

**FEDERAL FISCAL COMPLIANCE**

The Manvel School District shall appoint one individual annually to serve as the authorized representative for the Title I program in accordance with state Title I requirements. This individual shall have official signature authority over the Title I program and the district's Title I funds, shall serve as the district's main contact for the State Title I office, unless the district specifies otherwise, and shall receive Title I updates and mailings.

The Manvel School Board approves the authorization of the Superintendent as the authorized representative for the following federal programs: Title I, Title II Part A, Title III, Title IV Part A, RLIS funds<sup>1</sup>, School Food Service, Comprehensive School Reform, and Federal Vocation Program.

Annually, the Board shall review and approve the consolidated application for Title I, Title II Part A, Title III, Title IV Part A, and RLIS funds. Upon approval, the Board shall grant permission to the authorized representative to submit the application. The Board shall also review and approve all competitive grant applications prior to their submission.

The Business Manager shall track all Title expenditures and assure that the District follows all budgetary requirements under Title.

The Business Manager shall ensure that the budgetary requirements have been appropriately documented, submit all Title program reports to the State Title office, as required, and ensure that the district's Title programs comply with the federal Maintenance of Effort regulation.

The Business Manager shall also ensure that all other federal funds, such as those received through grants, are expended as intended in the grant application or budget revision and will verify that the budgetary information for these federally funded programs matches the budgetary information on file with the state.

The Business Manager shall track all items purchased with Title funds. These items will be labeled as purchased with Title funds. The District shall maintain a formal equipment inventory description list for all items purchased with Title funds that are valued at \$750 or more and all computers purchased with these funds.

All employees paid with federal funds shall document the time and effort they expend towards federal programs in accordance with federal law

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<sup>1</sup> Rural and Low-Income School grant program, AKA, Rural Education Achievement Program (REAP) - <https://www2.ed.gov/programs/reaprlisp/index.html>

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Complementing NDSBA Templates (may contain items not adopted by the Board)

- HBAA-E, Title I Fiscal & Inventory Requirements

**End of Manvel School District #125 Policy HBAA.....Adopted: 2/13/17**

**Updated: 11/12/19**

**FEDERAL FUND EXPENDITURES & INVENTORY REQUIREMENTS****Definition**

*Equipment* means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000.

**Federal Expenditure Requirements**

Federal funds, including federal competitive grant expenditure requirements are as follows:

1. Funds expended as they are intended;
2. Funds are expended within the appropriate performance period;
3. Expenditures are coded to the appropriate fiscal line items;
4. Expenditures are an allowable use of federal funds;
5. Expenditures align with what has been approved on the District's application or most recent contract amendment;
6. Financial line items are identical to what the District has on file in the State Federal Program office; and
7. Amounts for contracted services over \$5,000 must be evidenced by an actual contract on file with the District and be handled in accordance with the District's purchasing policy.

**Equipment Inventory Requirements**

Districts that expend federal funds on equipment are required to maintain an equipment inventory system. Any equipment purchased over \$5,000 and all computer equipment<sup>[1]</sup> (printers, iPads, white boards, etc.), regardless of the cost, must be tracked on an inventory system. The inventory must include at a minimum:

1. Description of the equipment;
2. Serial number or other identification number;
3. Source of funding (including the federal award identification number (FAIN));
4. Who holds the title;
5. Purchase date;
6. Cost of equipment;
7. Percentage of federal participation in cost of equipment;
8. Location of the equipment;
9. **[Use of property];**
10. **[Condition of property]; and**

11. Ultimate disposition data of the property, including the disposal date and sale price of the equipment.

A physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years.

A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

Adequate maintenance procedures must be developed to keep property in good condition.

For the purposes of equipment inventory, the District may choose to manage and track equipment purchased in whole or part using federal funds separately from equipment purchased using local or State funds.

**End of Manvel District 125 Administrative Regulation HBAA-AR1.....(8/8/2022)**

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[1] If purchasing a computer hard drive for \$550 and a monitor for \$250, the cost of both would fall under equipment.