 15% of the amount of the Title I funds their district generated. If one of the participating districts is under 15%, then one of the other participating districts could go over 15%. The total carryover for the Title I Cooperative Agreement cannot exceed 15% of the co-op's total allocation. Specific carryover percentages are based on the total allocation. The cart below outlines these percentages.

Allocation	Allowable Carryover
Over \$50,000	15%
Over \$45,000	20%
Over \$40,000	25%
Over \$35,000	30%
Over \$30,000	35%
Over \$25,000	40%
Over \$20,000	45%
\$20,000 or less	50%

A district's carryover is determined when the Final Financial Report is processed. The Office of Federal Title Programs takes the total amount of funds available for the current school year and subtracts the total expenditures (column two of the final financial report). Keep in mind that if a school district had unobligated Title I funds, those funds are included in the carryover amount. The carryover amount is listed at the bottom of the Title I Financial Report (SFN 7822). A copy of the approved Title I Financial Report is sent to both the Title I authorized representative and the business manager of all districts participating in a Title I Cooperative Agreement.

Example:

Final Title I Carryover: \$17,000	Carryover of Fiscal Agent: \$12,000
	Carryover of Cooperating District: \$5,000

If a Title I Cooperative Agreement has more carryover than allowed for a school year, the co-op has two options:

- The co-op can opt to request a waiver to keep the excess carryover funds once every three years. If the co-op decides to keep the funds, the excess carryover is then added to the current year's allocation for the co-op and they can spend the funds during the following school year.
- If the school does not want to keep the funds, or cannot keep the funds because they chose the waiver option previously in the three-year cycle, those funds then move into a pot of money called "reallocated funds." Other school districts can then apply for those funds, usually in October of the subsequent school year.

Title I Cooperative Agreement

Consolidated Application Directions

Federal Title Programs Consolidated Application Information for Title I Cooperative Agreements

In order for school districts to apply for Title I funds, they must annually complete the electronic Consolidated Application for Federal Title Funding through the STARS (State Automated Reporting System). The application is completed for the time period of July 1 through June 30.

The Consolidated Application for Federal Title Funding can be accessed at <https://secure.apps.state.nd.us/dpi/stars/Login.aspx>.

In a Title I Cooperative Agreement, each district has responsibilities in the Consolidated Application for Federal Title Funding. The table below outlines the sections that will be completed for each district:

Fiscal Agent District

- Allocations
- Highly Qualified Teacher and Professional Development
- REAP (if applicable)
- Activities (if applicable)
 - Title I District Admin
 - Title I Targeted
 - Title I Schoolwide
 - Title I Nonpublic
 - Title I Cooperatives (Required)
 - Title I PI/Choice
 - Title I PI Prof Dev
 - Title II Part A
 - Title III Part A
 - Title III Immigrant
- Title I District (if applicable)
- Title I Nonpublic (if applicable)
- Title I Targeted Assistance (if applicable)
- Title I Schoolwide
- Title I Homeless
- Title I AYP Plan
- Title III – LEP (if applicable)
- Assurances
- Grant Award

Cooperating District

- Allocations
- Highly Qualified Teacher and Professional Development
- REAP (if applicable)
- Activities (if applicable)
 - Title II Part A
 - Title III Part A
 - Title III Immigrant
- Title III – LEP (if applicable)
- Assurances
- Grant Award

The fiscal agent is responsible for the input of all Title I information on their consolidated application. Cooperating districts do not show any Title I information on their application. The fiscal agent must include all budget/activity and program information on their application. The activities, which generate the budget, will be included under the co-op section on the budgeting pages of the electronic application. Program information for each cooperative district must also be listed in the Title I Targeted or Title I Schoolwide section of the fiscal agent's consolidated application. The cooperating district must assist the fiscal agent with completing this information.

It is highly recommended that the cooperating district download and complete the worksheets pertaining to the consolidated application. These worksheets should be completed and submitted to the district serving as the fiscal agent. The fiscal agent should have the cooperating district review the completed cooperating school(s) portion of the Consolidated Application for Federal Title Funds after it has been inputted on the STARS and prior to the district submitting it for approval. These worksheets are available at www.nd.gov/dpi/SchoolStaff/FTP/ConApp/.

Below are several resources districts will find useful when completing the Title I sections of their consolidated application:

- Title I Consolidated Application — www.nd.gov/dpi/SchoolStaff/FTP/ConApp/
This link provides guidance, funding, census information, and worksheets. It also contains the current list of the Federal Title Programs contact person assigned to North Dakota public school districts.
- Fast Fact Series— www.nd.gov/dpi/SchoolStaff/FTP/fastfacts/
This link provides documents to give pertinent information on some of the most commonly asked questions about Title I issues and allowable activities for Title I districts, Title I targeted assistance programs, Title I schoolwide programs, and Title I private school programs.

Title I Cooperative Agreement

Monitoring

Federal Title Programs Monitoring

The NDDPI Office of Federal Title Programs is responsible for monitoring district activities to ensure federal programs are administered in compliance with requirements. Typically, districts are monitored on a five year cycle.

The Federal Title Programs office monitors the following Title programs on a rotating basis:

- Title I
- Title II
- Title III

When a district participating in a Title I Cooperative Agreement is selected to be monitored, BOTH the fiscal agent district and cooperating district must participate in the monitoring process. The lists below outline the responsibilities that must be completed by both entities when monitored:

Fiscal Agent District

- Contact Information Page
- District Administration Report (as it relates to Title I and Title II)
- Cooperative Title I Program Administration Report
- Title I Private School Program (if applicable)
- Title I Targeted Assistance Report (as applicable for the fiscal agent school and cooperating school)
- Title I Schoolwide Report (as applicable for the fiscal agent school and cooperating school)

Cooperating District

- Contact Information Page
- District Administration Report (as it relates to Title II)
- Cooperative Title I Program Administration Report

Monitoring information can be found online at www.nd.gov/dpi/SchoolStaff/FTP/Monitoring/.

Title I Cooperative Agreement

Forms



LETTER OF INTENT TO CONSOLIDATE TITLE I PROGRAMS
 NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION
 SFN 53703 (rev. 05/2014)

RETURN TO:
 Department of Public Instruction
 Office of Federal Title Programs
 600 E Boulevard Avenue, Dept. 201
 Bismarck, ND 58505-0440

School District 1 Name

AND

School District 2 Name

This document is to be completed by the ineligible school district.

This document serves as a Letter of Intent to the Office of Federal Title Programs that School District 1 (named above) has contacted the administrator for the School District 2 (also named above) and are planning to form a consolidated agreement for Title I purposes.

The school districts will be required to submit an official Formal Consolidated Agreement Form (SFN 52861) with school board signatures at a later date to the Office of Federal Title Programs.

The amount of Title I funds for each site will be determined each year by using the free and reduced lunch count from the previous October, foster data, and the updated census poor count.

The agreement period shall be one fiscal year. Any participating school district may withdraw from the agreement at the end of each agreement period.

School District 1 Name	
Authorized Representative Signature	Date



FORMAL TITLE I COOPERATIVE AGREEMENT

DEPARTMENT OF PUBLIC INSTRUCTION

FEDERAL TITLE PROGRAMS

SFN 52861 (rev. 05/2014)

School District 1	School District 2
School District 3 (if applicable)	School District 4 (if applicable)

This is an agreement to coordinate the Title I programs between the school districts named above.

School District Who Will Serve as Fiscal Agent
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The Fiscal Agent, named above, is responsible for submitting the application for grant moneys, completing the midyear and final financial report and other necessary reports to the North Dakota Department of Public Instruction.

The amount of Title I funds for each site will be determined each year by using the free and reduced lunch count from the previous October, foster data and the updated census poor count.

Each school will follow the policies of the Office of Federal Title Programs of the Department of Public Instruction.

Provisions to this agreement may be added by agreement of the participating school districts so long as the changes don't conflict with Title I regulations.

The agreement period shall be one fiscal year. Any participating school district may withdraw from the agreement at the end of each agreement period.

School District 1	
Board President Signature	Date

School District 2	
Board President Signature	Date

School District 3 (if applicable)	
Board President Signature	Date

School District 4 (if applicable)	
Board President Signature	Date

North Dakota Department of Public Instruction
 Kirsten Baesler, State Superintendent
 600 E. Boulevard Ave., Dept. 201
 Bismarck, ND 58505-0440

TITLE I COOPERATIVE AGREEMENT

Joint Fiscal Structure

School District 1	School District 2
School District 3 (if applicable)	School District 4 (if applicable)

In North Dakota, it is becoming quite common for districts to cooperate and share services. Federal regulations allow school districts to form consolidated agreements to provide educational services. One example of these consolidated efforts is a Title I Cooperative Agreement (also known as a co-op).

Title I programs provide supplemental educational services to at-risk students. To qualify for Title I funds, a district must have a poverty count of ten. Districts that do not have a poverty count of ten or more may form a Title I cooperative agreement with a neighboring district that is Title I eligible, as a method of continuing Title I services within the district. Unfortunately, this option is not available to a district with a poverty count under five.

The amount of Title I funds for each site will be determined annually by using each site's free and reduced lunch count from the previous October, foster data, and the updated census poor count. Normally, the amount of funds available to each district in the cooperative agreement is the amount generated by that district. Historically, we have not allowed districts to share their Title I funds within the cooperative agreement; however, there are a few circumstances where sharing funds may be logical. We are, therefore, giving the local school boards an opportunity to request an exception to this policy, if justified. Please indicate below if your district is requesting this flexibility and indicate that you have attached the required written justification.

- Our cooperative agreement requests that the Title I funds be shared between school districts based on student need, AND
- We have attached our written justification to this agreement.

School District 1		School District 2	
Board President Signature	Date	Board President Signature	Date

School District 3 (if applicable)		School District 4 (if applicable)	
Board President Signature	Date	Board President Signature	Date

North Dakota Department of Public Instruction

Addendum to the Title I Final Financial Report Cooperative Agreements

School districts that participate in a Title I Cooperative Agreement and are the fiscal agent must submit additional information through this addendum. The fiscal agent of a Title I Cooperative Agreement is responsible for the financial management of all districts participating in the cooperative agreement. The fiscal agent assumes responsibility for ensuring that federal program funds have been expended and accounted for consistent with applicable OMB policies. This includes preparing and distributing, to each district in the Title I cooperative agreement, a Final Financial Report allocating total program costs. The Title I funds must be tracked by each individual school. **Ledger(s) may be requested to verify amounts.**

School Year:	School 1 Name:	School 2 Name:	School 3 Name:	
Allocation:				Total combined funds in this column must match column 2 on the Final Financial Report
Carryover:				
Reallocated Funds:				
Total:				
	Total Expenditures To Date	Total Expenditures To Date	Total Expenditures To Date	Combined Expenditures To Date
110 – Professional Salary				
120 – Non-Professional Salary				
200 – Benefits				
300 – Purchased Professional and Technical Service				
430 – Maintenance				
580 – Travel				
600 – Materials/ Supplies				
730 – Equipment				
800 – Dues, Registration, and Memberships Fees				
900 – Indirect Costs (%)				
950 – Unobligated				
Subtotal				
Remaining Balance (Carryover)				

Certification:

I certify to the best of my knowledge and belief that this report is correct and that all expenditures are for the purposes set forth in the program application.

Signature of Title I Authorized Representative	Date
Signature of Business Manager	Date

For Department Use Only	
Signature-Coordinator	Date
Signature-Director	Date

