

9/30 Report Instructions

Your district is required to submit the 9/30 Report (Report of Expenditures and Obligations as of September 30) if your district has Title I funds in excess of the 15% carryover rule.

The purpose of the 9/30 Report is to provide documentation of expenditures and legal obligations from July 1 through September 30 for your 2011-2012 program. Since September 30 is the end of the federal fiscal year, this information is needed to accurately determine that schools do not exceed the carryover limitation.

The 9/30 Report is part of the NCLB Consolidated Application in ePeGS. The following steps can be used to check your carryover details and to complete the 9/30 Report:

The Federal Programs web address is <http://dese.mo.gov/divimprove/fedprog/>

1. Choose "DESE Web Applications"
2. Log-in Page – Use Authorized Representative's User ID and Password
3. Choose "ePeGS"
4. Choose "Funding Application Menu"
5. Choose "School Improvement"
6. Choose "NCLB Consolidated"
7. Choose "9/30 Report"
8. Choose "Create 9/30 Report"
9. Choose the program (Title I)
10. If line 15 "Required Expenditures as of 9/30" is greater than zero, **you are required to submit a 9/30 Report by October 28, 2011.**
11. Report expenditures as of 9/30 on line 16
12. Choose "Calculate Excess Funds" and "Save"
13. If line 18 "Excess Funds to be Released" is greater than zero, you may request a waiver of the maximum carryover rule. Because the ARRA funds provided a supplemental Title I appropriation, DESE may grant a waiver of the 15% carryover limitation more than once every three years, if the request for waiver is reasonable and necessary.
14. The Carryover Waiver Request can be made on the 9/30 Report by selecting "Yes" and "Save"

QUESTIONS & ANSWERS

- Q1. Who is required to submit a 9/30 Report?
A1. A school district is required to submit a 9/30 Report if the district has Title I funds in excess of the 15% carryover rule.
- Q2. How do I tell if I have funds in excess of the carryover limitation?
A2. Check the carryover details page on the NCLB Consolidated Application, choose "Current Funds Available" from the menu on the left, and then click on the carryover amount. If row 15 "Required Expenditures as of 9/30/2011" contains a number greater than zero, the district is required to submit a 9/30 Report. The carryover limitation only applies to a district with a Title I allocation of \$50,000 or more.
- Q3. May a district request a waiver of the maximum carryover rule?
A3. For Title I --- Because the ARRA funds provided a supplemental Title I appropriation, DESE requested a waiver from the U.S. office that enables us to waive the 15% carryover limitation more than once every three years for an LEA that needs the additional waiver because of the ARRA.
- Q4. What is the timeframe for the expenditures and obligations reported on the 9/30 Report?
A4. The district should include all expenditures and legal obligations as of September 30, 2011 incurred for their school year 2011-2012 project. Do not include expenditures that were claimed on the 2010-2011 Final Expenditure Report (FER).
- Q5. Are the excess carryover funds in addition to the funds that I have approved in my budget?
A5. No. The excess funds are included in the carryover in the TOTAL AVAILABLE Funds listed under Allocations on the menu. If your district does not spend or obligate the excess amount before September 30 or does not request the waiver, these funds will be subtracted from the TOTAL AVAILABLE for the district.
- Q6. Why does my 9/30 Report not show a "SUBMIT" button?
A6. The "SUBMIT" button is available on the 9/30 Report when the Authorized Representative login information is used. For audit purposes, the submit key is the same as a signature and only the Authorized Representative has the *submit* capabilities at the school district level.
- Q7. What are legal obligations?
A7. The following table shows when an obligation is made as defined by EDGAR (Education Department General Administrative Regulations):

TABLE OF OBLIGATIONS

IF THE OBLIGATION IS FOR...	THE OBLIGATION IS MADE...
(a) acquisition of real or personal property,	on the date on which the LEA makes a binding written commitment to acquire the property.
(b) personal services by an employee of the LEA,	when the services are performed.
(c) personal services by a contractor who is not an employee of the LEA,	on the date on which the LEA makes a binding written commitment to obtain the services.
(d) performance of work other than personal services,	on the date on which the LEA makes a binding written commitment to obtain the work.
(e) public utility services,	when the LEA receives the services.
(f) travel,	when the travel is taken.
(g) rental of real or personal property,	when the LEA uses the property.

EDGAR (11-26-03Edition) § 76.707

EXAMPLES:

- a) A district may include the current year payment amount on a lease/purchase as long as a written contract to acquire the property is signed by all parties involved before September 30. Purchase orders for supplies, materials, or equipment must be signed and mailed by September 30 to be considered an obligation.
- b) A district may include either the amount paid (check written) or the amount actually earned as of September 30. The entire amount of a teacher's contract **cannot** be considered an obligation for this report.
- c & d) If the district contracts for work or services from someone who is not an employee of the district, the obligation is made once all parties involved sign a written contract for the work or services.
- g) On a lease agreement for mobile units, the district may claim either the amount actually paid (check written) by September 30 or a prorated amount based upon the number of days used as of September 30.

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