



TRACKING FEDERAL and LOCAL FUNDS

All districts receiving federal funds and federal competitive grants must expend funds as they are intended. Districts outline their intent for these funds through an application for federal funds and subsequent budget revisions. The budget information the district has on file must reflect what the Office of Federal Title Programs has on file for that particular federal 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 in order for the funding to roll-up correctly into the appropriate categories. Under EDGAR and federal law, the Department of Public Instruction is responsible for ensuring the federal funds are expended in the categories in which they were approved. When the local and federal funds are combined into one budget, it is difficult to distinguish how the federal funds are spent.

| 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 270 Title III 290 Title II-A 298 Other Federal Program, ex. reallocated funds | 1000 Instruction 2000 Support Services | 110 Professional Salary |
| | 069 Title I Neglected and Delinquent | | | | 120 Non-professional Salary |
| | 070 Title I Migrant Education | | | | 200 Employee Benefits |
| | 071 Title I Parent Involvement Set-aside | | | | 300 Purchased Prof. & Technical Services |
| | 072 Title I Education for Homeless Children | | | | 430 Maintenance |
| | 073 Title I School Choice/SES | | | | 580 Travel |
| | 074 Title I Program Improvement PD | | | | 600 Supplies & Materials |
| | 075 Title II-A Teacher/Principal Training | | | | 730 Equipment ≥ \$750 |
| | 077 Title III Language Instruction | | | | 800 Dues, Memberships, & Registration Fees |
| | 079 Title IV-B 21 st CCLC | | | | 900 Indirect Costs |
| | 082 REAP/Transferability | | | | |
| | 089 REAP–Small Rural Schools Program | | | | |
| | 101 Add'l Program Improvement Funds | | | | |
| | 102 STEEP–ELL Program | | | | |
| 103 Title VI–Assessments and Standards | | | | | |

CODING EXAMPLE: 01 – 082 – 020 – 290 – 1000 – OBJECT CODE

| Using LOCAL 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 | 000 Unassigned 110 Kindergarten 120 Elementary 130 Middle 140 Secondary | 1000 Instruction 2000 Support Services | 110 Professional Salary |
| | 069 Title I Neglected and Delinquent | | | | 120 Non-professional Salary |
| | 070 Title I Migrant Education | | | | 200 Employee Benefits |
| | 071 Title I Parent Involvement Set-aside | | | | 300 Purchased Prof. & Technical Services |
| | 072 Title I Education for Homeless Children | | | | 430 Maintenance |
| | 073 Title I School Choice/SES | | | | 580 Travel |
| | 074 Title I Program Improvement PD | | | | 600 Supplies & Materials |
| | 075 Title II-A Teacher/Principal Training | | | | 730 Equipment ≥ \$750 |
| | 077 Title III Language Instruction | | | | 800 Dues, Memberships, & Registration Fees |
| | 082 REAP/Transferability–Title I | | | | 900 Indirect Costs |
| | 089 REAP–Small Rural Schools Program | | | | |
| | 100 Title IV-B 21 st CCLC (Fee-Funded Program) | | | | |