



Department of Public Instruction
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(701) 328-2260 Fax - (701) 328-2461
<http://www.dpi.state.nd.us>

Dr. Wayne G. Sanstead
State Superintendent

TO: Title I Authorized Representative/Coordinator

FROM: Laurie Matzke, Director, Title I

SUBJECT: School Year 2010-2011 Title I Final Financial Report

DATE: May 9, 2011

The purpose of this memo is to provide important information regarding the submission of your regular Title I and ARRA Title I Final Financial Reports. Please read carefully through the information contained in this memorandum.

Title I Regular Funds

The Title I Final Financial Report is due in our office on **Friday, July 8, 2011**. This report should not be submitted until you have completed all of your activities for the 2010-2011 school year. If you are operating a summer school program or if your staff are attending summer workshops, please be sure that all of these activities have been completed and the expenses have been paid before you submit your Title I Final Financial Report. We have had some auditing issues in the past and to avoid future auditing issues, please keep the following in mind:

- Staff cannot be paid for the hours they work during a summer school program until the program has ended. It is not allowable to cut checks early and keep them until the last day and then distribute the check as it is not guaranteed that staff will be available to operate the program every day that it is scheduled (i.e. sick employee). The check should not be issued until the very last day of summer school.
- If you have Title I staff that are planning to attend the summer Reading Training, June 16-17, 2011, you cannot pay staff in advance for mileage, meals, and lodging. These expenses must be reimbursed after they return from the training and they have submitted all of their receipts to document their expenses.
- Registration fees for the Math Training on July 6-7, 2011, can be paid with regular Title I funds; however, travel expenses for this training cannot be paid with regular 2010-2011 Title I funds as the training occurs after the fiscal year ends on June 30, 2011. In addition, the school district should not pay travel expenses prior to the participants attending the conference. Travel expenses are to be paid to participants on a reimbursement basis. Travel expenses such as mileage, meals, and lodging must be charged to either your Title I ARRA grant (if your school district has funds available) or these expenses should be included in the 2011-2012 Consolidated Application. Keep in mind the travel expenses for the Math Training cannot be requested for reimbursement from the state Title I office until after the Consolidated Application for 2011-2012 has been approved. Or, if the expenses are being paid with ARRA funds, they can be reimbursed after the training is completed on July 7, 2011.

Enclosed please find the end of year report forms that need to be completed and submitted to the state Title I office. The Final Financial Report form can also be downloaded from the Title I website at <http://www.dpi.state.nd.us/forms/sfn7822.pdf>. Also enclosed is a copy of the guidance to help you complete

this Final Financial Report and the Request for Funds. Please be sure to submit the Title I Final Financial Report, Request for Funds and any addendums that your school district is required to complete in the same envelope. This will expedite the review process. Submitting these documents on different days or in separate envelopes slows the process down as we need to have all of the forms submitted at the same time to complete the review process in a timely manner.

This mailing may also include one or more of the following Addendums:

- * Cooperative Agreement
- * Neglected School Services
- * Parent Involvement Setaside and Services
- * Private School
- * Reallocated Funds
- * Supplemental Services

If one or more of the addendums listed above is included in your mailing packet, you must complete and submit the addendum(s) with your Final Financial Report. Submitting these forms in the same envelope with your final report and request for funds will expedite the processing of your Final Financial Report and prevent a delay with your final payment. These addendums can also be downloaded from the Title I website at:

<http://www.dpi.state.nd.us/title1/resource/fiscal.shtm>.

If you plan to close out your Title I program before June 30, 2011, keep in mind that the block that requests dates for the Reporting Period of Expenditures on the Request for Funds should be the date of the last check. If you list the date as June 30, 2011 your payment cannot be processed until this date.

The Title I Personnel Report is due in the state Title I office by June 1, 2011. It is extremely important to have Title I teachers complete this information before they leave for summer break, as the 2010-2011 Final Financial Report cannot be processed without this report.

This financial report form consists of one page. Please remember to make a copy of your Final Financial Report for your school files before submitting it to the Title I office, as this will help you if we have questions and need to refer to the form for clarification. We will return a copy of the report after it has been approved and the payment has been processed.

You do not need to submit a copy of your Title I ledger with the regular Title I Final Financial report, unless we have previously indicated to you that a ledger is required.

It is imperative that you work with your business manager on the completion of the Title I Final Financial Report and other related forms. Please remember that your local accounting ledger must match the figures reported on the Final Financial Report.

Title I ARRA Funds

When enacted in February 2009, the American Recovery and Reinvestment Act of 2009 (ARRA) provided significant new funding for Title I Part A of the Elementary and Secondary Education Act of 1965.

District administrators need to be aware of the upcoming deadline for spending these federal Title I ARRA funds. Districts have until September 30, 2011, to obligate these funds. Any funds remaining after September 30, 2011, will be returned to the US Department of Education (USDE). USDE personnel did confirm that conversations were held to discuss the possibility of extending the deadline. However to date, the USDE has not announced whether or not they will be inviting states to apply for such a waiver.

Once school districts have expended all of their Title I ARRA funds, they need to submit a Title I ARRA Final Financial Report (SFN 7822), as well as a Request for Funds form (SFN 14660), to officially close out the ARRA grant. You are also required to submit addendums with this grant, if they pertain to your situation. In addition, we are requiring districts to submit a copy of their school district accounting ledger to verify that all of the Title I ARRA funds have been expended. Title I ARRA Final Financial Reports must be submitted to the state Title I office by November 1, 2011, so that the department can meet its deadline for closing out the ARRA grant and completing all required paperwork.

There are quite a few school districts in North Dakota that have a significant amount of Title I ARRA funds remaining. North Dakota has been identified as one of the states with a large outstanding Title I ARRA balance that has not been drawn down.

Districts are once again reminded that they have the opportunity to release some or all of their Title I ARRA funds for reallocation. We could then have a second reallocated funds application process for districts to apply for funding for summer school programming or professional development during the 2011 summer timeframe. **If districts can't spend all of their Title I ARRA funds, then they need to release some of them. Enclosed please find a form, if you would like to release your Title I ARRA funds. Complete the form and return it to the state Title I office by June 1, 2011.** We don't want North Dakota listed as a state that returned Title I ARRA funding to the USDE.

If you have any questions, please consult with your Title I contact person; Mary Neigum, Title I fiscal officer at mneigum@nd.gov or (701) 328-2281; or me at lmatzke@nd.gov or (701) 328-2284.

Enclosures



MID YEAR AND FINAL FINANCIAL REPORT
 DEPARTMENT OF PUBLIC INSTRUCTION
 TITLE I
 SFN 7822 (Rev.05/2011)

Mid Year Report (Due January)
 Final Report (Due July)

School District		School Year	Funds Received to Date	
Mailing Address		City	State	Zip Code
Contact Person	Contact Person E-mail Address		Telephone Number	Fax
Choose a Program:				
<input type="checkbox"/> Title I <input type="checkbox"/> Title I ARRA Stimulus <input type="checkbox"/> Homeless <input type="checkbox"/> Early Reading First <input type="checkbox"/> N & D <input type="checkbox"/> 21 st CCLC				

Object Number	Category		Approved Budget	Total Expenditures For Fiscal Year To Date	Remaining Balance Of Approved Amount
100	Salaries	110	Professional Salary		
		120	Non-Professional Salary		
200	Employee Benefits				
300	Purchased Professional and Technical Services				
430	Maintenance of Equipment				
580	Travel				
600	Material and Supplies				
730	Equipment				
800	Dues, Memberships, Registration Fees				
900	Indirect Costs				
	Unobligated				
Total					

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 Consolidated Application.

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

For State Use Only

Signature (Authorized SEA Official)	Date Approved
Comments:	
Final Payment Amount (to be determined for Final Financial Report)	Carryover (to be determined for Final Financial Report – Title I)

Guidance for Mid Year and Final Financial Report (SFN 7822)

First Section –

Please complete the top section of the form by filling in the information requested.

- Indicate whether this is a **Mid Year Financial Report** (due in January) or a **Final Financial Report** (due in July).
- The amount of funds that you have received during the current school year **should not** reflect your final payment from the previous school year, even though final payments may have been received after July 1 of the current school year.
- Please note, the amount of funds that you have received to date should not exceed the Total Expenditures for Fiscal Year to Date.
- Check the corresponding box to represent the appropriate program.

Budget Section –

- Complete the *Approved Budget (column I)* using the figures from the approved budget sheet on file in the state Title I office.
- **Title I Only** - If your Title I program received reallocated Title I funds, those dollars must also be reflected on this report. The approved budget includes reallocated funds, if your district received an award.
- Complete the *Total Expenditures for Fiscal Year to Date (column II)*. These should be actual expenditures, not to exceed your **approved** budget total.
- Subtract the figures in column II from your approved budget figures in column I and place those amounts in the *Remaining Balance of Approved Amount (column III)*.
- **Title I Only** - The Unobligated line item in column II has been blackened out. If you did not submit a budget revision for these funds during the current school year, you cannot claim those funds. If excess funds remain in this line item, they will be carried over to the subsequent school year, provided you do not have excess funds.
- Reminder, grantees can not claim indirect cost on the Mid Year Financial Report.
- **Title I Reallocated Funds** – If you were awarded Title I reallocated funds you must complete and submit the addendum that is attached to the Final Financial Report.

Certification –

- The authorized representative must sign and date financial report.
- The business manager must sign and date financial report.

Requesting Funds –

- In order to claim your program funds, you must submit a Request for Funds (SFN 14660).
- For your Mid Year Financial Report, the total in column II **must** equal the amount on Line B on the Request for Funds (SFN 14660).
- For your Final Financial Report, the total in column II **must** equal the amount on Line B on the Request for Funds (SFN 14660). You cannot claim unpaid obligations on the final report. Line C on the final Request for Funds must be zero.

Due Dates –

- The due dates for SFN 7822 are mid-January and in July.
- For the Mid Year Financial Report (due in January), the amounts in column II must reflect all expenditures from July 1 through December 31. **Only expenses incurred from July 1 through December 31 can be claimed on this report.**
- The due date for the Final Financial Report is in July. If you close out your program earlier, then the form can be submitted at that time. You must make sure that all of your expenditures for the current school year have been paid before submitting this report, even if it significantly delays its submission. **Only expenses incurred from July 1 through June 30 can be claimed on this report. If you are operating a summer school program through June 30, 2010 you can not submit your final report until June 30. You can not pay summer school salaries until the summer school program is completed.**

Assistance –

If you have questions or need assistance in completing the Financial Report (SFN 7822) and/or the Request for Funds (SFN 14660), please contact the corresponding program contact person listed below.

Title I/Early Reading First
Homeless/N&D/21st CCLC

Mary Neigum
Patty Carmichael

(701) 328-2281
(701) 328-3264

mneigum@nd.gov
pcarmichael@nd.gov



REQUEST FOR FUNDS
 DEPARTMENT OF PUBLIC INSTRUCTION
 SFN 14660 (9-06)

Requesting Agency (Grantee)				Project/Program Title and/or Number (As it appears on Grant Award)			
Grantee Contact Person				DPI Contact Person			
Address			City	State	Zip	Telephone	
Budget/Project Period (Month/Day/Year)		Fiscal Year Final Request		Reporting Period of Expenditures for this Request (Month/Day/Year)			
From _____ To _____		No <input type="checkbox"/> Yes <input type="checkbox"/>		From _____		To _____	
A. Total amount of grant award (including revisions and/or carry-over if applicable).							
B. Cumulative expenditures (expenditures from start of this budget/project period through the end of this reporting period).							
C. Unpaid obligations being claimed for payment* (<i>Must be zero on final request</i>).							
D. Prior payments received for this grant.							
E. <u>Amount of this request</u> = Line B, plus Line C, less Line D.							
F. Grant balance remaining = Line A, less Lines B and C.							
*Unpaid obligations may include those items ordered but not yet received and items for which invoices have been received but checks have not been written. <i>If this is federal program funds, checks for the unpaid obligations must be written within 3 days of receipt of funds. The final request for funds may not include unpaid obligations.</i>							
Reimbursement claims for funds expended <i>through June 30</i> of any year must be submitted to the Department of Public Instruction by <i>July 8</i> .							
This section to be completed <i>only</i> for requests submitted in <i>July and August</i> .							
1. Are all funds requested on Line E above for costs incurred prior to June 30? <input type="checkbox"/> No <input type="checkbox"/> Yes							
2. <i>If no</i> , please indicate the amount of the request which applies to the new fiscal year beginning July 1: \$							
Remarks							
I hereby certify the following: 1) The requesting agency has authorized me as its representative for this project/program. 2) That state and federal rules and regulations applicable to the use of these funds were observed. 3) Documentation for reported expenditures and obligations are available for audit review.							
Typed Name of Authorized Representative				Title			
Signature of Authorized Representative				Date		Telephone	
For Department of Public Instruction use only		Total Payment Approved \$		Account		Class 20167	
Signature of DPI Representative	Date	Dept ID	CFDA	Project ID	Activity ID	Payment Approved \$	
Signature of DPI Representative	Date	Dept ID	CFDA	Project ID	Activity ID	Payment Approved \$	
Signature of DPI Representative	Date	Dept ID	CFDA	Project ID	Activity ID	Payment Approved \$	
Signature of DPI Representative	Date	Dept ID	CFDA	Project ID	Activity ID	Payment Approved \$	
Signature of DPI Representative	Date	Dept ID	CFDA	Project ID	Activity ID	Payment Approved \$	

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.

School Year:	School Number 1	School Number 2	School Number 3	
Allocation				Total combined funds in this column must match column 2 on the Final Financial Report
Carryover				
Total				
	Total Expenditures To Date	Total Expenditures To Date	Total Expenditures To Date	Total 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 (%)				
Unobligated				
Subtotal				
Remaining Balance (Carryover)				

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

**North Dakota Department of Public Instruction
Addendum to the Title I Final Financial Report
Neglected School Services**

Title I law requires LEAs to provide eligible neglected school children with Title I educational services or other benefits that are equitable to those provided to eligible public school children. Services provided to neglected school students should reflect the minimum allocation amount generated. When the public school district submits the Title I Final Financial Report, if any Title I neglected school funds are remaining, the district must issue the balance of these funds as carryover funds for the subsequent school year if adequate services were not provided.

School District	School Year
Neglected School District Allocation	
Neglected School Allocation Name	
Neglected School Allocation Name	
Neglected Carryover Amount	
Total Neglected Funds Available	

Object Number	Category		Approved Neglected School Budget	Total Expenditures for Fiscal Year-to-Date	Remaining Balance of Approved Amount
100	Salaries	110 Professional Salary			
		120 Non-Professional Salary			
200	Benefits				
300	Purchased Professional and Technical Services				
430	Maintenance				
580	Travel				
600	Materials/Supplies				
730	Equipment > \$750				
800	Dues, Memberships, Registration				
900	Indirect Costs				
	Unobligated Set Asides				
Total					

Carryover Calculation:

Neglected School Title I Allocation	-	Total Expenditures for Fiscal Year-to-Date	=	Neglected Carryover Amount
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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 Authorized Representative	Date
Signature of Business Manager	Date
Signature of Neglected Program School Representative	Date

North Dakota Department of Public Instruction

Addendum to the Title I Final Financial Report Parental Involvement Set Aside and Services

If a district's allocation is \$500,000 or more, it is required that 1% of the district's Title I allocation be set-aside for parental involvement. Only 5% of these funds may be used at the district level, 95% of these funds must be given to the participating Title I schools. The following provisions also apply:

- Districts must document, on their consolidated application, that they have reserved, at a minimum, the 1% for parental involvement and specifically outline how these funds will be spent. Additionally, districts that target need to identify, on the individual building budgets and the district-wide budget, how the funds will be disseminated.
- Throughout the school year, districts must track the parental involvement expenditures at each building level.

Programs and services provided with parental involvement funds should reflect the amount allocated at the building level. When the district submits their Title I Final Financial Report, if any Title I parental involvement funds are remaining, the district must issue the balance of these funds as carryover funds for the subsequent school year, earmarked for parental involvement at the corresponding district/school level.

School District	School Year	Amount of district Title I allocation for school year
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District/School Building	*Parental Involvement Allocation	**Parental Involvement Expenditures for Fiscal Year-to-Date	Remaining Balance of Approved Amount	Building Principal Signature
Total		**		

*Use figures identified on consolidated application or most recent approved budget revision.

Carryover Calculation:

1% of Title I allocation	–	**Total Parental Involvement Expenditures	=	Parental Involvement Carryover Amount
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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 Authorized Representative	Date
Signature of Business Manager	Date

**Please submit district and school building accounting ledgers to verify the amounts listed in the "Parental Involvement Expenditure for Fiscal Year-to-Date" column.

North Dakota Department of Public Instruction

Addendum to the Title I Final Financial Report Private School Services

Title I law requires LEAs to provide eligible private school children with Title I educational services or other benefits that are equitable to those provided to eligible public school children. Services provided to private school students should reflect the minimum allocation amount generated. When the public school district submits the Title I Final Financial Report, if any Title I private school funds are remaining, the district must issue the balance of these funds as carryover funds for the subsequent school year if adequate services were not provided. Funds generated through equitable set-asides are not subject to the carryover provisions.

School District	Private School Name	School Year
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Object Number	Category		Approved Private School Budget	Total Expenditures for Fiscal Year-to-Date	Remaining Balance of Approved Amount
100	Salaries	110	Professional Salary		
		120	Non-professional Salary		
200	Benefits				
300	Purchased Professional and Technical Services				
430	Maintenance				
580	Travel				
600	Materials/Supplies				
730	Equipment->\$750				
800	Dues, Memberships, Registration				
900	Indirect Costs				
	Unobligated Set Asides				
Total					

Carryover Calculation:

Private School Title I Allocation	-	Total Expenditures for Fiscal Year-to-Date	=	Carryover Amount
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To Be Completed by the Private School:

- The public school district provided timely, adequate services during the school year and therefore, we do not have a need for the private school carryover funds for the subsequent school year.
- The Title I services during the school year were not equitable in comparison to those provided to students served at the public school. Therefore, we request to utilize the carryover funds in the subsequent school year.

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 Authorized Representative	Date
Signature of Business Manager	Date
Signature of Private School Representative	Date

North Dakota Department of Public Instruction

Addendum to the Title I Final Financial Report Title I Reallocated Funds

This section needs to be completed if you received Title I Reallocated Funds during the school year. Please indicate the amount of Reallocated Funds you were awarded and the amount of reallocated funds that were expended in each category. If you did not spend all of the reallocated funds awarded, please explain in the comment box why the funds were not used (i.e., activity was not completed, activity was completed but more was budgeted than was needed, etc.). Please explain in detail.

School District:	School Year:
Amount of Reallocated Funds Awarded:	Balance Remaining:

Object Number	Category		Reallocated Funds Awarded	Total Expenditures Of Reallocated Funds	Remaining Balance Of Approved Reallocated Funds
100	Salaries	110	Professional Salary		
		120	Non-Professional Salary		
200	Employee Benefits				
300	Purchased Professional and Technical Services				
430	Maintenance of Equipment				
580	Travel				
600	Material and Supplies				
730	Equipment				
800	Dues, Memberships, Registration Fees				
900	Indirect Costs				
Total					

COMMENTS

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 Application for Reallocated Funds.

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

North Dakota Department of Public Instruction

Addendum to the Title I Final Financial Report Supplemental Services

This report must be completed for school districts that set aside funds for supplemental services during the school year. On this form, please indicate the amount of funds in object code 300 that were used for supplemental services.

School District		School Year
Number of children eligible (free/reduced students) to receive Supplemental Services	Number of children that were actually served with Supplemental Services	Per pupil amount for Supplemental Services

If you did not use the funds set aside for supplemental services, and instead reobligated them to another Title I activity, please list the dates that budget revisions were approved to move these funds from object code 300.

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Object Number	Category		Amount Budgeted	Total Expenditures	Balance Remaining
100	Salaries	110	Professional Salary		
		120	Non-Professional Salary		
200	Benefits				
300	Purchased Professional and Technical Services				
430	Maintenance of Equipment				
580	Travel				
600	Material and Supplies				
730	Equipment > \$750				
800	Dues, Memberships, Registration Fees				
900	Indirect Costs				
Total					

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 Application for Supplemental Services.

Signature of Authorized Representative	Date
Signature of Business Manager	Date