

STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
PO BOX 500
TRENTON, NJ 08625-0500

BLOOMFIELD TOWNSHIP BOARD OF EDUCATION
155 BROAD STREET
BLOOMFIELD, NJ
PHONE: (973) 680-8500

REPORT ON EXAMINATION
NCLB TITLE I AUDIT
FOR THE PROJECT PERIOD
SEPTEMBER 1, 2011 TO AUGUST 31, 2012

District: Bloomfield Township Board of Education
County: Essex

AUTHORIZED REPRESENTATIVE: Salvatore Goncalves, Superintendent

DIRECTOR OF PROGRAM: N/A

PERSONS CONTACTED (Name & Title):
Patricia Wilson, Business Administrator/Board Secretary

FUNDING SOURCES

PROGRAM YEAR	N C L B				TOTAL
	TITLE I PART A	TITLE I PART A C/O	S I A PART A	S I A PART A C/O	
	APPROVED FUNDING				
2011-2012	\$933,852.00		\$0.00		\$933,852.00
2011-2010		\$0.00		\$0.00	\$0.00
TOTAL	\$933,852.00	\$0.00	\$0.00	\$0.00	\$933,852.00

**BLOOMFIELD TOWNSHIP BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2011-2012**

FINDINGS AND RECOMMENDATIONS

1. Expenditures of \$219,266.75 incurred and charged to the Title I, Part A grant supplanted local funding sources and are therefore deemed to be unallowable program costs.

According to Step 4, Title I Eligibility Page of the district's NCLB Consolidated Application, the LEA was approved to operate targeted Title I programs at seven of its schools. A review of expenditures revealed the following charges benefited both eligible Title I students and ineligible students and/or constitute obligations of the district:

Line Item 100-600				
Purchase Order	Date	Vendor	Description	Amount
120215	7/11/11	Scholastic	Subscription to Science World magazine	\$ 1,831.50
120753	7/1/11	Renaissance Learning	School improvement grant strategies	52,125.65
120754	7/18/11	Renaissance Learning	Mobile Lab	36,177.03
121879	11/28/11	Keyboard Consultants	Smart boards	13,544.00
121880	11/28/11	Keyboard Consultants	Smart Boards	13,544.00
122043	12/16/11	Becker's School Supplies	Supplies for St Thomas the Apostle (nonpublic school)	2,886.00
122452	2/7/12	CDW Government	Printer	991.00
130160	7/1/12	Verizon Wireless	Cell phones and usage	14,380.20
Subtotal				\$135,479.38

Line Item: 200-300				
Purchase Order	Date	Vendor	Description	Amount
121094	9/27/11	Renaissance Learning	District improvement strategies	\$ 29,499.00
121095	11/22/11	Renaissance Learning	School improvement program	20,422.00
Subtotal				\$ 49,921.00

Total	\$185,400.38
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In addition, the LEA ran Middle and High School Remedial Summer Programs and eventually transferred the related costs of \$33,866.37 from Funds 11 and 13 to the federal award. In particular, students who did not pass specific courses through the regular school year were afforded an opportunity to make-up the credits in the summer. The courses provided students with credits needed to meet graduation requirements. The subjects included, but were not necessarily limited to: Algebra I, Algebra II, Geometry, Environmental Science, Biology, Chemistry, Mathematics, English, Social Studies, U.S. History, Physical Education, Health, Spanish I and Science. Students who qualified for free and reduced price meals were able to participate in these programs at no cost. Students who did meet the aforementioned criteria and those from out-of-district were required to pay fees of \$100.00 and \$250.00, respectively.

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The district did not maintain detailed records to show which teachers were charged to the Title I grant or the students served. Further, in the absence of Title I funds, the LEA would have to provide sufficient opportunities for students to earn the requisite credits for graduation.

The table also shows the district purchased supplies for a nonpublic school. Section 1120 of NCLB requires LEAs to provide "*eligible children attending private elementary and secondary schools, their teachers, and their families with Title I services or other benefits that are equitable to those provided to eligible public school children, their teachers, and their families.*"(emphasis added). In order for nonpublic expenditures to be charged to the Title I program, educational services must be delivered exclusively to Title I students enrolled in private schools. Any supplies, materials or equipment purchased with Title I funds should be provided for the sole use of the Title I-funded staff to support the Title I services being provided.

The LEA is advised that purchases made with Title I funds must supplement, not supplant, local funding sources. The acquisition of services, supplies and materials for the benefit or use by an entire school population or grade levels are local obligations of the LEA. The use of federal funds for local obligations represents violations of Section 1120A(b) of NCLB, OMB Circular A-133 Compliance Supplement and Title I guidelines and regulations.

In order for expenditures to be charged to the Title I program, the item(s) acquired must be used as follows: exclusively by Title I students, rather than the entire population of the school for schools that operate targeted assistance programs or be used in a school-wide program, if this status is approved in the grant application. As a result, the sum of \$219,266.75 (\$185,400.38 + \$33,866.37) must be refunded to the department for these questioned costs (refer to the Schedule of Audit Recovery Due to SEA at the end of this report).

Recommendation

The LEA must ensure that Title I program expenditures supplement, not supplant, state and local funds. In addition, the LEA must improve procedures for the payment of expenditures related to the Title I program in accordance with the requirements of OMB Circular A-87.

2. Payroll expenditures were incorrectly charged to the Title I, Part A program which were allocable to another federal program or funding source.

A review of the LEA's general ledger maintained for the Title I, Part A grant disclosed a journal entry #167 was posted on May 31, 2012 to account number 20-231-100-101-59-99, Title IA Basic Salaries in the amount of \$22,357.00. Supporting payroll records show \$16,000.00 of this figure was originally allocated to the Title IIA program and was later reclassified as a Title I cost. Board approvals and emails generated by district staff revealed that the costs were stipends paid to employees to support special education team leaders. These expenditures should have been allocated to IDEA, rather than to Title I and are deemed to be unallowable costs.

OMB Circular Letter A-87 provides that costs must be allocable to a federal program in order to be considered as allowable. As a result, the sum of \$16,000.00 must be refunded to the SEA

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Title I, Part A program (refer to the Schedule of Audit Recovery Due to SEA at the end of this report).

Recommendation

The district must improve the procedures utilized to account for expenditures related to the Title I, Part A programs in accordance with the requirements of OMB Circular A-87.

3. Title I, Part A funds totaling \$5,474.00 were expended for ineligible beneficiaries during FY 2011-2012.

As indicated in Finding One, the LEA was approved to operate targeted assistance programs at seven of its schools. The specific schools served were Carteret, Watessing, Berkley, Bloomfield Middle, Bloomfield High, Franklin and Fairview. An examination of purchase orders and payroll records disclosed that costs were charged to Title I account number 20-231-100-101-59-99 for kindergarten screening at non-Title I schools, refer to the table below:

Name	School	Amount
Mary Bunucci	Oakview	\$3,557.00
Rebecca Genese	Oakview	522.00
Subtotal		\$4,079.00
Total		\$4,949.00

Name	School	Amount
Randi Georgewitz	Demarest	522.00
Francesca Libretti	Brookdale	348.00
Subtotal		\$ 870.00

In addition, the district issued purchase order #120939 in the amount of \$29,741.70 to cover professional development costs for various staff members. The figure noted included registration costs of \$525.00 for an individual who was employed at a non-Title I school, Bridge Academy (a former Bloomfield alternative education program).

Section 1113(a) of NCLB stipulates that a local education agency shall use funds received under this part only in eligible school attendance areas (schools). Section 1113(a)(2)(B) defines an eligible school attendance area as "a school attendance area in which the percentage of children from low-income families is as at least as high as the percentage of children from low-income families served by the local education agency as a whole." The department's NCLB New Jersey Consolidated Formula Subgrant Fiscal Year 2011 Reference Manual also informed all LEAs of this requirement (refer to section VI, page 99).

According to OMB Circular A-87 (C)(1), to be allowable under Federal awards, costs must be allocable. OMB Circular A-87 (C)(3)(a) states that "a cost is allocable to a particular cost objective if the goods or services are chargeable or assignable to such cost objective in accordance with relative benefits received." As a result, the sum of \$5,474.00 (\$4,949.00 + \$525.00) is deemed to be unallowable since the costs were not incurred directly for the benefit of Title I students (refer to the Schedule of Audit Recovery Due to SEA at the end of this report).

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Recommendation

The LEA must ensure that Title I funds are expended at schools designated on Step 4, Title I Eligibility Page of the district's NCLB Consolidated Application .

4. An improper payment of \$2,322.00 was erroneously charged to the Title I, Part A program.

An examination disclosed the LEA issued a purchase order #122078 to Community Technical Assistance (CTA) in the amount of \$4,644.00 for supplemental education services. The district received an invoice for \$107.60 which showed \$2,322.00 of the purchase order amount remained available for additional services. A payment of \$2,322.00 was subsequently disbursed to CTA in error. After the LEA detected this mistake, efforts were undertaken to collect a refund and the invoice for \$107.60 was cancelled. The district ultimately offset the dollar amount of purchase order #122102D issued to CTA for the refund sought, but failed to reduce aggregate disbursements properly before arriving at the corresponding figure reported on line item 100-500 of its FY 2011-2012 Final Expenditure Report.

OMB Circular A-87, Attachment A, Section (C)(1) provides that costs must be necessary and reasonable for proper and efficient performance and administration of federal awards, be allocable to federal awards, and be adequately documented (emphasis added). As a result, the sum of \$2,322.00 is deemed to be unallowable (refer to the Schedule of Audit Recovery Due to SEA at the end of this report).

Recommendation

The LEA must improve the procedures utilized to account for expenditures related to the Title I, Part A program in accordance with the requirements of OMB Circular A-87.

5. Various expenditures were improperly charged to the Title I, Part A program without any indication of an academic purpose.

The LEA purchased various items summarized below which do not appear to advance the intent and purpose of the Title I, Part A program:

Line Item	Purchase Order #	Date	Vendor	Description	Amount
100-600	120213	7/1/11	Really Good Stuff	Chair foot covers	\$ 85.11
	120204	7/1/11	Really Good Stuff	Storage tubs, baskets, posters, etc.	354.64
	120208	7/1/11	Really Good Stuff	Posters, foot covers, shelves, etc.	476.58
200-300	121 837	10/24/11	Barnabas Health Institute	Section 504 Training	75.00
	121 830	10/21/11	Emile Peterson	Drum, dance conference	150.00
Total					\$1,141.33

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The district also improperly charged payroll costs of \$174.00 to the federal program for Bracken screening, which are tests to given to kindergarten students to determine school readiness.

The district is advised all items or services acquired with Title I funds must be used specifically for the benefit of Title I students and/or the direct enhancement and support of the Title I program. Specifically, Section 1001 of NCLB states in part that the purpose of Title I, Part A is to “ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments.” It is unclear how the use of federal funds for any of the items identified above advances this objective.

OMB Circular A-87, Attachment A, Section (C)(1) provides that costs must be necessary and reasonable for proper and efficient performance and administration of federal awards, be allocable to federal awards, and be adequately documented. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. A cost is allocable to a particular cost objective if the goods or services are chargeable or assignable to such cost objective in accordance with relative benefits received. As a result, the sum of \$1,315.33 (\$1,141.33+ \$174.00) must be refunded to the SEA for the questioned costs identified above (refer to the Schedule of Audit Recovery Due to SEA at the end of this report).

Recommendation

The LEA must improve procedures for the payment of expenditures related to the Title I, Part A program in accordance with the requirements of OMB Circular A-87.

6. Professional Development charges of \$430.00 were not incurred for eligible beneficiaries in accordance with Departmental guidelines.

The audit revealed the LEA allocated the following expenditures to the Title I, Part A grant for training provided to non-Title I funded personnel:

Line Item	Purchase Order #	Date	Description	Vendor	Amount
200-300	121817	7/1/11	Art Workshop	Bonnie Gaspar	\$150.00
	121818	7/1/11	Art Workshop	Karla Dragos	130.00
	121830	10/21/11	Music/Movement Conference	Emile Peterson	150.00
Total					\$430.00

It is unclear how these workshops and potential follow-up activities would directly benefit the Title I program. According to the 2011 NCLB Reference Manual, page 124, “The cost of training personnel whose salaries are not paid with Title I funds is an allowable charge *if the training is specifically related to the Title I program* and is not designed to meet the general needs of the LEA, an entire school, or children in a school or class. All school staff in targeted

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assistance schools may participate, *if such participation will result in better addressing the needs of Title I participating students.* (Note: There must be a direct benefit to Title I students with training geared to the instructional needs of these specific students. Title I funds may not be used for a teacher's general professional development simply because there is a Title I student in the teacher's class.)"

Furthermore, OMB Circular A-87(C)(1) requires that costs must be allocable in order to be allowable under Federal awards. OMB Circular A-87(C)(3)(a) states a cost is allocable to a particular cost objective if the goods and services are chargeable or assignable to such cost objective in accordance with relative benefits received. Based on the foregoing, the disallowed Title I expenditures of \$430.00 must be refunded to the SEA (Refer to the Schedule of Audit Recovery Due SEA at the end of this report).

Recommendation

The LEA must implement controls to ensure expenditures of Title I funds are allocable to the federal program. In addition, the LEA must only expend funds for eligible beneficiaries at Title I designated schools.

7. The district's reimbursement of FY 2011-2012 TPAF/FICA was not computed or remitted to the SEA.

N.J.S.A. 18A:66-90 requires LEAs to reimburse the State of New Jersey the full amount of TPAF/FICA costs allocated to public employers from federal government funds (Title I) involving members of the New Jersey Teacher's Pension and Annuity Fund. Therefore, supporting documentation used to prepare the FY 2011-2012 "Reimbursement to State of New Jersey Pension and Social Security Report" (TPAF/FICA) was requested as part of this examination.

It was determined that the district did not remit the proper amount due to the department. The table below depicts the proper computation of TPAF/FICA and the amount which is payable to the State of New Jersey:

Salaries	Title I	Other Federal	Total	Rate	Total
Contractual Salaries	\$208,800.00	\$101,000.00	\$309,800.00	9.55%	\$29,585.90
Amounts subject to SS	\$208,800.00	\$101,000.00	\$309,800.00	7.65%	\$23,699.70
Amounts subject to Medicare	\$0.00	\$0.00	\$0.00	1.45%	0.00
Amount Due					\$53,285.60
Less: Amount Previously Paid					\$53,148.00
Amount Due & Refundable					\$137.60

Recommendation

The district must ensure that TPAF/FICA reimbursement costs are properly calculated, expended and refunded in accordance with N.J.S.A. 18A:66-90.

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8. The LEA obligated Title I funds prior to the start of the grant period in contravention of federal regulations.

A number of purchase orders were issued prior to the start of the grant period (September 1, 2011). In accordance with EDGAR, 34 CFR §76.708 and §80.23, a LEA may begin to obligate on the *later* of the following dates:

- The beginning of the project period, or
- The date that the application is received by NJDOE in “substantially approvable form.”

For future reference, the Department may, on occasion, approve pre-award costs in accordance with federal cost principles.

Recommendation

The LEA must ensure that expenditures chargeable to the Title I program are not obligated prior to the start of the grant period, without prior Department approval of pre-award costs (emphasis added).

9. Appointments of Title I, Part A instructional personnel recorded in the board of education meeting minutes did not contain all of the required information.

The board of education meeting minutes evidencing appointments of Title I funded personnel did not include funding percentages for the employees who were listed and improperly excluded other employees entirely.

Federal regulations pursuant to OMB Circular A-87 and New Jersey Department of Education guidelines require LEA's to document all program related costs. To achieve compliance with these requirements, the designation of all Title I employees, their salaries, assigned schools and funding percentages must be documented in the board minutes to provide a public record of approval for these expenditures (emphasis added).

Recommendation

The LEA must ensure that all Title I employee appointments, including their salaries and funding percentages, are recorded in the board of education meeting minutes documenting proper authorization of these expenditures.

10. Title I funded personnel did not prepare detailed time and activity reports in a manner consistent with the requirements of OMB Circular A-87.

The LEA did not maintain time and activity reports for employees whose salaries were charged to the Title I program.

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In particular, fully funded Title I personnel must prepare and sign periodic time and activity reports, **at least twice a year** and have them signed by a supervisor to support their time chargeable to the Title I program in accordance with EDGAR, 34 CFR §80.20(b)(6) and OMB Circular A-87, Attachment B, Section 8(h)(3). Split funded Title I personnel are required to complete and sign **monthly** time and activity reports pursuant to EDGAR, 34 CFR §80.20(b)(6) and OMB Circular A-87, Attachment B, Section 8(h)(4) (emphasis added).

In order to avoid potential audit findings and the recovery of funds, the LEA is directed to refer to a broadcast memorandum dated December 18, 2012 issued by the Office of Title I regarding "Time and Effort Reporting for Title I Funded Staff" (emphasis added). The memorandum can be accessed from the department's website at: <http://education.state.nj.us/broadcasts/2012/DEC/18/8643/Time%20and%20Activity%20Reporting.pdf>.

Anytime a change of funding source occurs, the event must be recorded in the board of education meeting minutes. A revised certification must be prepared and signed by the appropriate parties. The LEA must be aware that the supplanting of local funds is in violation of NCLB statutes and subject to SEA recovery.

Recommendation

The LEA must develop procedures to ensure Title I funded personnel prepare time and activity reports which conform to the requirements of EDGAR, 34 CFR §80.20(b)(6) and OMB Circular A-87, Attachment B, Sections 8(h)(3) and 8(h)(4).

11. Certain records were not maintained in accordance with departmental and federal guidelines.

The district did not provide an adequate equipment log or written procedures for the acquisition, use and disposition of federal funded equipment. In particular, the log examined did not contain disposition data, evidence of physical inventory, funding source or the federal cost participation. EDGAR, 34 CFR §80.32(d)(1) requires districts to maintain property records which include (among other things) a property description, serial number or other identification, acquisition date, funding source and the percentage of federal cost participation.

Furthermore, a review of the district's general ledger account records disclosed the expenditures for the restricted reserves, SINI Professional Development and Parental Involvement, were not maintained separately. Amounts expended for these set-asides must be used for allowable program activities and accounted for separately to enhance the LEA's ability to monitor unexpended balances, which may be carried forward provided the funds are spent for its intended purpose or returned to the state. EDGAR, 34 CFR §76.730(e) stipulates that the LEA shall keep records in a manner that facilitates an effective audit.

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Recommendation

To facilitate an effective audit, the district must ensure that its equipment purchased with federal funds meets the minimum requirements pursuant to EDGAR, 34 CFR §80.32(d)(1). In addition, the LEA must ensure all Title I restricted reserves are tracked separately with unique numbers and the set-asides are expended as prescribed in applicable NCLB Reference Manuals.

BLOOMFIELD TOWNSHIP BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR:
2011-2012

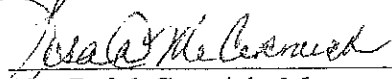
SCHEDULE OF AUDIT RECOVERY DUE TO SEA

<u>Audit Finding</u>	<u>Recovery</u>
Number One	\$219,266.75
Number Two	16,000.00
Number Three	5,474.00
Number Four	2,322.00
Number Five	1,315.33
Number Six	430.00
Number Seven	<u>137.60</u>
Total Recovery Due to SEA	<u>\$244,945.68</u>

The check is to be made payable to "Treasurer, State of New Jersey" and mailed with the corrective action plan.

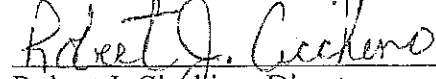
Robert Cicchino, Director
Office of Fiscal Accountability and Compliance
State of New Jersey
Department of Education
P.O. Box 500
Trenton, NJ 08625-0500

Submitted by:



Lisa D. McCormick, Manager
Office of Fiscal Accountability and Compliance

Approved by:



Robert J. Cicchino, Director
Office of Fiscal Accountability and Compliance

Auditor
Angela Jefferies

State of New Jersey
Department of Education
Office of Fiscal Accountability and Compliance

PROCEDURES FOR LEA/AGENCY
AUDIT RESPONSE CORRECTIVE ACTION PLAN AND APPEAL PROCESS

Resolution:

Pursuant to N.J.A.C. 6A:23A-5.6, within 30 days of receipt of the report, the school board must discuss the findings of the report at a public meeting of the board. Within 30 days of the public meeting, the board must adopt a resolution certifying that the findings were discussed in a public board meeting and approving a corrective action plan to address issues raised in the undisputed findings and/or appeal of any findings in dispute. Within 10 days of adoption of the resolution by the board, such resolution together with the approved corrective action plan and/or appeal must be submitted to the Office of Fiscal Accountability and Compliance. The findings of the Office of Fiscal Accountability and Compliance's report and the board's corrective action plan must be posted on the district's website.

Corrective Action Plan:

The corrective action plan is to be used when the board is in agreement with any of the audit findings. To contest a finding the appeal process must be used. After the appeal is settled a corrective action plan must be filed for any finding upheld during the appeal process.

The corrective action plan must be prepared by completing the attached form. The school must submit the following information:

- Recommendation number
- Corrective action (approved by the board)
- Method of implementation
- Person responsible for implementation
- Completion date of implementation

If the corrective action plan is acceptable, a letter will be sent to the board indicating that it has been accepted.

If the corrective action plan is not acceptable, a letter will be sent to the board indicating whether further clarification is required or further action is necessary.

Appeal Process:

The appeal process is used to contest audit findings.

Within 10 days of the board's adoption of the resolution approving an appeal of the findings of the report, a written request by the board to review the "aggrieved" findings, recommendations or questioned costs must be submitted to the director, Office of Fiscal Accountability and Compliance. The notice of appeal must indicate the findings to be appealed.

The appeal itself may be written or a hearing may be scheduled so that the board can present its case. In either instance, documentation must be presented supporting the appeal. The director, Office of Fiscal Accountability and Compliance will issue a written decision.

If the decision is unsatisfactory to the board it may, within 10 calendar days, file a notice of appeal to the Chief of Staff.

If the final determination made by the Chief of Staff is still unsatisfactory to the board, it may access the formal appeal process described in N.J.A.C. 6A:3-1.3.

NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
CORRECTIVE ACTION PLAN

COUNTY Essex

NAME OF SCHOOL DISTRICT Bloomfield Township
 TYPE OF EXAMINATION NCLB Title I Audit
 DATE OF BOARD MEETING 11/25/14
 CONTACT PERSON Patricia Wilson
 TELEPHONE NUMBER 973-680-8501

RECOMMENDATION NUMBER	CORRECTIVE ACTION REQUIRED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1.	District will approve the expenditures of Title I funds that only supplement district expenditures.	The District will accurately budget Title I fund to be in compliance.	P. Wilson J. Behre-Jenkins	Immediately
2.	The District will improve the procedure utilized to account for Title I funds.	Only Board approved employees budgeted in the Title I grant will be charged to the grant.	P. Wilson J. Behre-Jenkins	Immediately
3.	The district will ensure that Title I funds are expended at designated schools.	The district has created a professional development account within the budget to provide Professional Development for non-Title I school and programs.	P. Wilson J. Behre-Jenkins	Immediately

4.	District will improve the procedures utilized to account for expenditures related to Title I.	Payments will be made only for services or items that are invoiced.	P. Wilson Immediately
5.	District will improve procedures for the payment of expenditures related to the Title I, program in accordance with OMB circular A-87.	All expenditures charged to the Title I will be related to only Language Arts and Math.	P. Wilson J. Behre-Jenkins Immediately
6.	District will implement controls to ensure expenditures of Title I funds are allocable to the federal program.	All expenditures charged to the Title I will be related to only Language Arts and Math.	P. Wilson J. Behre-Jenkins Immediately
7.	District will ensure TPAF/FICA reimbursement costs are properly calculated, expended and refunded.	The TPAF/FICA reimbursement will be properly calculated and remitted.	P. Wilson Completed/ Ongoing
8.	District will ensure grant expenditures chargeable to Title I are not obligated prior to the start of the grant.	The grant accounts will only be set up in the budget once the District receives Department approval of pre-award costs.	P. Wilson Immediately
9.	District will ensure all Title I employees appointments, including salaries and percentages, are recorded in the Board minutes documenting proper authorization of these expenditures.	All employees charged to the Title I grant will be Board approved with the appropriate account number and percentage of time to be charged to the grant.	P. Wilson J. Behre-Jenkins Completed/ Ongoing

Completed/
Ongoing

P. Wilson
J. Behre-Jenkins

Time sheets will be completed by
all employees being charged to
the Title I grant.

District will develop procedures
to ensure Title I funded personnel
prepare time and activity reports.

10.


6/30/15

P. Wilson

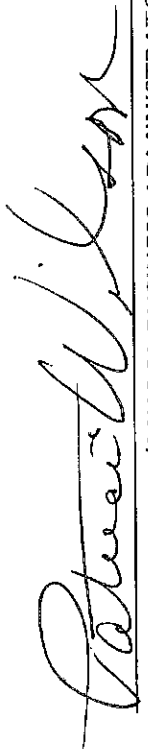
The District will implement a
formal fixed asset accounting
system. Also, the district has
established the restricted
reserve accounts to accurately
account for the funds.

District will ensure that its equip-
ment purchased with federal
funds meets the minimum require-
ments. District must also ensure
Title I restricted reserves are
tracked separately.

11.


CHIEF SCHOOL ADMINISTRATOR

11/21/14
DATE


BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR

11/21/14
DATE