

FAST FACTS

Purchasing Supplies, Materials, and Equipment with Title I Funds in a Targeted Assistance Program

- Title I targeted assistance schools are allowed to purchase supplies, materials, and equipment that are reasonable and are required to effectively operate the Title I program.
- The basic rule of thumb is that Title I funds can only be used on Title I program activities in targeted assistance schools. This means that anything purchased with Title I funds should be used by Title I students and stored in the Title I room.
- For instance, if laminators, printers, copiers, or computers are purchased with the intent to be used by Title I staff and students, they should be stored in the Title I room. Other staff are welcome to use the equipment if it does not interfere with its use in Title I and occurrences are minimal and incidental.
- Most purchases under \$750 per item must be coded to object code 600 (Materials and Supplies). Examples falling under this object code include: expendable items that are consumed, worn out, or deteriorated in use, freight, books, school supplies, periodicals/subscriptions, software, software applications, etc.
- Purchases over \$750 per item are to be coded to object code 730 (Equipment).
- **ALL COMPUTERS (computers, monitors, iPads), TECHNOLOGY RELATED PURCHASES (cameras, iPods, white boards, etc.), and TITLE I FURNITURE (filing cabinets, bookshelves) are considered equipment, regardless of the purchase price, and are to be coded to object code 730 and tracked on an inventory to prevent loss or misplacement.**
- In the past, we have always stated in our Title I fiscal guidance that expenditures for subscription fees for magazines and newspapers were to fall under object code 800-Dues, Memberships, and Registration Fees. It has been brought to our attention by a school district that the NDFARM guidelines actually lists periodicals (e.g., magazines and newspapers) under object code 600-Materials and Supplies. Periodicals are listed specifically as object code 650 in the NDFARM. Therefore, we are asking school districts to make this adjustment from object code 800 on your Title I ledger to object code 650 or 600.
- All non-consumable items must be labeled as purchased with federal Title I funds.

Below are examples that would **not** be allowable supply, material, or equipment purchases.

- ✓ A school uses guided reading in both regular education and Title I classrooms. The Title I program purchases all of the supplies and materials that are needed to appropriately implement the guided reading program. These supplies and materials are stored in a general storage facility accessible by all staff. All staff, regular education and Title I, have the luxury to use the supplies and materials as needed.
- ✓ A school purchases computers with Title I funds. These computers are placed in the library or computer lab and are accessible by all students and staff. This scenario does not provide documentation that the equipment is used primarily for Title I students.

Contact Information

If you have questions regarding this Fast Facts, please contact:

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