

## 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 NDSFARM on the department website.

<b>Using FEDERAL Funds to Support Expenditures</b>										
Fund	Project Code	Instructional Organization	Program Code	Function	Object Code					
01	068	Title I Helping Disadvantaged Students	20	Elementary	261	Title I	1000	Instruction	110	Certified Personnel
	069	Title I Neglected and Delinquent	30	Middle	270	Title III	2000	Support Services	120	Noncertified Personnel
	070	Title I Migrant Education	40	Secondary	290	Title IIA			200	Employee Benefits
	071	Title I Parent and Family Engagement			285	Title IV			300	Purchased Prof. & Technical Services
	072	Title I 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 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								
	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									

<b>Using LOCAL Funds to Support Expenditures</b>										
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. & Technical 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	