

North Dakota Department of Public Instruction  
Dr. Wayne G. Sanstead, State Superintendent  
600 E. Boulevard Avenue, Dept. 201  
Bismarck, ND 58505-0440

## **Title I Compliance Series**

### **Issue: Use and Tracking of Title I Funds**

#### **Applicable for:**

- Targeted Assistance Schools
- Schoolwide Schools



June 2008

## General Title I Fiscal Policies

- The dates of the reporting period of expenditures on the Request for Funds form should be the actual dates in which expenditures were incurred.
- Keep in mind that if you submit a Request for Funds form on November 1 and the reporting period is through November 30, we cannot process the payment before that date. We would have to wait until after November 30 to process your request.
- If you submit a Budget Revision to the state Title I office, you must provide a description of why the revision is needed in the space provided on the form. Many Budget Revisions are submitted to the state Title I office with this space blank. This causes a delay in the approval process.
- School personnel should allow a two-week period to process all Title I Requests for Funds, Budget Revisions, and Mid-Year and Final Reports. If there are problems that need to be addressed, an even further delay can be expected.
- The Title I authorized representative on file, along with the business manager, must sign all Title I financial documents.
- All districts need to use the newly-created "Request for Funds" form. Several forms were combined so that one request for funds form is used by all school districts for all federal programs.
- Indirect costs can not be claimed for reimbursement until the end of the fiscal year. Indirect costs are only paid on actual expenditures minus any dollars spent on equipment and minus the amount of funds remaining on the unobligated line. Indirect costs are figured by adding the amounts listed in object codes 110 through 800 minus equipment object code 730.

Total approved budget	22,000.00
Minus equipment	-800.00
Minus unobligated funds	<u>-1000.00</u>
	20,200.00

To figure the indirect cost rate, multiply 20,200. X 1.43% = \$288.86 Maximum Allowed

- It is imperative that the ledger sheets kept at the school district's fiscal office match the approved budget on file in the state Title I office. Expenditures reported in column 2 on the Mid-Year and Final Financial Report must match the ledger sheets at the school district office. Expenditures listed on these reports must be reported on the appropriate object code lines.
- Business managers must take the approved budget revisions they receive from the Title I office and change their ledger sheets to match the approved budget. Failure to do this will result in an audit exception, which could jeopardize your Title I reimbursement. School districts can amend federal program budgets by board approval (NDCC 57-15-31.1).
- School districts can only provide educators with a stipend during non-work times; otherwise, it is considered double dipping. A stipend to attend after hour functions, to work on their own time, or attend events during weekends or summertime is appropriate. Schools cannot provide a stipend if staff are already being paid for their time, for example to attend the Title I fall regional workshop.

- The purpose of Title I is to assist schools in providing additional services to struggling students. The majority of a school's Title I funding must be used to assist students, most often in the form of teacher salaries/benefits. If student needs are being met, schools may consider budgeting funds for other purposes (travel, supplies, equipment, etc.) as long as each line item does not exceed 10% of the approved budget.
- Title I funds can not be spent outside of the fiscal year. For example, if a teacher attends the Title I Summer In-services held in the month of June, you must charge all of these expenses, (i.e. registrations fees, mileage, meals, lodging) to the current school year. The funds must be claimed for these expenses on or before June 30. The reason for this is because the expenses were all incurred before June 30 and must be claimed on the current school year budget. They can not be claimed for reimbursement during the subsequent school year.
- Title I funds can only be used on Title I program activities in a targeted assistance school. This means that anything purchased with Title I funds should be used by Title I students and stored in the Title I room. Title I funds can only pay for professional development costs for Title I staff.
- Title I funds are paid to school districts on a reimbursement basis. Therefore, only funds actually spent on or after July 1 and before or on June 30 can be claimed for reimbursement.
- School districts can overspend on a line item up to 10% without submitting a budget revision if the expenses are part of the approved application. If the district overspent in an object line by more than 10% before they submit their Mid-Year Report in January, the state Title I office will recommend that the school district log on to the STARS system and submit an electronic budget revision. If the district does not submit a budget revision and continues to overspend in this line item, they jeopardize receiving reimbursement for the amount over spent over the 10%. If the scope of activity has changed, then a budget revision is required.
- School districts can not claim funds on a line item with no approved budget. If a school district submits a budget on the consolidated application with no funds in travel (line item 580) then decides to send a teacher to the Title I conference, they must submit a budget revision and put funds into the travel object code (580) before the travel to the conference takes place. If a budget revision is not submitted, you jeopardize not receiving reimbursement for these funds. You can not claim funds on an object line that did not have funds approved.
- There is a federal requirement that recipients of funds from the federal Title programs comply with the Maintenance of Effort regulation (20 USC 7901). School districts must maintain at least 90 percent of aggregate expenditures of non-federal funds from one school year to the preceding school year. If they do not, the districts have two options: their federal funds must be reduced proportionately by the amount that the district fails to maintain the 90 percent; or if there is a reason for reduced non-federal expenditures (i.e., natural disaster, elimination of elementary or secondary grades, etc.), the district could apply for a waiver from the U.S. Department of Education.

If you have questions or need assistance in completing Title I financial forms, please contact Mary Neigum, Title I Fiscal Officer, at [mneigum@nd.gov](mailto:mneigum@nd.gov) or (701) 328-2281 or Laurie Matzke, Title I State Director, at [lmatzke@nd.gov](mailto:lmatzke@nd.gov) or (701) 328-2284.

## Cost Code Categories

- 110 Salaries for Certified Personnel (including substitute teachers, stipends to staff for attending workshops that are held after regular school hours).
- 120 Salaries for Non-Certified Personnel (including aides, paras, bus drivers).
- 200 Employee Benefits (certified and non-certified).
- 300 Purchased Professional and Technical Services:  
Contractual arrangements for Educational Services (i.e. computer curriculum corporation, licensing fees, speakers, workshop presenters, auditors, consultants). These are not on your regular payroll and a contract should be on file before any work is performed.
- 430 Maintenance – Repair of Equipment.
- 580 Travel:  
Expenses for transportation including meals, hotel, mileage, airfare, taxi, etc. for LEA Title I staff to attend state and national conferences.  
Travel expenses for teachers that are working to become highly qualified, (i.e. mileage, meals, and lodging expenses to attend classes).  
Travel for students to attend student activities (such as Title I summer school or after school programs).
- 600 Supplies and Materials:  
Any material or supply cost that is under \$750 per item.  
Food for parent involvement activities, such as family fun night, etc.  
Food for After School Program Activities.  
Books  
Software
- 730 Equipment: Only items with a cost of \$750 or more per item. Computers are always considered equipment regardless of the cost.
- 800 Dues, Memberships, and Registrations Fees:  
Registration Fees for Title I Staff to attend workshops.  
Registration Fees, Tuition, Books for teachers working to become highly qualified under the NCLB.  
Cost to have portfolios reviewed.  
Cost to complete Praxis tests.
- 900 Other Uses of Funds – Indirect Costs:  
Indirect Costs are calculated by taking your total approved budget and subtracting any funds listed on the unobligated line and the equipment, object code 730 line. After you have subtracted the amount you plan to spend on equipment and the amount set aside as unobligated, you multiply the difference by the indirect cost rate.

### Please Note:

- \*Indirect costs can not be claimed for reimbursement until the end of the year on the final financial report. Indirect costs are figured again at the end of the year and are only paid based on your total expenditures less the funds listed on the unobligated line and the 730 Equipment line.
- \*School districts participating in a cooperative agreement must use the fiscal agent's indirect cost rates for Title I purposes.

### Unobligated Funds:

The Unobligated line item primarily exists for the eleven large districts to utilize during the targeting process. Other exceptions for the use of this cost code may exist for current schools or districts in program improvement.

This cost code is NO LONGER AVAILABLE for school districts to obligate funding for teacher quality. School districts can still utilize Title I funds to assist core academic subject area teachers in becoming highly qualified; however these funds must be recorded into the appropriate line item.

This cost code is NOT for school districts to set aside funding that is available to the district but can not be accounted for in either the district or school budgets.

## **AUTHORIZED TITLE I ACTIVITIES 2008-2009**

### **Title I District Administration**

<b>ID Code</b>	<b>Authorized Activity</b>
I-155	<b>STAFF:</b> Hire a District-wide Title I Coordinator
I-156	<b>STAFF:</b> Hire a District-wide Federal Programs Officer (schoolwide only)
I-157	<b>STAFF:</b> Hire District-wide Homeless Liaison (specify name of person and percent salary paid with Title I funds)
I-158	<b>STAFF:</b> Hire District-wide Parent Involvement Coordinator (specify name of person and percent salary paid with Title I funds)
I-159	<b>STAFF:</b> District-wide Title I Summer School Staff
I-160	<b>STAFF:</b> District-wide Title I Before and After School Program
I-161	<b>STAFF:</b> Substitute Pay for Title I Personnel
I-162	<b>STAFF:</b> Pay Stipends to Title I Personnel
I-163	<b>STAFF:</b> Hire a District-wide Data Coordinator (schoolwide only)
I-164	<b>STAFF:</b> Hire Staff for a District-wide Title I Preschool Program
I-165	<b>STAFF:</b> Hire Other District-wide Personnel (specify name of individual and position hired for)
I-165.1	<b>STAFF:</b> Hire District-wide Math Coach (specify name of individual and position details)
I-165.2	<b>STAFF:</b> Hire District-wide Reading Coach (specify name of individual and position details)
I-166	<b>MAINTENANCE:</b> Maintain Current Title I Computer Equipment District-wide (specify what was maintained, e.g., new hard drive for existing computer)
I-167	<b>MAINTENANCE:</b> Wiring of Title I Computer Equipment District-wide (e.g., change of location for Title I room, wiring failure)
I-168	<b>PROF. DEVELOPMENT:</b> Attend Title I Sponsored Events (e.g., fall conference, summer Inservices, IVN or other meetings)
I-169	<b>PROF. DEVELOPMENT:</b> Bring in a Speaker for District-wide Professional Development (specify)
I-170	<b>PROF. DEVELOPMENT:</b> Bring in a Consultant for District-wide Professional Development (specify)
I-171	<b>PROF. DEVELOPMENT:</b> Memberships to Prof Organ for District Personnel (specify the activity and for whom)
I-172	<b>PROF. DEVELOPMENT:</b> Other District-wide Prof Development Not Listed (specify activity, date and how it relates to your Title I program)
I-173	<b>HOMELESS:</b> Provide District-wide Outreach Services for Homeless Students (e.g., referral to health services/counseling)
I-174	<b>HOMELESS:</b> Meet Basic Homeless Needs of Students District-wide (e.g., purchase clothing, supplies, health expenses)
I-175	<b>N/D:</b> Meet Needs of Neglected and Delinquent Students District-wide
I-176	<b>LEP:</b> Meet Needs of Limited English Proficient Students District-wide
I-177	<b>MATERIALS:</b> Purchase Materials or Supplies for District Title I Personnel
I-178	<b>EQUIPMENT:</b> Purchase Computers for District Title I Personnel
I-182	<b>EQUIPMENT:</b> Purchase Items with a value over \$750 per item for District Title I Personnel
I-179	<b>INDIRECT COSTS:</b> Administrative/Indirect Costs (i.e., business managers' salary, administrative costs, other expenses)
I-180	<b>OTHER:</b> Other Costs Not Listed (Specify)
I-181	<b>UNOBLIGATED AMOUNT</b>

## Title I 5% Teacher Quality

<b>ID Code</b>	<b>Authorized Activity</b>
I-65	<b>CLASSES:</b> For Title I teachers taking courses for credential needed to teach in their position (specify class & for whom)
I-66	<b>CLASSES:</b> For teacher teaching in core subject with minor to take undergraduate/graduate classes to obtain major (specify class & for whom)
I-67	<b>CLASSES:</b> For teacher to get middle school endorsement or required coursework to teach at middle school level in order to be highly qualified (specify class & for whom)
I-68	<b>CLASSES:</b> For teachers not meeting highly qualified definition to get Master's degree in subject areas taught in lieu of completing undergraduate major (specify class & for whom)
I-69	<b>LICENSING:</b> For teacher to be fully licensed under state law (i.e., teachers w/ emergency/temporary/provisional license to obtain full licensure) (specify class & for whom)
I-70	<b>LICENSING:</b> For teachers to obtain national board certification to meet the highly qualified teacher provisions (specify whom)
I-71	<b>PORTFOLIO:</b> For teachers to put together portfolio for portfolio-based assessment after the state criteria has been established (specify whom)
I-72	<b>TRANSCRIPT REVIEW:</b> For teachers to have transcript review to determine courses needed to become highly qualified (specify whom)
I-73	<b>SUBS:</b> For substitute teachers if a teacher can only take needed class to become highly qualified during school day (specify class & for whom)
I-74	<b>TESTING:</b> For teachers to take Praxis II test to meet teacher quality provisions after cut scores have been established (specify class & for whom)
I-75	<b>AIDES/PARAS:</b> For aides in Title I-supported program to meet NCLBA require by taking courses for Associate's degree or 2 years at higher ed institution (specify class & for whom)
I-76	<b>AIDES/PARAS:</b> For aides working in Title I-supported program to meet NCLBA requirements by taking State-approved assess (specify class & for whom)
I-77	<b>STIPENDS:</b> Stipends for teachers or aides to take classes to become highly qualified (specify whom)
I-78	<b>OTHER:</b> Other Costs Not Listed (specify)

## Title I Targeted Assistance

<b>ID Code</b>	<b>Authorized Activity</b>
I-1	<b>STAFF:</b> Hire Title I Reading Teacher (specify FTE)
I-2	<b>STAFF:</b> Hire Title I Math Teacher (specify FTE)
I-3	<b>STAFF:</b> Hire a Title I Secondary Teacher
I-4	<b>STAFF:</b> Hire a Building Level Title I Coordinator
I-6	<b>STAFF:</b> Hire a Building Level Parent Involvement Coordinator (specify name of person and percent salary paid with Title I funds)
I-7	<b>STAFF:</b> Title I Summer School Staff
I-8	<b>STAFF:</b> Title I Before and After School Program
I-9	<b>STAFF:</b> Hire Title I Aide/Paraprofessional
I-10	<b>STAFF:</b> Substitute Pay for Title I Personnel
I-11	<b>STAFF:</b> Pay Stipends to Title I Personnel
I-12	<b>STAFF:</b> Hire Staff for a Title I Preschool Program
I-12.1	<b>STAFF:</b> Hire Staff for an Extended Kindergarten Program
I-13	<b>STAFF:</b> Hire Other Personnel (specify name of Individual and position hired for)
I-13.1	<b>STAFF:</b> Hire Math Coach (specify name of individual and position details)
I-13.2	<b>STAFF:</b> Hire Reading Coach (specify name of individual and position details)
I-14	<b>PROGRAMS:</b> Purchase/Maintain School Reform Program (specify the name of the program, must be reading or math related)
I-15	<b>PROGRAMS:</b> Purchase/Maintain Supplemental Reading or Math Software Program (specify the name of the program)

I-16	<b>PROF. DEVELOPMENT:</b> Attend Title I Sponsored Events (e.g., fall conference, summer Inservices, IVN or other meetings)
I-17	<b>PROF. DEVELOPMENT:</b> National Title I Convention or IRA
I-18	<b>PROF. DEVELOPMENT:</b> Bring in a Speaker (specify)
I-19	<b>PROF. DEVELOPMENT:</b> Bring in a Consultant (specify)
I-20	<b>PROF. DEVELOPMENT:</b> Prof Dues for Title I Teachers, Paras, or Coordinators (specify the activity and for whom)
I-21	<b>PROF. DEVELOPMENT:</b> Memberships to Prof Organ for Title I Teachers, Paras, or Coordinators (specify the activity and for whom)
I-22	<b>PROF. DEVELOPMENT:</b> Other Prof Development Not Listed (specify activity, date and how it relates to your Title I program)
I-25	<b>PARENT NIGHT:</b> Parent Night Activities
I-26	<b>MAINTENANCE:</b> Maintain Current Title I Computer Equipment (specify what was maintained, e.g., new hard drive for existing computer)
I-27	<b>MAINTENANCE:</b> Wiring of Title I Computer Equipment (e.g., change of location for Title I room, wiring failure)
I-28	<b>MATERIALS:</b> Materials and Supplies for Title I program
I-29	<b>MATERIALS:</b> Purchase Title I Items under \$750 per item (e.g., printers, scanners, digital cameras, etc.)
I-30	<b>MATERIALS:</b> Title I Classroom Furnishings (e.g., desks, shelves, file cabinets, etc.)
I-31	<b>EQUIPMENT:</b> Purchase Computers for Title I
I-32	<b>EQUIPMENT:</b> Purchase Items for Title I over \$750 per item
I-34	<b>OTHER:</b> Other Costs Not Listed (specify)
I-185	<b>UNOBLIGATED AMOUNT</b>

## Title I Schoolwide

<b>ID Code</b>	<b>Authorized Activity</b>
I-35	<b>STAFF:</b> Hire Reading Specialist
I-35.1	<b>STAFF:</b> Hire Math Specialist
I-36	<b>STAFF:</b> Hire a Regular Classroom Teacher to Reduce Class Size
I-37	<b>STAFF:</b> Hire Building Level Schoolwide/School Improvement Coordinator
I-38	<b>STAFF:</b> Hire a Building Level Data Coordinator
I-40	<b>STAFF:</b> Hire Parent Involvement Coordinator (specify name of person and percent salary paid with Title I funds)
I-41	<b>STAFF:</b> Schoolwide Summer School Staff
I-42	<b>STAFF:</b> Schoolwide Before and After School Program
I-43	<b>STAFF:</b> Hire Aide/Paraprofessional
I-44	<b>PRESCHOOL:</b> Provide Preschool Programs
I-45	<b>STAFF:</b> Substitute Pay for Personnel
I-46	<b>STAFF:</b> Pay Stipends to Schoolwide Personnel (specify the activity that you are providing stipends for)
I-47	<b>STAFF:</b> Hire Other Personnel (specify name of individual and position hired)
I-47.1	<b>STAFF:</b> Hire Reading Coach (specify name of individual and position details)
I-47.2	<b>STAFF:</b> Hire Math Coach (specify name of individual and position details)
I-47.3	<b>STAFF:</b> Hire Staff for an Extended Kindergarten Program (specify name of individual and position details)
I-48	<b>PROGRAMS:</b> Purchase/Maintain School Reform Program (specify the name of the program)
I-49	<b>PROGRAMS:</b> Purchase/Maintain Software Program (specify the name of the program)
I-50	<b>PARENT NIGHT:</b> Parent Night Activities
I-51	<b>PROF. DEVELOPMENT:</b> Bring in a Speaker (specify)
I-52	<b>PROF. DEVELOPMENT:</b> Bring in a Consultant (specify)
I-183	<b>PROF. DEVELOPMENT:</b> Attend Title I-sponsored events (fall conf, summer in-service, IVN, other)

- I-53 **PROF. DEVELOPMENT:** Schoolwide Meetings (e.g., assessment design, study groups, curriculum com., other prof develop aligned to schoolwide plan)
- I-54 **PROF. DEVELOPMENT:** Purchase Professional Literature or Resources for Teachers to Attain Schoolwide Goals
- I-55 **PROF. DEVELOPMENT:** Prof. Dues for Teachers, Paraprofessionals, or Coordinator (specify the activity and for whom)
- I-56 **PROF. DEVELOPMENT:** Memberships to Prof Organs. for Teachers, Paraprofessionals, or Coordinators (specify the activity and for whom)
- I-56.1 **PROF. DEVELOPMENT:** Other Prof Development Not Listed (specify activity, date and how it relates to your Title I program)
- I-59 **MAINTENANCE:** Maintain Current Computer Equipment (specify what was maintained, e.g., new hard drive for existing computer)
- I-60 **MAINTENANCE:** Wiring of Computer Equipment
- I-61 **MATERIALS:** Purchase Classroom Materials or Supplies
- I-62 **EQUIPMENT:** Purchase Equipment to Meet Schoolwide Goals (specify how it helps to meet goals)
- I-64 **OTHER:** Other Costs Not Listed (Specify)
- I-186 **UNOBLIGATED AMOUNT**

## Title I Nonpublic

- | <b>ID Code</b> | <b>Authorized Activity</b>  |
|----------------|---|
| I-79           | <b>STAFF:</b> Hire Title I Reading Teacher  |
| I-80           | <b>STAFF:</b> Hire Title I Math Teacher   |
| I-116          | <b>STAFF:</b> Hire Title I Aide/Paraprofessional  |
| I-81           | <b>PROF. DEVELOPMENT:</b> Attend Title I Sponsored Events (e.g., Fall Conference, Summer Institutes, IVN or Other Meetings)           |
| I-82           | <b>PROF. DEVELOPMENT:</b> Attend National Title I Convention or IRA   |
| I-83           | <b>PROF. DEVELOPMENT:</b> Prof. Dues for Title I Teacher (specify activity & for whom)  |
| I-84           | <b>PROF. DEVELOPMENT:</b> Memberships to Prof. Organ. for Title I Teacher (specify activity & for whom)                               |
| I-117          | <b>PROF. DEVELOPMENT:</b> Other Prof Development Not Listed (specify activity, date and how it relates to Title I program)            |
| I-85           | <b>PARENT NIGHT:</b> Parent Night Activities  |
| I-86           | <b>MATERIALS:</b> Materials and Supplies for Title I program  |
| I-87           | <b>MATERIALS:</b> Title I Classroom Furnishings (e.g., desks, shelves, file cabinets, etc.)   |
| I-88           | <b>MAINTENANCE:</b> Maintain Current Title I Computer Equip (specify what was maintained, e.g., new hard drive for existing computer) |
| I-89           | <b>MATERIALS:</b> Purchase Title I Items Under \$750 (e.g., printers, scanners, digital cameras, etc.)                                |
| I-184          | <b>EQUIPMENT:</b> Purchase Computers for Title I  |
| I-90           | <b>EQUIPMENT:</b> Purchase Items for Title I over \$750 per item  |
| I-91           | <b>OTHER:</b> Other Costs Not Listed (Specify)  |
| I-118          | <b>UNOBLIGATED AMOUNT</b>   |

## Title I Cooperative Agreements

<b>ID Code</b>	<b>Authorized Activity</b>
I-119	<b>STAFF:</b> Hire Title I Reading Teacher
I-120	<b>STAFF:</b> Hire Title I Math Teacher
I-121	<b>STAFF:</b> Hire a Title I Secondary Teacher
I-122	<b>STAFF:</b> Hire a Building Level Title I Coordinator
I-123	<b>STAFF:</b> Hire a Building Level Parent Involvement Coordinator (specify name of person and percent salary paid with Title I funds)
I-124	<b>STAFF:</b> Hire a Regular Classroom Teacher to Reduce Class Size (schoolwide only)
I-125	<b>STAFF:</b> Hire Building Level Schoolwide/School Improvement Coordinator (schoolwide only)
I-126	<b>STAFF:</b> Hire a Building Level Data Coordinator (schoolwide only)
I-127	<b>STAFF:</b> Title I Summer School Staff
I-128	<b>STAFF:</b> Title I Before and After School Program
I-129	<b>STAFF:</b> Hire Title I Aide/Paraprofessional
I-130	<b>STAFF:</b> Substitute Pay for Title I Personnel
I-131	<b>STAFF:</b> Pay Stipends to Title I Personnel
I-132	<b>STAFF:</b> Hire Staff for a Title I Preschool Program
I-132.1	<b>STAFF:</b> Hire Staff for an Extended Kindergarten Program
I-133	<b>STAFF:</b> Hire Other District-wide Personnel (specify name of Individual and position hired for)
I-133.1	<b>STAFF:</b> Hire Reading Coach (specify name of individual and position details)
I-333.2	<b>STAFF:</b> Hire Math Coach (specify name of individual and position details)
I-134	<b>PROGRAMS:</b> Purchase/Maintain School Reform Program (specify the name of the program, must be reading or math related)
I-135	<b>PROGRAMS:</b> Purchase/Maintain Supplemental Reading or Math Software Program (specify the name of the program)
I-136	<b>PROF. DEVELOPMENT:</b> Attend Title I Sponsored Events (e.g., fall conference, summer Inservices, IVN or other meetings)
I-137	<b>PROF. DEVELOPMENT:</b> National Title I Convention or IRA
I-138	<b>PROF. DEVELOPMENT:</b> Bring in a Speaker (specify)
I-139	<b>PROF. DEVELOPMENT:</b> Bring in a Consultant (specify)
I-140	<b>PROF. DEVELOPMENT:</b> Prof Dues for Title I Teachers, Paras, or Coordinators (specify the activity and for whom)
I-141	<b>PROF. DEVELOPMENT:</b> Memberships to Prof Organ for Title I Teachers, Paras, or Coordinators (specify the activity and for whom)
I-142	<b>PROF. DEVELOPMENT:</b> Other Prof Development Not Listed (specify activity, date and how it relates to your Title I program)
I-143	<b>PROF. DEVELOPMENT:</b> Schoolwide Meetings (e.g., assessment design, study groups, curriculum com., other prof develop aligned to schoolwide plan) (schoolwide only)
I-144	<b>PROF. DEVELOPMENT:</b> Purchase Professional Literature or Resources for Teachers to Attain Schoolwide Goals (schoolwide only)
I-145	<b>PARENT NIGHT:</b> Parent Night Activities
I-146	<b>MAINTENANCE:</b> Maintain Current Title I Computer Equipment (specify what was maintained, e.g., new hard drive for existing computer)
I-147	<b>MAINTENANCE:</b> Wiring of Title I Computer Equipment (e.g., change of location for Title I room, wiring failure)
I-148	<b>MATERIALS:</b> Materials and Supplies for Title I program
I-149	<b>MATERIALS:</b> Purchase Title I Items under \$750 per item (e.g., printers, scanners, digital cameras, etc.)
I-150	<b>MATERIALS:</b> Title I Classroom Furnishings (e.g., desks, shelves, file cabinets, etc.)
I-151	<b>EQUIPMENT:</b> Purchase Computers for Title I
I-152	<b>EQUIPMENT:</b> Purchase Items for Title I over \$750 per item
I-153	<b>OTHER:</b> Other Costs Not Listed (specify)
I-154	<b>UNOBLIGATED AMOUNT</b>

## Title I Program Improvement School Choice and Supplemental Services

<b>ID Code</b>	<b>Authorized Activity</b>
I-92	<b>TRANSPORTATION:</b> Pay Costs to Implement the School Choice Provision
I-93	<b>PURCHASED SERVICES:</b> Pay for Services from a State-Approved Supplemental Service Provider

## Title I Program Improvement Corrective Action and Alternative Governance

### Corrective Action

<b>ID Code</b>	<b>Authorized Activity</b>
I-106	<b>NEW CURRICULUM:</b> Conduct Staff Development to Select New Curriculum (i.e. pay stipends for staff)
I-107	<b>NEW CURRICULUM:</b> Costs Associated with Bringing a Speaker or Consultant Regarding New Curriculum
I-108	<b>NEW CURRICULUM:</b> Costs Associated with supplements for New Curriculum (i.e., materials, supplies)
I-109	<b>EXTENDING SCHOOL DAY/YEAR:</b> Staff Costs for Extending the School Day or School Year (e.g., before school, after school, Saturday school, summer school)
I-110	<b>EXTENDING SCHOOL DAY/YEAR:</b> Supplies and Materials Needed for Extending the School Day or School Year
I-111	<b>OTHER:</b> Other Costs Not Listed (specify)

### Alternative Governance

<b>ID Code</b>	<b>Authorized Activity</b>
I-112	<b>SIGNING BONUS:</b> Staff Costs Associated with Offering Signing Bonuses for Eligible Staff (specify)
I-113	<b>SCHOOL CHOICE:</b> Transportation Costs Associated with Offering School Choice Across District Boundaries (specify)
I-114	<b>PROF. DEVELOPMENT:</b> Costs Associated with Contracting with an Outside Expert (specify)
I-115	<b>OTHER:</b> Other Costs Not Listed (specify)

## Title I Program Improvement Professional Development

<b>ID Code</b>	<b>Authorized Activity</b>
I-94	<b>STAFF:</b> Pay Stipends for Staff Chairing and Participating on the School's Program Improvement Committee
I-95	<b>STAFF:</b> Pay Staff Stipends for Curriculum Mapping Activities and Other Standards Related Activities
I-95.1	<b>STAFF:</b> Hire Reading Coach (specify name of individual and position details)
I-95.2	<b>STAFF:</b> Hire Math Coach (specify name of individual and position details)
I-96	<b>PROF. DEVELOPMENT:</b> Conduct Staff Study Groups (i.e. pay stipends for staff, purchase books/materials, pay for food, contract w/ speakers per subject of study)
I-97	<b>PROGRAMS:</b> Bring a New Program into the School (e.g., SFA, Lightspan, Six Traits of Writing, Read Naturally)
I-98	<b>STAFF:</b> Hire Instructional Coaches to Assist Staff with Instruction and Assessment in Reading and/or Math
I-99	<b>PROF. DEVELOPMENT:</b> Registration Fees and Travel Expenses for Meetings and Conferences

- I-100 **PROF. DEVELOPMENT:** Costs Associated with Meetings to Examine All Types of Data (e.g., stipends, food, materials, etc.)
- I-101 **STAFF:** Costs of Substitute Teachers while Regular Teachers are Participating in Professional Development
- I-102 **PROF. DEVELOPMENT:** Costs Associated with Bringing a Speaker or Consultant to Work with Staff in the School
- I-105 **OTHER:** Other Costs Not Listed (specify)
- I-103 **PROF. DEVELOPMENT:** "Data Driven School Improvement" Training (or something similar) Sponsored by the North Dakota Lead Center
- I-104 **UNOBLIGATED SETASIDE**

# North Dakota Department of Public Instruction

## TITLE I FAST FACT SERIES

### Issue: 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.
- Any purchases under \$750 per item must be coded to line item 600 – Materials and Supplies. Purchases over \$750 per item are to be coded to line item 700 – Equipment.
- Computers are never considered supplies. They must always be coded to line item 700 – Equipment and must be kept on an inventory.
- Items over \$750 must also be tracked on an inventory report. A sample inventory report can be found on the department's website at [www.dpi.state.nd.us/title1/targeted/require/equipinv.pdf](http://www.dpi.state.nd.us/title1/targeted/require/equipinv.pdf).
- 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.

If you have additional questions regarding this issue, please contact:

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Website: [www.dpi.state.nd.us/title1/index.shtm](http://www.dpi.state.nd.us/title1/index.shtm)

**CAN TITLE I FUNDS BE USED TO HIRE ...**

<b>Position</b>	<b>Targeted Assistance School</b>	<b>Schoolwide School</b> (if outlined in the approved schoolwide plan)	<b>Program Improvement School with Additional PI Funds</b>	<b>Qualifications</b>
Title I Teacher	Yes	Yes	Yes	Title I Credential
After School Teachers	Yes, for Title I students only	Yes	Yes	Certified teacher in area of licensure
Summer School Teachers	Yes, for Title I students only	Yes	Yes	Certified teacher in area of licensure
Data Coordinator	No	Yes	Yes	None
School Improvement Coordinator	No	Yes	Yes	None; state licensure is recommended
Title I Program Improvement Coordinator	No	Yes	Yes	Title I Coordinator Credential
Reading or Math Coach	Yes	Yes	Yes	Title I Credential
Federal Program Coordinator	Yes	Yes	Yes	Title I Coordinator Credential
Class-size Reduction Teacher	No	Yes	Yes	Certified teacher in area of licensure
Principal	No	No	No	N/A
Schoolwide Coordinator	No	Yes	No	Title I Coordinator Credential
Curriculum Coordinator	No	Yes	Yes	State licensure
Homeless Liaison	Yes partially, if Title I duties are included	Yes	Yes	None
ESL Teacher	Yes, for Title I students only as a supplemental service	Yes	Yes	Title I Credential or a Reeducation for a Bilingual/Language Endorsement
Social Worker	Not typically	Only if the FTE is above and beyond what non-Title I schools receive	Yes	Licensed by the North Dakota Board of Social Work Examiners
Counselor	Not typically	Only if the FTE is above and beyond what non-Title I schools receive	Yes	Counselor Credential
Nurse	Not typically	Yes	Yes	Licensed by the North Dakota Board of Nursing
Preschool Teacher	Yes, for Title I students only	Yes	Yes	Elementary Title I Credential, B3 licensure, or B3 Endorsement
Kindergarten Teacher	Yes, for Title I students only as a supplemental service	Yes	Yes	State licensed to teach Kindergarten or a Title I Credential
Title I Coordinator	Yes	Yes	Yes	Title I Coordinator Credential
Parent Coordinator/Liaison	Yes, for Title I issues only	Yes	Yes	None
Aides/paraprofessionals	Yes, for Title I students only	Yes	Yes	Title I Paraprofessional Certificate of Completion

❖ This form is intended to be a guide. Schools should not automatically assume it is acceptable to use Title I funds to hire positions that are listed on this form. All expenditures using Title I funds must be reviewed and approved in the consolidated application. During the approval process, expenditures will be reviewed to ensure that all positions meet the necessary qualifications and that there are no supplanting violations. In addition, for schoolwide programs, all funded activities must be aligned to the schoolwide plan.

# North Dakota Department of Public Instruction

## TITLE I FAST FACT SERIES

### Issue: Using Title I Funds (including programs under Title I) for Incentives

The North Dakota State Title I office has seen a surge in the number of requests to use Title I funds for purchasing items to use as incentives with students. For the purpose of this guidance, Title I also includes the programs under the Title I umbrella.

Due to the lofty goals in the *No Child Left Behind Act*, requirements for all students to reach proficiency by 2014 and an increased focus on attendance and graduation rates, schools are looking for ways to motivate students. Typically, schools are requesting to use incentives to increase attendance, increase assessment scores, and encourage positive behavior. In addition, sometimes incentives are used to gain support for increased parental involvement. The federal regulations are vague regarding the allowability of using Title I funds for incentives. The federal guidance that has been issued on the topic basically indicates that it is allowable if the expenditures can pass the following three tests:

- **Reasonability Test:**  
All expenditures using Title I funds must be reasonable. It helps to determine if the expenditure is reasonable by picturing yourself having to justify an expenditure to an auditor.
- **Nominal Test:**  
Title I funds are meant to be used for staff and programs aimed at helping students achieve. A small portion of Title I funds can be used for other expenditures such as supplies, equipment, incentives, maintenance, etc., to support a Title I program. Expenditures for incentives should be nominal rewards that reflect a small portion of the total Title I funds available.
- **Educationally-Related Test:**  
Incentives purchased with Title I funds should be educationally related, such as books or educational games. If food certificates for pizza or ice cream are distributed, it should be for meeting educational goals such as regularly attending school or finishing a project.

#### Examples of Allowable Incentives Using Title I Funds

- ▶ Providing a couple of randomly distributed nominal door prizes as an incentive for parents to attend a Title I meeting.
- ▶ Distributing ice cream or pizza certificates as an incentive for increased attendance.
- ▶ Distributing gift certificates to a book store as an incentive to students who read a specific number of books or complete a project.
- ▶ Using a few incentives to support an academic goal.

#### Examples of Non-Allowable Incentives Using Title I Funds

- ▶ Providing all parents who attend a Title I parent meeting with a door prize.
- ▶ Giving away bikes, CD players, or other high priced items as an incentive for increased attendance.
- ▶ Giving cash to students who read a specific number of books or complete a project. It is never allowable to distribute cash to students or parents using Title I funds.
- ▶ Using multiple incentives for many different activities.

The U.S. Department of Education staff has urged state agency personnel to carefully monitor and approve Title I expenditures for incentives. School personnel need to ensure that all requests for incentives pass the three tests indicated to refrain from having an audit concern and being required to repay funds for inappropriate expenditures. School personnel need to outline requests for incentives in the consolidated application and keep thorough documentation for auditing purposes.

If you have additional questions regarding this issue, please contact:

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Website: [www.dpi.state.nd.us/title1/index.shtm](http://www.dpi.state.nd.us/title1/index.shtm)

**North Dakota Department of Public Instruction  
TITLE I FAST FACT SERIES**

**Issue: Using Title I Funds for Professional Development**

**What is Professional Development?**

The *No Child Left Behind* (NCLB) Act, Section 9101, defines professional development; as including activities that

- Improve and increase teachers' knowledge of the academic subjects they teach,
- Are high quality, sustained, intensive and classroom focused, and
- Positively impact classroom instruction and teacher performance.

**High Quality Professional Development**

**DOES:**

- ▶ Involve multiple sessions over time, moving beyond one-day or short-term conferences.
- ▶ Align to school initiatives and standards.
- ▶ Address job-related skills aimed at impacting student performance.
- ▶ Include job-embedded learning opportunities such as collaborative teams, study groups, data analysis, and other sustained learning opportunities.
- ▶ Originate from various sources: school, district, university, professional organizations, online courses, independent study, etc.

**DOES NOT:**

- ▶ Involve only one-day conferences.
- ▶ Include a mix of different professional development activities individualized for each staff member.

**How can schools use Title I funds to support Professional Development?**

**Schoolwide Programs** – In a schoolwide Title I program, professional development should be the cornerstone of the school's reform initiatives. Schoolwide Title I funds can be used to pay for professional development for all staff. The professional development must be related to the schoolwide goals outlined in the schoolwide plan.

**Targeted Assistance Programs** – Targeted assistance Title I programs can use Title I funding to pay for any professional development for Title I teachers.

In addition, Section 1115(C)(1)(F) of NCLB states that schools may use Title I funds to provide professional development for teachers, principals, and paraprofessionals who work with children participating in the Title I targeted assistance program. This professional development must meet the following requirements:

- ▶ The professional development must be focused on helping at-risk students.
- ▶ The cost of the training must be reasonable.
- ▶ The teachers, principals, and paraprofessionals participating must be reflective of the grades being served by the Title I program. For instance, if a school serves Title I students in grades K-2, then only teachers in grades K-2 could participate in the professional development.
- ▶ All professional development expenditures must be detailed and approved in the district's consolidated application or budget revision before they are implemented.

When determining whether or not Title I funds can be used to fund a whole school professional development activity, review each of the above items. If the professional development is not exclusively focused on helping at-risk students or is extremely expensive, then it would be more appropriate to do a cost share between programs. School districts receive Title II funding specifically for professional development purposes. The district could calculate the number of children receiving Title I services versus those not participating in Title I and share the professional development costs accordingly.

If you have additional questions regarding this issue, please contact:

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# Submission #3 – Business Manager’s Report

## Requirement

There are several budgetary requirements that district’s must adhere to regarding Title I funds. These requirements include:

- That the funds are expended within the appropriate fiscal year. (July 1 – June 30)
- Those expenditures are coded to the appropriate fiscal line items.
- That expenditures are an allowable use of Title I funds.
- That expenditures align with what has been approved on the district’s consolidated application or most recent budget revision.
- That the financial line items are identical to what the district has on file in the state Title I office. The state Title I office will reference the budget approved through the consolidated application or budget revision, whichever is most recent. The North Dakota Century Code (NDCC 57-15-31.1) indicates that school districts can amend federal program budgets by board approval.
- Amounts for purchased professional and technical services (line item 300) must be evidenced by an actual contract on file with the district (see submission #4).

## Documentation

The information that is required to be submitted should be a copy of the district’s current business manager’s report (a.k.a., accounting ledger or account inquiry). A copy of the approved Title I budget as distributed by the state Title I office is not acceptable.

See subsequent pages

## Please Note



**Other Federal Funds and Competitive Grants:** All districts receiving federal funds and federal competitive grants must expend funds as they are intended. Districts usually outline their intent for these funds through the consolidated application for federal Title funds, grant applications, or budget revisions. Also, the budgetary information that the Department of Public Instruction has on file for a district must reflect what the district has on file for that particular program.

When reviewing a district’s submission of the Business Manager’s Report, the state Title I office may request a detailed breakdown of specific line items. For example, if line item 300 (purchased professional and technical services ) were to list \$20,000.00 in expenditures, more specific documentation may be needed. The district would then provide a breakdown of how the \$20,000.00 has been spent.

## Resources



Title I Fiscal Resources – [www.dpi.state.nd.us/title1/resource/fiscal.shtm](http://www.dpi.state.nd.us/title1/resource/fiscal.shtm)

Title I Fiscal Toolkit – [www.dpi.state.nd.us/title1/resource/fiscal.pdf](http://www.dpi.state.nd.us/title1/resource/fiscal.pdf)

North Dakota Century Code – [www.legis.nd.gov/cencode/t57c15.pdf](http://www.legis.nd.gov/cencode/t57c15.pdf)

Administrative Resources – [www.dpi.state.nd.us/title1/administrators.shtm](http://www.dpi.state.nd.us/title1/administrators.shtm)

# Sample Documentation – Submission #3 – Business Manager’s Report



## XYZ Public School District Accounting Ledger July 1 – June 30

### Title I - 01-70-000-261-1000

Account Number	Account Description	Revised Budget	Expended During Current Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
01-70-000-261-1000-110	Title I Professional Salary	\$30,533.71	\$0.00	\$29,811.00	97.63	\$722.71	\$0.00	\$0.00	\$722.71
01-70-000-261-1000-120	Title I Non-Professional Salary	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-70-000-261-1000-210	Insurance Benefits	\$5,300.00	\$0.00	\$5,300.00	100.00	\$0.00	\$0.00	\$0.00	\$0.00
01-70-000-261-1000-220	Soc. Sec. – FICA	\$2,267.78	\$0.00	\$2,295.72	101.23	(\$27.94)	\$0.00	\$0.00	(\$27.94)
01-70-000-261-1000-230	ND Teachers Retirement	\$2,300.78	\$0.00	\$2,299.15	99.93	\$1.63	\$0.00	\$0.00	\$1.63
01-70-000-261-1000-300	Contracts/Professional Services	\$500.00	\$0.00	\$0.00	0.00	\$500.00	\$0.00	\$0.00	\$500.00
01-70-000-261-1000-430	Maintenance	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-70-000-261-1000-580	Travel	\$1,140.00	\$0.00	\$317.10	27.02	\$822.90	\$0.00	\$0.00	\$822.90
01-70-000-261-1000-600	Supplies/Materials	\$500.00	\$0.00	\$483.25	96.65	\$16.75	\$0.00	\$0.00	\$16.75
01-70-000-261-1000-730	Equipment	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-70-000-261-1000-800	Dues/Registrations/ Fees	\$1,625.00	\$0.00	\$1,135.00	69.85	\$490.00	\$0.00	\$0.00	\$490.00
01-70-000-261-1000-900	Indirect Cost	\$118.28	\$0.00	\$0.00	0.00	\$118.28	\$0.00	\$0.00	\$118.28
<b>Summary</b>		\$44,285.55	\$0.00	\$41,641.22	95.10	\$2,644.33	\$0.00	\$0.00	\$2,644.33

\*For this sample, the financial information in the revised budget section is to match those on file in the state Title I office.

Account Number 01-70-000-261-1000-110

Professional Salary

Entry Date	Description	Vendor ID/Name	Budgeted Amount	Debit Amount	Account Balance
7-1-07	FY 08 Budget		30,533.71		
7-1-07	XYZ Teacher Salary	XYZ Teacher Salary		2,484.25	
8-1-07	XYZ Teacher Salary	XYZ Teacher Salary		2,484.25	
9-1-07	XYZ Teacher Salary	XYZ Teacher Salary		2,484.25	
10-1-07	XYZ Teacher Salary	XYZ Teacher Salary		2,484.25	
11-1-07	XYZ Teacher Salary	XYZ Teacher Salary		2,484.25	
12-1-07	XYZ Teacher Salary	XYZ Teacher Salary		2,484.25	
1-1-08	XYZ Teacher Salary	XYZ Teacher Salary		2,484.25	
2-1-08	XYZ Teacher Salary	XYZ Teacher Salary		2,484.25	
3-1-08	XYZ Teacher Salary	XYZ Teacher Salary		2,484.25	
4-1-08	XYZ Teacher Salary	XYZ Teacher Salary		2,484.25	
5-1-08	XYZ Teacher Salary	XYZ Teacher Salary		2,484.25	
6-1-08	XYZ Teacher Salary	XYZ Teacher Salary		2,484.25	
<b>01-70-000-261-1000-110</b>	<b>Professional Salary</b>	<b>*Current Activity</b>	30,533.71	29,811.00	722.71
	<b>Professional Salary Total</b>		30,533.71	29,811.00	722.71

Account Number 01-70-000-261-1000-120

Non-Professional Salary

Entry Date	Description	Vendor ID/Name	Budgeted Amount	Debit Amount	Account Balance
7-1-07	FY 08 Budget		0.00		
<b>01-70-000-261-1000-120</b>	<b>Non-Professional Salary</b>	<b>*Current Activity</b>	0.00	0.00	0.00
	<b>Non-Professional Salary Total</b>		0.00	0.00	0.00

Account Number 01-70-000-261-1000-210

Insurance Benefits

Entry Date	Description	Vendor ID/Name	Budgeted Amount	Debit Amount	Account Balance
7-1-07	FY 08 Budget		5,300.00		
7-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		441.66	
8-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		441.66	
9-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		441.66	
10-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		441.66	
11-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		441.67	
12-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		441.67	
1-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits		441.67	
2-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits		441.67	
3-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits		441.67	
4-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits		441.67	
5-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits		441.67	
6-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits		441.67	
<b>01-70-000-261-1000-210</b>	<b>Insurance Benefits</b>	<b>*Current Activity</b>	5,300.00	5,300.00	0.00
	<b>Insurance Benefits Total</b>		5,300.00	5,300.00	0.00

Account Number 01-70-000-261-1000-220

Soc. Sec. – FICA

Entry Date	Description	Vendor ID/Name	Budgeted Amount	Debit Amount	Account Balance
7-1-07	FY 08 Budget		2,267.78		
7-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		191.31	
8-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		191.31	
9-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		191.31	
10-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		191.31	
11-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		191.31	
12-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		191.31	
1-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits		191.31	

2-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits	191.31
3-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits	191.31
4-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits	191.31
5-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits	191.31
6-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits	191.31

<b>01-70-000-261-1000-220</b>	<b>Soc. Sec. – FICA</b>	<b>*Current Activity</b>	2,267.78	2,295.72	(27.94)
	<b>Soc. Sec. – FICA Total</b>		2,267.78	2,295.72	(27.94)

**Account Number** 01-70-000-261-1000-230

**ND Teachers Retirement**

Entry Date	Description	Vendor ID/Name	Budgeted Amount	Debit Amount	Account Balance
7-1-07	FY 08 Budget		2,300.78		
7-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		191.59	
8-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		191.59	
9-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		191.59	
10-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		191.59	
11-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		191.59	
12-1-07	XYZ Teacher Benefits	XYZ Teacher Benefits		191.60	
1-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits		191.60	
2-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits		191.60	
3-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits		191.60	
4-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits		191.60	
5-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits		191.60	
6-1-08	XYZ Teacher Benefits	XYZ Teacher Benefits		191.60	

<b>01-70-000-261-1000-230</b>	<b>ND Teachers Retirement</b>	<b>*Current Activity</b>	2,300.78	2,299.15	1.63
	<b>ND Teachers Retirement Total</b>		2,300.78	2,299.15	1.63

**Account Number 01-70-000-261-1000-300**

**Contracts/Professional Services**

Entry Date	Description	Vendor ID/Name	Budgeted Amount	Debit Amount	Account Balance
7-1-07	FY 08 Budget		500.00		
<b>01-70-000-261-1000-300</b>	<b>Contracts/Professional Services</b>	<b>*Current Activity</b>	500.00	0.00	500.00
	<b>Contracts/Professional Services Total</b>		500.00	0.00	500.00

**Account Number 01-70-000-261-1000-430**

**Maintenance**

Entry Date	Description	Vendor ID/Name	Budgeted Amount	Debit Amount	Account Balance
7-1-07	FY 08 Budget		0.00		
<b>01-70-000-261-1000-430</b>	<b>Maintenance</b>	<b>*Current Activity</b>	0.00	0.00	0.00
	<b>Maintenance Total</b>		0.00	0.00	0.00

**Account Number 01-70-000-261-1000-580**

**Travel**

Entry Date	Description	Vendor ID/Name	Budgeted Amount	Debit Amount	Account Balance
7-1-07	FY 08 Budget		1,140.00		
10-9-07	Travel	Best Western – Fall Conf.		200.00	
10-9-07	Travel	XYZ Teacher Mileage		117.10	
<b>01-70-000-261-1000-580</b>	<b>Travel</b>	<b>*Current Activity</b>	1,140.00	317.10	822.90
	<b>Travel Total</b>		1,140.00	317.10	822.90

**Account Number 01-70-000-261-1000-600**

**Supplies/Materials**

Entry Date	Description	Vendor ID/Name	Budgeted Amount	Debit Amount	Account Balance
7-1-07	FY 08 Budget		500.00		
11-10-07	Title I Supplies – Books	Scholastic		150.00	

1-15-08	Parent Meeting Supplies	Supermarket		65.15	
1-15-08	Parent Meeting Supplies	Wal-Mart		100.00	
3-30-08	Title I Supplies	Office Depot		168.10	

<b>01-70-000-261-1000-600</b>	<b>Supplies/Materials</b>	<b>*Current Activity</b>	500.00	483.25	16.75
	<b>Supplies/Materials Total</b>		500.00	483.25	16.75

**Account Number** 01-70-000-261-1000-730

**Equipment**

Entry Date	Description	Vendor ID/Name	Budgeted Amount	Debit Amount	Account Balance
7-1-07	FY 08 Budget		0.00		

<b>01-70-000-261-1000-430</b>	<b>Equipment</b>	<b>*Current Activity</b>	0.00	0.00	0.00
	<b>Equipment Total</b>		0.00	0.00	0.00

**Account Number** 01-70-000-261-1000-800

**Dues/Registrations/ Fees**

Entry Date	Description	Vendor ID/Name	Budgeted Amount	Debit Amount	Account Balance
7-1-07	FY 08 Budget		1,625.00		
8-15-07	Highly Qualified – Tuition	University of North Dakota		1,000.00	
8-15-07	Highly Qualified – Books	University of North Dakota		135.00	

<b>01-70-000-261-1000-800</b>	<b>Dues/Registrations/ Fees</b>	<b>*Current Activity</b>	1,625.00	1,135.00	490.00
	<b>Dues/Registrations/ Fees Total</b>		1,625.00	1,135.00	490.00

**Account Number** 01-70-000-261-1000-900

**Indirect Cost**

Entry Date	Description	Vendor ID/Name	Budgeted Amount	Debit Amount	Account Balance
7-1-07	FY 08 Budget		118.28		

<b>01-70-000-261-1000-900</b>	<b>Indirect Cost</b>	<b>*Current Activity</b>	118.28	0.00	118.28
	<b>Indirect Cost Total</b>		118.28	0.00	118.28