

Department of Public Instruction  
Dr. Wayne G. Sanstead, State Superintendent  
600 East Boulevard Avenue, Dept. 201, Bismarck, ND 58505-0440

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**Title I WebEx Training  
for  
Districts Participating in a Title I Cooperative Agreement**

**September 20, 2011  
2:15 – 3:15 PM CDT**

**AGENDA**

- **Welcome and Introductions**
- **Purpose of Title I Cooperative Agreement WebEx Training**
- **History of Cooperative Agreements in North Dakota**
- **Title I Cooperative Agreement Guidance**
- **Questions and Answers**

If you have questions concerning any of the issues addressed during today's WebEx training, please contact:

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Department of Public Instruction  
600 East Boulevard Avenue, Dept. 201  
Bismarck, ND 58505-0440  
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# ***Title I***



# ***Cooperative Agreement Guidance***

Updated September 2011

# Contents of this guidance document include...

- ✘ Title I Cooperative Agreements – Steps Involved
- ✘ Formal Title I Agreement Process
- ✘ Fiscal Agent Responsibility
- ✘ Compensation Options for Fiscal Agent of Title I Cooperative Agreement
- ✘ Local Accounting Process for Fiscal Agent
- ✘ Consolidated Application for Federal Title Funding
- ✘ Pertinent Information from the Title I Fiscal Toolkit
- ✘ Title I Program Options
- ✘ Reporting Procedures
- ✘ Carryover Policy for Cooperative Agreements

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### **Title I Cooperative Agreements Steps Involved**

- Congress appropriates federal funds for the subsequent school year. **Dec/Jan/Feb**
- The U.S. Department of Education provides states with estimated federal Title program allocations for the subsequent school year. **Jan/Feb/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. **Feb/March**
- The state Title I office notifies districts, in writing, if they lost eligibility for Title I funding for the subsequent school year. **Feb/March**
- School districts decide if they want to forego Title I funds or form a Title I cooperative agreement for the subsequent school year. **March**
- If a school district elects to form a cooperative agreement, it is their responsibility to visit with neighboring districts and find a Title I eligible district willing to be the fiscal agent. **March**
- The ineligible school district submits a Letter of Intent to Consolidate Title I Programs (SFN 53703) to the state Title I office if tentative arrangements have been confirmed to form a cooperative agreement for the subsequent school year. **March**
- The department's grants manager, then begins the process of estimating Title I allocations. **March**

A formula using an updated census count, foster child count, and free and reduced meal count determines your allocation. These four measures provide each district with an aggregate unit. For districts participating in a Title I cooperative agreement, their aggregate units are combined.

Federal regulations have a "hold harmless" provision in law which is based on your Title I allocation amount. 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 state Title I office sends written correspondence to all districts intending to participate in a 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 into separate amounts based on a percentage of the funds generated. **March/April**
- After reviewing guidance disseminated from the state Title I office, districts make a one-year commitment on whether to form a 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 cooperative agreement and is submitted to the state Title I office. **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 fiscal agent will be compensated by the cooperating district for the additional efforts required due to 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 state Title I office sends written correspondence to all districts participating in a cooperative agreement indicating the final amounts generated by each district. This also includes each district's carryover. **May/June**
- The fiscal agent collects budgeting amounts by cost code from all districts participating in the cooperative agreement for the consolidated application. **July/Aug**
- All information is finalized and inputted on the consolidated application. **July/Aug**
- Once the fiscal agent receives approval from the Title I contact person, the consolidated application is submitted to the department on the STARS. **July/Aug**
- The fiscal agent tracks Title I expenditures by district. **Ongoing**
- The fiscal agent completes budget revisions 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 state Title I office. **Jan**
- The fiscal agent ensures that all bills are paid for the current school year. **May/June**
- The fiscal agent completes a request for funds claiming all Title I expenditures incurred by the cooperative schools between July 1 and June 30 of the current school year. **May/June**

- The fiscal agent submits the final financial report, addendum for cooperative agreements, and requests for funds to the state Title I office. **June/July**
- The state Title I office processes the final financial report and sends an approved copy to each district participating in the cooperative agreement. **July**
- The fiscal agent breaks down the amount of carryover for each district in the cooperative agreement and shares this information with each district for next year's programming. **July**



**LETTER OF INTENT TO CONSOLIDATE TITLE I PROGRAMS**  
 NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION  
 SFN 53703 (04-06)

<b>SCHOOL DISTRICT</b>
------------------------

AND

<b>SCHOOL DISTRICT</b>
------------------------

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

<p>This document serves as a Letter of Intent to the State Title I office that the _____ school district has contacted the administrator for the _____ school district and are planning to form a consolidated agreement for Title I purposes.</p> <p>The school districts will be required to submit an official Formal Title I Cooperative Agreement Form (SFN 52861) with school board signatures at a later date to the State Title I office.</p> <p>The amount of Title I money 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.</p> <p>The agreement period shall be one year. Any participating school district may withdraw from the agreement at the end of each agreement period.</p>
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<b>SCHOOL DISTRICT</b>	<b>AUTHORIZED REPRESENTATIVE</b>
	<b>DATE</b>



**FORMAL TITLE I COOPERATIVE AGREEMENT**  
 DEPARTMENT OF PUBLIC INSTRUCTION  
 TITLE I  
 SFN 52861 (04-06)

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 following school districts:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_ (if applicable)
4. \_\_\_\_\_ (if applicable)

The \_\_\_\_\_ School District will serve as the fiscal agent responsible for submitting the application for grant moneys, completing the midyear and final financial report and other necessary reports to the Department of Public Instruction.

The amount of Title I money 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 Title I Office 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 year. Any participating school district may withdraw from the agreement at the end of each agreement period.

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

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**TITLE I COOPERATIVE AGREEMENT**

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.

Our cooperative agreement requests that the Title I funds be shared between school districts based on student need. 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

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## **Fiscal Agent Responsibility in a Title I Cooperative Agreement**

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, to each district in the Title I cooperative agreement, a final financial report allocating total program costs.

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 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 reasonableness and allowability of costs.

Recipients of federal funds must establish accounting procedures and records that are sufficient to permit preparation of required reports and permit the tracing 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.

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## **Compensation Options for Fiscal Agent of Title I Cooperative Agreement**

The fiscal agent of a Title I cooperative agreement assumes many responsibilities due to the 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 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) can not 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.
3. **CONTRACT** – 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.

**Local Accounting Process for Fiscal Agent  
Appendix From the  
*The North Dakota District Accounting and Reporting Manual*  
Chapter 10 – Special Instructions for State Reporting**

## **Reporting Shared Services**

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 schools process.
- \* *The North Dakota District Accounting Reporting Manual* can be accessed on the department's website at <http://www.dpi.state.nd.us/resource/index.shtm>.

Additional questions and concerns can be directed to:  
School Finance and Organization  
Jerry Coleman, Assistant Director  
Phone: (701) 328-4051  
Fax: (701) 328-2416  
E-mail: [jcoleman@state.nd.us](mailto:jcoleman@state.nd.us)

**Consolidated Application for Federal Title I Funding  
Title I Budget Application**

Object Codes	District Title I Budget (a)	5% Set-aside for Teacher Quality Provisions (b)	Targeted Assistance Budget (c)	Schoolwide Budget (d)	Coop Budget (e)	Private School Budget (f)	Program Improvement School Choice/ Supplemental Services Provision (g)	Program Improvement Corrective Action/ Alternative Governance (h)	Program Improvement 10% Professional Development Requirement (i)	TOTAL (j)
110 – Prof. Salaries										
120 – Non-Prof. Salaries										
300 – Purchased Tech. Services										
430 – Maintenance										
580 – Travel										
600 – Materials and Supplied										
730 – Equipment										
800 – Dues, memberships, registrations										
900 – Indirect Costs										
Unobligated										
Subtotal										
TOTAL										

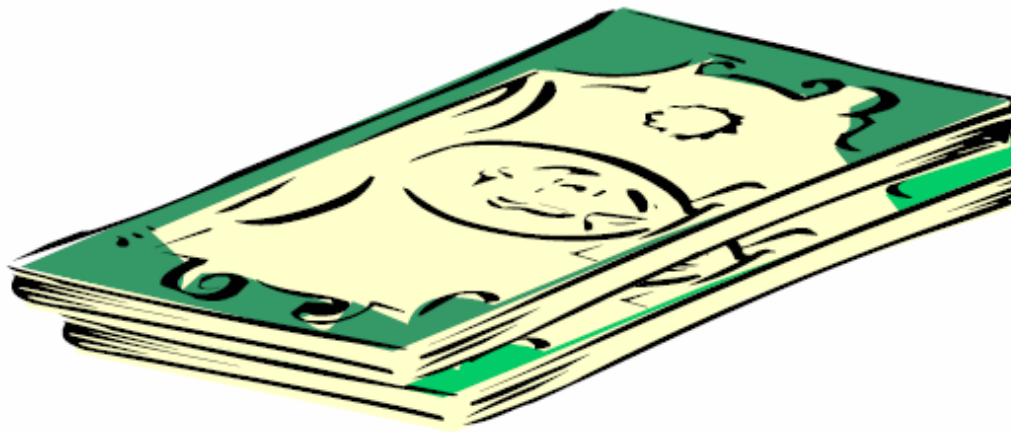
The consolidated application process is annually completed electronically on the **STate Automated Reporting System (STARS)**. The fiscal agent is responsible for the input of all Title I information on their consolidated application. Cooperative districts do not show any Title I information on their 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 button on the Activity page of the consolidated application. Program information for each cooperative school must also be listed in the Title I Buildings section of the fiscal agent’s consolidated application. The cooperative school should assist the fiscal agent school with completing this information.

The participating school district in the cooperative agreement should download screen prints of the sections of the consolidated application that are applicable. The forms should be completed and submitted to the district serving as the fiscal agent. The fiscal agent should have the cooperative school(s) review the completed cooperative school portion of the consolidated application after it has been inputted on the STARS.

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## **Excerpts from the Title I Fiscal Toolkit**



This document can be accessed online at  
[www.dpi.state.nd.us/title1/resource/fiscal.shtm](http://www.dpi.state.nd.us/title1/resource/fiscal.shtm).

# Checklist of Fiscal Responsibilities for Authorized Representatives and Business Managers

## Summary of Responsibilities

- ▽ Create a budget to be submitted on the Consolidated Application for subsequent school year.
- ▽ Track Title I expenditures.
- ▽ Complete Budget Revisions as needed. All Budget Revisions must be completed on the State Automated Reporting System (STARS). Budget Revisions should be completed before actual expenditures take place.
- ▽ Submit a Request for Funds on a monthly or quarterly basis to request reimbursement of Title I expenditures. Only actual expenditures can be claimed. Indirect costs can only be claimed on the Final Financial Report.
- ▽ Submit the Title I Mid-Year Financial Report in January. 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.
- ▽ It is imperative that local accounting ledgers match the approved budget amounts that the state Title I office has on file.
- ▽ Obligate and track 10% of allocation for professional development Program Improvement Funds (if applicable).
- ▽ Ensure that all Title I bills are paid in the current school year.
- ▽ Claim all Title I expenditures incurred between July 1 and June 30 of the current school year.
- ▽ Submit the Title I Final Financial Report and a Request for Funds during July for all expenses incurred on or before June 30.
- ▽ It is imperative that your budget matches the approved budget on file at the state Title I office when you submit your:
  - Consolidated Application
  - Mid-Year and Final Financial Reports
  - Budget Revisions

## General Title I 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.
- 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 state Title I office, you must provide a description of why the revision is needed in the space provided on the form. Many Budget Revisions are submitted to the state Title I office with this space blank. This causes a delay in the approval process.
- School personnel should allow a two-week period to process all Title I Requests for Funds, Budget Revisions, and Mid-Year and Final Reports. If there are problems that need to be addressed, an even further delay can be expected.
- The Title I authorized representative on file, along with the business manager, must sign all Title I financial documents.
- All districts need to use the newly-created “Request for Funds” form. Several forms were combined so that one request for funds form is used by all school districts for all federal programs.
- Indirect costs can not 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.

Total approved budget	22,000.00
Minus equipment	-800.00
Minus unobligated funds	<u>-1000.00</u>
	<u>20,200.00</u>

To figure the indirect cost rate, multiply 20,200. X 1.43% = \$288.86 Maximum Allowed

- It is imperative that the ledger sheets kept at the school district’s fiscal office match the approved budget on file in the state Title I office. Expenditures reported in column 2 on the Mid-Year and Final Financial Report must match the ledger sheets 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 Title I office and change their ledger sheets 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. Schools cannot provide a stipend if staff are already being paid for their time, for example to attend the Title I fall conference.

- 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.) as long as each line item does not exceed 10% of the approved budget.
- Title I funds can not be spent outside of the fiscal year. For example, if a teacher attends the Title I Summer In-services held in the month of June, you must charge all of these expenses, (i.e. registrations fees, mileage, meals, lodging) to the current school year. The funds must be claimed for these expenses on or before June 30. The reason for this is because the expenses were all incurred before June 30 and must be claimed on the current school year budget. They can not be claimed for reimbursement during the subsequent school year.
- 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 should be used by Title I students and stored in the Title I room. Title I funds can only pay for professional development costs for Title I staff.
- Title I funds are paid to school districts on a reimbursement basis. Therefore, only funds actually spent on or after July 1 and before or on June 30 can be claimed for reimbursement.
- 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 state Title I office 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.
- School districts can not claim funds on a line item with no approved budget. If a school district submits a budget on the consolidated application with no funds in travel (line item 580) then decides to send a teacher to the Title I conference, they must submit a budget revision and put funds into the travel object code (580) before the travel to the conference takes place. If a budget revision is not submitted, you jeopardize not receiving reimbursement for these funds. You can not claim funds on an object line that did not have funds approved.
- 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 (i.e., natural disaster, elimination of elementary or secondary grades, etc.), the district could apply for a waiver from the U.S. Department of Education.

If you have questions or need assistance in completing Title I financial forms, please contact Mary Neigum, Title I Fiscal Officer, at [mneigum@nd.gov](mailto:mneigum@nd.gov) or (701) 328-2281 or Laurie Matzke, Title I State Director, at [lmatzke@nd.gov](mailto:lmatzke@nd.gov) or (701) 328-2284.

## Cost Code Categories

- 110 Salaries for Certified Personnel (including substitute teachers, stipends to staff for attending workshops that are held after regular school hours).
- 120 Salaries for Non-Certified Personnel (including aides, paras, bus drivers).
- 200 Employee Benefits (certified and non-certified). School districts paying stipends to staff must pay benefits on those stipends.
- 300 Purchased Professional and Technical Services:  
Contractual arrangements for Educational Services (i.e. speakers, workshop presenters, auditors, consultants). These are not on your regular payroll and a signed contract must be on file before any work is performed.
- 430 Maintenance – Repair of Equipment.
- 580 Travel:  
Expenses for transportation including meals, hotel, mileage, airfare, taxi, etc. for LEA Title I staff to attend state and national conferences.  
Travel expenses for teachers that are working to become highly qualified, (i.e. mileage, meals, and lodging expenses to attend classes).  
Travel for students to attend student activities (such as Title I summer school or after school programs).
- 600 Supplies and Materials:  
Any material or supply cost that is under \$750 per item.  
Food for parent involvement activities, such as family fun night, etc.  
Food for After School Program Activities.  
Books  
Software  
Printers (unless the cost is more than \$750)
- 730 Equipment: Only items with a cost of \$750 or more per item. Computers are always considered equipment regardless of the cost.
- 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 and subscription fees
- 900 Other Uses of Funds – 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 line. 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.

### Please Note:

\*Indirect costs can not be claimed for reimbursement until the end of the year on the final financial report.

Indirect costs are figured again at the end of the year and 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 cooperative agreement must use the fiscal agent's indirect cost rates for Title I purposes.

### Unobligated Funds:

The Unobligated line item primarily exists for the eleven large districts to utilize during the targeting process. Other exceptions for the use of this cost code may exist for current schools or districts in program improvement as well as tracking the ARRA funds.

## **Policy For Incorporating Other Funds into the Title I Program**

In some districts, there may be additional funds that are used to supplement Title I activities and expenditures. These funds include Title I Reallocated dollars; additional funds for Program Improvement and other federal Title funds that are REAP 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 during the school year they are awarded ending June 30. 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 taken away and returned to the state Title I office for the next school year reallocated competition.

For Title I purposes, schools are only allowed to carryover 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 can not be requested with reallocated funds. Therefore, a district can not 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.

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 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 State Title I office 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 available Title I dollars, 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**

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 funds are 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. Follow-up reports and request for funds submitted without receipts documenting expenditures can not be reimbursed. Additional information on program improvement funds can be accessed at <http://www.dpi.state.nd.us/title1/progress/additional.shtm> on the Title I 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, Title II D, IV, and V, 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 are kept in a separate account and must be reported through Stephanie Gullickson in the Grants Manager's Office.

Funds can not 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 <http://www.dpi.state.nd.us/grants/NCLB.shtm> 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 amount of money 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.dpi.state.nd.us/title1/targeted/index.shtm](http://www.dpi.state.nd.us/title1/targeted/index.shtm).

### 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.dpi.state.nd.us/title1/schwild/index.shtm](http://www.dpi.state.nd.us/title1/schwild/index.shtm).

### How Title I Program Options Influence Cooperative Agreements

When two or more schools join in a 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 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 and the district would need to REAP its Title II A, II D, IV, and V 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.

## **Reporting Procedures 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**

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 June/July. The State Title I office has guidance on how to complete these reports. This guidance is included in the handouts for the cooperative school meeting. 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 State Title I office. 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**

In order to claim your Title I funds, you must submit a Request for Funds – SFN 14660. 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.

If you submit a budget revision to the State Title I office, you must provide a description of why the revision is needed in the space provided on the form. Therefore, 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 Title I office and change their ledger sheets 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).

The State Title I office has developed guidance for submitting Title I budget revisions. This guidance is included in the handouts for the cooperative school meeting.

### **Fiscal Agent and Cooperating School Requirements**

- **Title I Personnel Report**

In May of each year, all districts receiving Title I funds must submit the Title I Personnel Report to the State Title I office. This report collects data on the number of students served in the Title I program. The fiscal agent should disseminate this form to all districts participating in the cooperative agreement to complete based on the numbers in their district. **This is the only form that the State Title I office requires be submitted individually from all districts participating in a Title I cooperative agreement.**

## 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, 2009 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	Mary Neigum	(701) 328-2281	<a href="mailto:mneigum@nd.gov">mneigum@nd.gov</a>
Homeless/N&D/Reading First	Patty Carmichael	(701) 328-3264	<a href="mailto:pcarmichael@nd.gov">pcarmichael@nd.gov</a>



**MID YEAR AND FINAL FINANCIAL REPORT**  
 DEPARTMENT OF PUBLIC INSTRUCTION  
 TITLE I  
 SFN 7822 (05-08)

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"/> Homeless <input type="checkbox"/> N & D <input type="checkbox"/> Reading First				

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)

# 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	
<b>Allocation</b>				Total combined funds in this column must match column 2 on the Final Financial Report
<b>Carryover</b>				
<b>Total</b>				
	<b>Total Expenditures To Date</b>	<b>Total Expenditures To Date</b>	<b>Total Expenditures To Date</b>	<b>Total Expenditures To Date</b>
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



**REQUEST FOR FUNDS**  
 DEPARTMENT OF PUBLIC INSTRUCTION  
 SFN 14660 (1-05)

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. <b><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></b>							
Reimbursement claims for funds expended <b><i>through June 30</i></b> of any year must be submitted to the Department of Public Instruction by <b><i>July 8</i></b> .							
This section to be completed <b><i>only</i></b> for requests submitted in <b><i>July and August</i></b> .							
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. <b><i>If no</i></b> , 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 \$	

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 \$

# Title I Budget Revisions

The department has created guidance/directions for completing a budget revision for federal Title programs. Log on to [www.dpi.state.nd.us/grants/NCLB.shtm](http://www.dpi.state.nd.us/grants/NCLB.shtm) to access this document.

## Title I Process

- A school district submits a budget revision electronically on the STARS system.
  - Mary Neigum, Title I Fiscal Officer, reviews the budget revision. If there is a question or concern, Mary contacts the Title I Authorized Representative for clarification.
  - Mary completes the “Final Approved Budget” column and the “Revised Amount Approved” box.
  - The budget revision is then forwarded to Laurie Matzke, Title I director. Laurie reviews the budget revision for allowability, completes Section G, and checks the box indicating that the budget revision has been approved, which triggers a message at the top of the budget revision that it has been approved.
  - Mary Neigum notifies the district via e-mail that the budget revision has been approved.

## Reminders

- All budget revisions must be submitted electronically on the STARS.
- School districts must submit a budget revision, and it must be approved by DPI staff **before** the revision is implemented by the district.
- Save often! There are “Save” buttons at the top and at the bottom of the screen.
- The STARS will not allow you to do a budget revision until the Consolidated Application has been approved.
- Business managers must take the approved budget revisions they receive from the Title I office and change their ledger sheets 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 during the school year (NDCC 57-15-31.1).

## Common Problems

- If you submit a Budget Revision to the state Title I office, you must provide a description of why the revision is needed in Section B on the form. Many budget revisions are submitted to the state Title I office with this space blank. This causes a delay in the approval process.
- Activities are not coded correctly.
  - Software is always coded to supplies, even if the cost exceeds \$750.
  - Items with a cost of less than \$750 per item should be listed under supplies. This includes printers, desks, etc.
  - Computers are always considered equipment, even if the purchase price is below \$750.
  - Books and supplies needed to take a course to become highly qualified go in the 800 object code, along with the registration cost.
- The amounts indicated in the narrative section do not match the budget amounts in column two.
- Sections D and E, if applicable, are not completed.
- The amounts listed in column two only include the additional funds requested; not the original amount plus the revised amount combined.

## Questions

If you have any questions regarding the budget revision process and/or the reimbursement of funds, please contact Mary Neigum, Title I Fiscal Officer by email at [mneigum@nd.gov](mailto:mneigum@nd.gov) or by phone at (701) 328-2281 or Laurie Matzke, State Title I Director, by email at [lmatzke@nd.gov](mailto:lmatzke@nd.gov) or by phone at (701) 328-2284.



**TITLE I PERSONNEL REPORT**  
 NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION  
 TITLE I  
 SFN 7357 (4-09)

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

District
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**A. Student Participation**

**1. Student Participation in Public Title I, Part A by Special Services or Programs**

In the table below, provide the number of public school students served by either Public Title I SWP or TAS programs at any time during the regular school year for each category listed. Count each student only once in each category even if the student participated during more than one term or in more than one school or district in the State. Count each student in as many of the categories that are applicable to the student. Include pre-kindergarten through grade 12.

Do not include the following individuals: (1) adult participants of adult literacy programs funded by Title I, (2) private school students participating in Title I programs operated by local educational agencies, or (3) students served in Part A local neglected programs.

	# Students Served
Children with disabilities ( <i>IDEA</i> )	
Limited English proficient students	
Students who are homeless	
Migratory students	

**2. Student Participation in Public Title I, Part A by Racial/Ethnic Group**

In the table below, provide the unduplicated number of public school students served by either public Title I SWP or TAS at any time during the regular school year. Each student should be reported in only one racial/ethnic category. Include pre-kindergarten through grade 12.

Do not include: (1) adult participants of adult literacy programs funded by Title I, (2) private school students participating in Title I programs operated by local educational agencies, or (3) students served in Part A local neglected programs.

	# Students Served
American Indian or Alaskan Native	
Asian or Pacific Islander	
Black, non-Hispanic	
Hispanic	
White, non-Hispanic	
Total	

**3. Student Participation in Title I, Part A by Grade Level**

In the table below, provide the unduplicated number of students participating in Title I, Part A programs by grade level and by type of program: Title I public targeted assistance programs (Public TAS), Title I schoolwide programs (Public SWP), private school students participating in Title I programs (private), and Part A local neglected programs (local neglected).

Age/Grade	Public TAS	Public SWP	Private	Local Neglected	Total
Age 3-5 (not Kindergarten)					
K					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
TOTALS					
Total Public TAS and SWP					28

**Only Targeted Assistant (TAS) Programs Complete Sections B, C, and D**

**B. Student Participation in Title I, Part A Targeted Assistance Programs by Instructional Services**

In the table below, provide the number of students receiving each of the listed instructional services through a TAS program funded by Title I, Part A. Students may be reported as receiving more than one instructional service. However, students should be reported only once for each instructional service regardless of the frequency with which they received the service.

	# Students Served
Mathematics	
Reading/language arts	
Science	
Social Studies	
Vocational/career	
Other instructional services	

**C. Student Participation in Title I, Part A Targeted Assistance Programs by Support Services**

In the table below, provide the number of students receiving each of the listed support services through a TAS program funded by Title I, Part A. Students may be reported as receiving more than one support service. However, students should be reported only once for each support service regardless of the frequency with which they received the service.

	# Students Served
Health, dental and eye care	
Supporting guidance/advocacy	
Other support services	

**D. Staff Information for Title I, Part A Targeted Assistance Programs**

In the table below, provide the number of full-time equivalent (FTE) staff funded by a Title I, Part A TAS in each of the staff categories. For staff who works with both TAS and SWP, report only the FTE attributable to their TAS responsibilities.

For paraprofessionals only, provide the percentage of paraprofessionals who were qualified in accordance with Section 1119 (c) and (d) of ESEA.

Staff Category	Staff FTE	Percentage Qualified
Teachers		
Paraprofessionals		
Other paraprofessionals (translators, parental involvement, computer assistance)		
Clerical support staff		
Administrators (non-clerical)		

**Only Schoolwide Programs (SWP) Complete Section E**

**E. Paraprofessional Information for Title I, Part A Schoolwide Programs**

In the table below, provide the number of FTE paraprofessionals who served in SWP and the percentage of these paraprofessionals who were qualified in accordance with Section 1119 (c) and (d) of ESEA.

	Paraprofessionals FTE	Percentage Qualified
Paraprofessionals		

**F. Signature**

Report Prepared By	Title
Date	Telephone Number
Signature of Title I Authorized Representative	Date

**Carryover Requirements for Districts Participating  
 in a Title I Cooperative Agreement**

The State Title I office 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 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 cooperative agreement can not exceed 15% of the co-op's total allocation. Specific carryover percentages are based on the total allocation. The cart below outlines these percentages.

<b>Allocation</b>	<b>Allowable Carryover</b>
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 State Title I office 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 cooperative agreement.

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.