

HBAA - FEDERAL FISCAL COMPLIANCE

The Jamestown Public School District shall appoint one individual annually to serve as the authorized representative for the Title I and related federal Title programs in accordance with state and federal Title I requirements. This individual shall have the responsibility for ensuring Title program compliance, shall have official signature authority over the Title I program, and the districts Title I funds, and shall serve as the districts main contact for the State Title I office/ ND Department of Public Instruction, unless the District specifies otherwise, and shall receive Title I updates and mailings.

The Jamestown Public School Board approves the authorization of the Superintendent and Business Manager as the authorized representative for the following federal Title programs: Title I, Title II Part A, Title III, Title IV Part A, RLIS funds^{1[1]}, School Food Service, Comprehensive School Reform, and Federal Vocation Program.

NOTE: Districts that receive additional federal funds, such as formula or competitive grants, must also assign an authorized representative for those programs and grants.^{2[2]}

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.

All purchases, use, management, disposition, and retention of equipment and other capital expenditures made on behalf of the District using federal funds shall conform to applicable state and federal laws and the districts purchasing policy (HCAA), federal fiscal compliance policy (HBAA), disposal of school equipment and supplies policy (ICCB), and other applicable policies. Under federal regulations applicable to the District, the District defines capital assets to mean tangible or intangible assets used in operations having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds \$10,000. Capital assets may include land, buildings, facilities, vehicles, equipment, and information technology systems. When district policies and procedures are more restrictive than state or federal laws, district policies must be followed. The District will request prior written approval of the federal agency or pass-through entity for the purchase of special purpose equipment with a per unit cost of \$10,000 or more.

The districts designated Title I representative shall ensure requested Title expenditures are within compliance with state and federal laws and the districts policies. The Business Manager shall track all federal expenditures and assure that the District follows all budgetary requirements under the specific program and all purchases adhere to district policy.

The Business Manager shall ensure that the budgetary requirements have been appropriately documented, submit all federal program reports to the ND Department of Public Instruction, as required, and ensure that the districts federal 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 federal funds. These items will be labeled as purchased with these specific federal program funds. The District shall maintain a formal inventory description list of equipment and all computers purchased with federal funds.

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

Record Retention

The District shall retain federal financial and program records to show compliance with program requirements. Records and source documents for financial data must be kept for a period of 5 years, the starting date of which begins on the day the final report is submitted (exception is litigation or audit findings and records held in resolution). Acceptable forms of source documentation include, but are not limited to, cancelled checks, paid billings or invoices, time and attendance records (for payroll), and contracts/leases.

Complementing Policies

- ABCD, Record Retention
- ABCD-E, Record Retention Schedule
- HBAA-AR1, Federal Fund Expenditures & Inventory Requirements
- HBAA-AR2, District Personnel Time and Effort
- HBAA-E, District Personnel Time and Effort Form
- HCAA, Purchasing

End of Jamestown Public School District Policy HBAA . . . Adopted:5/3/2010 Amended 5/18/2026