

## TRACKING FEDERAL and LOCAL FUNDS

All districts receiving federal funds and 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, the local and federal expenditures must be reported separately for the funding to roll up correctly into the corresponding programs. The federal UGG requires the NDDPI 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-A Helping Disadvantaged Students	20 Elementary	261 Title I	1000 Instruction	110 Certified Personnel
	069 Title I-A Neglected and Delinquent	30 Middle	270 Title III	2000 Support Services	120 Noncertified Personnel
	070 Title I-C Migrant Education	40 Secondary	290 Title IIA		200 Employee Benefits
	071 Title I-A Parent and Family Engagement		285 Title IV		300 Purchased Prof. & Technical Services
	072 Title I-A Education for Homeless Children		298 Other Federal Program		400 Purchased Property Services
	075 Title II-A Teacher/Principal Training				500 Other Purchased Services
	077 Title III-A Language Instruction				600 Supplies & Materials
	078 Title IV-A Student Support & Academic Enrichment (SSAE)				700 Property & Equipment
	079 Title IV-B 21 <sup>st</sup> CCLC				800 Other Objects
	082 Transferability				900 Other Use of Funds
	083 Reallocated				950 Unobligated
	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				
	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				
	116 Equitable Services				
	117 Homeless McKinney-Vento Grants				
	118 Neglected and Delinquent Grants				
			See <a href="#">Guidance</a>		

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