

## TRACKING FEDERAL and LOCAL FUNDS

All districts receiving federal funds and federal competitive grants must expend funds as intended. Districts outline their intent for these funds through an application for federal funds and budget revisions. The budget information the district has on record must reflect what the state office has approved for that particular program.

Each program funding source must be tracked separately. When districts submit financial reports to the School Finance office, it is critical the local and federal expenditures be reported separately for the funding to roll-up correctly into the corresponding programs. The federal UGG requires the Department of Public Instruction to ensure federal funds are expended in the programs in which they were approved. Local and federal funds cannot be combined into one budget. Further codes and information can be found in [NDSDFARM](#).

### **Using FEDERAL Funds to Support Expenditures**

<b>Fund</b>	<b>Project Code</b>	<b>Instructional Organization</b>	<b>Program Code</b>	<b>Function</b>	<b>Object Code</b>
<b>01</b>	<b>068</b> Title I Helping Disadvantaged Students	<b>20</b> Elementary <b>30</b> Middle <b>40</b> Secondary	<b>261</b> Title I <b>270</b> Title III <b>290</b> Title IIA <b>285</b> Title IV <b>298</b> Other Federal Program	<b>1000</b> Instruction <b>2000</b> Support Services	<b>110</b> Certified Personnel <b>120</b> Noncertified Personnel <b>200</b> Employee Benefits <b>300</b> Purchased Prof. & Technical Services <b>400</b> Purchased Property Services <b>500</b> Other Purchased Services <b>600</b> Supplies & Materials <b>700</b> Property & Equipment <b>800</b> Other Objects <b>900</b> Other Use of Funds <b>950</b> Unobligated
	<b>069</b> Title I Neglected and Delinquent				
	<b>070</b> Title I Migrant Education				
	<b>071</b> Title I Parent and Family Engagement				
	<b>072</b> Title I Education for Homeless Children				
	<b>075</b> Title II-A Teacher/Principal Training				
	<b>077</b> Title III Language Instruction				
	<b>078</b> Title IV-A Student Support & Academic Enrichment (SSAE)				
	<b>079</b> Title IV-B 21 <sup>st</sup> CCLC				
	<b>082</b> Transferability				
	<b>083</b> Reallocated				
	<b>089</b> REAP—Small Rural Schools Program				
	<b>091</b> IDEA B, Sp. Ed.				
	<b>092</b> IDEA, Part D, Sp. Ed.				
	<b>093</b> IDEA Preschool, Sp. Ed.				
<b>094</b> Comprehensive Literacy State Development					
<b>098</b> Striving Readers Comprehensive Literacy					
<b>099</b> Comprehensive Support					
<b>100</b> Targeted Support					
<b>101</b> Add'l Program Improvement Funds					
<b>102</b> STEEP-ELL Program					
<b>103</b> Title VI—Assessments and Standards					
<b>104</b> ESSER (CARES Act)		See <a href="#">Guidance</a>			
<b>105</b> Education Corps Funding					
<b>106</b> COVID Broadband Grant					
<b>107</b> COVID Resiliency Grant					
<b>108</b> GEER Grant					
<b>109</b> ESSER II					
<b>110</b> ESSER III					
<b>111</b> ESSER II Learning Loss					
<b>112</b> ESSER III Learning Loss					
<b>113</b> Title I Part B: State Assessment Funding					
<b>114</b> ARP IDEA Special Education					
<b>115</b> ARP Homeless					

### **Using LOCAL Funds to Support Expenditures**

<b>Fund</b>	<b>Project Code</b>	<b>Instructional Organization</b>	<b>Program Code</b>	<b>Function</b>	<b>Object Code</b>
<b>01</b>	<b>368</b> Title I Helping Disadvantaged Students	<b>20</b> Elementary <b>30</b> Middle <b>40</b> Secondary	<b>000</b> Unassigned <b>110</b> Kindergarten <b>120</b> Elementary <b>130</b> Middle <b>140</b> Secondary	<b>1000</b> Instruction <b>2000</b> Support Services	<b>110</b> Certified Personnel <b>120</b> Noncertified Personnel <b>200</b> Employee Benefits <b>300</b> Purchased Prof. & Tech. Services <b>400</b> Purchased Property Services <b>500</b> Other Purchased Services <b>600</b> Supplies & Materials <b>700</b> Property & Equipment <b>800</b> Other Objects <b>900</b> Other Use of Funds <b>950</b> Unobligated
	<b>369</b> Title I Neglected and Delinquent				
	<b>370</b> Title I Migrant Education				
	<b>371</b> Title I Parent and Family Engagement				
	<b>372</b> Title I Education for Homeless Children				
	<b>375</b> Title II-A Teacher/Principal Training				
	<b>377</b> Title III Language Instruction				
	<b>378</b> Title IV-A Student Support & Academic Enrichment (SSAE)				
	<b>379</b> Title IV-B 21 <sup>st</sup> CCLC				