

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

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

Using LOCAL Funds to Support Expenditures

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