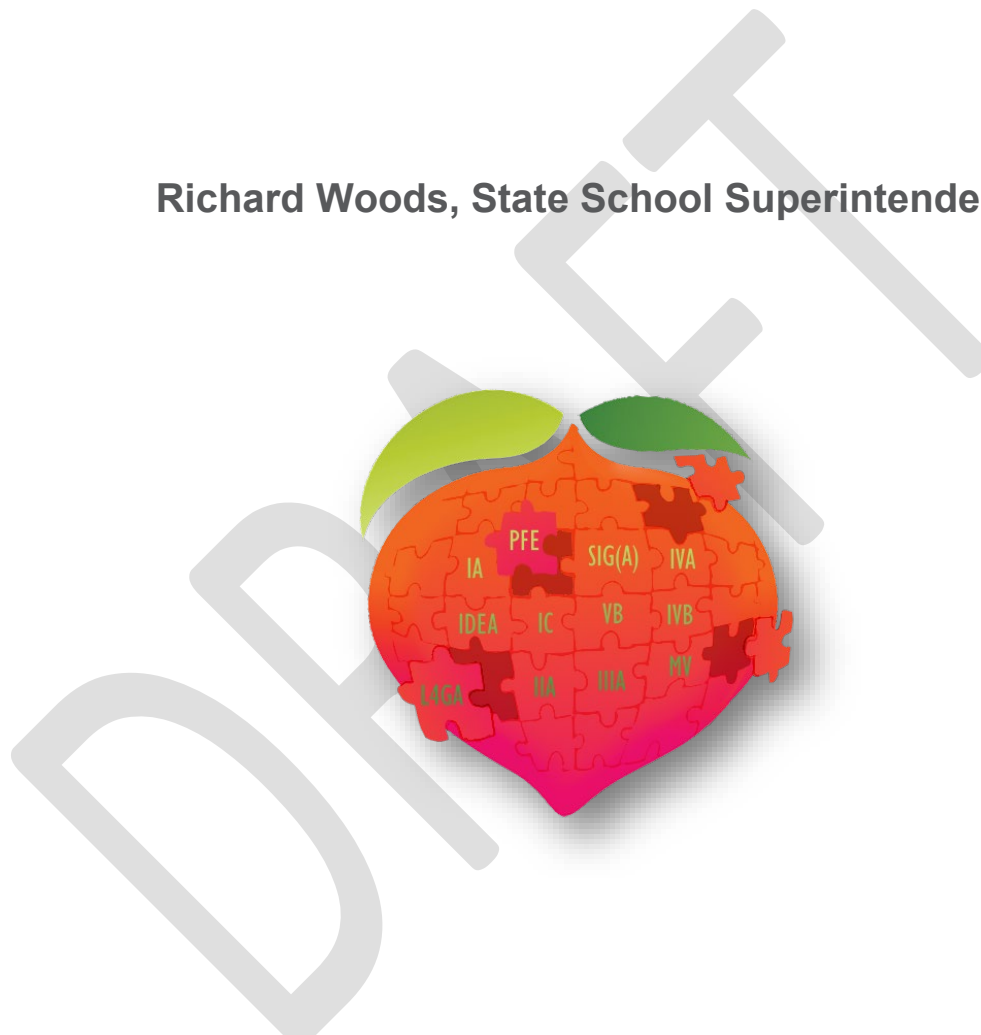


# CONSOLIDATION OF FUNDS MANUAL

## FOR TITLE I SCHOOLWIDE CONSOLIDATION PROGRAMS

**Richard Woods, State School Superintendent**



**Comprehensive Record of Historical Updates to  
the Consolidation of Funds Manual**

<b>Date</b>	<b>Section/Topic</b>	<b>Page</b>
5.2023	<b>I.C. Statute, Regulations, Non-Regulatory Guidance Specific to Consolidation of Funds</b> Updated from Act acronym to full Act title. Added Perkins.	13
5.2023	<b>I.E. Eligibility – LEAs that are School Districts</b> Added specific information about transitioning Targeted Assistance schools to schoolwide schools in Georgia when participating in the Consolidation of Funds Initiative.	14
5.2023	<b>I.F. Eligibility – LEAs that are Charter Schools</b> Added financial software considerations for charter schools.	14
5.2023	<b>I. G. Eligibility – Programs Within a School and LEA Level Programs</b> Added new section designed to assist LEAs in making independent determinations about consolidation eligibility. Includes a section on Perkins and Perkins programming.	15
5.2023	<b>I.H. - New (First Year) Cohort Meetings and Technical Assistance Site Visit</b> Added the technical assistance call that has been in existence two years, and which has improved LEA implementation and retention in the initiative. Outlined Perkins technical support for LEAs with consolidating schools.	16
5.2023	<b>I.I.i. &amp; ii. Funds Available for Consolidation</b> Added the sunset of the 1003(g) grant and one of the L4GA grants. Added Perkins. Added a statement on GaDOE’s restriction of grants in the initiative and clarified which state and local funding can be consolidated.	17
5.2023	<b>I.I.iv. LEA Selection of Funds to Include in Consolidation</b> Added new section addressing LEA selection of funds for consolidation.	19
5.2023	<b>I.J. - Collaboration is Critical to Consolidation</b> Updated to be inclusive of ESEA, IDEA and CTAE.	20
5.2023	<b>II.B.i &amp; iii. - Consolidation &amp; ESEA/IDEA Consolidated LEA Improvement Plan (CLIP) &amp; CTAE Comprehensive LEA Needs Assessment (CLNA) Submission</b> Added Perkins CLNA deadlines to timeline and updated ESEA deadlines and added a section on CLNA submission and the Perkins Plus Reserve Application.	20
5.2023	<b>II.C.i. Consolidation &amp; Consolidated LEA Improvement Plan (CLIP) Submission</b> Updated timeline dates for Title I, Part C CoF Plan and LEA CLIP submission. Clarified statutory requirement to monitor academic performance of migrant subgroup.	22
5.2023	<b>II.D. - Consolidation of Funds - Intent and Purpose Statements</b> Added IDEA and Perkins to the section. Clarified parameters on allowability.	23
5.2023	<b>II.E.i. - Schoolwide Program Requirements</b> Updated to include all grants.	24

5.2023	<b>II.E.iii. Schoolwide Plans</b> Clarified that schoolwide plans must cover a year according to statute. Charter School LEAs may use their CLIP as their SWP.	25
5.2023	<b>II.F.i. Budget Preparation: LEA-level Reservations/ Set-Asides</b> Clarified that consolidated administrative funds are restricted to ESEA.	26
5.2023	<b>II.F.iii. Budget Preparation: Determining how to Allocate Federal Funds to the School-level</b> Added the requirements for LEAs consolidating \$30,000 or more Title IV, Part A funds. Updated Parent and Family Engagement. Added Perkins. Clarified how to allocate funding reserved for students in subgroups attending schoolwide and non-schoolwide schools.	27
5.2023	<b>II.F.iv. Budget Preparation: Availability of Carryover and Allocating to Schools</b> Updated Title I, Part A and Parent and Family Engagement. Added Perkins.	34
5.2023	<b>II.F.v. Budget Preparation: Determining the Amount to Consolidate in Fund 150</b> Added guidance to LEAs to ensure schools do not exceed Fund 150 budget allotments thereby impacting other LEA requirements.	37
5.2023	<b>II.F.vi. Budget Preparation: Reviewing Fund 100 Budgets When Transitioning to Fund 150</b> Updated IDEA Maintenance of Effort Guidance to provide additional clarity. Added considerations when moving state/locally funded OT/PT positions to Fund 150. Added “Allowable Costs” guidance.	37
5.2023	<b>II.F.vii. Budget Preparation: Transfers</b> Clarified allowability when transferring.	39
5.2023	<b>II.F.vii. Budget Preparation: ConApp Budget Line-Item Entry</b> Added applicability to Perkins.	39
5.2023	<b>II.F.x. Budget Preparation: Budget Attachments</b> Clarified sample selecting relative to subgroup size.	48
5.2023	<b>II.F.xi Budget Preparation: Mid-Year Adjustments CLIP, SWP and Fund 150 Budgets</b> Added Perkins. Updated variance notes for IVA.	50
5.2023	<b>II.F.xii Budget Preparation: Role of the Local Board of Education (LBOE)</b> Add Perkins requirements.	52
5.2023	<b>II.G. Alignment – Guidance clarifying scope in document alignment.</b> Added Perkins.	53
5.2023	<b>II. H.i &amp; ii. Supplement Not Supplant (SNS) Test</b> Added Perkins and clarified requirements.	54
5.2023	<b>II.K.i, iii, &amp; iv. Monitoring</b> Added GaDOE school sampling methodology during cross-functional monitoring. Moved <i>Local Oversight of Schoolwide Budgets and Plans to Monitoring</i> section. Renamed <i>LEA Self-Monitoring Fiscal and Programmatic Implementation</i> .	63
5.2023	<b>II.L. The Impact of Consolidation of Funds on ESEA Reporting</b> Updated to add ED guidance on Title IC and Title IVB CSPR reporting, Title	65

	IIA annual LEA surveys, and local Title IV, Part A procedures for budgeting and reporting consolidated funds as it related to focus areas.	
5.2023	<b>III.C. Obligation of Consolidated Funds</b> Replaced abbreviated text.	68
5.2023	<b>III.D. The Fund 150 Budget in the DE46</b> Added missing code type. Added Perkins.	68
5.2023	<b>III.E. Available Accounting Methods</b> Updated chart to reflect Perkins. Added guidance for best practices in financial document alignment.	69
5.2023	<b>III.G. Allocating Expenditures to Funding Sources</b> Updated guidance to reflect federal and state accounting requirements.	74
5.2023	<b>III.K Indirect Cost</b> Added Perkins.	83
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5.2023	<b>IV.B. Property Records</b> Updated to reflect guidance from OIG report. Added Perkins.	86
5.2023	<b>IV.G. Coordinating ESEA Flexibility Options When Consolidating</b> New section addressing ED-Flex waivers.	89
5.2023	<b>V. FAQs</b> Added Perkins.	90
5.2023	<b>Appendix G: Screenshot of Cross-Functional Monitoring Consolidation of Funds</b> Updated to reflect current screenshots.	102
5.2023	<b>Appendix I: Consolidation of Funds Budget Submission Guidance</b> Removed several submissions no longer required by program offices. Clarified information on the overarching submissions required.	104
5.2023	<b>Appendix K: CPI Job Codes</b> Associated to CoF FY23 new job code (125). Associated to CoF existing job codes 411, 437.	110
5.2023	<b>Appendix L – Guidance for Consolidation of Funds LEAs Responding to CPI Error Codes E1026 and E1027</b> Added this section to provide clarity on common scenarios that trigger error messages and sample response that are relievable and in alignment with federal law.	120
5.2023	<b>Appendix M – Intent and Purpose Statutory Guide</b> Replaced Appendix B screenshot of statutory guide and added full resource as an appendix (M) to the implementation manual.	122

05.2021	<p>Updated Sections and Guidance:</p> <ul style="list-style-type: none"> <li>▪ Removed applicable references to SIG 1003(g) Grant sunsets 08.31.21 and can longer be consolidated effective 2021-2022</li> <li>▪ Replaced screenshots of updated templates (SWP Checklist, Fund 150 Budget Allocations Template, Title I, Part C Plan) in appendices</li> <li>▪ Updated dates of documents last reviewed</li> </ul>
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04.2021	<p>New Sections and Guidance:</p> <ul style="list-style-type: none"> <li>▪ V. FAQs - Add new FAQ regarding coordination of Fund 150 and another funding source</li> </ul>
03.2021	<p>Updated Sections and Guidance:</p> <ul style="list-style-type: none"> <li>▪ III.G. Proportional Allocations to Federal Funds - Updated journal entry example to reflect contra account 8881 (established in spring 2018)</li> </ul>
02.2021	<p>Updated Sections and Guidance:</p> <ul style="list-style-type: none"> <li>▪ II.F.iii Budget Preparation: Determining how to Allocate Federal Funds to the School-level - Updated Parent and Family Engagement Allocation Section of Allocations Table to confirm Fall 2020 ED guidance allowing LEAs to reserve and consolidate more than the required set-aside.</li> <li>▪ II.F.vi Budget Preparation: Reviewing Fund 100 Budgets When Transitioning to Fund 150 - Updated to include “Consideration when Moving Payroll from Fund 100 to Fund 150”</li> <li>▪ II.F.viii. Budget Preparation: ConApp Budget Line-Item Entry and II.F.ix Budget Preparation: Indirect Cost - Added visuals to budget entry to reflect single/multiple functional categories, single/multiple schools, transfers, budget uploads, alignment between allocation template and DE46, indirect cost.</li> <li>▪ III.F Fund 150 Account Set Up - Updated to address commonly confused codes and to address Budget Entry using the “Transfer In” or “Negative Expense” methods. Also included are two examples from CoF Cohort DE46 submissions.</li> </ul> <p>New Sections and Guidance:</p> <ul style="list-style-type: none"> <li>▪ I.I Collaboration is Critical to Consolidation - Added new section to address collaboration.</li> <li>▪ II.F.vii. Budget Preparation: Transfers</li> <li>▪ II.F.xii Budget Preparation: Role of the Local Board of Education (LBOE)</li> <li>▪ III.M Local Oversight of Schoolwide Budgets and Plans</li> </ul>
09.2020	<p>Updated Sections and Guidance:</p> <ul style="list-style-type: none"> <li>▪ Flexibility in ConApp budget entry to remove object 882 which is used solely for consolidation of administrative funds.</li> <li>▪ Comparability and CPI sections to address the connection between CoF flexibility and applicable federal requirements.</li> <li>▪ SWP and Fund 150 Budget information</li> <li>▪ Title IIA section on Appendix J</li> </ul>
08.2020	<ul style="list-style-type: none"> <li>▪ Clarified and streamlined budget submission procedures for Parent and Family Engagement 1% Set-aside following communication with ED.</li> </ul>
06.2020	<ul style="list-style-type: none"> <li>▪ Updates reflect the addition of L4GA and a clarification in the alignment section to correct a type. This correct was approved through the CoF Manual advisory group from January 2020.</li> </ul>
03.2020	<p>In January 2020 – GaDOE and several Cohort LEAs conducted a line-by-line review of the existing Manual. It was largely restructured and reformatted for clarity. Only critical content updates are included below.</p> <p>Updated Sections and Guidance:</p>

	<ul style="list-style-type: none"> <li>▪ Clarified that Title I, Part A must be consolidated.</li> <li>▪ Updated section on New Cohort Meetings and Technical Assistance Site Visit.</li> <li>▪ Updated list of fund sources available for consolidation in FY20 and FY21.</li> <li>▪ Updated guidance to include the impact of CoF on transferring and CLIP.</li> <li>▪ Updated Title I, Part C: Deadline, Service, Consensus.</li> <li>▪ Updated I&amp;P for LEA-selected samples, how purposes can be met collectively, and allowability.</li> <li>▪ Update SWP – to clarify additional plans are not required.</li> <li>▪ Updated Set-aside Section to remove Parent and Family Engagement.</li> <li>▪ Updated Allocating to School level to remove funds that cannot be consolidated, add competitive grants and Parent and Family Engagement.</li> <li>▪ Updated carryover for new grants and to remove implementation language.</li> <li>▪ Additional clarity on budget line-item entry.</li> <li>▪ Updated guidance in attachments sections to remove requirements for ALL schools and clarified guidance on the upload of revisions.</li> <li>▪ Updated guidance on updating documents based on prior section.</li> <li>▪ Updated guidance on monitoring.</li> <li>▪ Updated budget period based on current variations of implementation.</li> <li>▪ Updated clarity on applying percentages to drawdowns.</li> <li>▪ Updates to Evidence Base.</li> <li>▪ Updated Appendices based on content of Manual.</li> <li>▪ Added a question about the allowability of transferring IVA competitive grants.</li> </ul> <p>New Sections and Guidance:</p> <ul style="list-style-type: none"> <li>▪ Added Section on Applicable Statute, Regulations and Non-Regulatory Guidance.</li> <li>▪ Added Section Intent to Participate Notification and Participation Forms.</li> <li>▪ Added section on Availability of Title I, Part C and Title III, Part A Allocations.</li> <li>▪ Added section on Alignment.</li> <li>▪ Added section on ED reporting.</li> <li>▪ Added section Budget Submission Timeline.</li> <li>▪ Added section of Internal Controls Section.</li> <li>▪ Added section to address required notifications.</li> <li>▪ Added section for FAQs.</li> </ul>
09.2019	<p>In September 2019 the Manual was updated to compile and incorporate guidance from GaDOE presentations, LEA implementation meetings and communication from ED and legal counsel.</p> <p>Updated Sections and Guidance:</p> <ul style="list-style-type: none"> <li>▪ References to RAM/P</li> <li>▪ Statute, Regulations, Non-Regulatory Guidance</li> <li>▪ CPI Reporting</li> <li>▪ Monitoring (Deferment Option)</li> <li>▪ Supplement Not Supplant – Title I</li> <li>▪ Appendix A: Intent and Purpose (Template &amp; Sample)</li> <li>▪ Appendix B: Budget Templates</li> </ul>

- Appendix D: New Cohort Meeting Agendas

New Sections and Guidance:

- Consolidation of Funds and the CLIP
- Consolidation of Funds and the Title I, Part C Migrant Education Plan
- Determining the Amount to Consolidate Relative to Intent and Purpose
- Updating CLIP, SWP, I&P, ConApp & Fund 150 Budgets
- Budgeting and Applying Indirect Costs
- Determining Which Expenditures to Consolidate
- Allocating to the School-level
- Carryover
- Title I and Title III Notifications
- Appendix E: Adjustment to Consolidation of Funds Contributions
- Appendix F: FY19 Monitoring Document - CoF
- Appendix G: Stakeholder Summary
- Appendix H: Budget Guidance
- Appendix I: Schoolwide Plan Checklist
- Appendix K: CPI Consolidation of Funds Allowable Job Codes

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# I. Introduction

## A. Explanation of Consolidation of Funds

[ESEA Section 1114]

The Georgia Department of Education (GaDOE) and four Local Educational Agencies (LEAs) started a pilot program in 2016-2017 (FY17) to fully consolidate federal, state, and local funds in specific Title I schools that operate schoolwide programs.

Under the federal rules, there are multiple levels of consolidation:

1. No consolidation at all where the schoolwide Title I school operates a schoolwide program but does not consolidate any federal, state, or local monies with the schoolwide school's Title I, Part A allocation.
2. Federal rules also allow a schoolwide Title I school to operate a schoolwide program and consolidate some or all the school's federal funds, while not including any state or local monies.
3. The third option allows a Title I schoolwide school to operate a schoolwide program and consolidate federal, state, and local monies.

In Georgia, the Consolidation of Funds Initiative is exclusive to the third model listed above.

ED 2016 non-regulatory guidance on schoolwide programs outlines the benefits of consolidating state, local, and federal funds in schoolwide programs.

Consolidating schools must contribute Title I, Part A funds to the Consolidated Fund 150 budget. (*U.S. Department of Education Non-Regulatory Guidance on Title I Fiscal Issues*, Sec. E-4, Page 57 (February 2008) at <http://www2.ed.gov/programs/titleiparta/fiscalguid.doc>).

## B. Non-Education GaDOE Prohibition

[O.C.G.A. 20-2-411; GaDOE Guidance]

Georgia's Consolidation of Funds Initiative does not allow LEAs to pay for non-educational expenses out of the consolidated pool.

In Georgia, participating LEAs with consolidating schools may consolidate only educational expenses that are budgeted as part of the seven functional categories (listed in section III).

The range of educational expenses that would be considered allowable in support of a schoolwide program includes the following:

- School resource officer, security guard,
- Clinic aide, school nurse, clinic supplies,
- EL coordinators, EL required forms, and tests,
- Behavioral intervention positions,

- Marketing items such as brochures, banners, and flags,
- Memberships for professional organizations,
- Field trips, (academically focused)
- Professional school counselors, and
- Similar expenses to help remediate the effects of poverty in support of the schoolwide program.

The full range of allowable Fund 150 activities may not necessarily be attributable to the Intent and Purpose of an individual program.

**C. Statute, Regulations, Non-Regulatory Guidance Specific to Consolidation of Funds**

Authority	Source
Statute	Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA), 2015 Sections 1111, 1114
Statute	Individuals with Disabilities Education Act (IDEA) Section 613(a)(2)(D)
Statute	McKinney-Vento*
Statute	Strengthening Career and Technical Education for the 21st Century Act of 2018 (Perkins V)*

*Consolidation of McKinney-Vento and Perkins is referenced in 2004 Federal Register Notice*

Federal Regulations	34 C.F.R. § 200.25-29
Federal Regulations	34 C.F.R. § 300.206
Federal Regulations	2 C.F.R. § 200 Audit Compliance Supplement
Federal Register Notice	2004, Volume 69, No. 127, pg. 40360
Non-Regulatory Guidance	Title I, Part A Fiscal Issues, 2008 pgs. 49-63
Non-Regulatory Guidance	Leveraging Schoolwide Funds, 2016

*Program-specific statute, regulations and guidance will continue to inform Intent and Purpose statements.*

## D. Development of Consolidation of Funds State Guidance

[GaDOE Guidance]

The GaDOE and the participating LEAs with consolidating schools will consult, as necessary, to update guidance, policies, and procedures regarding Consolidation of Funds and to review the progress of participating LEAs with consolidating schools.

## E. Eligibility – LEAs that are School Districts

[ESEA Sections 1113, 1114; GaDOE Guidance]

- **LEAs:** In Georgia, participation in the Georgia Consolidation of Funds Initiative is generally limited to LEAs that do not qualify as high risk as determined by the GaDOE’s annual risk assessment required by 2 CFR 200.331.
- **Title I Schoolwide Schools:** All Title I schoolwide schools are eligible for consolidation under ESEA.
- **Title I Targeted Assistance Schools:** Targeted assistance schools are not eligible to consolidate. LEAs should consider whether it is appropriate to transition targeted assistance schools to schoolwide schools.
  - **Timing:** LEAs may work with the Title I program office to expedite a school’s transition from targeted to schoolwide. Generally, the planning required to transition to a schoolwide school spans the length of the academic prior to becoming schoolwide. Typically, the deadline occurs in the spring prior to planning. Onboarding Cohorts should start the discussions early and the timeline may be expedited to as few as six months.
  - **Criteria:** In general, the best candidates are schools with academic needs that have robust stakeholder involvement, and which may already have school plans for continuous improvement. Former schoolwide schools also make good candidates for expedited transition.
  - **Benefit:** Sometimes a school is Targeted Assistance due to limited availability of resources as LEAs prioritize funding to the schools with the highest poverty. With limited resources, it may be difficult to implement a rigorous supplemental program. Because consolidation removes the requirement to track expenditures by program and instead focuses on how plans meet the intent and purpose of multiple programs, schools that were targeted assistance may find the transition to schoolwide is a solution to offering more comprehensive instructional support.

## F. Eligibility – LEAs that are Charter Schools

[GaDOE Guidance, ESEA Section 8306, 34 CFR 76.702, 2 CFR 200.336]

Charter schools in their first year of operation may not participate in the Georgia Consolidation of Funds Initiative unless

- They are a Title I schoolwide school and
- They have employed staff who have successfully participated in Consolidation of Funds or are working in close partnership with staff who have successfully participated in Consolidation of Funds.

Preparation for consolidation in the year prior to implementation is critical to success.

In Georgia, participation in the Georgia Consolidation of Funds Initiative is generally limited to LEAs that do not qualify as high risk as determined by the GaDOE's annual risk assessment required by 2 CFR 200.331.

In years of significant expansion, charters may need more technical assistance due to mid-year adjustments of federal programs' allocations.

Charter schools that use Quickbooks may find the lack of governmental accounting capabilities in the program prohibitive to participating in the Consolidation of Funds Initiative. The use of Quickbooks may be prohibitive to a participating charter school's ability to maintaining records in a manner required by federal regulation – 2 CFR 200.336 and Georgia law.

### **G. Eligibility – Programs Within a School and LEA Level Programs**

Only Title I, Part A schoolwide schools are eligible to participate in consolidation of funds. The following includes considerations for determining eligibility and supporting programs with consolidated funding. Commonly we are asked about College and Career Academies, CTAE Labs, Alternative Education Programs, English Learner Newcomer Programs, Regional Academies and Magnet Programs. The outcome of this information informs whether funds or what amount of funding can be consolidated to the benefit of the program and whether the work in the program can be incorporated into an Intent and Purpose Statement and Schoolwide Plan. LEAs should consider the benefits to programs when determining which funds and how much of each fund to consolidate at the school level.

- Is the program associated with a single homeschool that is a schoolwide school?
- Who attends the program – Students from the homeschool? Students from the entire district? Students from a region across multiple LEAs?
- How is the program funded? Does funding come from multiple home schools? Does funding come directly from the LEA? If applicable, how does the LEA account for the program in the Resource Allocation Methodology Plan (RAM/P)?
- How are students coded in Student Class Data Collections? How is the teacher and/or program coded in CPI? To whom are student scores attributed?

LEAs may not use Perkins funding to enroll students in college level courses, not to be confused with secondary courses. Institutions of Higher Education under the Technical College System of Georgia (TCSG) could use Perkins funds that support postsecondary learning. Further, in these circumstances, local schools are not earning FTE and TCSG will earn funding. LEAs should focus Perkins funds on high school and middle school CTAE areas. Multiple pathways may be supported by different funding options.

### **H. New (First Year) Cohort Meetings and Technical Assistance Site Visit** [GaDOE Guidance]

GaDOE and new cohorts of participating LEAs with consolidating schools commit to participate in:

- Meeting One: Cohort Meeting (May/June)
  - Required Participants: Finance Directors, Federal Programs Directors
  - Focus: Half-Day virtual meeting focused on accounting set-up, CLIP submission, schoolwide plans, DE46 submission
- **Structured Call: Individual LEA Call (August)**
  - **Required Participants: Finance Directors, Federal Programs Directors**
  - **Focus: Progress Monitoring**
- Meeting Two: Cohort Meeting (September/October)
  - Required Participants: Finance Directors, Federal Programs Directors
  - Optional Participants: Superintendents, LEA-Selected Principals, bookkeepers
  - Focus: Half-day virtual meeting focused on budget submission, Data Collections reporting, schoolwide plans, drawdowns, and implementation monitoring.
- Meeting Three: Individual LEA Meetings (February/March)
  - Required Participants: LEA Superintendent, Finance Director, Federal Programs Director(s), LEA-Selected Principals and Bookkeeper (if applicable)
  - Focus: One half-day site visit (not monitoring) focused on the progress of implementation of consolidation at the LEA-level and school-level. It includes a focus on schoolwide plan implementation and demonstration of meeting the intent and purpose of each contributing program. Other topics include record-keeping to demonstrate compliance, expanding consolidation to other schools/programs and end of year reporting and reconciliation.
- Meeting Four: Cohort Meeting (June)
  - Required Participants: LEA Finance Directors and Federal Programs Directors
  - Focus: An end-of-the-year wrap-up meeting to address close of 12-month Fund 150, set-up of optional 3-month Fund 150, including salary accruals, year-to-date Fund 150 Budget Allocations Attachment adjustments relative to drawdowns and the completion report.

Meeting agenda examples are included in the Appendices of this Manual.

These four meetings constitute the additional technical assistance provided by the Department to participating LEAs with consolidating schools. This technical assistance is not formal monitoring and focuses more informally on schoolwide plan implementation and programmatic and financial processes. After the first year of implementation of Consolidation, successful LEAs will return to their regular Cross-Functional Monitoring schedules.

Due to the monthly monitoring of L4GA implementation during each drawdown request, L4GA program staff do not attend meetings 1-4.

During the 2023-2024 Pilot Year – LEAs that Pilot Perkins as a part of the Consolidation of Funds Initiative would meet with GaDOE Perkins and Consolidation staff periodically to ensure successful implementation.

In years subsequent to the Pilot Year of the consolidation of Perkins, CTAE will support implementation during 1:1 meetings with LEAs. Perkins staff will not join Cohort meetings.

## I. Funds Available for Consolidation

Under the federal rules, most federal education programs administered by the U.S. Department of Education are eligible for consolidation with both state and local funds.

### i. Federal Funds

[2004 Federal Register Notice, Non-Regulatory Guidance, Grant Allocation Notifications]

The federal funds available for consolidation under the Consolidation of Funds Initiative include the following programs authorized or amended under the Elementary and Secondary Education Act (ESEA) and subsequent reauthorizations, such as the Every Student Succeeds Act (ESSA):

Program and Implementation	Year of Initial Eligibility for Consolidation in Georgia
ESEA Title I, Part A Improving Basic Programs Operated by Local Educational Agencies	2016-2017
ESEA Title I, Part A Parent and Family Engagement Set-Aside	2020-2021
Title I, Part A School Improvement 1003(a) (amended by ESSA to include new set-asides and authority for new subgrants to LEAs)	2017-2018
ESEA Title I, Part A SI 1003(a) Competitive Grants	2019-2020
<i>ESEA Title I, Part A School Improvement 1003(G)</i>	2017-2018 Grant Ended 08.31.21
ESEA Title I, Part C Education of Migratory Children	2018-2019
<i>ESEA Title I, Part D, Subpart 2</i> <i>Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk</i>	2016-2017 Grant Ended 09.30.22
ESEA Title II, Part A Supportive Effective Instruction	2016-2017
ESEA Title II, Part B, Subpart 2 Striving Readers Comprehensive Literacy Grant (L4GA 2017) Comprehensive Literacy State Development Grant (L4GA 2019)	2020-2021



Program and Implementation	Year of Initial Eligibility for Consolidation in Georgia
ESEA Title III, Part A - English Learners English Language Acquisition, Language Enhancement, and Academic Achievement Act	2016-2017
ESEA Title III, Part A - Immigrant Students English Language Acquisition, Language Enhancement, and Academic Achievement Act	2017-2018
ESEA Title IV, Part A Student Support and Academic Enrichment (SSAE)	2017-2018
ESEA Title IV, Part A Competitive Grants	2019-2020
ESEA Title IV, Part B 21st Century Community Learning Centers	2019-2020
ESEA Title V, Part B Rural Education Initiative	2016-2017
McKinney-Vento Education for Homeless Children and Youth	2016-2017
IDEA Federal Funds 611 Special Education Grants to States	2017-2018
IDEA Federal Funds 619 Special Education Preschool Grants	2017-2018
Perkins V – Formula Grants Strengthening Career and Technical Education for the 21st Century Act of 2018	2023-2024 (Contact GaDOE to Pilot)
Perkins V – SEA Reserve Grants Strengthening Career and Technical Education for the 21st Century Act of 2018	2023-2024 (Contact GaDOE to Pilot)

As an annual practice and at the request of participating LEAs, GaDOE will annually review available federal funding sources for purposes of consolidation. GaDOE may limit the consolidation of grants that do not adhere to a traditional federal funding cycle, or which may have frequent complex reporting requirements.

**ii. State & Local Funds**

[O.C.G.A. §20-2-82 (SWSS), 171 (Expenditure Controls), 320 (QBE), 2065 (Charter); GaDOE Guidance]

LEAs MUST consolidate some portion of state and/or local funding in this initiative. The amount consolidated is at the LEA’s discretion.

Types of State Funding	Eligibility for Consolidation
State Quality Basic Education (QBE) funds	QBE funds may be consolidated for those LEAs that have expenditure controls waived under a charter or strategic waiver.
State Categorical Grants	State categorical grants can't be consolidated. Categorical grants may only be spent for a specific purpose. State categorical grants include, but are not limited to CTAE Extended Day and AG Ed Young Farmer, etc. Pre-K programming that is funded through DECAL cannot be consolidated.
State Special Allotments	As of FY21 special allotments may be consolidated. Special allotments include special education state funds and the career and technology education allotment.
Local Funds	Local funds may be consolidated. This includes local funding used for Pre-K programming. This does not extend to non-instructional expenditures like athletic supplements.

Because local effort is required to be considered for federal Maintenance of Effort calculations, additional journal entries may be required to ensure compliance with IDEA MOE and CTAE MOE requirements.

Funds that are not consolidated may still be used in conjunction with federal monies and Consolidated Fund 150 funds to implement program requirements, a practice also known as 'braiding'.

**iii. Other Non-Federal Funding Sources**

[Non-Federal Grant Award Notifications]

Other funding sources may be added to consolidation on a case-by-case basis and in consultation with GaDOE. Allowability is largely dependent on contingencies associated with grant awards.

**iv. LEA Selection of Funds to Include in Consolidation**

Selection of funding occurs annually. GaDOE sends commitment/renewal forms in late spring. GaDOE recommends that during LEA district-wide budget development, LEAs examine how all funding sources can be coordinated and leveraged to meet LEA needs. While most funding for consolidation will be determined at this time, the LEA may seek competitive grants or be awarded additional grants during the school year. Further, students, school and/or LEA needs may shift between late spring and the start of school. While GaDOE expects that most programs are selected during the onboarding and renewal processes, staff are available to help LEAs onboard additional programs throughout the year as needed. However, regardless of when funds are made available, consolidation should be indicated during the original budget submission of each grant.

Late addition of funding sources to consolidation impacts: budget approval, Fund 150 Allocation percentages, drawdowns made prior to the addition, schoolwide plan and aligned intent and purpose statements and, potentially, the monitoring schedule.

## J. Collaboration is Critical to Consolidation

[GaDOE Guidance]

- **Before Joining a Cohort:** When LEAs are determining whether to consolidate, all key stakeholders should be involved in the conversation. At a minimum this includes the superintendent, finance director, and federal programs directors (ESEA, IDEA, CTAE, etc.). Ideally, the conversation would also include principals, HR director, data collections coordinator, curriculum, and parent advisory groups.
- **During Consolidation:** The importance of collaboration between a finance director and federal programs directors (ESEA, IDEA, CTAE, etc.) cannot be overstated. All roles are critical to developing each school level budget which will now include federal, state and local funds. Shifting funds or shifting schoolwide plan/ intent and purpose activities should be reviewed by all parties to ensure allowability. GaDOE staff will be cross-checking alignment between programmatic and financial documentation submitted by the LEA.

## II. Programmatic Mechanics of Consolidation

### A. Intent to Participate Notification and Participation Forms

[GaDOE Guidance]

LEA's joining a new cohort will indicate their interest in participation by emailing or calling GaDOE Consolidation of Funds staff and completing the current year participation form. The deadline to commit is March 31. The participation form must be submitted by the end of April.

In May, new and existing cohorts will outline school and program participation using a Participation Form.

### B. Consolidation & ESEA/IDEA Consolidated LEA Improvement Plan (CLIP) & CTAE Comprehensive LEA Needs Assessment (CLNA) Submission

[ESEA Section 8305; Perkins Section 134; GaDOE Guidance]

#### i. Timeline

March 1	SLDS CLIP opens & CLIP submission window opens
March 31	CLNA submission window opens (exact date may vary annually)
April 30	Intent Form submission deadline for Consolidation of Funds Initiative
June 30	CLIP submission deadline
July 31	CLIP extended submission deadline (by prior approval)

**May 15**      **CLNA Submission Deadline (exact deadline may vary annually)**  
**ii.      CLIP Submission and Review**

The Online CLIP and Streamlined CLIP (S-CLIP), both submitted in SLDS, are the official methods for applying for ESEA and IDEA funds in Georgia. The CLIP outlines, at an LEA level, how the federal funds will be used to address student needs, including support for staff and families. This should later be reflected in consolidating schoolwide schools' plans. Schoolwide plans may reflect all or part of the CLIP goals and may include school specific priorities identified in the CNA outside the LEA CLIP.

Where possible, CLIP action steps should differentiate between funding sources – unconsolidated program funds, program set-asides, consolidated funds. Because the CLIP focuses on the use of federal funds, it does not need to include the use of local funds that are not consolidated or the use of consolidated local funds that are not intended to meet the Intent and Purpose of contributing federal programs. LEAs that do not make this distinction will be asked to make revisions. It is recommended that LEAs that 'clone' the CLIP from one year to the next conduct a thorough review before final submission.

Beginning in FY21, LEAs transferring all or part of Title II, Part A and/or Title IV, Part A funds are encouraged to notify GaDOE of Intent to Transfer grant funds during CLIP submission. This streamlines the information required in CLIP submission. Any LEA that did not meet statute minimums in a prior fiscal year in Title IV, Part A must reserve the amount out of carryover prior to any transfer of remaining funds. Please see the [Overarching Federal Programs Handbook](#) and [Consolidated LEA Application Guidance](#) for detailed information on transferability.

Completion of the application for funds continues to require documented stakeholder involvement. In the case of some grants, ongoing stakeholder consultation is required.

CLIP submissions are reviewed in the order received by a group of GaDOE staff representing different state and federal programs.

**iii.      CLNA Submission & Perkins Plus Reserve Application**

The submission of the Comprehensive LEA Needs Assessment and Perkins Plus Reserve Applications are required for LEAs to receive grant funding. Because the consolidation occurs at the school level and the application is a district responsibility, consolidation has a minimal impact on the submission of the CLNA. Further, the overarching needs that are identified in the CLNA should be reflective of school needs collectively across the LEA. Some LEAs only have CTAE programs at their single high school. During circumstances like this, there should be a precise alignment between the CLNA and the high school schoolwide plan and corresponding intent and purpose statements.

## **C. Consolidation of Funds – Title I, Part C Migrant Education Plan & Implementation Plans**

### **i. Title I, Part C Consolidation of Funds Migrant Education Plan**

[ESEA section 1306(b)(4); 34 C.F.R. § 200.29(c)(1)); 2004 Federal Register Notice, ED Communication]

Special conditions exist for consolidating Migrant Education Funds. To proactively ensure compliance, GaDOE worked collaboratively with ED’s MEP to develop procedures to ensure consolidating LEAs would continue to comply with the State Plan and legal restrictions on Title I, Part C funds. This is done primarily through LEA submission of a *Consolidation of Funds Migrant Education Plan* available on the Consolidation of Funds webpage. This plan must be submitted by **June 15** and approved prior to incurring expenses. Early submission (prior to the end of June) is welcomed and encouraged. A copy of the final approved plan must be uploaded into the ‘Consolidated Funding’ Attachment Tab in ConApp. During the time the Title I, Part C *Consolidation of Funds Migrant Education Plan* is under review or pending revision, the LEA has the obligation to serve its eligible migrant students, from the first day of school, based on the most recent *Current Enrollment Report*, the preliminary *Priority For Services Report* and the previous local MEP service delivery plan.

LEAs that plan to consolidate Title I, Part C should schedule stakeholder feedback sessions early in the spring to ensure required MEP stakeholders are aware of and can provide feedback to plans to consolidate Title I, Part C. Per GaDOE’s Fall 2019 consultation with education law firm Brustein and Manasevit, it is reasonable to determine that student needs are being met both through a review of available data and parent consensus.

The balances of the LEA’s Title I, Part C funds will be held at the LEA level to provide for Title I, Part C services and supports such as recruitment, interstate and intrastate coordination, serving preschool children, serving OSY/DO, meeting the needs of migratory children enrolling during the regular school year and summer term including students enrolling in schools consolidating funds, or, in the case of remaining *K-12 enrolled* funds, used in the remaining schools that are not participating in the consolidation of funds initiative.

**Consolidation does not alleviate LEAs’ responsibility to monitor subgroup performance and progress disaggregated in accordance with statute and regulations – priority for service (PFS) and non-priority for service (non-PFS).**

### **ii. Title I, Part C Migrant Implementation Plans**

[GaDOE and ED Guidance]

The GaDOE Migrant Education Program uses ‘Formstack’ to collect LEA Implementation Plans and Data for ED Reporting. The use of Formstack Implementation Plans is required for Migrant Funds used for Preschool and Out of School Youth (OSY).

Formstack Implementation Plans are not required for K-12 Migrant Funds that are consolidated. For tracking effectiveness, most LEAs consolidating K-12 Migrant funds continue to submit K-12 implementation plans and data through Formstack.

#### **D. Consolidation of Funds - Intent and Purpose Statements**

[GaDOE & ED Guidance; 2016 Schoolwide Guidance; 2004 Federal Register Notice]

When consolidating funds, a schoolwide school must show it is addressing the needs of the intended beneficiaries of each federal program that contributes to the pool. To determine if a school is meeting a federal program's intent and purpose one must look at the schoolwide program as a whole.

LEAs will select a sample of Intent and Purpose statements from consolidating schools to submit during the budget process. Intent and Purpose Statements must collectively address all programs consolidated. GaDOE will review intent and purpose statements during annual budget review and Consolidation meetings with LEAs in their first year of consolidation. GaDOE will select samples to review during **ESEA & IDEA cross-functional monitoring and Perkins Monitoring and Risk Assessment**. One activity/intervention/expenditure can meet the Intent and Purpose of multiple consolidated programs. For example, a contractual agreement with a vendor for student software, technology, teacher training and leader coaching may meet the Intent and Purpose of multiple programs. **Ability to meet intent and purpose largely depends on the parameters of the program and the statutory regulatory flexibility of relative benefit afforded to LEAs under consolidation.**

For example:

- **USA Test Prep** – is not allowable under Perkins in traditional funding. While consolidated funds might be used for it, it would not meet the intent and purpose of Perkins under consolidation, though it may meet the intent and purpose of Title I, Part A.
- **You Science Reports** – is allowable under Perkins under traditional funding if pro-rated. Not only would it be allowable to purchase using consolidated funding, but the information also relative to Perkins could meet the intent and purpose of Perkins.

For more information on meeting the intent and purpose of each consolidated federal program, please see United States Department of Education's [2016 Supporting School Reform by Leveraging Federal Funds in a Schoolwide Program](#). and the [2004 Notice on Consolidating Funds in a Schoolwide Program](#).

- **Needs of Students** –Intent and Purpose Statement for each individual program must reflect the needs of the subgroup that program is designed to support. This includes Title I, Part A, Title I, Part C, Title I, Part D, Subpart 2, Title III, Part A, McKinney-Vento, and IDEA.

- **Discretionary & Competitive Grants** - LEAs who consolidate 1003(a) (formula and competitive), L4GA, Title IV, Part A Competitive Grants, and 21<sup>st</sup> CLCC McKinney-Vento must include components of the approved applications in the schoolwide plan and intent and purpose statement.
- **Schools Meet Purposes Collectively** (Title III, Part A and Title IV, Part A) – Through 2019 communication with ED and education law firm Brustein and Manasevit, GaDOE has verified that the intent and purpose of Title III, Part A and focus areas of Title IV, Part A may be fulfilled by the LEA collectively rather than at each individual school. Any school consolidating either or both grants will need to align their schoolwide plan and intent and purpose statements with at least one intent and purpose/ focus area.
- **Intent and Purpose Allowability** - In 2019 communication with education law firm Brustein and Manasevit, GaDOE verified that interventions/activities that would not be allowable under the grant may not be used to meet the intent and purpose of the grant.

## E. Consolidation of Funds – SWP Requirements and Schoolwide Plans

### i. Schoolwide Program Requirements

[ESEA Section 1113, 1114; GaDOE Guidance]

To operate a schoolwide program, a school must receive a Title I allocation, meet the required 40 percent poverty threshold, unless waived by GaDOE, and undertake a yearlong planning process, unless the local educational agency (LEA) determines a lesser amount of time is needed. Title I allocations are allotted to schools that meet the required poverty eligibility threshold and that are positioned high enough on the LEA's ranked list of eligible schools to receive a Title I allocation.

Beginning in FY21, Georgia allowed LEAs with schools that drop below 40 percent poverty to seek a waiver under ESEA. This change allows LEAs full discretion in selecting which schools may participate in the Consolidation of Funds Initiative. It minimizes the chance that schools will no longer be eligible for schoolwide services. However, as outlined in Federal law and guidance, schools must be able to demonstrate that they have completed the required steps in planning and have a viable schoolwide plan with the required components. Please see Title I, Part A guidance for more information on this process.

GaDOE allows LEAs flexibility in the format of developing schoolwide plans. For consistency, GaDOE has developed a Consolidation of Funds Schoolwide Plan checklist (please see Appendix) required in the GaDOE's annual review of schoolwide plans. In developing schoolwide plans and consolidation of funds intent and purpose statements, schoolwide schools should include activities and interventions designed to meet the intent and purpose of each contributing grant **ESEA, IDEA and Perkins**. LEAs who consolidate discretionary or competitive grants, such as 1003(a), 21<sup>st</sup> CLCC, Title IV, Part A State Activities competitive grants, McKinney-Vento, **and Perkins Plus Reserve** must include components of the approved applications in the schoolwide plan and intent and purpose statement.



## ii. Schoolwide Program Flexibilities

[Title I, Part A 2008 Fiscal Issues; GaDOE Guidance]

Under the Consolidation of Funds Initiative, only certain federal and state funds may be consolidated with local funds in a schoolwide program. Once those funds are consolidated, the federal funds lose their identity as federal funds, and expenditures of those funds are no longer limited to the federal requirements for the individual programs. Consolidated funds may be spent on any activity in the approved schoolwide plan that meets the intent and purpose of each contributing program, but not every activity supported with consolidated funds must meet federal purposes. However, for any federal or state programs that are not included in the Fund 150 Budget, the schoolwide flexibility does not apply, and expenditures under those programs are limited to allowable costs under the individual program. (See *Non-Regulatory Guidance, Sec. E*). A schoolwide program school that consolidates federal program funds “is not required to meet most statutory or regulatory requirements of the program applicable at the school-level but must meet the intent and purposes of that program to ensure that the needs of the intended beneficiaries are met.” (2008 *Non-Regulatory Guidance, Sec. E-1, Page 50*).

A schoolwide program school must “maintain records that demonstrate that the schoolwide program as a whole, addresses the intent and purpose of each of the federal education programs whose funds were consolidated to support it.” (2008 *Non-Regulatory Guidance, Sec. E-15, Page 62*).

### **Is the 2 CFR 200.439 requirement for SEA prior approval of equipment \$5,000+ applicable under consolidation?** [ED Communication]

In November 2022, ED replied to Georgia’s inquiry stating that federal funds lose their identity when they are consolidated in a schoolwide program and so there would be no way to attribute the purchase cost to Federal funds, so prior approval would not be required provided that sufficient non-Federal funds are consolidated to cover the cost of the purchase.

## iii. Schoolwide Plans

[ESEA Section 1114; 2004 Federal Register Notice; 34 CFR 200]

The requirements of schoolwide plans are outlined in statute and in regulation. [2004 Notice on Consolidating Funds in a Schoolwide Program](#) states that schools that consolidate must develop schoolwide plans that in their scope include all contributing programs. Schoolwide plans will include specific actions/interventions for carrying the intent and purpose statements of all consolidating programs and school specific priorities. LEAs and schools may use their own plan templates that meet the needs of the LEA and school but must include all required schoolwide components. GaDOE also provides an OPTIONAL schoolwide plan checklist for consolidating schools available on the Consolidation of Funds webpage. Schools are not required by ESEA to prepare the Schoolwide plan in isolation and are, in fact, welcome to merge the plans required by the LEA and/or other funding sources as long as the required schoolwide programs are



addressed. It is recommended that if a schoolwide plan contains activities/interventions from other funding sources that this is easily distinguishable in the plan. A copy of the review checklist is available in the Appendices. The schoolwide plan checklist is not required to be submitted; however, a process for how LEAs monitor planning and implementation is required during monitoring.

**May LEAs with consolidating schools submit multi-year plans or short-term action plans in lieu of year-long plans during budget approval?**

It is not uncommon for LEAs and their schools to establish goals and/or initiatives which are often implemented through multi-year or short-term action plans depending on what the entity is hoping to accomplish. While statute and regulation do not limit the use of multi-year or short-term action plans, they do specify that plans must remain in effect for the duration of the school's participation as a schoolwide Title I school. Further, plans must be regularly monitored and revised as necessary based on student needs as determined in annual state assessments. To verify an LEA/school's compliance, LEAs must either upload an LEA-selected sample of:

- Multi-Year - Schoolwide plans that include the year in which the funds are received, or
- Single-Year - Schoolwide plans that are in effect for the year in which the funds are received, or
- Short-term action plans – Schoolwide plans comprised of several short-term plans that are in effect for the year in which the funds are received. LEAs that submit short-term action plans during the original budget submission must submit subsequent short-term plans during the budget amendment submission.

**May Charter School LEAs use their CLIP as their schoolwide plan?**

Generally, yes. To the extent that the charter school's CLIP accomplishes both these requirements, the CLIP may serve as the SWP.

- Charter schools that are state-approved LEAs who wish to use their CLIP as their schoolwide plan must ensure their CLIP explicitly aligns with their intent and purposes.
- The CLIP is primarily designed to serve as the application for federal funds. Consolidating schools must ensure that their schoolwide plans are broad enough to broadly capture the instructional activities supported by Consolidation of Funds, Fund 150. To the extent that the charter school's CLIP accomplishes both these requirements, the CLIP may serve as the SWP.

**F. Consolidated LEA Improvement Plan (CLIP) – ConApp Budget Preparation**

**i. Budget Preparation: LEA-level Reservations/ Set-Asides**

[2004 Federal Register Notice]

In accordance with the *2004 Federal Register*, schools/LEAs do not have the ability to consolidate LEA set-asides. Set-asides include, but are not limited to:

- LEA-level administrative set-aside  
(GaDOE also offers the ability to consolidate **ESEA** administrative funds at the LEA level)
- Title I and Title VIII Equitable Services set-aside(s)
- Title I, Part A Optional Foster Care set-aside
- Title I, Part A (Mandatory) McKinney-Vento Homeless set-aside
- Title I, Part D Neglected and Delinquent set-aside

**ii. Budget Preparation: Availability of Title I, Part C and Title III, Part A Allocations**

[ESEA Sections 1306, 3114]

If an LEA does not meet state or federal criteria for a direct allocation in Title I, Part C or Title III, Part A respectively, the funds generated are not eligible for consolidation of funds.

For LEAs that are under the threshold for a direct allocation, funds may only be available through membership in a consortium. Please see Title I, Part C and Title III, Part A guidance.

**iii. Budget Preparation: Determining how to Allocate Federal Funds to the School-Level**

[ESEA, McKinney-Vento, IDEA, and Perkins Statutes Mandating Allocation Methodology]

The following section outlines considerations for allocating to the school-level for consolidation. LEAs are not exempted from specific statutory funding requirements. Compliance will be reviewed during budget submission using the Fund 150 Allocations Attachment.

Program	Considerations for Allocating to the School-level for Consolidation
ESEA Title I, Part A	Title I, Part A funds consolidated at the school-level cannot exceed the funds allocated through rank ordering. Participating schools usually consolidate the full amount available.

Program	Considerations for Allocating to the School-level for Consolidation
<p>ESEA Title I, Part A Required Parent and Family Engagement Set-Aside</p>	<p>The Title I, Part A 1% Parent and Family Engagement (PFE) Set-Aside is calculated at the LEA-level if the LEA's Title I allocation is \$500,000 or greater. LEAs must discuss with their schools and parents whether all the 1% Parent and Family Engagement funds will be consolidated. If they plan to consolidate these funds, the required 1% Parent Engagement Set-Aside must be completed with the amount and a description on the IA Set-Aside Tab. The statute requires LEAs to prioritize funding to high needs schools:</p> <ul style="list-style-type: none"> <li>• Method 1: Poverty counts using a per-pupil allocation</li> <li>• Method 2: Schools that are federally identified (CSI/TSI)</li> <li>• Method 3: State accountability system - CCRPI</li> <li>• Method 4: Annual evaluation of the school's PFE Program</li> <li>• Method 5: Combination of the above measures</li> </ul> <p>Determining the amount of PFE to be consolidated:</p> <ul style="list-style-type: none"> <li>• <b>Consolidating 100% PFE</b> The set-aside description should state that 100% of these funds will be consolidated. If consolidating 100%, the LEA is not required to complete the Parental Involvement Column on the Title I, Part A School Allocation page located in the Program Information Tab in the MyGaDOE ConApp since this information will be shown on the Fund 150 Budget Allocations Attachment.</li> <li>• <b>Consolidating &lt;100% PFE</b> If 100% will not be consolidated, then the description should specify the amount being consolidated and the amount not consolidated. If consolidating &lt;100%, the LEA is required to complete the Parental Involvement Column on the Title I, Part A School Allocation page located in the Program Information Tab in the MyGaDOE ConApp.</li> <li>• <b>Consolidating &gt;100% PFE</b> GaDOE confirmed with ED in Fall 2020 that LEAs may reserve and consolidate more than the required set-aside. The determinations for these funds, must follow statutory requirements.</li> </ul>

Program	Considerations for Allocating to the School-level for Consolidation
<p>ESEA Title I, Part A Optional Foster Care Education Set- Aside</p>	<p>LEAs have the option to reserve a portion of the Title I, Part A allocation to assist children and youth in care. LEAs should analyze the performance and needs of children and youth in care during the comprehensive needs assessment (CNA) and Consolidated LEA Improvement Plan (CLIP) development. If gaps in performance exist, then LEAs may consider creating a custom Title I, Part A Foster Care Education Set-Aside. LEAs considering consolidation have the autonomy to keep the Title I, Part A Foster Care Education Set-Aside at the LEA for LEA-level activities or push the funds to the school for school-level activities. LEAs should consider:</p> <ul style="list-style-type: none"> <li>• whether school-level or LEA-level activities will have the greatest impact on Foster Care Education, and</li> <li>• whether school-level staff have the experience and training required to meet the unique needs of children and youth in care. Specifically, school-level staff supporting Foster Care Education must be able to promote school stability by coordinating with the LEA transportation department and the Department of Family and Child Services.</li> </ul>
<p>ESEA Title I, School Improvement 1003(a)</p>	<p>Schools that consolidate 1003(a) original and competitive grants must ensure their plan for the funds is implemented.</p>
<p>ESEA Title I, Part C</p>	<p>The LEA's annual Title I, Part C formula allocation is calculated into three categories: <i>preschool, K-12 enrolled, and out-of-school youth (OSY) / dropout (DO)</i>. Consolidation will be limited to the <i>K-12 enrolled</i> category amount only, which will include a further calculation down to the school levels based on migrant population. (Funds not permitted to be consolidated are the <i>preschool and OSY/DO</i> allocations.)</p> <p>If incorporating Title I, Part C Migrant funds into consolidation, prior to choosing to consolidate the school must:</p> <p>(i) Use these funds, in consultation with parents of migratory children or organizations representing those parents, or both, first to meet the unique educational needs of migratory students that result from the effects of their migratory lifestyle, and those other needs that are necessary to permit these students to participate effectively in school, as identified through the comprehensive Statewide needs assessment under § 200.83 and</p> <p>(ii) Document that these needs have been met. (ESEA section 1306(b)(4); 34 C.F.R. § 200.29(c)(1) as amended by ESSA)</p>

Program	Considerations for Allocating to the School-level for Consolidation
<p>ESEA Title I, Part D</p>	<p>LEAs considering consolidation have the autonomy to keep the Title I, Part D Delinquent Formula Grant at the LEA for LEA-level activities or push the funds to the school for school-level activities. Among other factors, LEAs should consider:</p> <ul style="list-style-type: none"> <li>• whether school-level or LEA-level activities will have the greatest impact on Education programs for delinquent youth, and</li> <li>• whether staff have the experience and training required to meet the unique needs of children and youth residing in delinquent institutions.</li> <li>• whether schools will be able to successfully implement approved activities found in the Title I, Part D application</li> </ul>
<p>ESEA Title II, Part B</p>	<p>L4GA Funds are required to be spent at the school level for schools awarded the funding through approved grant application.</p>
<p>ESEA Title II, Part A</p>	<ul style="list-style-type: none"> <li>• LEAs must prioritize Title II, Part A funds to CSI and TSI schools with the highest poverty numbers prior to consolidation.</li> <li>• When allocating to the school-level, the LEA must also ensure allocations reflect the purpose of Title II, Part A to increase teacher and school leader effectiveness particularly for <ul style="list-style-type: none"> <li>○ Schools with underperforming students</li> <li>○ Schools with historically at-risk populations <ul style="list-style-type: none"> <li>▪ schools with high poverty populations</li> <li>▪ schools with high minority populations</li> </ul> </li> </ul> </li> </ul>
<p>ESEA Title III, Part A English Learner</p>	<p>It is important for LEAs to identify which schools have a greater need for supplemental language instruction services for their English Learner (EL) students and then to allocate the funds to align with the need. Schools with the most EL students may not necessarily have the greatest need.</p> <p><i>For instance, EL students in Grades 4-12 with low English proficiency levels are more at-risk for failure than EL students in Grades K-3 with middle-to-high English proficiency. High schools with a significant number of newly-arrived EL students with limited or no formal education and English Learners with diagnosed or undiagnosed learning challenges are high risk factors when considering schools' needs.</i></p> <p>Other data to consider would include the school's EL Exit Rates, EL Progress Toward Proficiency Rates, EL Subgroup Performance Flags in "Closing the Gaps", the number of ESOL-endorsed teachers, and their EL parent/family needs, etc.</p>

Program	Considerations for Allocating to the School-level for Consolidation
<p>ESEA Title III, Part A Immigrant</p>	<p>LEAs must first identify the schools with Immigrant students (Not born in U.S. or Puerto Rico and less than 3 years in U.S. schools); and then determine what percentage of the funds to allocate to these schools according to how the schools plan to meet the sociocultural adaptation needs and possibly language instruction needs of the Immigrant students and their parents. Remember, not all Immigrant children and youth are necessarily English Learners.</p>
<p>ESEA Title IV, Part A</p>	<ul style="list-style-type: none"> <li>• LEAs must assure that they will use one or more of the following criteria to prioritize the distribution of funds to schools— <ul style="list-style-type: none"> <li>a. with the LEA-determined greatest needs.</li> <li>b. with the highest percentages/numbers of low-income children/families.</li> <li>c. that are identified for comprehensive support and improvement.</li> <li>d. that are implementing targeted support and improvement plans.</li> <li>e. that are identified as a persistently dangerous public elementary school or secondary school.</li> </ul> </li> <li>• For an LEA that receives less than \$30,000, funds must be distributed to support at least one of the three focus areas. For an LEA that receives \$30,000 or more, funds must be distributed to support each of the three focus areas: <ul style="list-style-type: none"> <li>a. Activities/interventions pertaining to well-rounded educational opportunities;</li> <li>b. Activities/interventions pertaining to safe and healthy students; and</li> <li>c. Activities/interventions pertaining to the effective use of technology via professional development/training.</li> </ul> </li> <li>• Consolidating schools must collectively address all three focus areas. This must be reflected in the SWPs and I&amp;P statements uploaded for annual budget approval.</li> <li>• For LEAs that request the EdFlex waiver for any of the Title IV, Part A statutory expenditure requirements (focus areas), the consolidating schools must collectively address the focus areas stated in the waiver.</li> </ul> <p>Schools that consolidate Title IV, Part A competitive grants must ensure their plan for the funds is implemented.</p>
<p>ESEA Title IV, Part B</p>	<p>LEAs consolidating funds in a schoolwide program where the 21st CCLC grant is also awarded are responsible for implementing activities for which they received the 21st CCLC award.</p>

Program	Considerations for Allocating to the School-level for Consolidation
<p>ESEA Title V, Part B</p>	<p>GaDOE encourages rural LEAs to use Title V, Part B resources to supplement other federal resources that may be underfunded or could use additional funding to expand the scope of planned activities. LEAs considering consolidation have the autonomy to keep the Title V, Part B at the LEA for LEA-level activities or push the funds to the school for school-level activities.</p>
<p>McKinney-Vento Title IX, Part A</p>	<p>The McKinney-Vento Act provides funding to states “to enable such States to carry out the activities described in subsections (d) through (g).” 42 U.S.C. §11432(a). Those activities are the only allowable uses for McKinney-Vento funds. The activities described in subsections (d) through (g) are very specific and benefit students experiencing homelessness exclusively. A portion of McKinney-Vento funding must be distributed “in subgrants to local educational agencies for the purposes of carrying out section 723.” 42 U.S.C. §11432(e)(1). Section 723 specifies that those subgrants are “for the purpose of facilitating the identification, enrollment, attendance, and success in school of homeless children and youths.” 42 U.S.C. §11433(a)(1). The vehicle for “facilitating the identification, enrollment, attendance, and success in school of homeless children and youths” can include “existing programs and mechanisms that integrate homeless children and youths with non-homeless children and youths.”</p>
<p>IDEA 611  IDEA 619</p>	<p>The Individuals with Disabilities Act (IDEA) provides a straightforward formula for LEAs and their schools that wish to consolidate a portion of their IDEA Part B funds in any fiscal year to carry out a schoolwide program.</p> <p>First, the LEA determines the amount of funds it received under the IDEA section 611 and 619 programs. Secondly, the LEA must divide the total amount of its IDEA grants by the number of children with disabilities in the jurisdiction of the LEA. Finally, the LEA then multiplies this figure by the number of children with disabilities who will be participating in the schoolwide program. 34 CFR § 300.206</p> <p>The federal formula for determining Special Education Allocation to Schools is embedded in the Fund 150 Budget Allocations Attachment. When calculating the number of students within the jurisdiction, the latest reported student count may be used at the LEAs discretion. This means that LEAs may use October or March FTE if the count used is clearly indicated. The count used must be consistent for the period of one year and may not be altered mid-year to reflect a different funding formula.</p> <p>The IDEA places the following conditions on LEAs and schools that consolidate IDEA funds in a schoolwide program:</p> <ol style="list-style-type: none"> <li>1. The IDEA funds must still be counted as federal funds for IDEA’s excess cost and supplement, not supplant calculations.</li> </ol>

Program	Considerations for Allocating to the School-level for Consolidation
	<p>2. Regardless of how the IDEA funds are expended, children with disabilities in a schoolwide program school must:</p> <ol style="list-style-type: none"> <li>a. receive services in accordance with a properly developed individualized education program (IEP); and</li> <li>b. be afforded all the rights and services guaranteed to children with disabilities and their parents under the IDEA.</li> </ol>
Perkins V	<p>Perkins V may only be distributed to high schools and middle schools with state CTAE programming that meets the size, scope and quality as defined in the State Perkins V Plan.</p> <p>LEAs must ensure that any funds distributed to schools are allocated based on and directly supported by the overarching needs within the comprehensive local needs assessment. When allocating Perkins to schools it is important to remember that, collectively, the schools are critical to the district's ability to meet Perkins requirements including LEA program growth.</p> <p>Factors to consider when addressing needs might include, but are limited to, past and present school or student performance, the number of students or teachers engaged in the improvement strategy, and the cost of the improvement strategy.</p> <p>Perkins may not be consolidated at non-schoolwide schools or programs that are not schools or within schools, therefore LEAs must consider implementation at schools across the LEA. In these circumstances, LEAs may choose to consolidate a portion of Perkins funding.</p>

**Can LEAs that serve both schoolwide and non-schoolwide schools consolidate 100% of funds like Title I, Part C and Title III, Part A at schoolwide schools and use state and local funds to support non-schoolwide schools? Further, do LEAs have to serve every identified student or can groups of students be prioritized?**

The answer to this will vary by LEA and by program. LEAs earn funds from programs like Title I, Part C and Title III, Part A because of the populations they serve. These funds are not restricted to schoolwide schools. Statute requires that LEAs establish the needs of these students and prioritize support(s) accordingly. Therefore, LEAs must ensure that funding is allocated and budgeted in a way that supports the identified needs. During planning LEAs should consider:

- The distribution of subgroups and subgroup success at each school, in feeder patterns and in grade level bands.



- LEA federal and nonfederal resource allocation to meet identified subgroup needs, including programmatic viability & sustainability and to supplement not supplant.
- The ability of schools/ the LEA to meet the Intent and Purpose(s) of consolidated programs.
- Program viability.

**iv. Budget Preparation: Availability of Carryover and Allocating to Schools**

[ESEA, McKinney-Vento, and IDEA Statutes; GEPA Tydings Amendment]

While the Tydings Amendments permits LEAs to carry over funds, LEAs are encouraged to expend the fiscal year’s allocation within that fiscal year. The consolidation of funds does not change the ability of the LEA to carryover unspent funds, up to any established or required limitations. At the end of the consolidation period, expenditures are allocated proportionately to contributing grants allowing the SEA and LEA to determine a final balance. Carryover calculations are not impacted by an LEA’s choice to consolidate, and statutory limits on carryover funds (ex. 15% of Title I, Part A) are calculated on the total allocation an LEA receives for that program each year (including transfers). LEAs, particularly in the first year of implementation, should note that the total contribution to Fund 150 will impact the ability of a LEA to meet the carryover requirements of a single program. As such, spending levels should be closely monitored. LEAs should refer to the *Federal Programs Overarching Handbook* for carryover procedures and exceptions (such as waivers).

Program	Availability of Carryover and Considerations for Allocating Carryover to Schools
ESEA Title I, Part A	<ul style="list-style-type: none"> <li>• LEAs may carry over Title I funds not expended within the fiscal year awarded to the next fiscal year. LEAs may not carryover more than 15% of their original allocation (including transfers). LEAs may apply for a waiver to this carryover limitation once every three years if the LEA fails to expend at least 85-percent of the original allocation within the fiscal year.</li> <li>• LEAs have options when determining how to spend carryover funds. According to the 2008 Fiscal Issues Non-Regulatory Guidance, LEAs may:               <ul style="list-style-type: none"> <li>○ Option 1: Increase per-pupil allocation for all Title I schools while maintaining rank order.</li> <li>○ Option 2: Allocate to Title I schools with the highest concentrations of poverty in the LEA – increasing per-pupil allocation to some schools (those with highest poverty) while maintaining rank order.</li> <li>○ Option 3: Provide additional funds to any of the activities supported by reservations (required district set-asides and optional district set-asides)</li> <li>○ Option 4: A combination of Option 3 and either Option 1 or 2.</li> </ul> </li> </ul>

Program	Availability of Carryover and Considerations for Allocating Carryover to Schools
	<p><i>Note: If an LEA adds carryover funds to a reservation to which equitable services apply (e.g., parental involvement), the LEA must also calculate and provide equitable services from the carryover funds.</i></p>
<p>ESEA Title I, Part A Required Parent and Family Engagement Set-Aside</p>	<ul style="list-style-type: none"> <li>• If LEAs spend 85% of their original Title I, Part A allocation they can carryover all the unspent 1% Parent and Family Engagement Set-Aside.</li> <li>• LEAs must follow federal guidance for the distribution of Parent and Family Engagement funds to schools.</li> </ul>
<p>ESEA Title I, Part A Optional Foster Care Education Set-Aside</p>	<ul style="list-style-type: none"> <li>• The set-aside has the same requirements as Title I, Part A.</li> </ul>
<p>ESEA Title I, School Improvement 1003(a)</p>	<ul style="list-style-type: none"> <li>• Based on GaDOE allocation methodology, original 1003(a) and competitive grants do not allow for the carryover of funds.</li> </ul>
<p>ESEA Title I, Part C Migrant</p>	<ul style="list-style-type: none"> <li>• All unexpended Title I, Part C Migrant Education Program Funds may be carried over by the State Education Agency (GaDOE).</li> <li>• GaDOE annually examines each LEA's unobligated funds at the end of the year. If an LEA has a significant amount of unobligated funds remaining, the GaDOE may reduce the LEA's subgrant in the subsequent year to make available the funds that the LEA did not spend in the prior year. This allows the GaDOE to target MEP funds to best meet the needs of migrant students and the migrant program in Georgia.</li> </ul>
<p>ESEA Title I, Part D Programs for Neglected and Delinquent Children</p>	<ul style="list-style-type: none"> <li>• All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months.</li> <li>• There are no statutory restrictions for the reallocation of Title I, Part D carryover funds to LEAs.</li> </ul>
<p>ESEA Title II, Part B</p>	<ul style="list-style-type: none"> <li>• L4GA Grant funds are available for the full five years of the grant and a one-year no cost time extension at the end of the federal grant cycle.</li> </ul>
<p>ESEA Title II, Part A</p>	<ul style="list-style-type: none"> <li>• All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months. LEAs must follow the same prioritization of funds found in the prior section. (Poverty, TSI/CSI, Academic Performance)</li> </ul>

Program	Availability of Carryover and Considerations for Allocating Carryover to Schools
ESEA Title III, Part A English Learner	<ul style="list-style-type: none"> <li>All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months.</li> <li>LEAs must follow the same prioritization of funds found in the prior section. (Greatest EL need)</li> </ul>
ESEA Title III, Part A Immigrant Students	<ul style="list-style-type: none"> <li>All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months.</li> <li>LEAs must follow the same prioritization of funds found in the prior section. (Greatest EL need)</li> </ul>
ESEA Title IV, Part A	<ul style="list-style-type: none"> <li><b>LEAs that Met Statute Minimums in Prior Fiscal Year</b> - All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months.</li> <li><b>LEAs that Did <u>Not</u> Met Statute Minimums in Prior Fiscal Year</b> – All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months. LEAs must reserve enough funds to meet the statute minimums for the prior fiscal year. <i>Note: LEAs that wish to transfer prior year carryover MUST reserve enough carryover funds to meet statute minimums from the prior fiscal year prior to transferring remaining funds.</i> In Georgia – LEAs that are in their first year of consolidating Title IV, Part A should know that carryover funds for LEAs that did NOT meet statute minimums in the prior year may not be consolidated or transferred.</li> <li>Title IV, Part A State Activities Competitive Grants – When available, these grants are not eligible for carryover.</li> </ul>
ESEA Title IV, Part B	<ul style="list-style-type: none"> <li>All unexpended original funds may be carried over by GaDOE into the next fiscal year. Generally, all unexpended funds are made available to subgrantees. However, if a subgrantee expends less than 85% of the original grant award amount, then this could be an indication of a problem in the administration of the program. Should it be determined that a subgrantee has a significant amount of carryover, GaDOE may, in alignment with ED Non-Regulatory Guidance, choose to reduce the subgrantee’s carryover funds. The final determination of the availability and reissuing of carryover funds is made by GaDOE.</li> </ul>
ESEA Title V, Part B	<ul style="list-style-type: none"> <li>All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months.</li> <li>There are no statutory restrictions for the reallocation of Title V, Part B carryover funds to LEAs.</li> </ul>
McKinney-Vento Title IX, Part A	<ul style="list-style-type: none"> <li>Education of Homeless Children and Youth (EHCY) grants are normally awarded on a three-year grant cycle. EHCY grantees are typically eligible to carryover Title IX, Part A funds between years during a three-year grant cycle; however, GaDOE does not allow EHCY grantees to carryover funds at the end of a three-year grant cycle.</li> </ul>

Program	Availability of Carryover and Considerations for Allocating Carryover to Schools
<p>IDEA 611 IDEA 619</p>	<ul style="list-style-type: none"> <li>All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months.</li> <li>See prior section for prioritization.</li> </ul>
<p>Perkins V</p>	<ul style="list-style-type: none"> <li>All funds in an LEA not expended during previous fiscal year are available to the GaDOE in aggregate. GaDOE redistributes using the Perkins formula to all eligible LEAs. Perkins carryover funds are budgeted according to Perkins guidance and may be consolidated.</li> <li>Funds are often allocated in early spring and close June 30. LEA schools that do not currently expend 100% of Fund 150 funds may not be good candidates for consolidating Perkins carryover.</li> </ul>

**v. Budget Preparation: Determining the Amount to Consolidate in Fund 150**

[2016 ED Non-Regulatory Guidance, GaDOE Guidance]

ED Schoolwide Guidance requires LEAs to plan activities/interventions sufficient to meet the Intent and Purpose of the programs consolidated. In Georgia’s Consolidation of Funds Initiative, the focus has always been on strengthening educational programs while allowing enhanced flexibility. LEAs are asked to consolidate funds sufficient to cover the activities included in the schoolwide plan designated to meet **ESEA, McKinney-Vento, IDEA, and Perkins** programmatic intents and purposes. As a reminder, schoolwide plan activities/interventions may meet the intent and purpose of multiple programs. GaDOE staff will affirm that ‘sufficient’ activities/interventions were included to address the intents and purposes of contributing funds during their review of schoolwide plans and Fund 150 Budget Allocations Attachment.

LEAs must ensure that schools do not exceed their Fund 150 Budgets. While budgets may change, the amounts reserved for schools are restricted by statute and regulation and are more like allocations. Failure to adhere to Fund 150 budgets may impact:

- Resource Allocation Methodology Plan (RAMP) – Supplement Not Supplant
- Comparability
- Title I, Part A Rank Order requirements
- Regulatory documentation required for expenditures from nonconsolidated funds.

Please also refer to *LEA Selection of Funds to Include in Consolidation*.

**vi. Budget Preparation: Reviewing Fund 100 Budgets When Transitioning to Fund 150**

[GaDOE Guidance; Legal Counsel]

In authorizing consolidation, ESEA enables schools to use all funds more efficiently and effectively to initiate reforms and innovations to increase the quality of instruction and

improve academic achievement for low-achieving students in schools with high concentrations of students from low-income families. In reviewing non-consolidated budgets to determine what expenditures to consolidate, LEAs can consolidate eligible funds at the school-level and to push LEA-level expenditures that benefit schools down to the school-level. This includes staff and LEA initiatives – such as instructional coaches, instructional software licenses, and professional development.

- **Considerations when Moving Payroll from Fund 100 to Fund 150**

- In general, GaDOE recommends that LEAs only consolidate employees who will be fully funded by Fund 150. This recommendation is not due to time and effort requirements; it stems from practical administration considerations - split-funded employees may require more corrective journal entries.
- GaDOE wants LEAs to have full flexibility and full access to federal funds. When setting up a Fund 150 budget that includes salaries based on averages/estimates rather than actual salaries, an LEA that does not fully expend 100% of Fund 150 runs the risk of not meeting the Title I, Part A 85% carryover threshold and puts any grants sunseting September 30 at risk of not being fully expended. LEAs can avoid this by using actual salaries or making mid-year budget adjustments. Further, LEAs always have the option to budget remaining funds under traditional regulations in the remaining 3-month federal budget period.
- Veteran Consolidation of Funds cohort members have also advised that LEAs who wish to consolidate payroll should consider whether to include school staff who will be retiring, out on FMLA (if known), and school vacancies. GaDOE recommends leaving these positions out of Fund 150.
- The LEA finance director should also consult with HR to determine if any staff paid out of Fund 150 are expected to receive pay increases due to certification or salary step level changes. LEAs may always increase the level of state/local funds contributed to Fund 150.
- HR directors and finance directors who are facing employee layoffs or furloughs might consider consolidating payroll to leverage funds to support or retain positions.
- LEAs using state/local funds to pay for OT/PT, must take the following into consideration before moving these jobs to Fund 150:
  - Amount to be reimbursed by Medicaid - Of the total cost charged in Fund 150, only the portion charged back to state and local would be eligible for Medicaid reimbursement. This will reduce the amount eligible for reimbursement.
  - IDEA MOE – You will need to use program code 9990 when completing journal entries back to state and local because anything reimbursed by federal dollars cannot be used to meet local effort.

- **Allowable Costs** GaDOE staff receive many questions about allowability. LEA Federal Programs and Finance Directors receive even more questions from principals and school bookkeepers. Instead of developing a list of unallowable items, it may be more helpful to develop a series of questions that assist in

alignment with federal and state statutes and guidance. Sample questions might include:

- Is the purchase instructional or operational? (Fund 150 should be instructional)
- Was this service/item in a central office budget that is now included in the state and local funds consolidated at the school?
- Is this service/item in your original budget that coincides with the SWP & I&P? if not, would this impact your ability to implement the SWP & I&P?
- Is this service/item in your schoolwide plan? If not, is this purchase significant enough to amend your plan?
- Will this service/item meet the Intent and Purpose of a consolidated program? If so, is it in the current I&P? If not, does it need to be?
- Would the LEA have used QBE instructional funding to pay for this service/item outside of CoF?
- Would this service/item be better aligned with the purpose of another funding source?
- Could this service/item be supported by a community partner?
- How and when will this service/item impact instruction and student achievement?
- Does this service/item align with the LEA's mission and vision and adopted curriculum?
- Will this service/item strengthen student transition from one grade level or grade level span to the next?
- Will this service/item purchase impact the LEA's ability to leverage purchasing discounts (software, supplies)?
- Is this service/item purchase reasonable and necessary to instructional implementation and could it be defended to general public?

#### **vii. Budget Preparation: Transfers**

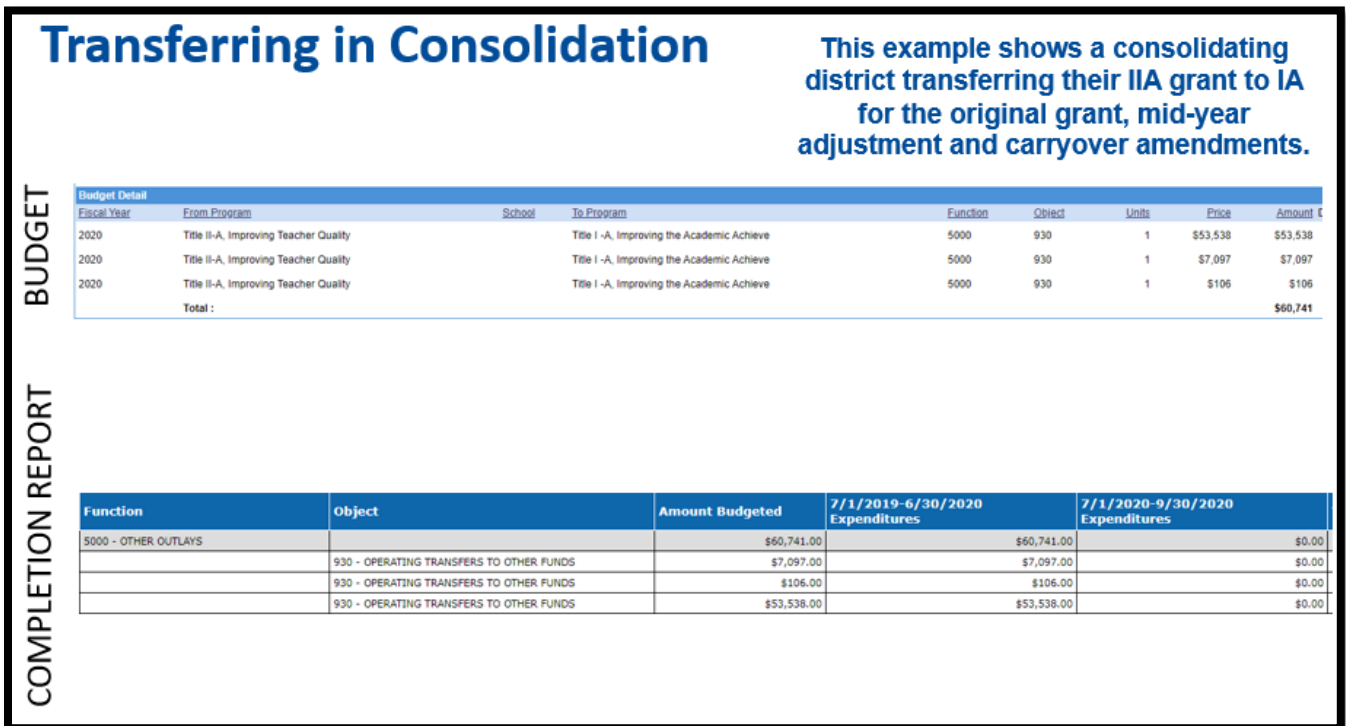
[ESEA Section 5103; GaDOE Guidance]

Statute allows the full or partial transfer of Title II, Part A and Title IV, Part A into other allowable ESEA programs. For LEAs with consolidating schools, this streamlines the administration of consolidation without impacting the ability of LEAs to implement the purposes found in those grants. When selecting receiving programs, LEAs should consider carryover limitations and impact on the scope of intent and purpose statements and schoolwide planning. If an LEA transfers Title II, Part A or Title IV, Part A into another Title program, the transferred amount is subject to the requirements and restrictions of the receiving program, including carryover restrictions. LEAs may not transfer current year funds into a grant with unspent funds during the carryover period if the LEA does not qualify for the program in the subsequent year (IC, IIIA, VB); in order to transfer LEAs must also have current year funds in the receiving program.

- **Transferring Title II, Part A and/or Title IV, Part A into Consolidated Programs**
  - **Transfer Code Entry:** Consolidation does not impact code entry for transfers. Transfers should use Function Code 5000 and Object Code 930

in both the Consolidated Application and DE46 (as allowed by budgeting software).

- **Transfers & Draw Downs:** Consolidation does not impact the drawdown process for transfers and in accordance with the *Federal Programs Handbook*.
  - **First:** Draw down funds from transferring program(s) (IIA/IVA)
  - **Second:** Draw down funds from receiving program(s) (IA, IC, IIA, IIIA, IVA, VB)
  - **Amount:** Funds are transferred prior to consolidation. Therefore, the percentage of the receiving consolidated program will reflect the original allocation plus the transferred amount. This percentage (by school) is used for determining draws. See section *Cash Management: Drawdowns*.
- **Transfers & Reporting:**
  - **Completion Reports:** Consolidation does not impact the entry of completion reports to reflect transfers.
  - **Schedule of Expenditure of Federal Awards (SEFA) (2 CFR 200.502):** Report Expenditures on SEFA for receiving program.
    - Example: Title IVA transferred \$20,000 to Title I. Expenditures associated with that \$20,000 reported for Title I program on SEFA



**Figure 1**  
Image from MyGaDOE Portal Consolidated Application budget entry and GAORS completion



report demonstrating the entry of function and object codes when budgeting at the start of year and reporting at year end the use of federal funds.

### DE 46 Financial Analysis Report Example of Consolidation and Transferability

FUND DESCRIPTION	FUNCTION DESCRIPTION	OBJECT CODE	AMOUNT
150 - Consolidated Schoolwide Fund	1000 - INSTRUCTION	881	-7,663,647.74
150 - Consolidated Schoolwide Fund	2100 - PUPIL SERVICES	881	-78,979.23
150 - Consolidated Schoolwide Fund	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	881	-15,061.38
150 - Consolidated Schoolwide Fund	2213 - INSTRUCTIONAL STAFF TRAINING	881	-604,898.43
150 - Consolidated Schoolwide Fund	2220 - EDUCATIONAL MEDIA SERVICES	881	-293,396.59
150 - Consolidated Schoolwide Fund	2700 - STUDENT TRANSPORTATION SERVICE	881	-3,569.70
402 - Title I	1000 - INSTRUCTION	881	7,589,585.11
402 - Title I	2100 - PUPIL SERVICES	881	78,282.83
402 - Title I	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	881	14,954.51
402 - Title I	2213 - INSTRUCTIONAL STAFF TRAINING	881	600,310.47
402 - Title I	2220 - EDUCATIONAL MEDIA SERVICES	881	290,336.48
402 - Title I	2700 - STUDENT TRANSPORTATION SERVICE	881	3,554.94
402 - Title I	5000 - OTHER OUTLAYS	930	-1,353,491.00
414 - Title II	5000 - OTHER OUTLAYS	930	731,541.00
462 - TITLE IV	5000 - OTHER OUTLAYS	930	621,950.00

**Figure 2**  
Image from a DE 46 Financial Analysis Report demonstrating the transfer of Title II, Part A and Title IV, Part A into Title I, Part A and consolidating Title I, Part A. Please note that all grant revenue is recorded in the LEA’s financial software.

(Transferring continued)

- **May an LEA that receives a competitive SSAE (Title IV, Part A) subgrant transfer funds to or from that award consistent with section 5103(b) of the ESEA?**

No. An LEA that receives a competitive SSAE subgrant may not transfer funds into or out of that award. The State and Local Transferability Act, currently codified in Title V, Part A of the ESEA, provides authority for States and LEAs to transfer funds allotted under certain ESEA formula grant programs; it does not authorize the transfer of awards made by competition. Such transfers would undermine the competitive award process by allowing a subgrantee to avoid implementing the activities in its “winning” application. In addition, an LEA may transfer funds only into a Title IV, Part A formula allocation and not into a competitive Title IV, Part A subgrant. Accordingly, if an LEA does not receive a formula Title IV, Part A allocation, it may not transfer Title II funds to Title IV, Part A, under the transferability provisions in section 5103(b).”

[Subgranting FY 2017 Title IV-A Funds to LEAs: Questions and Answers, Question 6]



- **Funds may not be transferred from one fiscal year to a different fiscal year.** Funds may not be transferred from an account for one fiscal year to an account for another fiscal year. Allocated funds retain the identity of the fiscal year for which they were appropriated. This means that LEAs may not transfer remaining FY20 Title IV, Part A funds into FY21 Title I, Part A. (guidance based on ED Guidance). Transferring should not be confused with carryover. Transferring refers to moving funds from Title II, Part A and/or Title IV, Part A into a program authorized under ESEA Title V, Part A. Carryover refers to a 12-month extension of availability for a single program’s funds as granted by federal statute and regulations.

Please see the *Federal Programs Overarching Handbook* for further details on transferability.

### viii. Budget Preparation: ConApp Budget Line-Item Entry

[GaDOE Guidance]

Each Consolidating LEA will submit a My GaDOE Portal ConApp program budget that shows the total budgeted consolidated funds for the system. There is flexibility in My GaDOE ConApp budget entry and GaDOE staff request that the completion report submitted display formatting consistent with budget entry (functional categories and school entry).

The total for each of the functional categories will be shown on the consolidated application with object code 881 added as a “placeholder.”

- **Flexibility: Setting up Fund 150 Budgets**  
LEAs have flexibility in how budgets are set up, however, budget format MUST be consistent across DE46 Budget, Fund 150 Budget and Fund 150 Budget Allocations Attachment. Each Fund 150 Budget Iteration requires a submission of Fund 150 Budget Allocations Attachment and delineation in the ConApp Budget.
- Examples:
  - **Fund 150 - 12 Month Budget**
    - No Carryover, or
    - Remainder Budgeted in next fiscal year Fund 150
  - **Fund 150 - 15 Month Budget (12 Month Fund 150 + 3 Month Additional)**
    - Remainder budgeted in a new Fund 150, or
    - Remainder budgeted in a new Fund 400, or
    - Remainder budgeted traditionally (not consolidated)
    - *In compliance with the grant award period, Perkins funds may not be included in this model.*
  - **Fund 150 Simultaneous 12 Month Budgets** - For LEAs who receive funds traditionally allocated midway through the school year, it is possible to set up an additional Fund 150 account for those funds and additional

local funds that runs the remainder of the year simultaneously and is delineated by object or fund code.

- **Flexibility: Use of Functional Categories** – LEAs may use single or multiple functional categories. LEAs use object code 881 to indicate consolidation.
  - A **single functional category** is 1000-881. The advantage of using a single functional category is there are fewer budget line-item entries and often requires fewer amendments due to variance across functional categories.
  - **Multiple functional categories** may include any combination of the following functional categories:

Months 1-12	1000-881	2100-881	2210-881	2213-881
	2220-881	2400-881	2600-881	2700-881
Months 13-15	Use the same functional categories used for the 12-month Fund 150 budget and object code 881. The budget description should clearly label the line-item as Consolidation June – September. This will coincide with the Completion Report. LEAs who use the additional 3 months will need to ‘Flip’ funds. This can be done by using Fund 150 for Months 1-12 and Fund 152 for Months 13-15. While ‘flipping’ funds is not generally encouraged, LEAs with grants that expire in a given year may want to ‘flip’ funds and consolidate in Months 13-15 the sunsetting funds with Title I and state and local funds. Contact Financial Review with questions about ‘Flipping’ Funds.			

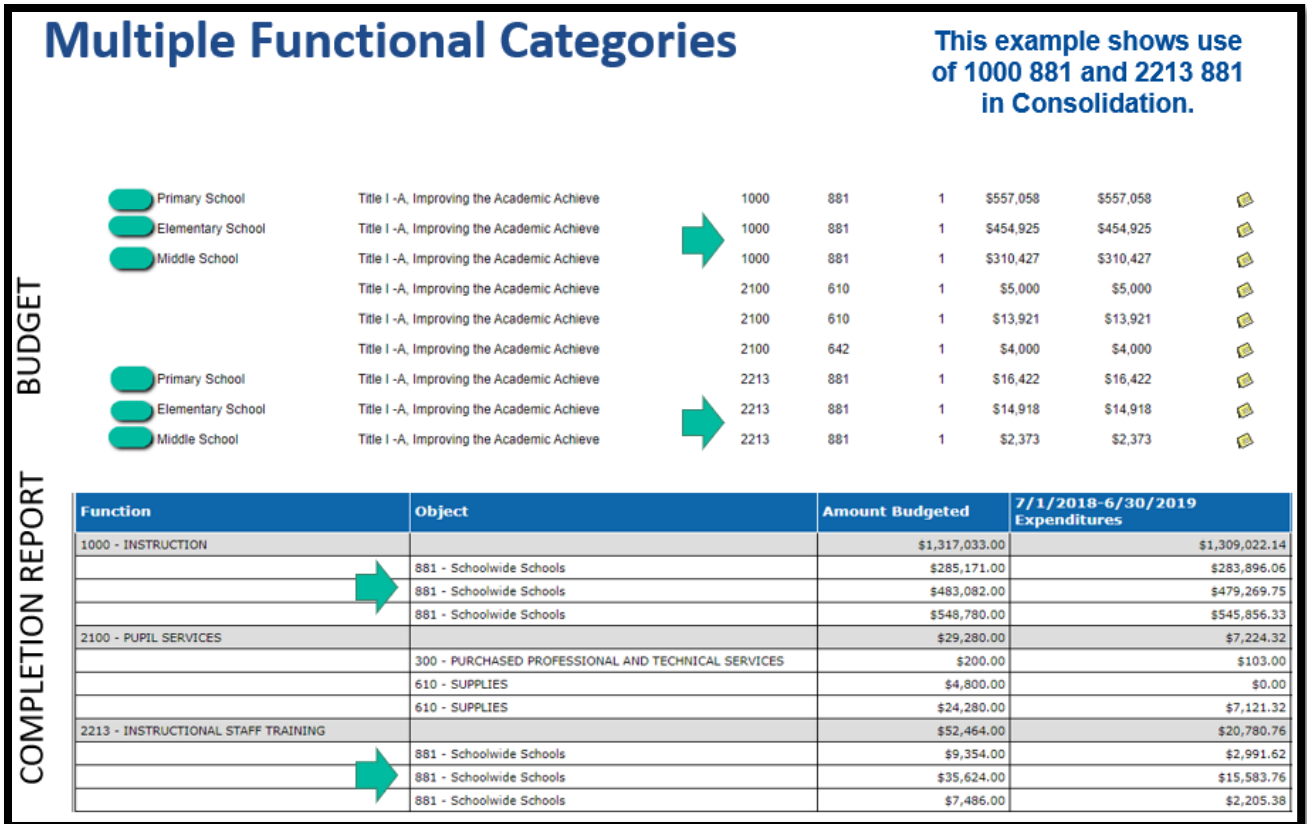
The advantage of using multiple functional categories is the alignment between functional categories in Fund 150 on the DE46 and those in budget entry and the completion report. However, if there is a variance of more than 25% in a functional category, a budget amendment will be required prior to the submission of the LEA completion report.

# Single Functional Categories

This example shows use of only 1000 881 in Consolidated Application.

Function	Object	Amount Budgeted	7/1/2019-6/30/2020 Expenditures
1000 - INSTRUCTION		\$1,293,559.00	\$1,255,133.66
110 - TEACHERS		\$15,250.00	\$0.00
199 - Other Salaries and Compensation		\$4,587.00	\$0.00
199 - Other Salaries and Compensation		\$4,000.00	\$0.00
220 - FICA		\$800.00	\$0.00
220 - FICA		\$839.00	\$0.00
220 - FICA		\$2,868.00	\$0.00
610 - SUPPLIES		\$1,147.00	\$121.62
881 - Schoolwide Schools		\$378,028.00	\$384,207.41
881 - Schoolwide Schools		\$181,390.00	\$179,502.29
881 - Schoolwide Schools		\$386,650.00	\$364,654.76
881 - Schoolwide Schools		\$318,000.00	\$326,647.58
2100 - PUPIL SERVICES		\$15,954.00	\$9,005.07
199 - Other Salaries and Compensation		\$1,500.00	\$120.00
220 - FICA		\$115.00	\$5.46
300 - PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		\$2,640.00	\$0.00
530 - COMMUNICATION		\$0.00	\$7,971.15
580 - TRAVEL - EMPLOYEES		\$5,424.00	\$0.00
610 - SUPPLIES		\$3,880.00	\$908.46
810 - DUES AND FEES		\$2,395.00	\$0.00

**Figure 3**  
Image from MyGaDOE Portal Consolidated Application budget entry and GAORS completion report demonstrating the flexibility afforded by consolidation allowing LEAs to enter their consolidated budget 'rolled up' into a single function and designated CoF object code 881 when budgeting at the start of year and reporting at year end.



**Figure 4**  
Image from MyGaDOE Portal Consolidated Application budget entry and GAORS completion report demonstrating the flexibility afforded by consolidation allowing LEAs to enter their consolidated budget 'rolled up' into a up to seven allowable functional categories and designated CoF object code 881 when budgeting at the start of year and reporting at year end.

- **Flexibility: Including Schools in the ConApp Budget –**
  - **Single Line-Item Entry of Consolidating Schools –** All schools may be reported in one functional category line-item (example: 1000-881). Individual school contributions/allocations can be verified for statutory compliance through the Fund 150 Allocations Attachment.
  - **Multiple Line-Item Entry of Consolidating Schools –** LEAs may choose to report each school on a separate line-item using the functional categories that coincide with each school’s budget. When using multiple functional categories, each school must be referenced for consistency.

Federal funds by program that are not included in the Fund 150 Budget must be budgeted using the full LUA Chart of Accounts and must include budget descriptors in accordance with program requirements. See *Federal Programs Overarching Handbook* for more information. GaDOE and participating LEAs with consolidating schools shall work together to achieve prompt approval of the consolidated budgets and disbursement of federal program funds. Questions or concerns should be addressed to [consolidation@doe.k12.ga.us](mailto:consolidation@doe.k12.ga.us).

# Single Line Entry of Schools

This example shows entry of 3 schools in one line item in Consolidation.

COMPLETION REPORT BUDGET

School	To Program	Function	Object	Units	Price	Amount	Description
	Title I -A, Improving the Academic Achieve	1000	881	1	\$147,732	\$147,732	

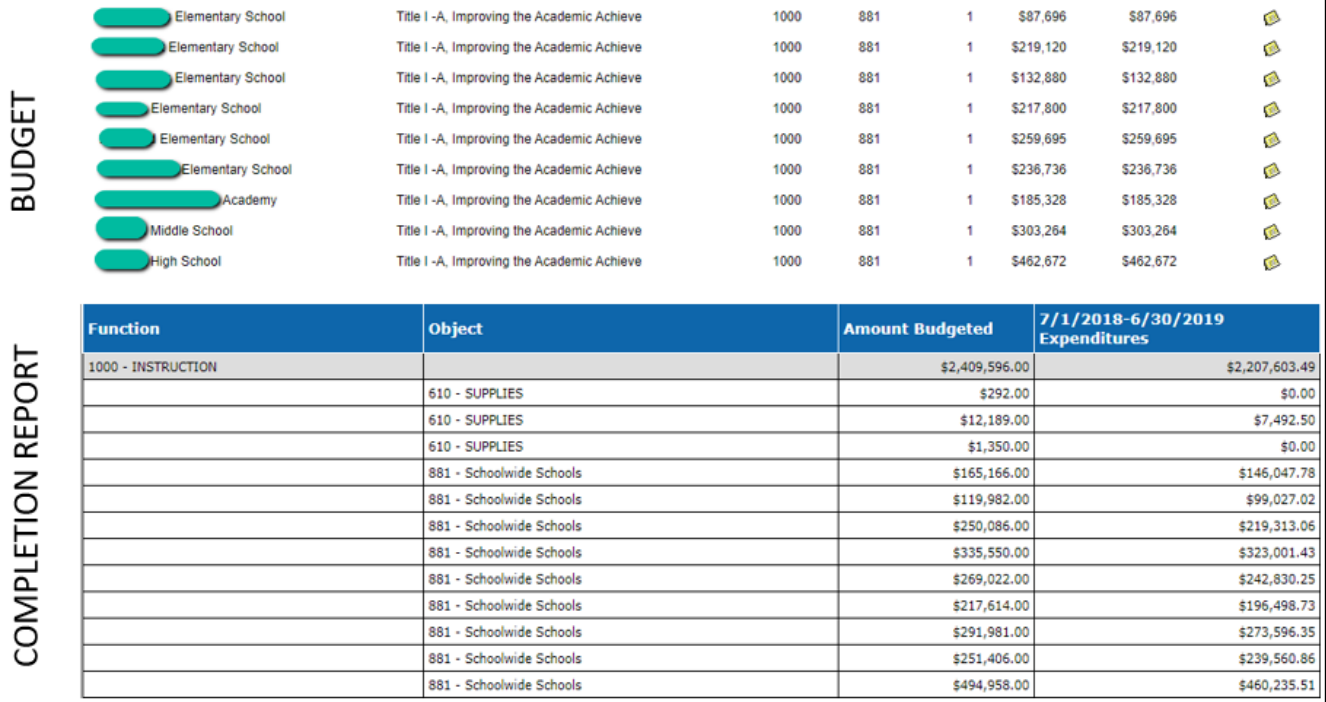
Function	Object	Amount Budgeted	7/1/2019-6/30/2020 Expenditures
1000 - INSTRUCTION		\$147,732.00	\$136,566.27
	881 - Schoolwide Schools	\$147,732.00	\$136,566.27

### Figure 5

Image from MyGaDOE Portal Consolidated Application budget entry and GAORS completion report demonstrating the flexibility afforded by consolidation allowing LEAs to enter their school allotments into a single line and designated CoF object code 881 when budgeting at the start of year and reporting at year end. Please note that this option may be combined with the entry of a single or multiple allowable functional categories.

# Multiple Line Entry of Schools

This example shows entry of 9 schools across multiple line items in Consolidation.



**Figure 6**  
Image from MyGaDOE Portal Consolidated Application budget entry and GAORS completion report demonstrating the flexibility afforded by consolidation allowing LEAs to enter their school allotments by school and designated CoF object code 881 when budgeting at the start of year and reporting at year end. Please note that this option may be combined with the entry of a single or multiple allowable functional categories.

### GaDOE’s Financial Review Division Recommendation:

Consider the LEA’s resources and decide what makes the most sense. In smaller to medium size LEAs or LEAs only consolidating a few schools, it may make accounting easier to include a separate line-item for the amount budgeted for each school in a single functional category. This makes it easier to identify and trace back to each schoolwide budget during drawdowns and EOY reporting. This would not be true in an LEA consolidating many schools, though a larger LEA may also have more staff available to help monitor alignment.

#### ix. Budget Preparation: Indirect Cost

Please see *Indirect Costs in Financial Mechanics of Consolidation Section*.

**x. Budget Preparation: Budget Attachments**

[ED Dear Colleague Letter; External Legal Counsel; 2004 Federal Register Notice, 2008 ED Non-Regulatory Guidance, 2016 ED Non-Regulatory Guidance, 2 CFR 200, GaDOE Guidance]

Federal laws, regulations, and non-regulatory guidance outline requirements for participating LEAs with consolidating schools. In Georgia, during the budget submission process, supporting documents must be submitted for an LEA-selected sample of schools.

**Existing Cohort LEAs** will select a sample of 1) Schoolwide Plans and 2) Intent and Purpose statements from consolidating schools to submit during the budget process.

**New Cohort LEAs** will select a sample of 1) Schoolwide Plans, 2) Intent and Purpose statements and 3) Fund 150 Budgets from consolidating schools to submit during the budget process.

**Selecting Samples**

Samples must:

- include all grants being consolidated.
- show the LEA-level requirements from program intents and purposes (IIIA, IVA).
- reflect schools from across grade level bands (if consolidation occurs at multiple grade level bands).

When selecting samples, LEAs should consider the size of the subgroup population served in each school relative to the grant consolidated.

*For example, in an LEA that consolidates Title III, Part A across 10 of 12 schools, where the minimum students served is 1 student and the maximum is 125, with an average of 25 students served, GaDOE would prefer to review a sample that is >1.*

**Uploading Attachments**

LEAs must upload samples into My GaDOE Portal Consolidated Application in the General Attachment Tab under the Consolidation of Funds dropdown and will be reviewed by the area specialists of all the programs being consolidated. *Title I schoolwide plan needs assessments may be kept on file locally or completed in SIP online.* During Consolidated LEA Improvement Plan (CLIP) Budget Submission:

Attachment	Applicability	Quantity	Naming Convention
Schoolwide Plan	All Cohorts	LEA Sample	COF-SWP- Name of School
Intent & Purpose Statement	All Cohorts	LEA Sample	COF-I&P- Name of School
Fund 150 Budget Allocations Attachment	All Cohorts	All LEA schools included	CoF-Fund 150 Budget Allocations
Fund 150 Budget*	New Cohorts	LEA Sample	CoF-Fund 150 Budget – Name of School

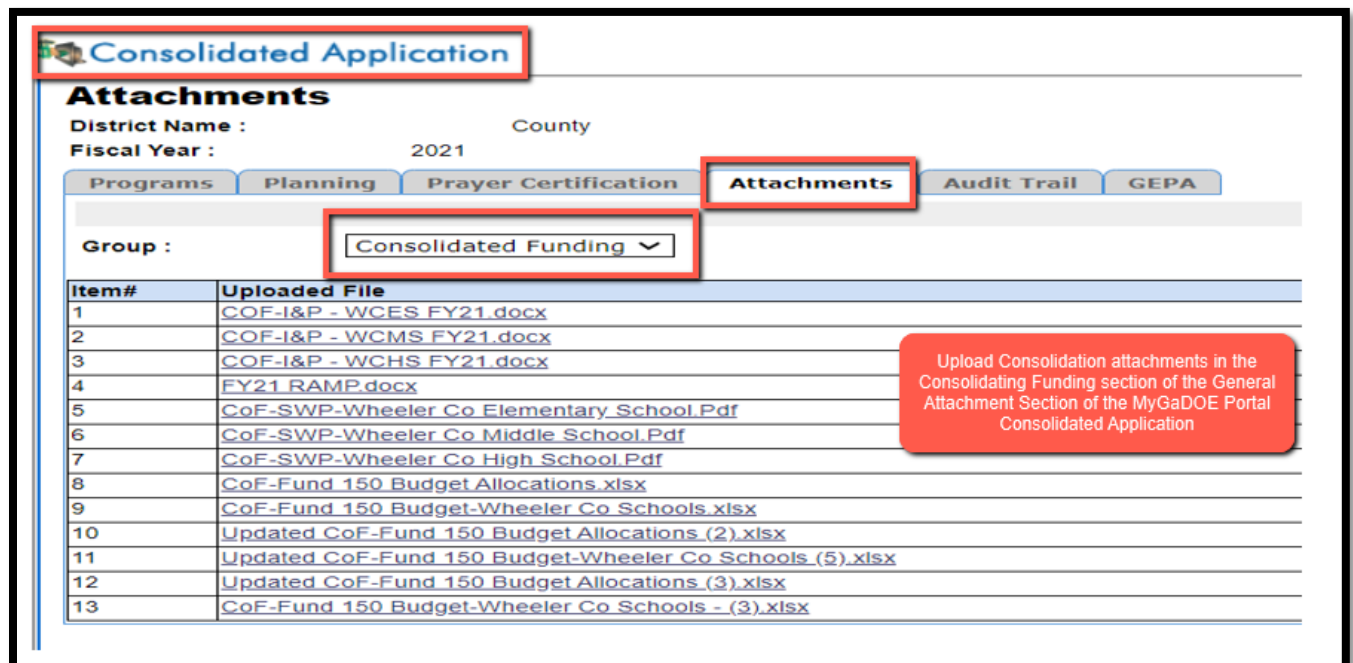
Attachment	Applicability	Quantity	Naming Convention
Title I, Part A Supplement, not Supplant Methodology GA – District Level RAM/P	if applicable	All LEA schools included	See <i>Title I, Part A Guidance</i>
Program Specific Requirements	See <i>Appendix H</i>		

*\*Fund 150 Budgets must be budgeted to the Function and Object Code by school. This can be an Excel sheet or PDF/Excel export from financial software. Format will vary based on LEA Accounting Software and preference.*

For New Cohorts, the schoolwide budget is uploaded as assurance:

- That the **usage** of the funds budgeted for the schoolwide plan has been considered.
- That the **entry** of the budget is aligned with COF allowable functional categories.
- The **set-up** of the budget includes the **QBE Program Codes** for Special Education and CTAE activity.
- That the amounts **allocated** in the budget match the total in the allocation attachment.

Examples of most documents can be found in the Appendices.



**Figure 7**

This image demonstrates where Consolidation of Funds documents should be uploaded in the MyGaDOE Portal Consolidated Application.



## xi. Budget Preparation: Mid-Year Adjustments CLIP, SWP and Fund 150 Budgets

[GaDOE Guidance]

- **Increasing the Amount Consolidated in a School Fund 150 Budget:**
  - LEA's may examine school needs and determine that consolidated funds should increase during the year.
  - LEA's may choose to grant carryover to schools.
  - LEA allocations may increase mid-year; if so, LEAs may pass the increase along to schools.
  
- **Reducing the Amount Consolidated in a School Fund 150 Budget:**

In general, unless there are extenuating circumstances, funds should not be removed from Fund 150 until the end of the year. *Any funds removed from Fund 150 are subject to federal laws, regulations, and guidance.* Reasons for reductions could include:

  - SEA reductions to LEA-level allocations
  - Change in needs warranting local decisions to decrease contributions.

**REQUIRED - Documenting Reduction in Amount Consolidated:** update the Fund 150 Budget Allocation Attachment and submit it by email to Consolidation staff at [consolidation@doe.k12.ga.us](mailto:consolidation@doe.k12.ga.us) and copy relevant GaDOE program and Financial Review staff. This update will require approval before any further action can be taken.

- **Considerations When Making Fund 150 Adjustments**
  - While adjustments to Fund 150 Budget Allocations are allowable, contributing percentages should be changed year-to-date. *For example, an LEA may have an initial consolidated budget that applies 10% of the overall budget to Title I. After a few months, the budget is amended, and the overall budget includes 15% of Title I in the consolidated budget. If the 15% budget amendment is not applied to the year-to-date expenditures, and only applied to the months moving forward after the amendment, the year-end allocation for Title I will not agree with the 15%. This is a result of the budget being an annual estimate applied on a monthly or quarterly basis for cash drawdown requests.* When determining drawdowns following adjustments, LEAs must apply the most current budgeted allocation percentages to the year-to-date expenditures, then deduct the prior month's actual cash drawdown requests to determine the current cash drawdown request.
  - LEAs that budget funding for major expenses occurring at the end of the year, such as summer school or summer professional learning, should closely monitor progress and have alternative plans prepared for funding, should implementation not proceed as planned.

- In the original 12-month Fund 150 Budget, LEAs are encouraged to contribute funds that can be expended within the grant period and will not impact ability to carryover funds.
- **Updating CLIP and Budget Documents**  
During annual implementation, student, staff, and community needs may shift and require adjustments or implementation plans and budgets may need to be amended.

Document	Applicability
ESEA & IDEA CLIP	If the shift in needs is across multiple schools and impacts the LEA's needs, it may be necessary to update the CLIP. To initiate the process, the superintendent must make an amendment request. This should be done in SLDS by the LEA's Federal Programs Director.
Perkins CLNA	GaDOE does not allow mid-year changes to the Comprehensive Local Needs Assessment (CLNA).
Schoolwide Plan	<p><b>Consolidation of Formula Grants</b> – Schoolwide plans should be considered living documents and are a snapshot of needs and plans at a point in time. Adjustments should be made and kept at the local level and are subject to monitoring. LEAs must ensure that school planning and spending collectively align with needs identified in the LEA CLIP and CLNA. Adjustments must continue to meet the intents and purposes of the consolidated grants.</p> <p><b>Consolidation of Discretionary/Competitive Grants</b> – Schoolwide plans can be adjusted locally at any point without resubmission unless the adjustments impact the implementation of activities/interventions identified in the approved grant application. Adjustments that impact ability to carry out approved applications should be communicated to the appropriate program offices and copy consolidation@doe.k12.ga.us. Applications may need to be amended; however schoolwide plans and intent and purpose statements, while changed locally, do not need to be resubmitted. Failure to carry out approved applications may impact funding availability.</p>

Document	Applicability
Intent & Purpose Statement	<b>Intent and Purpose Statements</b> - If the shift in needs in a schoolwide plan would impact the intent and purpose statements submitted and approved for the school year, the statements should be amended and may be kept on file locally. LEAs must ensure that amended Intent and Purpose Statements meet federal requirements. LEAs with questions should communicate with the appropriate program offices and copy consolidation@doe.k12.ga.us.
Fund 150 Budget Allocations Attachment	<b>Fund 150 Budget Allocations Attachment-</b> The Fund 150 Budget Allocations Attachment for each consolidating school must be always kept current on the Consolidation of Funds tab in the ConApp Attachments. This is to ensure compliance with the prioritization of funds required by various federal programs during the budget and budget amendment process.
ConApp Budget	Consolidated Application budget amendments need to be submitted each time the amount contributed to Fund 150 is changed or there is <b>more than</b> a 25% variance in a functional category. <b>*IVA is subject to different variance percentages.</b>
Fund 150 Budget (DE46)	Amendments must be made for any change in contributions and kept on file locally.
Fund 150 First Year Accounting Set-Up (Attachment)	Amendments are not required to be uploaded.
Title I, Part A RAM/P	<i>See Title I, Part A Program Guidance</i>
Program Specific Requirements	<i>Refer to Program Office Guidance</i>

**xii. Budget Preparation: Role of the Local Board of Education (LBOE)**

[GaDOE Guidance, O.C.G.A. § 20-2-167.1]

The LEA’s initial budget should be approved by the LBOE prior to July 1 for the upcoming fiscal year, and subsequent monthly financial reports should be inclusive of all funds (federal, state, and local). The format for LBOE budget approval and monthly reporting varies by LEA. The format is at the discretion of each local board, per the

board policy. The LBOE may approve/review consolidated activity in Fund 150 or disaggregated between General Fund and Special Revenue Funds.

During Perkins Program Improvement budget submission, LEAs must submit the documented date of the system's Local Board of Education approval of the FY Career, Technical and Agricultural Education Local Application.

The screenshot displays the 'Consolidated Application' web interface. At the top, it shows the 'Application' title and a 'Print' button. Below this, there are fields for 'District Name : County', 'District Code :', 'Fiscal Year : 2023', 'Program : CTAE Perkins V Program Improvement - Original', and 'Status : Program Manager Signed Off (Date: 12/15/2022 16:06:13)'. A 'Superintendent Sign off date :' field is also present. A navigation bar includes tabs for 'Program Information', 'Budget', 'Comments', 'Audit Trail', and 'Programs'. Underneath, there are sub-tabs for 'Uploaded Files', 'Grant Proposal', 'Local Board Approval', and 'Local Maintenance of Effort'. The 'Local Board Approval' section is active, showing a blue header 'LOCAL BOARD APPROVAL DOCUMENTATION/DATE'. The text below reads: 'The following date is the documented date of the system's Local Board of Education approval of the FY 2023 Career, Technical and Agricultural Education Local Application. NOTE: According to the new Perkins V law, Federal funds are now tied to the date that the Local Application is approved by the Local Board of Education. Select Date that FY 2023 Local Application was Approved by the Local Board Action:'. A date picker shows '05/24/2022'.

**Figure 8**  
This image is of the screen in MyGaDOE Portal, Consolidated Application, Program Information Tab, Local Board Approval section where LEAs include the date the LBOE approves the CTAE Application.

### G. Alignment

[2004 Federal Register Notice, 2016 ED Non-Regulatory Guidance, ED Guidance, External Legal Counsel, GaDOE Guidance]

#### Alignment of LEA CLIP/CLNA and Schoolwide Plans

The CLIP/CLNA reflects LEA-level priorities and needs. These priorities/needs will be reflected in the Schoolwide Plans though they may not include every priority or every activity/intervention. Schoolwide plans may reflect all or part of the CLIP/CLNA goals and may include school specific priorities identified in the school's CNA outside the LEA CLIP. These additional priorities may be used to meet the intent and purpose of ESEA and IDEA but cannot be used to meet the Intent and Purpose of Perkins. If consolidating Title I, Part C or discretionary/competitive grants, alignment between the CLIP or Program Application and Schoolwide Plans will be much more precise.

#### Alignment of Schoolwide Plans and Intent and Purpose Statements

- There must be alignment between Schoolwide Plans and Intent and Purpose Statements. Generally Intent and Purpose Statements would be broader and the SWP would be more specific as this is where the action steps occur.
- However, because the Intent and Purpose of some grants is specific to certain subgroups, it is possible a subgroup is being served by an activity/intervention

that is designed to support multiple subgroups of students. In this circumstance, the Intent and Purpose would likely be more specific than the Schoolwide Plan.

### **Schoolwide Plans and Fund 150 Budgets**

Schools, charged with coordinating human and fiscal resources in support of students, will likely include activities/interventions that are both funded and unfunded. If funded, they may reflect the coordination (braiding) of several funding sources. While the Fund 150 budget must be used for educational purposes and driven by the schoolwide plan, the activities/interventions in the schoolwide plan may not all appear in the Fund 150 Budget. Also, the Fund 150 Budget may contain items to support a base instructional program which are not specifically listed in the SWP.

Many LEAs and schools have partnerships that support CTAE, and which may be included in a schoolwide plan and may meet the intent and purpose of a variety of programs, but for which traditional Perkins funding could not have been used and which subsequently cannot meet the intent and purpose of Perkins – like business and industry tours. However, CTAE equipment that could have been paid for by Perkins, but which was donated by an outside entity or paid for by another fund source could address CLNA needs and meet the Intent and Purpose of Perkins.

### **H. Supplement Not Supplant (SNS) Test**

[ESEA Section 1114, 2004 Federal Register Notice, 2016 ED Non-Regulatory Guidance, GaDOE Guidance]

#### **i. SNS and Title I**

The Supplement not Supplant (SNS) provision is a fundamental Title I fiscal principle in schoolwide programs. A school participating in a schoolwide program shall use funds available to carry out this section only to supplement the amount of funds that would, in the absence of funds under this part, be made available from non-federal sources for the school, including funds needed to provide services that are required by law for children with disabilities and English learners. Title I, Part A funds must be used to supplement, not supplant, state and local resources. (ESEA, Section 1118(b)(1)).

To demonstrate compliance, an LEA must demonstrate that a methodology used to allocate state and local funds to each Title I school ensures that such school receives all the state and local funding it would otherwise receive if it were not given a Title I allocation. (See section 1118(b)(2)). The LEA shall not be required to identify an individual cost or service paid with Title I as supplemental, or to provide services through a particular instructional method or in a particular instructional setting to demonstrate compliance with the supplement not supplant rule. (See section 1118(b)(3)). In Georgia, this methodology is completed using a Resource Allocation Methodology Plan also known as a RAM/P.

Each Consolidating LEA must keep documentation that demonstrates its methodology for allocating state and local funds in a manner that meets this SNS test. There are multiple ways an LEA might distribute non-federal funds among its schools that would satisfy this requirement. Approval of a resource allocation methodology plan will suffice

for the SNS test if the resource allocation plan demonstrates that Title I schools receive all the State and local funds that they would have received if they were not Title I schools.

An LEA need not have a RAM/P to comply with *ESEA section 1118(b)(2)* and *June 2019 Non-Regulatory Informational Document: Supplement Not Supplant - #26* if it has—

- a. One school;
- b. Only Title I schools; or
- c. A grade span that contains only: a single school, non-Title I schools, or Title I schools (i.e., no RAM/P is required for this grade span).

#### **ii. SNS and Student with Disabilities and English Learners**

In accordance with *ESEA Section 1114(a)(2)(B)* a school participating in a schoolwide program shall use funds available to carry out this section only to supplement the amount of funds available to carry out this section only to supplement the amount of funds that would, in the absence of funds under this part, be made available from non-federal sources for the school, including funds needed to provide services that are required by law for children with disabilities and English Learners. GaDOE will verify compliance with this requirement through the Fund 150 Budget Allocations Attachment and Intent and Purpose Statements.

#### **iii. SNS and Other Grants (ESEA, McKinney-Vento, IDEA & Perkins)**

In accordance with *2016 Non-Regulatory Guidance*, LEAs that consolidate are not required to ensure that each expenditure is tested for Supplement Not Supplant; however, LEAs are responsible for ensuring that federal funds provide supplemental support for the instructional program the LEA would have provided in the absence of federal funds. GaDOE will verify compliance with this requirement through the Fund 150 Budget Allocations Attachment and annual Fall and Spring CPI review.

### **I. Title I Comparability Requirement**

[ESEA Section 1118, Title I, Part A Regulations, GaDOE Guidance]

**Comparability** – To ensure that funds made available under Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA) are used to provide services that are in addition to the regular services normally provided by a local educational agency (LEA) for participating children, the LEA must provide services in its Title I schools with state and local funds that are at least comparable to services provided in its non-Title I schools. At the school building level, comparability requires an LEA to ensure that each Title I school receives its fair share of resources from state and local funds. In other words, an LEA may not discriminate (either intentionally or unintentionally) against its Title I schools when distributing resources funded from state and local sources simply because these schools receive federal funds. Demonstrating comparability is a prerequisite for receiving Title I, Part A funds. Because Title I, Part A allocations are made annually, comparability is an annual requirement.

LEAs that consolidate funds must still comply with Title I's comparability requirement. GaDOE will require an annually approved resource allocation methodology plan (RAM/P). The approved resource allocation methodology plan will suffice to meet the comparability requirement. If circumstances occur such that implementation of a resource allocation methodology plan does not meet comparability requirements, contact the Title I Program Manager and the Director of Consolidated Federal Initiatives at GaDOE.

An LEA need not have a RAM/P to comply with ESEA section 1118(b)(2) if it has—

- a. One school;
- b. Only Title I schools; or
- c. A grade span that contains only: a single school, non-Title I schools, or Title I schools (i.e., no RAM/P is required for this grade span).

However, except for scenario “a” above, the Georgia Department of Education recommends the development of a RAM/P by all LEAs to efficiently monitor equitable funding at all schools and to facilitate the use of alternate comparability compliance. Although such an LEA need not have a RAM/P to comply with ESEA section 1118(b)(2), it does not relieve the LEA of its requirement under ESEA section 1118(b)(1) and elsewhere to operate consistent with all federal, state, and local requirements and to provide free public education, including for schools and grade spans meeting the conditions described above.

**CPI and Comparability-** Data collected for CPI is also used for comparability. When looking for ways to best leverage fiscal and staffing resources, LEAs should keep in mind that comparability uses CPI and looks at instructional staff by school. For more information on calculating comparability and the CPI job codes referenced, please refer to the *Title I, Part A Program Handbook*.

Questions regarding Title I comparability can be directed to the Title I program office specialists and program manager.

## **J. Maintenance of Effort Requirements**

[ESEA Section 8521; IDEA; 34 CFR 300, 2008 Non-Regulatory Guidance, 2019 External Legal Counsel]

In calculating whether it has maintained effort, an LEA can allocate expenditures in a schoolwide program in proportion to the amount of federal funds provided to the schoolwide program. For purposes of the Consolidation Initiative, the LEA Title I maintenance of effort calculation will utilize the year-end annual financial report (DE46) submitted by each LEA. Funds 100 and 150 will be combined to calculate the state and local effort. This will be accomplished using the current programming methodology utilized by GaDOE for non-consolidated LEAs.

- **ESEA** An LEA may also use other reasonable methods to determine Maintenance of Effort. (See 2008 Non-Regulatory Guidance, Sec. E-20, Page 65). Capital Outlay is excluded from ESEA Maintenance of Effort Calculations. (If

purchasing equipment using Fund 150 a manual reconciliation for ESEA MOE may be required.)

- **IDEA** LEAs are required by statute and regulation to meet maintenance of effort requirements. This is an LEA responsibility and is not waived under consolidation. Further, it may be impacted by consolidation based on how LEAs choose to expend funds and customize their implementation.

§300.203 – Maintenance of Effort

(b) Compliance Standard

- MOE can only be met with local and state funds.
- Any expenditures for special education costs that are funded with federal funds cannot be considered.
- Any expenditures for special education costs that are funded with state/local funds must be considered.

LEAs must use/expend (using state and local funds) at least as much as they did in the comparison year on the education of children with disabilities. Two standards:

- Eligibility: Must budget and project at least as much as expended in the comparison year.
- Compliance: Must expend at least as much as they expended in previous comparison year

LEAs may meet maintenance of effort using one of four calculated methods:

1. State and Local aggregate
2. State and Local Per Pupil
3. Local Aggregate, or
4. Local Per Pupil

Further, if LEAs do not meet maintenance of effort requirements, they may explore available exceptions.

Options for Meeting MOE

Consolidating LEAs contribute state and local funds to Fund 150 budgets. This may impact how LEAs meet maintenance of effort requirements. LEAs can meet MOE through one of the following options. LEAs consolidating IDEA must use option 2 or option 3.

- Option 1: Fund 100 Only
- Option 2: Fund 100 and Fund 150
- Option 3: Fund 150 Only

Reporting Special Education Expenditures

LEAs are required to use QBE program codes including special education program codes:

- 2011, 2021, 2031, 2041, 2051, 2061, 2081, 2310, 2620, 2810
- 2023, 2033, 2043, 2053, 2063



### Making Journal Entries

- Federal allocations must be reported for each participating Federal program in the separate funds, to match the revenue reported.
  - The portion of special education expenditures funded with federal sources cannot be considered for MOE.
  - Decrease the amount expensed in Fund 150 By Function & School & Program Code
  - GaDOE helps LEAs streamline accounting practices by allowing them to “roll up” all expenses from various special education program codes into program code 2011 (for journal entries only)
- **CTAE LEAs are required by statute to meet maintenance of effort requirements.** This is an LEA responsibility and is not waived under consolidation. Further, it may be impacted by consolidation based on how LEAs choose to expend consolidated funds and customize their implementation. [Perkins V, 211(b)(1)(A)]

### Options for Meeting CTAE MOE

Consolidating LEAs contribute state and local funds to Fund 150 budgets. This may impact how LEAs meet maintenance of effort requirements. LEAs can meet MOE through one of the following options:

- Option 1: Fund 100 Only
- Option 2: Fund 100 and Fund 150

### Reporting CTAE Expenditures

LEAs are required to use QBE program codes which includes CTAE program code 3011 (High School) and 3018 (Middle School) if Fund 150 is used to support CTAE expenditures.

### Making Journal Entries

- Federal allocations must be reported for each participating Federal program in the separate funds, to match the revenue reported.
- The portion of CTAE expenditures funded with federal sources cannot be considered for MOE.
- Decrease the amount expensed in Fund 150 By Function & School & Program Code
- GaDOE helps LEAs streamline accounting practices by allowing them to “roll up” all expenses into program code 3011 (High School) and 3018 (Middle School) (for journal entries only) combined with object code 881.

Refer to GaDOE’s *CTAE Budget Guidance Document* for MOE requirements and eligible reporting.

	A	B	C	D	E	F	G
4	OBJECT CODE	881					
5							
6	AMOUNT	Column Labels					*Program code 3018 is introduced in the
7		Primary School	Elementary School	Middle School	High School	Grand Total	2023-2024 school year but is used
8	Row Labels	02 EXPENDITURE	02 EXPENDITURE	02 EXPENDITURE	02 EXPENDITURE		retroactively in this example
9	100 - General Fund						
10	1000 - INSTRUCTION						
11	3011 - CTAE 9-12 PROGRAM				478555.49	478555.49	
12	2011 - SPECIAL EDUCATION PROGRAMS	136609.26	17617.95	13502.06	8951.3	176680.57	
13	8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	2702516.84	2569079.61	2976782.97	2432024.04	10680403.5	Fund 150 allocation of 3011,
14	3018 - CTAE Middle School			10392.85		10392.85	2011, 8881, and 3018
15	2100 - PUPIL SERVICES						attributed to Fund 100
16	2011 - SPECIAL EDUCATION PROGRAMS	10350.82	444.45	1123.08	17701.64	29619.99	calculated using the % of State
17	8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	157772.28	108973.75	69359.46	198794.12	534899.61	and Local contributions to Fund
18	2213 - INSTRUCTIONAL STAFF TRAINING						150 applied to YTD Fund 150
19	2011 - SPECIAL EDUCATION PROGRAMS	5256.79	2858.2	4317.43	2094.36	14526.78	expenditures by school by
20	8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	33472.21	15947.28	25715.21	179726.37	254861.07	function.
21	2220 - EDUCATIONAL MEDIA SERVICES						
22	8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	68286.49	96682.2	58510.12	67139.95	290618.76	
23	150 - Consolidated Schoolwide Fund						
24	1000 - INSTRUCTION						
25	3011 - CTAE 9-12 PROGRAM				-514427.96	-514427.96	
26	2011 - SPECIAL EDUCATION PROGRAMS	-159627.38	-19969.81	-14352.55	-9588.4	-203538.14	Allocation from 150 of 3011,
27	8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	-3161297.78	-2928444.21	-3181315.65	-2615428.2	-11886486	2011, 8881, and 3018 to Fund
28	3018 - CTAE Middle School			-11156.29		-11156.29	100 and all contributing federal
29	2100 - PUPIL SERVICES						funds calculated using the % of
30	2011 - SPECIAL EDUCATION PROGRAMS	-12126.53	-504.8	-1202.25	-19019	-32852.58	each funding source's
31	8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	-184484.96	-124142.86	-74059.5	-213645	-596332.32	contributions to Fund 150
32	2213 - INSTRUCTIONAL STAFF TRAINING						applied to YTD Fund 150
33	2011 - SPECIAL EDUCATION PROGRAMS	-6108.11	-3233.62	-4593.69	-2242.04	-16177.46	expenditures by school by
34	8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	-39112.41	-18070.21	-27384.83	-193035.69	-277603.14	function.
35	2220 - EDUCATIONAL MEDIA SERVICES						
36	8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	-79896.48	-110274.05	-62533.38	-72232.59	-324936.5	
37	402 - Title I						
38	1000 - INSTRUCTION						
39	1750 - REGULAR, TITLE I	122319.72	109265.87	101792.68	107612.85	440991.12	Combined Program Amount of
40	1762 - MIGRANT EDUCATION, TITLE I - REGULAR	4437.27	3868	1521.83	1354.72	11181.82	2011, 3011, 3018 & 8881
41	2100 - PUPIL SERVICES						allocated to IA & IC from Fund
42	1750 - REGULAR, TITLE I	7234	4609.87	2373.36	7908.84	22126.07	150 by function by school.
43	1762 - MIGRANT EDUCATION, TITLE I - REGULAR	263.76	163.43	34.49	100.43	562.11	
44	2213 - INSTRUCTIONAL STAFF TRAINING						
45	1750 - REGULAR, TITLE I	1656.01	772.43	972.87	6581.07	9982.38	[This example does not include
46	1762 - MIGRANT EDUCATION, TITLE I - REGULAR	52.48	21.89	12.18	80.47	167.02	the 7 additional funding
47	2220 - EDUCATIONAL MEDIA SERVICES						sources used by the LEA]
48	1750 - REGULAR, TITLE I	2943.8	4095.57	1996.1	2474.86	11510.33	
49	1762 - MIGRANT EDUCATION, TITLE I - REGULAR	108.38	147.79	31.01	32.71	319.89	

**Figure 9**

Image from a DE 46 Financial Analysis Report demonstrating the allocation of Special Education program code 2011 and CTAE program codes 3011 and 3018 out of Fund 150 and into Fund 100 and 2 other federal funding sources. The allocations out of Fund 150 will use program codes 2011, 3011 (HS) and 3018 (MS) and into Fund 100 but will be combined when attributing allocations to federal funds (like Title I, Part A Fund 402) using the receiving program code (like Title I, Part A program code 1750) in combination with object code 881.

Transfer Out	Fiscal Year				
	2021		2022		
	100 - General Fund	150 - Consolidated Schoolwide Fund	100 - General Fund	150 - Consolidated Schoolwide Fund	
PROGRAM DESCRIPTION					
3011 - CTAE 9-12 PROGRAM	464689.17	-502176.86	478555.49		-514427.96
2011 - SPECIAL EDUCATION PROGRAMS	228042.28	-256770.47	220827.34		-252568.18
8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	12108976.76	-13437422.89	11760782.9		-13085357.8

Transfer In	Fiscal Year				
	2021		2022		
	100 - General Fund	150 - Consolidated Schoolwide Fund	100 - General Fund	150 - Consolidated Schoolwide Fund	
PROGRAM DESCRIPTION					
2041 - SPECIAL EDUCATION CATEGORY III		-155466.5			-414945.45
8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures		-2548793.49			-2400958.1

**Figure 10**

Image from a DE 46 financial analysis demonstrates the two options for LEAs allocating Special Education and CTAE from Fund 150 for MOE purposes.

- In the transfer out option, the LEA allocates all expenditures from Fund 150 to consolidating funding sources including Fund 100.
- In the transfer in option, the LEA allocates out only the federal portion of Special Education, CTAE and remaining Fund 150 expenditures and moves resources into Fund 150 to address the state and local portion.

## K. Monitoring

[2 CFR 200, 2004 Federal Register, ED Dear Colleague Letter to Georgia, 2008 Non-Regulatory Guidance, GaDOE Guidance]

### i. Cross Functional and Program Specific Monitoring Under Consolidation

Participating LEAs with consolidating schools will follow the Federal Programs Division cross-functional monitoring cycle.

- **New Cohorts:** If the regular cross-functional monitoring schedule for a Consolidating LEA coincides with its initial year of joining the Consolidation of Funds Initiative, the school system may request a deferment from cross-functional monitoring for that year. This is an option offered to those systems only, because of the programmatic and fiscal technical assistance already built into the first year of Consolidation implementation. The deferment request must come from an appropriate system representative and is for one year only. Email the Director of Federal Programs to request a deferment and copy consolidation@doe.k12.ga.us.
- **Existing Cohort LEAs Adding New Programs to Consolidation:** If the regular cross-functional monitoring schedule for a Consolidating LEA coincides with its initial year of adding a program to the Consolidation of Funds Initiative, the LEA may request a deferment from cross-functional monitoring of the program added for that year. Other programs are subject to routine monitoring in the same year. The program added to consolidation will be monitored in the consecutive year. The next full monitoring of all programs will occur as scheduled on the cross-

functional monitoring cycle. Email the Director of Federal Programs to request a deferment and copy consolidation@doe.k12.ga.us.

Any adjustments or modifications to this deferment procedure is at the discretion of the Federal Programs Division.

Additional notes for monitoring:

- **Annual Monitoring:** Certain grants, like McKinney-Vento and 21<sup>st</sup> CLCC are subject to annual monitoring. *Note: Title I Homeless Set-aside is monitored in conjunction with McKinney-Vento.*
- **Monthly Monitoring:** The implementation of the L4GA grant is monitored monthly through the drawdown process. Please see section on drawdowns for details.
- **Overarching Monitoring Indicators:** Any single grant monitored in isolation may be subject to monitoring of cross-cutting/ overarching requirements and set-asides. This includes (but is not limited to) internal controls on cash management, schoolwide plan implementation, and equitable services.
- **Student-Centered Documentation:** If grants designed to assist special student populations are consolidated (Migrant, English Learners, Special Education), existing laws often require verification of meeting statutory requirements at the student level.
- **Discretionary/Competitive Grants:** Grants that were awarded in conjunction with a specific plan (21<sup>st</sup> Century, SIG 1003(a), McKinney-Vento) must ensure compliance with approved plans/applications.
- **Selecting a Sample of Schools for Monitoring:** The GaDOE will select a sample of schools to be monitored during cross-functional monitoring and will notify LEAs by email in advance of monitoring. During years that are not cross-functional monitoring, LEAs who consolidate grants that require annual monitoring will be notified by the respective program offices. The LEA may then curate a selection of documents for each school that demonstrate how the school meets the Intent and Purpose of all consolidated programs. To the extent applicable, the sample will take into consideration:
  - the number of schools in an LEA,
  - the number and type of grants consolidated in a single school,
  - the size of the population of students served by a grant in a school, and
  - grade level bands.
- **Cross Functional Monitoring When LEAs Transfer IIA and IVA into a Consolidated Program:** Some monitoring indicators will be monitored by the receiving program rather than the contributing program. LEAs should reference the current monitoring document to determine which indicators this applies to.

## ii. IDEA Monitoring Under Consolidation

[IDEA, 2004 Federal Register Notice, 34 CFR 300, GaDOE Guidance]

The Individuals with Disabilities Act (IDEA) funding offers individual student protection. Therefore, monitoring of IDEA funds in a schoolwide consolidated program will have unique monitoring indicators. During the first year of consolidation, IDEA staff will review the following three elements:

1. IDEA funds must be counted as federal funds for IDEA's excess cost and supplement, not supplant calculations, which includes special education maintenance of effort (MOE). The Excess Cost Calculation is reported annually in the Consolidated Application portal by the LEA. The special education MOE calculation is reported on the DE46 report annually and uploaded to the Special Education MOE portal within the Consolidated Application. Both calculations will be reviewed to see that IDEA funds are reported as federal funds.
2. Schoolwide programs may not exceed what is allowed by the IDEA. First, the LEA determines the amount of funds it received under the IDEA section 611 and 619 programs. Secondly, the LEA must divide the total amount of its IDEA grants by the number of children with disabilities in the jurisdiction of the LEA. Finally, the LEA then multiplies this figure by the number of children with disabilities who will be participating in the schoolwide program. This will be reviewed and approved initially at the time of My GaDOE ConApp Budget approval. The formula calculation and applicable expenditures will be reviewed during monitoring, to ensure that each schoolwide program does not exceed what is allowed by the IDEA.
3. Students must receive services in accordance with a properly developed individualized education plan (IEP); and be afforded all the rights and services guaranteed to children with disabilities and their parents under the IDEA. A sampling of IEPs will be requested ahead of the monitoring review with three business days' advance notice. The sampling size will be determined based on the size of the LEA and the number of schools participating. During the monitoring review, the LEAs must provide evidence that student services are being implemented according to the IEPs of each student. This evidence may be teacher schedules, student schedules, FTE reporting, or any other supporting documentation that proves services have taken place. LEAs may choose the supporting documentation, if it clearly shows that student services are being provided according to IEPs.

If an LEA shows non-compliance for any of the above indicators the GaDOE will document non-compliance, and, in most circumstances, will permit the LEA to make corrections within a one-year timeframe. The LEA will develop a corrective action plan (CAP) that will be monitored over the course of the year. The Special Education Services and Supports team will provide technical assistance during this period. If non-compliance is found specifically in the student IEP file review, there will be a second review of the original IEP student files after the LEA has corrected the issues according to the timeframe approved in the CAP. At the end of the year, a new sampling of student files will be requested for review. If the end of the year review yields additional non-compliance, the LEA will not be permitted to use IDEA funds in the schoolwide consolidation of funds project. However, the Georgia Department of Education retains the right to prohibit the consolidation of IDEA funds at any time if non-compliance is

found due to the conditions placed on consolidation by the IDEA, and the protections children and families are afforded.

### **iii. CTAE Monitoring Under Consolidation**

State CTAE grants and Perkins are monitored at the same time.

- If consolidating state and local CTAE expenditures (not Perkins), the LEA must maintain applicable documentation for monitoring and auditing purposes, including calculations used to support MOE.
- Georgia's Perkins plan submitted to and approved by ED states that LEAs will be monitored on a five-year cycle. Monitoring occurs every fall and focuses on prior year implementation. It is conducted through a combination of virtual and on-site review. LEAs may also be added following the annual risk review in February. LEA responsibilities are not waived under consolidation.
- Monitoring addresses, but is not limited to: Grant Administration Actuals, MOE Calculations, Completion Report submissions, unconsolidated inventory, FTE/QBE allotment compared with spending, organization chart and job responsibilities, Drawdown conducted on a reimbursement basis, CPI Errors report, effectiveness, notice of non-discrimination.
  - Monitoring areas that are impacted by consolidation include, but are not limited to
    - No request for time and effort for staff funded out of Fund 150.
    - No inventory purchased using Fund 150 checked.
    - Drawdown calculations supporting each draw.
    - Schoolwide plan implementation and effectiveness in lieu of expenditure requests.

### **iv. LEA Self-Monitoring Fiscal and Programmatic Implementation**

While the Consolidation of Funds Initiative affords a great measure of local flexibility it also requires intentional coordinated local oversight. LEAs should develop local procedures for the frequency and method for monitoring both schoolwide budgets and schoolwide plans. Budgets should be purposefully aligned to activities/interventions in the schoolwide plan. LEAs and schools should be able to associate a reasonable estimate for time of implementation of the plan's activities/interventions whether they occur at a specific point in time (single purchase of software) or ongoing in intervals (contract for training or instructional coach salaries). In providing oversight LEAs should be able to project how much each school should have spent in a specified period based on its schoolwide plans. When examining expenditures in comparison with a budget, if a school is not at the expected level of expenditures (or is over) LEA staff will need to cross-reference with the schoolwide plan and coordinate conversation with school leaders to identify any discrepancies and plan for corrections.

While principals are responsible for the day-to-day oversight of the schoolwide plan, LEA directors are required by federal regulations to monitor program performance (financial and programmatic). This oversight should occur with enough frequency that it allows for timely and appropriate action to address any identified deficiencies. The suggestions below are suggestions based on General Accepted Accounting Principles (GAAP) and programmatic guidance.

### **GaDOE Suggestions for Frequency**

- **Budgets and expenditure reports** should be examined at least monthly.
- **Drawdowns** should be reviewed at least quarterly.
- **Schoolwide Plans** should be analyzed at least quarterly.

#### • **Annual Monitoring:**

- **Programmatic:** LEAs are required by statute to annually evaluate the schoolwide plan, using data from the State's assessments, other student performance data, and perception data to determine if the schoolwide program has been effective in addressing the major problem areas and, in turn, increasing student achievement, particularly for the lowest-achieving students. Schools must annually revise the plan, as necessary, based on student needs and the results of the evaluation to ensure continuous improvement. [2016 Schoolwide Non-Regulatory Guidance]
- **Fiscal:** LEAs are required by federal and state statute to comply with end-of-year fiscal reporting requirements. LEAs should annually verify that their fiscal implementation is in alignment with federal and state reporting requirements and that their implementation of Consolidation of Funds is in alignment with Georgia Consolidation guidance approved by ED. GaDOE will also conduct a review and share their observations with LEAs. LEAs may request technical assistance from consolidation and financial review staff to ensure successful implementation.

#### • **Progress Monitoring:**

- **Programmatic:** LEA Federal Programs Directors and school principals must monitor plan implementation throughout the school year, including each subgroup of students defined in section 1111(c)(2) (economically disadvantaged students; students from major racial and ethnic groups; children with disabilities; and English learners). (ESEA section 1114(b)(7)(A)(i)); and addressing the needs of all students but particularly the needs of students who are failing, or are at risk of failing, to meet the challenging State academic standards. (ESEA section 1114(b)(6), (7)(A)(iii)).
- **Fiscal:** It is critical for LEAs and consolidating schools to start the year with a Fund 150 budget that will support the implementation of the schoolwide plan. These budgets should be set up including program, function, and object codes. In Georgia's Data Decision Making Process Guide, School Improvement staff recommend that each plan action step



include a timeline for implementation, person/position responsible, funding source, GSCI System and subgroups impacted. The combination of the action step with timeline and funding source, should allow LEA and school staff to monitor financial progress relative to program progress. It is just as important to monitor what does not happen as it is to monitor what does happen. GaDOE Financial review recommends that LEAs evaluate school's actuals against their budget at the object level mid-year and adjust as needed.

## L. The Impact of Consolidation of Funds on ESEA Reporting

[2016 ED Non-Regulatory Guidance, ED Communication with GaDOE, GaDOE Guidance]

- **Title I, Part C:** LEAs must annually monitor the effectiveness of the implementation of the schoolwide plan on migrant student achievement.
  - **Implementation Plans:** LEAs consolidating Title I, Part C are not required to submit K-12 Implementation Plans to GaDOE.
  - **Supplemental Services:** GaDOE confirmed with ED in November 2019 that LEAs will not collect or report supplemental services for K-12 migrant children in schools that consolidate Title I, Part C in CSPR. The LEA will still collect and report for preschool children, Out of School Youth (OSY), and any K-12 migrant children not attending consolidated schools.
- **Title II, Part A:** National Survey: GaDOE consulted with ED Spring of 2022 about the requirements for completing the national survey when IIA funds are consolidated. The survey asks LEAs to estimate the funding spent on program objectives. ED advised Georgia that when an LEA uses 100% of its Title II, Part A allocation to support schoolwide programs, that funding loses its Title II identity, meaning that on its Title II use of funds survey, the LEA would report \$0 spent on Title II activities, which eliminates the need to respond to the rest of the questions. Georgia has requested that ED update the survey to account for consolidation of funds.
- **Title III, Part A:** GaDOE confirmed with ED Fall of 2019 that in schools that consolidate Title III, Part A, only ELs receiving LEA-provided language services should be coded as receiving supplemental language services.
- **Title IV, Part A:**
  - **ConApp Budget and Completion Report:** In the Consolidated Application budget, LEAs select 'CoF-Consolidation of Funds' in the category section. This format also carries over into the completion report and subsequent program effectiveness report.
  - **CSPR & Annual Report:** GaDOE reports to ED the funding that is consolidated and expended. The report does not break down expenditures or effectiveness by focus area (well-rounded, safe, and healthy, effective use of technology).
- **Title IV, Part B:** GaDOE confirmed with ED in Fall 2021, in schools where a 21<sup>st</sup> CCLC program operates in synchronicity with a locally funded program, and students in both programs are served through common activities and programming, the programs must collectively meet 21<sup>st</sup> CCLC requirements



including the collection and reporting of data relative to GPRA measures for all students.

- **CTAE:**

- Office of Career, Technical and Adult Education (OCTAE) Consolidated Annual Report – This report focuses primarily on fiscal reporting, enrollment and placement information and program quality. There does not appear to be any current impact due to consolidation.
- Georgia's Method of Administration Review for Accessibility – This review is required by Office of Civil Rights.

### III. Financial Mechanics of Consolidation

#### A. Budget Development and Submission Timeline

[O.C.G.A.; § 20-2-167.1, SBOE Rule, GaDOE Guidance]

<b>Spring</b>	LEAs develop LEA-level and school-level projected budgets
<b>Prior to July 1</b>	In accordance with state law O.C.G.A. § 20-2-167.1, LEAs must bring a budget before their board for approval that includes all anticipated revenues. This may or may not detail consolidation. Federal revenues can be based on projected allocation numbers. 85% of the previous fiscal year's Federal budget may be utilized for the initial budget preparation.
<b>September 30</b>	<p><b>Financial Review</b> DE46 Initial Budget (inclusive of Fund 150) is due to Financial Review (Due to updates in Federal allocations between spring local board of education review and September submissions. The uploaded budget in the fall may not exactly match the budget from the spring.)</p> <p><b>MyGaDOE Portal ConApp Budget</b> ConApp Budgets for each program are due in MyGaDOE to Federal Programs</p> <p><b>Fund 150 Budget Allocations Attachment</b> Fund 150 Budget Allocations Attachment is due in MyGaDOE to Federal Programs</p> <p><b>Fund 150 Budget (New Cohorts Only)</b> Fund 150 Budget is due in MyGaDOE to Federal Programs</p>
<b>The Following Spring</b>	<b>MyGaDOE ConApp Budget/Fund 150 Budget Allocations Attachments</b> Amended budgets and Allocations Attachments are due if applicable
<b>The Following September 30</b>	DE46 Initial Actuals (inclusive of Fund 150) is due to Financial Review
<b>October 31</b>	Completion Reports are due for federal programs reporting in MyGaDOE to GaDOE Grants Accounting (following the end of the state fiscal year and federal award period)

#### B. Budget Period for Consolidating in Fund 150

[O.C.G.A. § 20-2-167.1, SBOE Rule, 2008 and 2016 Non-Regulatory Guidance, GaDOE Guidance]

The Fund 150 budget for each school must be developed for the 12-month state fiscal year, July 1- June 30. Any federal funds spent in the grant period months 13-15 should not be included in the 12-month Fund 150 consolidated budget. The Fund 150 budget must be created using the State's LUA Chart of Accounts and, at a minimum, should be detailed by program, function, object, and school code.

If all funds are not expended in months 1-12 and are still available in accordance with the ED Grant Allocation Notification (GAN) and state guidance, funds can be used as follows:

- Create a **3-month Fund 150 account** using a designated account code (1000-882) or Fund Code (Fund 152). State and local funds contributed in this scenario are allocated for the next fiscal year. (This runs simultaneously to the next 12-month Fund 150 budget). This warrants a separate Fund 150 budget (locally) and Fund 150 Budget Allocations Attachment.
- Create a **3-month Fund 400 account** for federal funds. This runs simultaneously to the next 12 months Fund 150 budget.
- **Use the remaining funds traditionally**, complying with all federal laws, regulations, and non-regulatory guidance.
- **Carryover the funds** (if available) into the next fiscal year and use in the next fiscal year Fund 150 budget.

For LEAs who receive funds traditionally allocated midway through the school year, it is possible to set up an additional Fund 150 account for those funds and additional local funds that runs the remainder of the year simultaneously and is delineated by object or fund code.

Each Fund 150 Budget Iteration requires a submission of Fund 150 Budget Allocations Attachment and delineation in the ConApp Budget.

### **C. Obligation of Consolidated Funds**

[O.C.G.A. § 20-2-167.1, SBOE Rule, GaDOE Guidance, 34 CFR 76.707]

In order to best maximize and leverage federal and non-federal funds to meet school needs, LEAs should begin to obligate funds at the start of the year. Expenditures made prior to **consolidated application** budget approval should be paid out of consolidated funds. *Unlike the traditional budget approval process, LEAs should not attempt to reclassify opening of the year expenditures from a fund source that is not consolidated.*

### **D. The Fund 150 Budget in the DE46**

[O.C.G.A. § 20-2-167.1, SBOE Rule, GaDOE Guidance]

Once the LEA/schoolwide school has identified the intent and purpose of all the funding sources consolidated, the Fund 150 budget for the consolidated schoolwide program can be developed in accordance with GaDOE Financial Review guidance. Participating cohort LEAs with consolidating schools will establish a consolidated schoolwide budget (Fund 150) for each school that is consolidating funds as part of the schoolwide program. Fund 150 budgets must present expenditures by **program**, function, object, school.

This budgeted allocation should be based on those expenditures that are in support of the program, using any of the following eight functional categories:

- 1000 – Instruction

- 2100 – Pupil Services
- 2210 – Improvement of Instructional Services
- 2213 – Instructional Staff Training (Added 2017-2018- Second Cohort)
- 2220 – Educational Media Services
- 2400 – School Administration (Added 2018-2019- Third Cohort)
- 2600 – Maintenance and Operations **(School Resource Officers only)** (Added 2019-2020 – Fourth Cohort)
- 2700 – Transportation (Supplemental academic services only- for example field trips, after school programs such as tutoring, summer programs and work placement. This excludes athletics.) (Added 2017-2018- Second Cohort)

**Perkins 5% administrative CAP in 2230, 2300, and 2400 may not be consolidated.**

The budget allocation will have to be calculated separately for each participating school in the LEA, as the funding levels of federal, state, and local funds will vary for each school within the LEA. The funding levels vary due to student population, staffing levels, the experience levels of the teachers and support personnel and availability of grants. The expenditures will be allocated among each funding source on a proportional basis as defined in the Fund 150 Budget Allocations Attachment.

Templates for Fund 150 Budgets and the Fund 150 Budget Allocations Attachment can be found in the Appendices and on the Consolidation of Funds webpage.

### **E. Available Accounting Methods**

[O.C.G.A. § 20-2-167.1, SBOE Rule, GaDOE Guidance, 2004 Federal Register Notice]

Federal program funds that are not consolidated must meet all the federal requirements of that program.

The accounting methodology described in this section does not apply to funds that are coordinated/blended/integrated to support a schoolwide program but are not consolidated. Those coordinated/blended/integrated funds must be accounted for separately from the schoolwide consolidation, and expenditures from those funds must continue to be identified in the usual manner. The LEA will establish a consolidated schoolwide budget for each school. Hypothetically, for a system with only four (4) schools, the consolidated budget could be established as shown in Table A.

In accordance with statutory requirements, state educational agencies will modify or eliminate state fiscal and accounting barriers so that schools can easily consolidate funds from other federal, state, and local sources to improve educational opportunities and reduce unnecessary fiscal and accounting requirements. (ESEA, Section 1111(g)(2)(E)). To achieve that mandate, GaDOE allows LEAs to utilize Fund 150 to consolidate all expenditures and minimize budget entries in MyGaDOE ConApp.

## Example Fund 150 Budget Allocations by School and Program

School	State & Local	Title I-A	Title II-A	Title III-A	Title V-B	Perkins	Total
School A Primary	1,000,000	215,000	20,000	40,000	10,000		1,285,000
	77.8%	16.7%	1.6%	3.1%	.8%		100%
School B Elementary	1,500,000	322,500	30,000	60,000	15,000		1,927,500
	77.8%	16.7%	1.6%	3.1%	.8%		100%
School C Middle	500,000	87,500	5,000	10,000	25,000	12,500	640,000
	78.1%	13.7%	.8%	1.5%	3.9%	2%	100%
School D High	800,000	122,500	7,000	14,000	35,000	17,500	996,000
	80.3%	12.3%	.7%	1.4%	3.5%	1.8%	100%
<b>Total funds distributed to schools</b>	<b>3,800,000</b>	<b>747,500</b>	<b>62,000</b>	<b>124,000</b>	<b>85,000</b>	<b>30,000</b>	<b>4,848,500</b>
	78.4%	15.4%	1.3%	2.6%	1.7%	.6%	100%

- The amounts shown in the “state and local funds” column will match the amount calculated in accordance with the LEA’s methodology for allocating state and local funds.
- As the Fund 150 Budget is amended, LEAs are required to amend the percentages allocated on the Fund 150 Budget Allocations Attachment. *For example, if carryover funds are consolidated, the percentages would change. The changes should be reflected from year-to-date and not moving forward from the time the funds are added. Changes are not official until the budget amendment is approved by Federal Programs.*
- At the end of the year, LEAs will review the amount allocated to each funding source to determine that the final budgeted percentage allocation has been appropriately recorded among all the funding sources.
  - Completion reports will be prepared for each federal program based on the percentage of actual expenditures charged in that fund.
  - While local accounting software and DE46 uploads must reflect all functional categories used in Fund 150, completion reports may be “rolled” up into one functional category. Generally, LEAs would report on their completion report in the same functional categories entered in program budgets.
  - If LEAs budget in multiple functional categories, since the funds are consolidated, it will be permissible to report expenditures in functional categories that typically are not allowed under that specific grant. *For example, transportation could be reported in the Title II, Part A fund under 2700 881.*
  - Additionally, the Final Amended Budget will be submitted to the Financial Review Division. This final budget, as well as the Final Actual Financial Analysis Report (DE46), will include expenditure data for each funding source coded to the current chart of accounts. The activity submitted in the financial reports must be identifiable by school. LEAs participating in the Consolidation of Schoolwide funds will be required to upload a DE46

through the GaDOE Financial Review Error Checking Process prior to the end of the fiscal year, to allow GaDOE to review the activity in Fund 150.

### Example School Allocation Template Alignment with School DE46 Budget

School	State & Local Funds	Title I, Part A	FACE 1%	Title II, Part A *Trans to LA	Title III	Title IV *Trans to LA	McKinney-Vento	SIG (a)	SIG(g)	Total Budget	Total Federal Budget
High	4,725,214.00	542,000.00	4,843.00		1,820.00		3,647.00			5,277,524.00	552,310.00
Allocated %	89.53%	10.27%	0.09%		0.03%		0.07%	0.00%	0.00%	100.00%	10.48%
High	3,975,312.00	683,125.00	4,843.00		964.00		3,975.00			4,668,219.00	692,907.00
Allocated %	85.16%	14.63%	0.10%		0.02%		0.09%	0.00%	0.00%	100.00%	14.84%
High	5,074,273.00	417,117.00	4,844.00		643.00		1,515.00			5,498,391.00	424,119.00
Allocated %	92.29%	7.5862%	0.0881%		0.0117%		0.0276%	0.00%	0.00%	100.00%	7.71%
Middle	4,942,925.00	676,890.00	4,843.00				3,647.00			5,628,305.00	685,380.00
Allocated %	87.82%	12.03%	0.09%		0.00%		0.06%	0.00%	0.00%	100.00%	12.18%
Middle	3,122,739.00	516,170.00	4,843.00				2,499.00			3,646,201.00	523,462.00
Allocated %	85.64%	14.16%	0.13%		0.00%		0.07%	0.00%	0.00%	100.00%	14.36%
Middle	3,625,969.00	538,750.00	4,844.00		8,775.00		4,467.00	175,000.00		4,357,805.00	731,836.00
Allocated %	83.21%	12.36%	0.11%		0.20%		0.10%	4.02%	0.00%	100.00%	16.79%
Magnet	3,809,949.00	290,418.00	4,844.00				695.00			4,105,906.00	295,957.00
Allocated %	92.79%	7.07%	0.12%		0.00%		0.02%	0.00%	0.00%	100.00%	7.21%
Elementary	2,502,177.00	331,200.00	4,843.00				5,123.00	175,000.00		3,018,343.00	516,166.00
Allocated %	82.90%	10.97%	0.16%		0.00%		0.17%	5.80%	0.00%	100.00%	17.10%
Elementary	3,072,921.00	204,000.00	4,843.00		7,920.00		859.00			3,290,543.00	217,622.00
Allocated %	93.39%	6.20%	0.15%		0.24%		0.03%	0.00%	0.00%	100.00%	6.61%
Elementary	3,140,626.00	140,400.00	4,843.00		1,286.00		367.00			3,287,522.00	146,896.00
Allocated %	95.53%	4.27%	0.15%		0.04%		0.01%	0.00%	0.00%	100.00%	4.47%
Elementary	2,723,208.00	261,875.00	4,843.00				531.00			2,990,457.00	267,249.00
Allocated %	91.06%	8.76%	0.16%		0.00%		0.02%	0.00%	0.00%	100.00%	8.94%
Elementary	3,290,488.00	268,961.00	4,843.00				211.00			3,564,503.00	274,015.00
Allocated %	92.31%	7.546%	0.136%		0.00%		0.01%	0.00%	0.00%	100.00%	7.69%
Elementary	3,754,986.00	340,500.00	4,843.00		1,821.00		3,155.00			4,105,305.00	350,319.00
Allocated %	91.47%	8.29%	0.12%		0.04%		0.08%	0.00%	0.00%	100.00%	8.53%
Elementary	2,785,703.00	281,875.00	4,843.00				3,155.00	150,000.00	658,791.00	3,884,367.00	1,098,664.00
Allocated %	71.72%	7.26%	0.12%		0.00%		0.08%	3.86%	16.96%	100.00%	28.28%
Elementary	2,621,826.00	294,264.00	4,844.00				3,155.00			2,924,089.00	302,263.00
Allocated %	89.66%	10.06%	0.17%		0.00%		0.11%	0.00%	0.00%	100.00%	10.34%
Elementary	1,873,390.00	222,180.00	4,844.00				4,961.00	45,000.00		2,150,375.00	276,985.00
Allocated %	87.12%	10.33%	0.23%		0.00%		0.23%	2.09%	0.00%	100.00%	12.88%
Elementary	2,703,200.00	298,125.00	4,844.00		2,465.00		2,827.00			3,011,459.00	308,259.00
Allocated %	89.76%	9.90%	0.16%		0.08%		0.09%	0.00%	0.00%	100.00%	10.24%
Elementary	3,055,364.00	387,780.00	4,844.00		109.00		7,091.00	20,000.00		3,475,188.00	419,824.00
Allocated %	87.92%	11.16%	0.14%		0.003%		0.20%	0.58%	0.00%	100.00%	12.08%
Elementary	3,395,171.00	279,000.00	4,844.00		1,928.00		2,827.00			3,683,770.00	288,599.00
Allocated %	92.17%	7.57%	0.13%		0.05%		0.08%	0.00%	0.00%	100.00%	7.83%
Elementary	2,967,842.00	305,670.00	4,844.00		2,142.00		4,139.00			3,284,637.00	316,795.00
Allocated %	90.36%	9.31%	0.15%		0.07%		0.13%	0.00%	0.00%	100.00%	9.64%
Elementary	2,535,747.00	245,000.00	4,844.00				1,679.00			2,787,270.00	251,523.00
Allocated %	90.98%	8.79%	0.17%		0.00%		0.06%	0.00%	0.00%	100.00%	9.02%
<b>Total Budget Amount</b>	<b>69,699,029.00</b>	<b>7,525,250.00</b>	<b>101,713.00</b>	<b>0.00</b>	<b>29,871.00</b>	<b>0.00</b>	<b>60,525.00</b>	<b>565,000.00</b>	<b>658,791.00</b>	<b>78,640,179.00</b>	<b>8,941,150.00</b>
<b>Allocated %</b>	<b>88.63%</b>	<b>9.57%</b>	<b>0.13%</b>	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>	<b>0.08%</b>	<b>0.72%</b>	<b>0.84%</b>	<b>100.00%</b>	<b>11.37%</b>

**Figure 11**

This image is from an LEA developed Fund 150 Budget Allocation Worksheet. This document is a required attachment in the MyGaDOE Portal, Consolidated Application, Consolidated Funding Attachments section. The final amount contributed in the LEA to all consolidating schools by all state, local and federal funding sources in Fund 150 is \$552,310.



County School System				FY2021 - Consolidated Budget Allocation	
School Name:		4,659,990.00	General Fund Allocation		
		552,310.00	Consolidated Federal Funds Allocation		
		65,224.00	General Fund Allocation (Supplies & Charter PPA)		
		0.00	Carry-Over Fund		
		<u>5,277,524.00</u>	Total		
		4,724,453.00	Instruction - Function 1000		
		33,100.00	Parental Involvement - Function 2100		
		32,517.00	Improvement Of Instruction Services - Function 2210		
		337,299.00	Instructional Staff Training - Function 2213		
		135,155.00	Media Services - Function 2220		
		15,000.00	Transportation - Function 2700		
		<u>5,277,524.00</u>	Total Amount Budgeted		
		<u>0.00</u>	Remaining Amount to be Allocated		
		Amount	Rationale/Explanation		FTE
		School Allocation:			
Function	Obj	SO	Description	Amt	
			Instruction - Function 1000		
			Instructional Personnel (Wages & Benefits)	4,582,442.00	School Allocation: Instructional Personnel (Wages & Benefits)
1000	199	99	Sat/Extended Day Teacher - Salaries	30,000.00	Saturday School/Extended Day Staff /SummerSalaries SIP Pages 8-11, 14
1000	220	99	Sat Sch/Ext Day-FICA/Medicare	2,295.00	School Allocation: Sat Sch/Ext Day-FICA/Medicare
1000	230	99	Sat Sch/Ext Day-Teacher Retirement	6,270.00	School Allocation: Sat Sch/Ext Day-Teacher Retirement
1000	260	99	Sat Sch/Ext Day-Workers Comp	222.00	School Allocation: Sat Sch/Ext Day-Workers Comp
			OTHER EXPENSES		(be specific in detailing items requested)

**Figure 12**  
 This image is from an LEA budget. This document verifies that the same amount listed by the program office in Figure 11 (\$553,310) is the same amount recorded in the LEA financial documentation.

The consolidated schoolwide budget will be based on the LEA determined allocation for each school of each consolidated funding source. Depending on whether the LEA/school decides to consolidate all available school-level funds, the consolidated schoolwide budget may or may not include total funds allocated to each school. If not, the LEA will budget some costs in an unconsolidated format. The appendices include an example of actual consolidated schoolwide budgets that were used by the original Pilot Systems (Cartersville City, Calhoun City, Foothills Charter HS, and Madison County). LEAs participating in Consolidation should use a similar format. Sample Excel documents are located on the Consolidation of Funds webpage.

**F. Fund 150 – Account Set-up**  
 [O.C.G.A. § 20-2-167.1, SBOE Rule, GaDOE Guidance, Georgia State Accounting Office]

- **Chart of Accounts:** All expenditures will be charged to Fund 150 using the current account code structure of Fund, Function, Object, Program, and School Codes. In Georgia, LEAs may only use the Functional categories allowable under the Consolidation of Funds Initiative. O.C.G.A. § 20-2-320 requires a consistent accounting methodology and certain financial reporting requirements. To fulfill both these state obligations, GaDOE rule 160-5-2-.21 requires all LEAs to report at the function and object code level. Consolidating schools must ensure Fund

150 budgets to the function and object code level. This level of detail in state requirements also satisfies federal reporting requirements.

- **Governmental Fund:** Participating LEAs with consolidating schools will create a new Governmental Fund, using Fund 150, for the accounting of the consolidated pool of federal, state, and local funds. The use of a separate fund will allow LEAs to consolidate all expenditures for each school in support of a schoolwide program and track expenditures separately from non-consolidated activities. Fund 150 should not be confused with Fund 400. Fund 150 is for consolidation of federal, state, and local funds. Fund 400 is for consolidation of federal funds only.
- **Program Codes:** State Quality Basic Education (QBE) program codes must be set up and used in Fund 150 budgets. These codes are considered most appropriate as the federal guidance indicates the consolidated funds should be treated as state/local funds, and the QBE program codes are the closest codes to identifying the expenditures to a particular student or activity (i.e., kindergarten, grades 1-3, professional development, media, etc.).
  - Use of sub-object codes: Internal use of sub-object codes is still permissible; however, Financial Review does not currently collect sub-object codes. Financial Review collects the Fund, Function, Program, Object, Facility for each expenditure.
  - LEAs MUST use program code 8881 when denoting revenue and expenditure transfers between funds. LEAs may NOT use 8882 (Federal Administrative Consolidation Program) or 9990 (Miscellaneous).
- **Function Codes:** See *Section III D The Fund 150 Budget in the DE46* for allowable function codes. It is only acceptable to budget all schoolwide expenditures to function 1000 within the federal budgets loaded in the Consolidated Application. The DE46 budget should include the actual budget, broken out by the functional categories used.
- **Object Codes:** When indicating consolidation in the ConApp budget or DE46, object code 881 should be used rather than object code 882. Object code 882 should be reserved for the Federal Administrative Consolidation Program.
- **Allocating Funding - Budget Entry:** When setting up the LEA's Fund 150 budget the initial and final DE46 budget files should have a beginning and ending fund balance of \$0 so as not to overstate the funds. This can be done through one of two methods, depending on the LEA's budget software.
  - **Transfer In:** a "transfer in" of the state and/or local funds from the General Fund is utilized if the LEA is transferring Cash from Fund 100 to Fund 150 to cover the expenditures.
  - **Negative Expense (Expense credit):** a negative expense (expense-credit) in object code 881 in Fund 150 and the corresponding positive expense (debit) in the General Fund is utilized if the LEA is transferring the expenditures by function to the Fund 100 and zeroing out total Expenditures in Fund 150.



## Example Transfer In v Negative Expense (Expense Credit)

Budget to Transfer Cash to Cover State/Local Expenditures Remaining in Fund 150		
2220-881.00	Schoolwide Schools	-\$248,099.42
<b>2220-000.00</b>	<b>Total Expenditures Education Media Services</b>	<b>\$3,566,689.76</b>
4520	Other Federal Grants through GaDOE	\$0.00
<b>4000</b>	<b>Total Revenues (Federal)</b>	<b>\$0.00</b>
5200	Operating Transfers from Other Funds	\$227,503,666.81
<b>5000</b>	<b>Total Other Sources</b>	<b>\$227,503,666.81</b>
<b>8000</b>	<b>Total Revenue &amp; Other Sources &amp; Other Items</b>	<b>\$227,503,666.81</b>

Budget to Completely Move Expenditure Balances (Including State/Local Portion)		
2220-881.00	Schoolwide Schools	-\$193,691.00
<b>2220-000.00</b>	<b>Total Expenditures Education Media Services</b>	<b>\$0.00</b>
0001	Current FY Beginning Fund Equity	\$0.00
0002	Adjustments to Current YR Beginning Fund Equity	\$0.00
<b>0000</b>	<b>Current FY Beginning Fund Equity</b>	<b>\$0.00</b>

**Warning:** Failure to report the state and/or local funding allocated to the consolidated schoolwide program in Fund 150 will result in budgetary misstatements for both Fund 150 and the General Fund. The Ending Fund Balance will be overstated in the General Fund and understated in Fund 150 which can cause issues concerning actual funding available for future fiscal periods. This overstatement of the Ending Fund Balance in the General Fund could potentially lead to issues involving the over-expending of resources not actually available to be expended by the LEA.

### G. Allocating Expenditures to Funding Sources

[SBOE Rule, ESEA, IDEA, McKinney-Vento, GaDOE Guidance, 2004 Federal Register Notice]

- Proportional Allocations to Federal Funds:** At the end of each month/year, the LEA will determine the amount of expenditures that are allocable to each funding source based on the current Fund 150 Budget Allocations Attachment. The expenditures allocated to each federal program will be transferred to the federal funding source on a proportionate basis. The transfer of expenditures will be posted at the functional and school-level only. *For example, the total proportionate amount of expenditures charged to Title I for the functional category of 1000 will be credited to 1000-881 in Fund 150 and debited to 1000-881 in Fund 402 by school.* Expenditures must be recorded in Fund 150 using applicable function, program, school, and object codes and must be transferred out by function, program, school and object codes. LEAs must make transfers using the same functional categories in which the expenditures are incurred. The

use of applicable codes allows LEAs and GaDOE to fulfill state and federal reporting requirements. Because the percentages contributed by each Fund source to each schoolwide budget will vary from school to school, the journal entry will have to be repeated for each school. Should it be determined that the budget detail needs to be separated at the object code level, the monthly subsidiary worksheets will be utilized to achieve that allocation.

- Example: Reclassifying 30% of expenditures charged to Instruction (Function):
  - Debit 150-0101-0000-000 \$3,000.00;  
Credit 150-1000-8881-881 \$3,000.00
  - Debit 402-1000-1750-881 \$3,000.00;  
Credit 402-0101-0000-000 \$3,000.00
  
- **Proportional Allocations to State Funds:** LEAs are not required to transfer the expenditures that are allocated to the state/local funding sources. Those expenditures will remain in Fund 150 to decrease the volume of affected accounts in journal entries. A cash operating transfer will be required by year end to move cash from the General Fund to the Consolidated Fund 150 for the portion of expenditures allocable to the state/local funding sources. As a part of the flexibility afforded LEAs in Georgia, an LEA can allocate proportionate expenditures by functional category and school code to the General fund, but it is not required because it makes the journal entry longer. This is at the LEA's discretion.
  - **Special Education and CTAE State Funds** – Expenditures in Fund 150 can also benefit Special Education and CTAE. To capture this for Maintenance of Effort Purposes – regardless of whether the LEA is consolidating state or federal Special Education or CTAE funds – LEAs must perform additional allocations in order to correctly report the state/local effort of both the Special Education and CTAE programs. For these categories only, the allocation methodology to disaggregate the expenditures by federal funding source is required to be maintained at the program code level. This is necessary because the amount spent in Fund 150 for special education or CTAE services is proportionally funded by the federal sources consolidating. Any expenditures funded by federal programs cannot be considered when determining if an LEA has met the maintenance of effort requirements. *See Maintenance of Effort Section*
  
- **Year-end Fiscal Reporting:** Year-end reporting will utilize the total amount of expenditures in each separate funding source for submission of completion reports, maintenance of effort calculations, indirect cost calculations, etc. Capital Outlay is excluded from ESEA Maintenance of Effort Calculations. (If purchasing equipment, a manual reconciliation for ESEA MOE may be required.)
  - Fund 150 will be manually combined when calculating the maintenance of effort requirement for the federal programs. This process will require minimal effort by the SEA since Fund 150 will be reported with only the total expenditures allocable to the state/local funding sources.

- This will not affect the Financial Efficiency Star Rating, as all expenditures charged to 881 will zero out across the funding sources. The combined expenditures allocated by school code will be utilized for the Financial Efficiency Star Rating and any other school-level reporting required by the LEA. *(DE46 error/warning code E2050 will flag when debits and credits for objects 881 do not net to zero across all funds.)*

- **Reclassifying Fund 150 Expenditures**

When expenditures are mistakenly coded to Fund 150, they should be rectified prior to the next drawdown. Program Code 8881 and Object Code 881 should not be used for reclassifying expenditures that should not have been coded to Fund 150.

- **GASB/GAAP:** LEAs in Georgia follow Governmental Accounting Standards Board (GASB) as the Generally Accepted Accounting Principles (GAAP) standard for financial reporting. The Governmental Funds are reported on a modified accrual basis. At the end of the state fiscal year, any expenditures incurred, or revenues received generally within 60 days are recorded as Payables and Receivables respectively.

An example of the monthly/annual allocation of expenditures by the functional category for each school participating in consolidation to each participating federal funding source is displayed in samples in Table B.

Consolidating State, Local, and Federal Funding Sources  
 Combined in Fund 150

Journal Entry: *To allocate federal portion of schoolwide plan to Federal funds.*

ACCOUNT NUMBER	DEBIT	CREDIT
150-1-0101-000-0000-0000-0-0000-5900	354,012.53	
150-5-1000-881-XXXX-0000-0-2011-0000		16,749.85
150-5-1000-8881-XXXX-0000-0-3011-0000		6,584.33
150-5-1000-881-XXXX-0000-0-8881-0000		311,810.93
150-5-2100-881-XXXX-0000-0-2011-0000		268.43
150-5-2100-881-XXXX-0000-0-3011-0000		105.52
150-5-2100-881-XXXX-0000-0-8881-0000		4,997.01
150-5-2210-881-XXXX-0000-0-2011-0000		519.51
150-5-2210-881-XXXX-0000-0-3011-0000		204.22
150-5-2210-881-XXXX-0000-0-8881-0000		9,671.12
150-5-2220-881-XXXX-0000-0-2011-0000		155.01
150-5-2220-881-XXXX-0000-0-3011-0000		60.93
150-5-2220-881-XXXX-0000-0-8881-0000		2,885.67
<b>SCHOOLWIDE</b>		
402-5-1000-881-XXXX-0000-0-1750-0000	282,633.16	
402-5-2100-881-XXXX-0000-0-1750-0000	4,529.41	
402-5-2210-881-XXXX-0000-0-1750-0000	8,766.14	
402-5-2213-881-XXXX-0000-0-1750-0000	2,615.64	
402-1-0101-000-0000-0000-0-0000-5900		298,544.36
<b>TITLE I-A</b>		
414-5-1000-881-XXXX-0000-0-1784-0000	36,857.08	
414-5-2100-881-XXXX-0000-0-1784-0000	590.66	
414-5-2210-881-XXXX-0000-0-1784-0000	1,143.16	
414-5-2213-881-XXXX-0000-0-1784-0000	341.10	
414-1-0101-000-0000-0000-0-0000-5900		38,932.00
<b>TITLE II-A</b>		
460-5-1000-881-XXXX-0000-0-1816-0000	15,137.78	
460-5-2100-881-XXXX-0000-0-1816-0000	242.59	
460-5-2210-881-XXXX-0000-0-1816-0000	469.51	
460-5-2213-881-XXXX-0000-0-1816-0000	140.09	
460-1-0101-000-0000-0000-0-0000-5900		15,989.98
<b>TITLE III-LEP</b>		
404-5-1000-881-XXXX-0000-0-2824-0000	517.09	
404-5-2100-881-XXXX-0000-0-2824-0000	8.29	
404-5-2210-881-XXXX-0000-0-2824-0000	16.04	
404-5-2213-881-XXXX-0000-0-2824-0000	4.79	
404-1-0101-000-0000-0000-0-0000-5900		546.20
<b>IDEA - FlowThrough</b>		
<b>TOTALS</b>	708,025.06	708,025.06

Cash balance of monthly activity allocated to the Federal Funding Sources.

Transfers the Federal portion of the consolidated expenditures to the Federal funding source. The proportionate share of the special education and CTAE expenditures that are funding with federal sources must be disaggregated separately by program code. This ensures only the state/local effort is calculated for federal compliance.

Detail of expenditures allocated to the total federal programs. These entries will be required for all federal programs consolidated, and all schools participating in the schoolwide consolidation.

XXXX - Each school code number that is participating in the consolidated schoolwide program.

Program Code 8881 - program code to represent a reduction in state/local expenditures based on the transfer of the proportionate expenditures to each federal funding source.

**Figure 13**  
 This image is example of an LEA allocating Monthly/Annual expenditures by functional category. \*Please note that this example is coded to various facility codes. This entry will have to be posted for each school's allocation.

## H. Cash Management: Drawdowns

[2008 Non-Regulatory Guidance, GaDOE Guidance, SBOE Rule]

*2008 Non-Regulatory Guidance* states that LEAs may use a reasonable method to demonstrate that consolidated funds in a schoolwide program have been expended. GaDOE recommends that LEAs drawdown based on applying current allocation percentages to expenditures year-to-date, being sure to also keep documentation of the allocation percentages applied at each drawdown. This allows LEAs the highest likelihood of drawing down program funds and ensuring carryover caps are met. LEAs interested in using an alternate method must contact GaDOE Financial Review and Consolidation of Funds Offices for approval.

- It is recommended that the LEAs transfer the expenditures allocated to the federal funding sources whenever the grant funds are drawn down. For most LEAs, that will require a journal entry when funds are drawn down to reallocate the expenditures to the federal funding sources. (See Table B for example of journal entry)
- These drawdowns should be calculated by **school** percentage. Do **not** use a consolidated centralized budget percentage allocation.
  - The drawdown is in total for the LEA, once each school's drawdown is added with the centralized costs amount needed to draw down.
- While adjustments to school level contributions/allocations are allowable, contributing percentage should be changed year-to-date.

*For example, an LEA may have an initial consolidated budget that applies 10% of the overall budget to Title I. After a few months, the budget is amended, and the overall budget includes 15% of Title I in the consolidated budget. If the 15% budget amendment is not applied to the year-to-date expenditures, and only applied to the months moving forward after the amendment, the year-end allocation for Title I will not agree with the 15%. This is a result of the budget being an annual estimate applied on a monthly or quarterly basis for cash drawdown requests.*

When determining drawdowns following adjustments, LEAs should apply the most current budgeted allocation percentages to the year-to-date expenditures, then deduct the prior month's actual cash drawdown requests to determine the current cash drawdown request. It is recommended that each participating LEA apply the most recent budget amendment to the year-to-date expenditures each time a federal cash drawdown is requested.

- Each cash drawdown with appropriate supporting worksheets documents the actual expenditures incurred for the period and the amount allocated based on the budgeted percentage allocations.
- All expenditures incurred during the state fiscal year (July -June) will be charged to the 12-month Fund 150 consolidated budget. Salary and Benefit Payables will be recorded on June 30<sup>th</sup> and paid over the contract period that either ends in July or August, depending on the LEA. Expenditures paid

subsequent to June 30<sup>th</sup> will be reimbursed after the month in which the expenditures are paid.

- In Georgia, LEAs that transfer funds from Title II, Part A and Title IV, Part A prior to consolidation should draw down funds from the transferring program first. Please see the *Federal Programs Overarching Handbook*.
- Cash Management internal controls apply to the drawdown of funds. It is important that the LEA ensures that the federal programs do not incur a larger cash burden than is proportionally budgeted for those funding sources.
- GaDOE will notify LEAs throughout the year of their drawdown status. These notifications are typically sent to the program director and superintendent.

**Drawdowns for L4GA and 21<sup>st</sup> Century CLCC** utilize the MyGaDOE Portal Invoice Application for drawdowns. LEAs must request funds through Invoice Application and include local documentation to demonstrate how drawdowns were calculated (percentage breakout).

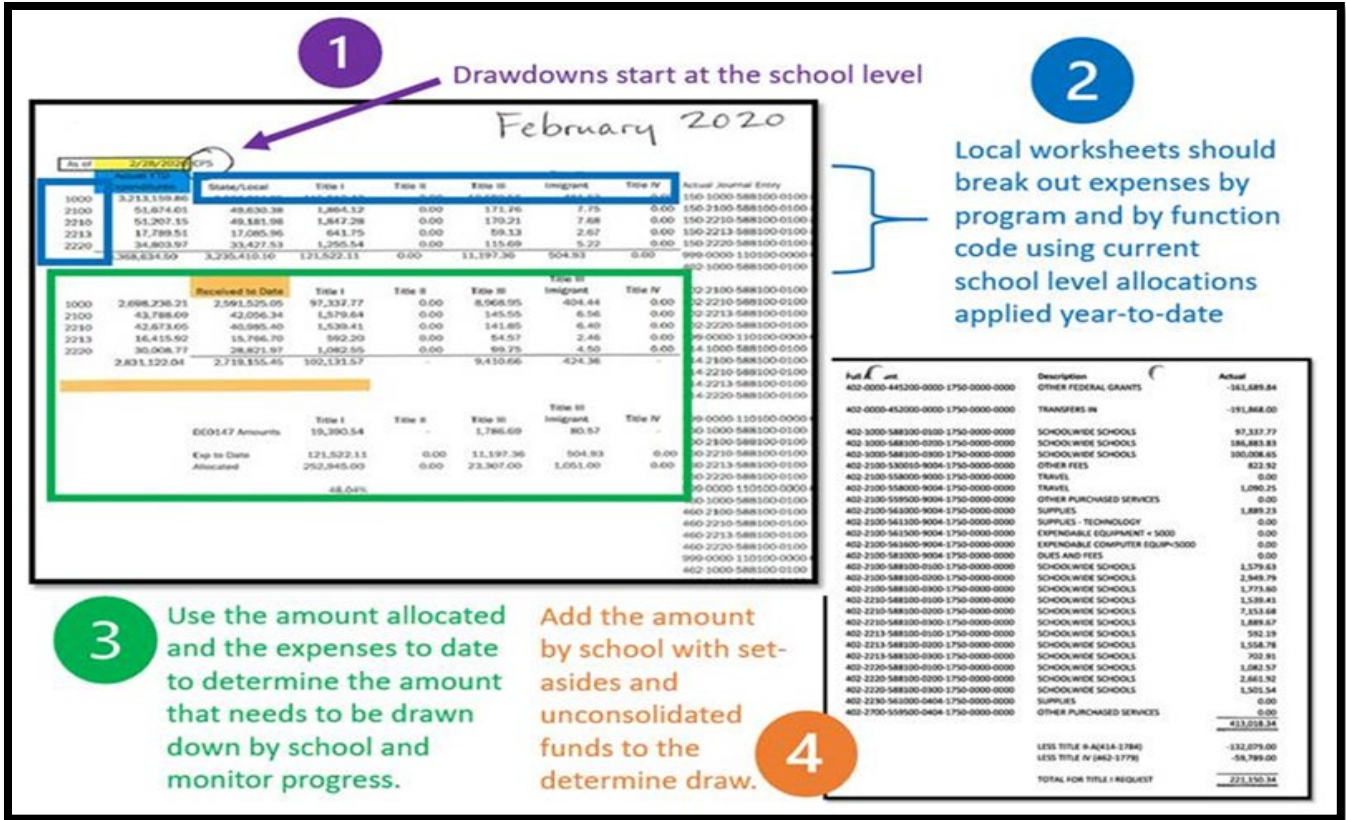
Specific to L4GA drawdowns, program monitoring occurs at the time of drawdown.

- In months when the LEA has made expenditures in support of the approved L4GA grant, a copy of Fund 150 ledger highlighting program implementation, must be also uploaded.
- In months where the LEA has not made an expenditure to support the implementation of the approved L4GA grant, only the documentation for drawdown calculation is required.

In LEAs have questions and feedback to the drawdown process relative to L4GA please contact the L4GA Program Manager and copy Consolidation staff [consolidation@doe.k12.ga.us](mailto:consolidation@doe.k12.ga.us).

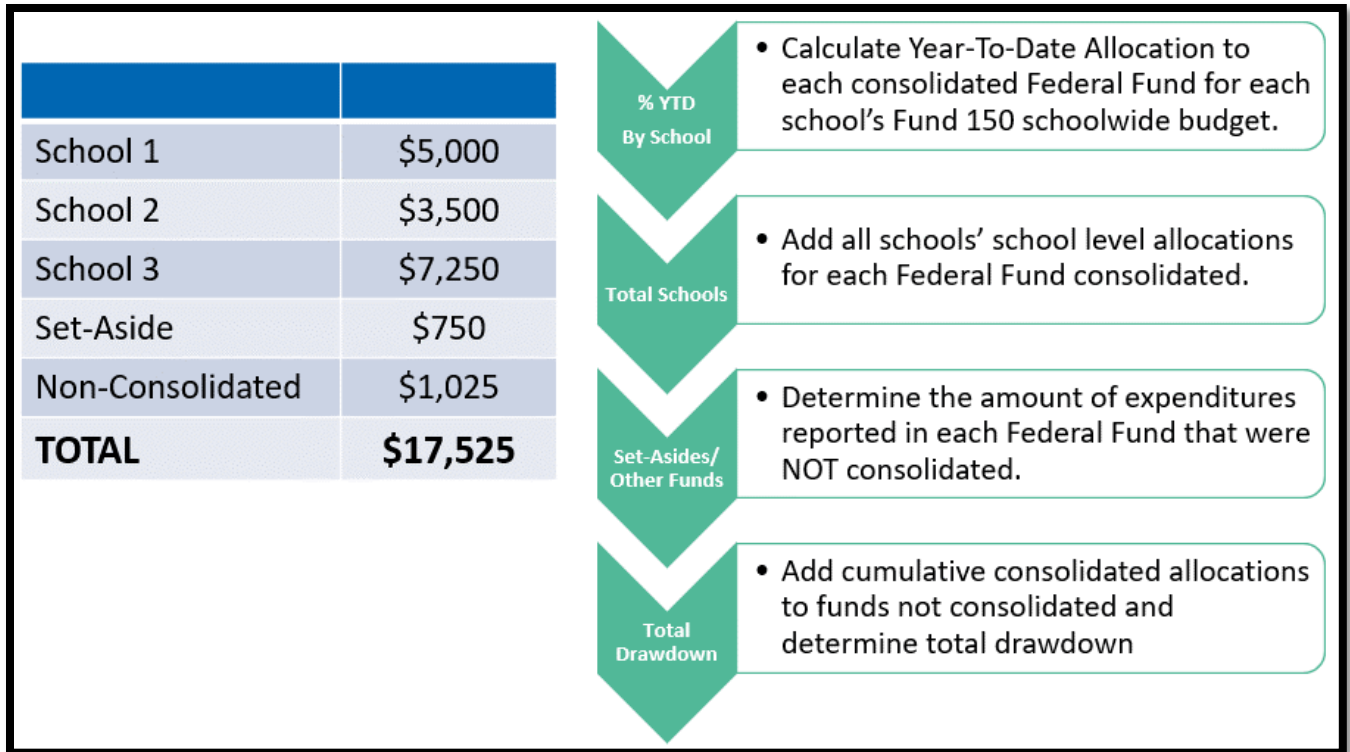
### Example Calculation of Monthly Cash Drawdowns

School	Fund 150 Expenditures	State & Local	State & Local	Title I	Title I \$	Title II	Title II \$
School A	\$100,000	85%	\$85,000	10%	\$10,000	5%	\$5,000
School B	\$200,000	90%	\$180,000	5%	\$10,000	5%	\$10,000
Systemwide	\$300,000	88.3%	\$265,000	6.7%	\$20,000	5.0%	\$15,000



**Figure 14** This image is a combination of documents provided by an LEA during monitoring. It shows the type of local documentation that must be kept supporting LEA allocations from Fund 150 to each funding source.





**Figure 15**

This image demonstrates how an LEA would determine drawdowns for a federal program.

### I. Setting up Salaries/Benefit Accruals in Fund 150 – Consolidated Schoolwide Fund

[GaDOE Guidance]

The year-end accrual for salaries and benefits expenses will be set up in Fund 150, as that is the fund that the employees' payroll is set up to be paid. The Salaries and Benefits Payable will remain in Fund 150 and will not be reallocated to the participating federal funding sources.

For those LEAs that are posting journal entries to reclassify the portions associated with the participating federal programs, the expenditures related to the accruals will be reclassified to each federal funding source. The offset to the expenditures will be Cash. If an alternate allocation method is desired, the LEA must contact GaDOE and obtain approval prior to adopting an alternate allocation method.

The recommended steps (requiring the journal entries within the accounting system) are as follows:

1. June 30, 20XX - Set up salary/benefit accruals to various expenditure accounts in Fund 150 using procedure appropriate for the type of software in use. This should result in debits to the expenditure accounts with an offsetting credit to Balance Sheet account 0422-Salaries and Benefits Payable.



2. June 30, 20XX - Post the same journal entry as always to move expenditures from Fund 150 to Fund 402, Fund 4XX, etc. using expenditure accounts 1000-881, etc. with an offsetting entry to Cash 0101. The journal entry should include accrued as well as actual expenditures. This will result in net expenditures only related to the state/local funding source.
3. June 30, 20XX The LEA will then perform the same journal entry as usual to transfer Cash into Fund 150 for the portion of expenditures associated with the state/local funding source. LEAs will debit Cash 0101 and Credit Transfers In - 5200. The remaining balances in the Balance Sheet accounts 0101-Cash and 0422-Salaries and Benefits Payable in Fund 150 will offset each other. Balances will be reported in these accounts in Fund 150 on the DE46 Financial at fiscal year-end. No balance should be reported in Balance Sheet account 0799 in this fund. The Fund Balance of Fund 150 should remain zero at fiscal year-end.
4. July 31, 20XX - July payroll is processed. Salaries/Benefits Expenditures are paid out of Fund 150 that results in debits to the expenditure accounts and a credit to Cash 0101 in the new fiscal year. If actual expenditures are the same as the July accrued expenditures as of 06/30/XX, then cash will net to zero. There will still be a balance in 0422-Salaries and Benefits Payable at this time.
5. July 31, 20XX - Post a journal entry to close out July salaries/benefits that were accrued in Fund 150 as of 6/30/XX. Debit 0422 and credit the regular expenditure accounts (not the 1000-881, etc.) for the July accrued expenditure amounts. This closes out the balance in 0422-Salaries and Benefits Payable and leaves only the difference between the actual and the accrued expenditures in the current year's expenditure accounts. Note: PC Genesis sites will need to cancel prior year salary accrual claims for July.
6. July 31, 20XX - Post the same journal entry as always to move expenditures from Fund 150 to Fund 402, Fund 4XX, etc. using expenditure accounts 1000-881, etc. with the offsetting entry to Cash 0101. This will clear out the remaining expenditure balances that are the difference between actual and accrued expenditures for the prior year. This will not be necessary if actual expenditures are the same as the accrued expenditures.
7. August 31, 20XX - August payroll is processed. Salaries/Benefits are paid out of Fund 150 that results in debits to the expenditure accounts and a credit to Cash 0101 in the new fiscal year. If actual expenditures are the same as the August accrued expenditures as of 06/30/XX then cash will net to zero. There will still be a balance in 0422-Salaries and Benefits Payable at this time.
8. August 31, 20XX - Post a journal entry to close out August salaries/benefits that were accrued in Fund 150 as of 6/30/XX. Debit 0422 and credit the regular expenditure accounts (not the 1000-881, etc.) for the August accrued expenditure amounts. This closes out the balance in 0422-Salaries and Benefits Payable and leaves only the difference between the actual expenditures and the accrued expenditures in the current year expenditure accounts. Note: PC Genesis sites will just need to cancel prior year salary accrual claims for August.
9. August 31, 20XX - Post the same journal entry as always to move expenditures from Fund 150 to Fund 402, Fund 4XX, etc. using expenditure accounts 1000-881, etc. with the offsetting entry to Cash 0101. This will clear out the remaining

expenditure balances that are the difference between actual and accrued expenditures for the prior year. This will not be necessary if August actual expenditures are the same as the accrued expenditures.

10. September 30, 20XX - Continue with same procedure as always to move current monthly expenditures from Fund 150 to Fund 402, Fund XXX etc. using 1000-881, etc. expenditure account and continue for subsequent months of the new fiscal year.

## **J. Setting up Accounts Receivables for Federal Programs**

[GaDOE Guidance]

After the salaries/benefits accruals are posted in Fund 150, the LEA will have to determine, based on the approved budget by school, the proportionate share of federal grant funds that are earned and available. All grant funds that are earned as of June 30<sup>th</sup> but not yet received should be posted as an Accounts Receivable (debit Receivable, credit Revenue). The Accounts Receivable should be posted in each federal program based on the amount of expenditures that will be allocated to each federal fund.

For the LEAs that will post the year-end allocation of expenditures to each federal program in the accounting system, the fund balance for Fund 150 and the federal programs should be zero after the allocation entry and the receivable is posted.

The LEAs will need to ensure the receivable is posted based on each school's allocated expenditures that include the salary and benefit accruals and consider the centralized, non-consolidated needs.

## **K. Indirect Cost**

[ESEA, IDEA, McKinney-Vento, GaDOE Guidance, 2008 Non-Regulatory Guidance]

Indirect costs should be calculated by applying the approved rate to the total expenditures allocated to each federal funding source. Do not apply the rate to the Fund 150 expenditures prior to allocating the proportionate share of expenditures to each participating federal program. As an LEA-level expenditure, indirect cost is not an allowable expenditure within Fund 150. GaDOE recommends calculating indirect costs at the end of the year.

## Example Correct and Incorrect Application of Indirect Cost

### Correct Application of Indirect Cost

	Eligible Expenses	1.9% Indirect Cost Rate
Title IA	\$5,000	\$95
Title IIA	\$10,000	\$190
Title IVA	\$7,000	\$133
Total		\$418 ✓

### Incorrect Application of Indirect Cost

	Eligible Expenses	1.9% Indirect Cost Rate
Fund 150	\$45,000	\$855 ✗

Some grants cap indirect cost reservations. This applies to Perkins (5%) and ESEA Title IV, Part B 21<sup>st</sup> CCLC (negotiated rate or up to 8%).

## L. Updating Internal Controls and Preparing for Audits

[State Accounting Office, GaDOE Guidance, Non-Regulatory Guidance, 2 CFR 200]

- In LEAs that consolidate, it is not uncommon to see a shift in traditional procedures for approving federal expenditures to a process that does not require the direct approval from the director of each consolidated federal program. If such a change occurs, LEAs must update internal controls and forms (like purchase orders) to reflect current practices.
- In addition, LEAs should note that non-consolidated funds, including certain LEA-level set-asides, continue to be subject to federal laws, regulations and non-regulatory guidance and should have internal controls that apply to these funds. Whether or not 2 CFR 200 applies, LEAs that consolidate are encouraged to review their current internal controls to ensure accuracy.
- LEA-level responsibilities, such as cash management, continue to be subject to federal laws, regulations and non-regulatory guidance and should have internal controls that apply to these funds.
- A critical part of implementation is clear communication. During an audit, it is incumbent of the LEA to inform state or private auditors of the LEAs participating in the Consolidation of Funds/Fund 150. In addition, LEAs should plan to share the Consolidation of Funds Manual and other applicable resources on the website.

<b>CONTROL</b>	<b>Federal Requirement for Internal Controls</b>	<b>Georgia Requirement for Internal Controls</b>
<b>Applicability</b>	<b>LEA Level Set-Asides Funds Not Consolidated</b>	<b>Consolidated Funds</b>
<b>Allowability</b>	2 CFR 200.302(b)(7)	Default to Local BOE Policies
<b>Segregation of Duties</b>	GAO-14-704G	SBOE Rule 160-5-2-.23 & Generally Accepted Accounting Principles (GAAP)
<b>Procurement</b>	2 CFR 200.319(c)	<b>Default to Local BOE Policies</b>
<b>Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients</b>	2 CFR 200.320(d)(3)	Georgia Procurement Manual Authorized Under O.C.G.A. 50-5
<b>Conflict of Interest</b>	2 CFR 200.318(c)(1)	O.C.G.A. 45-10; Georgia Procurement Manual Authorized Under O.C.G.A. 50-5
<b>Time and Effort</b>	2 CFR 200.430	While there are no State Requirements, splits between state and federal still require Time and Effort documentation. <ul style="list-style-type: none"> <li>• 100% Consolidated = N/A</li> <li>• Split Cons./Local = N/A</li> <li>• Split Cons./Federal= T&amp;E</li> </ul>
<b>Stipends</b>	2 CFR 200.474(b)	SBOE Rule 160-3-3.04 Written Stipend Policy
<b>Suspension and Debarment</b>	34 CFR 85.110	SBOE Rule 160-5-2-.23, Financial Management for Georgia Local Units of Administration: Section IV, Chapter 4
<b>Travel</b>	2 CFR 200.474(b)	SBOE Rule 160-5-2-.23 SAO Georgia Statewide Travel Policy
<b>Inventory</b>	2 C.F.R. 200.62(c) 2 C.F.R. 200.313(d)	SAO Internal Controls Standards SBOE Rule 160-5-2-.23 Financial Management for Georgia Local Units of Administration

## IV. Flexibilities of Consolidation

Besides increased flexibility in accounting and budgeting processes, there are other areas in which the Consolidation of Funds Initiative affords critical flexibility.

### A. Time & Effort

[2004 Federal Register Notice, 2008 and 2016 Non-Regulatory Guidance]

The time & effort requirements in a schoolwide program will depend on the level of consolidation in the school and how a staff member is paid.

- **Staff Paid 100% with Consolidated Funds:** A schoolwide school consolidating federal, state, and local funds is not required to keep any time & effort documentation on employees paid out of the consolidated pool of funds, unless

otherwise required by the state or LEA. (See Non-Regulatory Guidance, Sec. E-17, Page 63).

- **Staff Paid with Consolidated and Non-Consolidated Federal Funds:** A schoolwide school that pays staff out of consolidated funds and non-consolidated federal funds must keep applicable time and effort documentation dependent on the number of cost objectives being met. This is captured in a Personnel Activity Report (PAR).
- **Staff Paid with Non-Consolidated Federal Funds:** A schoolwide school that pays staff out of non-consolidated federal funds, including set-asides, must keep applicable time and effort documentation dependent on the number of cost objectives being met. This is captured in a Periodic Certification (single cost objective) or Personnel Activity Report (PAR) (multiple cost objective).
- **Other Scenarios–** Under Perkins, salaries for support staff (clerical) may not be paid beyond 3 years. While this could be included to meet the intent and purpose of Perkins, it could not be used to meet the intent and purpose beyond three years without a review of CPI by position by school.

## B. Property Records

[2004 Federal Register Notice, 2008 and 2016 Non-Regulatory Guidance, Georgia State Accounting Office]

- **Assets, including equipment and pilferable items, purchased with consolidated funds** should reflect that Schoolwide Consolidation of Funds as the fund source on the inventory records. The LEA holds the title for the inventory. All other state and local requirements for inventory management must be followed. These items will not be checked by Federal Programs staff during cross-functional monitoring or Perkins Monitoring and Risk Assessment (MRA) Reviews.
  - Consolidation is not retroactive and does not apply to inventory purchased with non-federal funds prior to consolidation. Inventory purchased with non-consolidated funds must comply with federal regulations.
- **Assets, including equipment and pilferable items, purchased with non-consolidated federal funds** must comply with federal regulations. Inventory will be checked by Federal Programs during cross-functional monitoring.
- **All assets, including equipment and pilferable items, purchased with federal funds prior to Consolidation** (and for no longer than the previous five fiscal years) must benefit the program supporting the cost. This requires LEAs to have systems in place to track the assets they purchase with federal funds to demonstrate the assets are being used in a manner that benefits the relevant program. 2 CFR 200.310 through 200.316
- **All LEAs must maintain inventory procedures** to address purchases made with non-consolidated federal funds, including LEA-level set-asides.

## C. Procurement Records

[2008 and 2016 Non-Regulatory Guidance, Georgia State Accounting Office, 2 CFR 200]

As already mentioned in this guidance document, once federal funds are consolidated with state/local funds, they lose their identity as federal funds. As such, the federal

procurement requirements under the Uniform Grant Guidance are not applicable to expenditures (like contracts) paid for with consolidated funds. However, generally accepted accounting principles (GAAP) would still dictate that records be kept on any contracts paid for with consolidated funds, in accordance with all applicable state and local laws, policies, and regulations.

Any procurement actions involving nonconsolidated federal funds must adhere to the federal rules at 2 CFR 200.318 through 200.326, as well as all applicable state and local requirements.

#### **D. Certified Personnel Information Reporting**

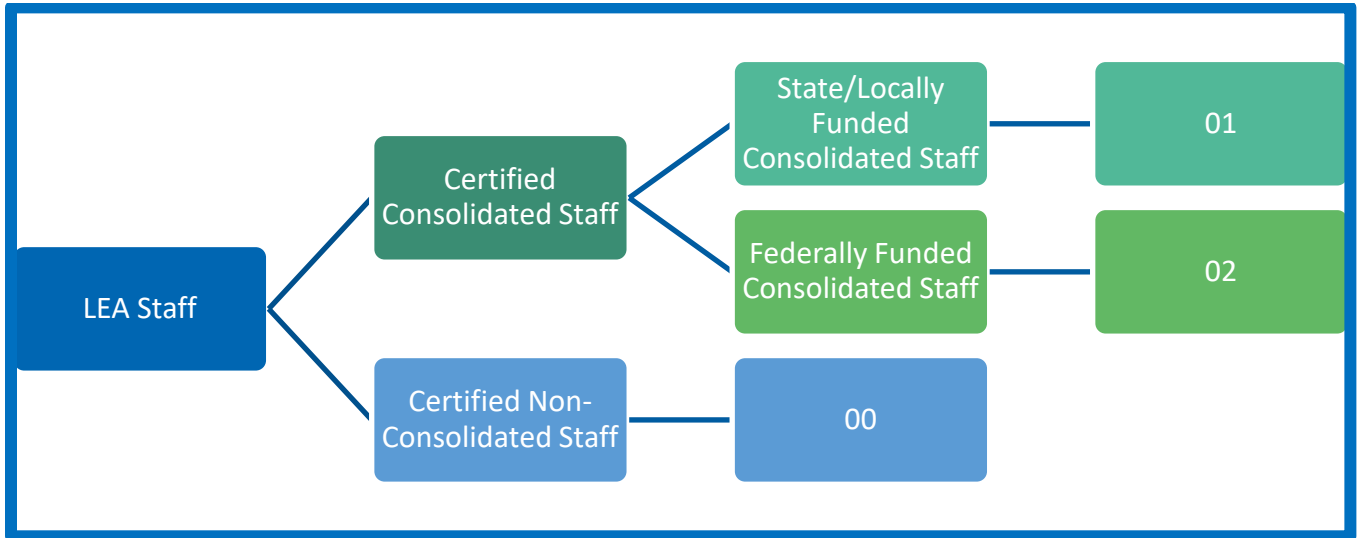
[GaDOE Guidance]

In Georgia, LEAs receive additional appropriation funding for those certified employees in eligible positions that are paid above the base salary on the State Salary Schedule. The appropriation is codified in O.C.G.A. §20-2-161(e). The data to determine the appropriation is collected annually through a process called CPI reporting, which is managed by the GaDOE Data Collections Division.

GaDOE is tasked both with efficient and effective fiscal management of state funds and federal funds. One method GaDOE uses to carry out this charge is through the Data Collections CPI Report. This report impacts Training and Experience (T&E) and Federal Programs testing of supplement, not supplant. Given that employees paid out of the Consolidation Fund 150 lose their identity, it is critical to continue to make some distinction to simultaneously meet the T&E and SNS requirements.

- **CPI Secondary Fund Code '01'** - Certified personnel required to run a school will be coded using the CPI secondary fund code "01" (in lieu of "00") and will receive T&E and insurance premiums.
- **CPI Secondary Fund Code '02'** - Supplemental certified personnel above and beyond the required numbers needed to run a school will be coded using the CPI secondary fund code "02" and will not receive T&E or insurance. Note that the designation "02" has the same effect as coding the personnel to current code "51" for federal teachers, but this does not mean that the "02" personnel are considered "federal."
- **CPI Data Review** - It is the intent of the Consolidation of Funds Initiative to mitigate the financial impact to participating LEAs and to the state. The use of Fund 150 job codes included in the LEA's CPI submission for each consolidating school in the current year will be compared to the use of allowable job codes included in the LEA's CPI submission for each consolidating school in the previous year/submission for the purpose of evaluating the potential impact of the Consolidation Initiative on the established T&E funding formula. This data will be shared with the Governor's Office of Planning and Budget, the House Budget and Research Office, and the Senate Budget and Evaluation Office. This data may be for governmental reviews of the way T&E is calculated in the future and in consideration of the Consolidation of Funds Initiative in coordination with the

offices previously listed. There is no expectation that participation in the Consolidation Initiative will negatively affect participating LEAs' ability to earn T&E funds for those staff which will be funded via the consolidated pool.



**Figure 15**  
This diagram demonstrates how an LEA would determine the CPI fund code most aligned with how staff in consolidating schools are funded.

- CPI Error Codes-** To assist with compliant program implementation and safeguard LEAs, GaDOE has developed a series of CPI errors codes for consolidation. Any LEA with CPI error codes E1026 and E1027 should contact the Consolidation of Funds Program and we will work with you to get it resolved.

E9661	ASSIGNMENT CONSOLIDATED FUND FLAG = 'N' ASSIGNMENT FUND CODE cannot be 01 or 02.
E1022	ASSIGNMENT JOB CODE not valid for Consolidated Funding.
E1023	ASSIGNMENT SCHOOL CODE not listed on approved Consolidated Funding List.
E1025	IF ASSIGNMENT CONSOLIDATED FUND FLAG = 'Y' ASSIGNMENT FUND CODE must = 01 or 02.
E1026	Consolidation FUND CODE 01 was reported 5% less or greater than the previous CPI reporting.
E1027	Consolidation FUND CODE 02 was reported 5% less or greater than the previous CPI reporting.
E1028	CONSOLIDATED FUND FLAG must be 'Y' or 'N' or blank.

- CPI and Comparability-** Data collected for CPI is also used for comparability. When looking for ways to best leverage fiscal and staffing resources, LEAs

should keep in mind that comparability uses CPI and looks at instructional staff by school. For more information on calculating comparability and the CPI job codes referenced, please refer to the Title I, Part A Program Handbook.

### **E. Evidenced-Based Practices**

[2019 Communication with ED Program Offices]

Per 2019 email consultation with ED and legal counsel, once federal state and local funds are consolidated expenditures, LEAs are not required to provide the evidence base behind the selection of programs/practices/activities/strategies. GaDOE encourages LEAs to be aware of the evidence supporting selected strategies and interventions, and, to the extent practicable, encourages LEAs to select strategies and interventions with a proven record of success. Evidence based documentation will not be monitored for programs in which the LEA is consolidating funds.

### **F. Title I and Title III Notifications [Dear Colleague Letter 2015, ESEA 1112(e)(3)]**

[2019 Communication with ED Program Offices, External Legal Counsel]

Per the Office for Civil Rights/Department of Justice, schools must notify parents inform them that their student qualifies to receive EL service (Dear Colleague Letter 2015) within thirty days from the beginning of the school year regarding the English learner (EL) student's identification and placement in a language instruction educational program (LIEP). This notice must, to the extent practicable, be provided to parents in a language the parent can understand. The notification must include the reason why the child qualifies for English language services, a description of the school's/student's English language development program, its benefits/effectiveness, and the parents' right to decline any or all EL language services in a knowing and voluntary manner. Signed documentation of parent's annual refusal of EL language services should be maintained.

It the responsibility of the LEA to notify parents (format is flexible) when EL students receive supplemental language services under Title I, Part A or Title III, Part A.

- **If a school consolidates Title I, Part A and Title III, Part A** this notification is not required. Under consolidation, LEAs are not required to trace expenditures back to specific funding sources.
- **If a school consolidates Title I, Part A, but not Title III, Part A** this notification is required for the supplemental language services a student receives under Title III, Part A. This parent notification may be issued in conjunction with the Office of Civil Rights Notification.

### **G. Coordinating ESEA Flexibility Options When Consolidating**

GaDOE is an Ed-Flex State authorized by ED under the Ed-Flex Act of 1999 reauthorized in December 2015 by the Every Student Succeeds Act (ESSA). Ed-Flex is a program that allows the Secretary of the U.S. Department of Education (Department) to delegate to State educational agencies (SEAs) the authority to waive statutory or regulatory education requirements that may impede local efforts to reform and improve



education. It is designed to help local educational agencies (LEAs), educational service agencies (ESAs), and schools carry out educational reforms and raise the achievement levels of all children by providing increased flexibility in the implementation of Federal education programs in exchange for enhanced accountability for the performance of students.

- Discussion have centered around:
  - The impact of both transferring IIA and IVA funds into a consolidated program while also allocating state and local funds to schools
  - The adjustment to a new funding model
  - Changes in LEA and school leadership personnel
  - The unexpected allocation of new funding sources

LEAs should be aware that if they choose to exercise this additional flexibility, it includes required stakeholder feedback and annual monitoring of implementation and effectiveness on student achievement.

## V. FAQs

### 1. Is relative benefit a determination when monitoring or providing technical assistance to consolidating schools?

No. The law does not require specific items of cost to be tracked back to a consolidated program; however, the activities/interventions included in the schoolwide plan should be sufficient to carry out the intent and purpose of the contributing grant.

### 2. Is there a minimum amount of state and local funds that must be contributed to a consolidated budget?

No. The focus of consolidation is to improve the education opportunities in schoolwide schools. Based on legal counsel, GaDOE recommends reviewing allocations and planning to ensure the implementation of the schoolwide plan can occur with fidelity.

### 3. Can Fund 150 be used for purchasing food for educational purchases?

Yes, Fund 150 can be used for purchasing food for educational purposes. Federal and state laws (O.C.G.A. 20-2-411), regulations and guidance require LEAs to use funds for educational purposes. In addition to ensuring funds are used for educational purposes, LEAs must also adhere to local policies and procedures.

### 4. Can charter schools participate in the Consolidation of Funds Initiative?

- **State Charters Schools**– SEA approved state charter schools that serve as local education agencies (LEAs) may participate in consolidation of funds

and may find it a particularly helpful approach to administering federal funds in a single school.

- **LEA-Approved Charter Schools in LEAs with consolidating schools**– If located in a Consolidating LEA, LEA-approved charter schools may participate in the Consolidation of Funds initiative. However, because the relationship between each charter school and LEA varies, implementation will need to be discussed with the Georgia Department of Education and will need to include:
  - Methodology for allocating funds; and
  - Cash Management; and
  - Accounting and Reporting; and
  - Oversight of Development and Implementation of Schoolwide Plans, Intent and Purpose Statement, and Fund 150 Budget; and
  - Record-Keeping.
- **LEA-Approved Charter Schools in LEAs that are not Consolidating** - If located in a LEA that is not participating in the GaDOE Consolidation of Funds initiative, LEA-approved charters may not independently participate in Consolidation of Funds.

##### **5. How does participation in the GaDOE Consolidation of Funds Initiative impact the role of the Federal Programs Director, Finance Director, Principal and Bookkeeper?**

Implementation of the Consolidation of Funds Initiative is very flexible, designed to support the unique needs and processes of each participating LEA.

- We often find that consolidation empowers **principals** to make independent decisions about purchasing that allow them to leverage and maximize funding to support the continuous improvement efforts of their schoolwide plans.
- This may or may not impact the **bookkeepers** who support the principals. In some LEAs bookkeepers do not work with Fund 150 and in other LEAs bookkeepers have become Fund 150 experts and who now work much more closely with central office finance and HR as they work through adjustments to school-level accounting and a budget that may now include staff salaries. For bookkeepers who can engage in the detailed work of Fund 150 it often builds capacity and promotes further sustainability in institutional knowledge and support.
- The biggest impact for **Finance Directors** is often in the first year. It requires setting up Fund 150, mirroring coding that is in Fund 100. The nature of Fund 150 requires school-level accounting and ongoing monitoring of progress. Depending on the whether the LEA changes its internal controls the Finance Director may also need to support school-level bookkeepers.
- **Federal Programs Directors** continue to ensure the intent and purpose of each federal program is embedded in schoolwide plans and carried out in implementation. Many FP Directors report that they no longer provide

approval for each expenditure and have shifted their duties to increased onsite support.

- **Special Education Directors** continue to provide oversight for both state and federal support(s) to students with disabilities, ensuring protections under civil rights laws and supplemental supports are implemented. Special Education Directors are critical in their support of MOE and in monitoring services to students. Special Education Directors should annually weigh the benefits and costs of consolidating IDEA and of including costs for students with disabilities in Fund 150.

## 6. What are some of the benefits and challenges of including general fund staff in Fund 150?

- **Benefits:** LEAs report that the inclusion of general fund staff in Fund 150 gives principals more awareness of salaries and succession planning. For LEAs on a tight budget, inclusion in Fund 150 can also offset some of the strain of the increasing costs of benefits.
- **Challenges:** LEAs consolidating in Fund 150 have advised LEAs joining consolidation to think about
  - how the LEA allocates salaries to schools (actuals v estimates),
  - school staff who will be retiring and the impact of payouts,
  - school staff who having informed schools they will be out on FMLA, and
  - known/anticipated school vacancies.
  - Period of availability of grants
  - Impact of not fully expending all consolidated funds

## 7. May LEAs “braid” (coordinate funding sources) using Fund 150 and another funding source – especially as funds become depleted towards the end of consolidation?

Yes. LEAs may use Fund 150 in coordination with another funding source at any point during consolidation. As consolidation draws to a close in the final months, GaDOE staff advise looking closely at remaining expenses to plan strategically for addressing salaries v other expenses. Given the coding involved in payroll it may be advisable to prioritize expenses other than payroll if an LEA needs to coordinate across funding sources.

## 8. What is the role of GaDOE in providing ongoing support and oversight to consolidating LEAs?

Except for a LEA’s first year consolidating where GaDOE provides more intensive and structured programmatic and fiscal support, ongoing support and oversight looks comparable to that of LEAs who do not consolidate. GaDOE:

- Establishes, maintains and updates (as needed) programmatic and fiscal guidance that is consistent with federal statute and regulations, ED guidance, GAAP Standards, and State of Georgia statute, policies, and procedures. All guidance is made publicly available on Federal Programs and Consolidation

of Funds program webpages and the Financial Review webpage on the GaDOE website.

- Annually reviews and approves CLIPs, CLNAs, and Budgets in alignment with guidance specific to consolidating LEAs.
- Maintains a monitoring schedule for LEAs (more frequently if the LEA is high risk). Monitoring is conducted in collaboration with the following GaDOE divisions: Consolidation of Funds, Federal Programs, CTAE, Audits, and Financial Review.
- Provides ongoing program and consolidation updates and training and will provide one-on-one technical assistance when requested or as needs are identified. GaDOE commits to an annual review of cross-functional monitoring results, cumulative technical assistance requests and fiscal reports to provide annual updates and guidance to all consolidating LEAs.
- Resolves in collaboration with consolidating LEAs any program or fiscal findings specific to consolidation from cross-functional monitoring and any audit findings that stem from or impact consolidation.

# CONSOLIDATION OF FUNDS MANUAL APPENDICES

Appendices include quick reference to full text documents and screenshots of documents used in the implementation of the Consolidation of Funds Initiative and samples of district-developed documents. Most day-to-day implementation documents can be customized by LEAs for practical use and incorporation into existing processes. Editable templates are available in full text on the Consolidation of Funds webpage on the GaDOE website.

[https://www.gadoe.org/School-Improvement/Federal-Programs/Pages/consolidation\\_of\\_funds.aspx](https://www.gadoe.org/School-Improvement/Federal-Programs/Pages/consolidation_of_funds.aspx)

# APPENDIX A– Screenshot of Intent and Purpose **SAMPLE** Templates

Template 1 is organized by program. Template 2 is organized by action steps.  
(Documents available online.)

**CONSOLIDATION OF FUNDS – INTENT AND PURPOSE TEMPLATE**

**Schoolwide School Improvement Plan-Consolidating Funds**  
How the school will meet the Intent and Purpose of each funding source?

- Complete an Intent and Purposes chart for EACH schoolwide school participating in schoolwide consolidation. Sample below.
- Provide an accurate description of how the intent and purpose will be met for each program to be included in the consolidation. The intent and purpose statements may or may not reflect how the money from each funding source is being spent, but must explain how the school is meeting the intent of the specific program's legislation.
- Attach template for EACH school consolidating funds in the 'Consolidated Funding' dropdown in the MyGaDOE Portal Consolidated Application Attachments Tab.

District Name	Fiscal Year	School Level	<input type="checkbox"/> Elementary <input type="checkbox"/> Middle <input type="checkbox"/> High
School Name	Date Submitted		
Programs	<input type="checkbox"/> IA <input type="checkbox"/> IC <input type="checkbox"/> ID <input type="checkbox"/> 1003(b) <input type="checkbox"/> 1003(e) <input type="checkbox"/> IIA <input type="checkbox"/> IIA (English Learners) <input type="checkbox"/> IIAA (Immigrant) <input type="checkbox"/> IVA <input type="checkbox"/> IVB <input type="checkbox"/> VB <input type="checkbox"/> McKinney-Vento <input type="checkbox"/> Sp. Ed. 611 <input type="checkbox"/> Sp. Ed. 619		
Program	School Intent and Purpose Statements (Required for State Review)	School Level Evidence (Optional – For Local Use Only)	Sign-Off
	Describe how the Intent and Purpose for each consolidated funding source will be met by the school	Describe the evidence/documentation the school anticipates providing to demonstrate alignment with intent and purpose.	Director Initials
State and Local			
Title I, Part A			
Parent/Family Engagement			
Title I, Part C			
Title I, Part D			
Subpart A			
Title I, 1003 (a)			
1003(a) GSO Grant			
Title II, Part A			
Title III, Part A			
English Learners			
Title III, Part A			
Immigrant Students			
Title IV, Part A*	Indicate which IVA requirements are funded at this school:		
	<input type="checkbox"/> Safe & Healthy		
	<input type="checkbox"/> Well-Rounded Ed.		
	<input type="checkbox"/> Effective Use of Tech.		
IVA sSART Grant			
Title IV, Part B			
Title V, Part B			
McKinney-Vento			
IDEA (611 & 619)**			
Superintendent's Signature (or Designee Signature)	Date	Principal Signature	Date

**CONSOLIDATION OF FUNDS – INTENT AND PURPOSE**

**Schoolwide School Improvement Plan-Consolidating Funds**  
How the school will meet the Intent and Purpose of each funding source?

- Complete an Intent and Purposes chart for EACH schoolwide school participating in schoolwide consolidation. Sample below.
- Provide an accurate description of how the intent and purpose will be met for each program to be included in the consolidation. The intent and purpose statements may or may not reflect how the money from each funding source is being spent, but must explain how the school is meeting the intent of the specific program's legislation.
- Attach template for EACH school consolidating funds in the 'Consolidated Funding' dropdown in the MyGaDOE Portal.

District Name	Superintendent's Signature		
School Name	Principal's Signature		
Major School Improvement Actions	Specific Initiatives, Interventions, Activities that Support the Major Improvement Actions	Evidence of Implementation	Program
1			<input type="checkbox"/> IA, <input type="checkbox"/> FPE, <input type="checkbox"/> IC
2			<input type="checkbox"/> IA, <input type="checkbox"/> FPE, <input type="checkbox"/> IC
3			<input type="checkbox"/> IA, <input type="checkbox"/> FPE, <input type="checkbox"/> IC
4			<input type="checkbox"/> IA, <input type="checkbox"/> FPE, <input type="checkbox"/> IC
5			<input type="checkbox"/> IA, <input type="checkbox"/> FPE, <input type="checkbox"/> IC
6			<input type="checkbox"/> IA, <input type="checkbox"/> FPE, <input type="checkbox"/> IC
7			<input type="checkbox"/> IA, <input type="checkbox"/> FPE, <input type="checkbox"/> IC
8			<input type="checkbox"/> IA, <input type="checkbox"/> FPE, <input type="checkbox"/> IC
9			<input type="checkbox"/> IA, <input type="checkbox"/> FPE, <input type="checkbox"/> IC
10			<input type="checkbox"/> IA, <input type="checkbox"/> FPE, <input type="checkbox"/> IC

(\*Title III, Part A - SS=Student Support; PS=Parent Support; PL=Teacher PL)      \*\*Title IV, Part A - WR=Well Rounded,

Adapted from Template Provided by Barrow County School District  
Georgia Department of Education  
03.24.2020 • Page 1 of 1



# APPENDIX C – Screenshot of Consolidation of Funds Title I, Part C Migrant Plan

(Reviewed annually. Document available online.)



## Title I Part C, Education of Migratory Children 2021-2022 Consolidation of Funds Title I, Part C LEA Plan

<b>School District</b>	<b>Date</b>
------------------------	-------------

**Title I, Part C Statute** - (ESEA section 1306(b)(4); 34 C.F.R. § 200.29(c)(1)) as amended by ESSA  
*A school must meet the following requirements if the school consolidates and uses funds from the Title I Part C, Education of Migratory Children program in its schoolwide program:*  
**(1) Migrant education.** Before the school chooses to consolidate in its schoolwide program funds received under part C of Title I of the ESEA, the school must –  
*(i) Use these funds, in consultation with parents of migratory children or organizations representing those parents, or both, first to meet the unique educational needs of migratory students that result from the effects of their migratory lifestyle, and those other needs that are necessary to permit these students to participate effectively in school, as identified through the comprehensive Statewide needs assessment under § 200.83 and*  
*(ii) Document that these needs have been met.*

**A. Meeting Statute Requirements for Academic Support and Mobility Support**

Explain how Title I, Part C funds have been used first:

- a. to meet the unique educational needs of migratory students that result from the effects of their migratory lifestyle,
- b. and those other needs that are necessary to permit these students to participate effectively in school, as identified through Georgia’s Comprehensive Statewide Needs Assessment/Service Delivery Plan, and the local educational agency’s (LEA’s) [FY21/FY22](#) comprehensive needs assessment and improvement plans. Georgia’s State Service Delivery plan defines successful performance as scoring proficient or higher on the Milestones End of Course (EOC) or End of Grade (EOG). The performance of children in non-EOC or EOG grades is measured by meeting or exceeding the LEA’s grade level assessment expectations.

Prior to approval, LEAs must complete the following tables. \*\*LEAs who did not consolidate in the previous fiscal year must Upload completed [FY21](#) LEA Implementation Plans to be approved in Formstack.\*\*

*\*GaDOE recognizes that FY21 Tier 1 Data results may not be available at the time this application is submitted.\**

<b>Tier 1 Performance Review: Did migrant students score proficient or higher on End of Course and End of Grade Assessments on grade level assessments?</b>									
K-5	Priority for Service	ELA	#	%	Math	#	%		
	Non-Priority for Service	ELA	#	%	Math	#	%		
	Non-Migrant	ELA	#	%	Math	#	%		
6-8	Priority for Service	ELA	#	%	Math	#	%		
	Non-Priority for Service	ELA	#	%	Math	#	%		
	Non-Migrant	ELA	#	%	Math	#	%		



# APPENDIX D – Screenshot of Consolidation of Funds Schoolwide Plan Checklist

(Reviewed annually. Document available online.)



## Consolidation of Funds Budget Approval Checklist Schoolwide Plans, Intent and Purpose, Fund 150 Allocations

All components of the schoolwide program plan required under statute, regulations and non-regulatory guidance must be addressed. Those areas marked 'Revision Requested' need additional development. The GaDOE staff requesting revision will provide technical assistance.

Local Education Agency (LEA): \_\_\_\_\_ Date: \_\_\_\_\_

School: \_\_\_\_\_

Name of GaDOE Staff Reviewing: \_\_\_\_\_ Program Reviewed: \_\_\_\_\_

Approved	Revision Requested	Schoolwide Plan – LEA Selected Sample
		<p align="center"><b>Select the program(s) this school is consolidating.</b></p> <p> <input type="checkbox"/> IA   <input type="checkbox"/> 1003(a)   <input type="checkbox"/> PFE   <input type="checkbox"/> IIA (EL)   <input type="checkbox"/> IIA   <input type="checkbox"/> IVB   <input type="checkbox"/> 611   <input type="checkbox"/> MV   <input type="checkbox"/> LAGA  <input type="checkbox"/> IC   <input type="checkbox"/> 1003(g)   <input type="checkbox"/> ID   <input type="checkbox"/> IIA (Imm.)   <input type="checkbox"/> IVA   <input type="checkbox"/> VB   <input type="checkbox"/> 619   <input type="checkbox"/> SIG Comp   <input type="checkbox"/> Other                 </p>
		<p><b>1. Comprehensive Needs Assessment – Section 1114(b)(6)</b></p> <p><i>(All programs – subgroups should be evident)</i></p> <p>Sec. 1114(b)(6) Is based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency.</p> <p><b>For GaDOE Review: Are the needs of each consolidated program addressed?</b></p> <p> <input type="checkbox"/> IA   <input type="checkbox"/> 1003(a)   <input type="checkbox"/> PFE   <input type="checkbox"/> IIA (EL)   <input type="checkbox"/> IIA   <input type="checkbox"/> IVB   <input type="checkbox"/> 611   <input type="checkbox"/> MV   <input type="checkbox"/> LAGA  <input type="checkbox"/> IC   <input type="checkbox"/> 1003(g)   <input type="checkbox"/> ID   <input type="checkbox"/> IIA (Imm.)   <input type="checkbox"/> IVA   <input type="checkbox"/> VB   <input type="checkbox"/> 619   <input type="checkbox"/> SIG Comp   <input type="checkbox"/> Other                 </p>
		<p><b>2. Schoolwide Plan Development– Section 1114(b)(1-5)</b></p> <p><i>(All programs – verify current)</i></p> <p>Sec. 1114(b) An eligible school operating a schoolwide program shall develop a comprehensive plan (or amend a plan for such a program that was in existence on the day before the date of the enactment of the Every Student Succeeds Act) that</p> <p>(1) Is developed during a 1-year period; unless</p> <p>(A) the local educational agency determines, in consultation with the school, that less time is needed to develop and implement the schoolwide program; or</p> <p>(B) the school is operating a schoolwide program on the day before the date of the enactment of the very Student Succeeds Act, in which case such school may continue to operate such program, but shall develop amendments to its existing plan during the first year of assistance after that date to reflect the provisions of this section;</p>
		<p><i>(All programs – verify involvement)</i></p> <p>(2) Is developed with the involvement of parents and other members of the community to be served and individuals who will carry out such plan, including: teachers, principals, other school leaders, paraprofessionals present in the school, administrators (including administrators of programs described in other parts of this title), the local educational agency, to the extent feasible, tribes and tribal organizations present in the community, and, if appropriate specialized instructional support personnel, technical assistance providers, school staff, if the plan relates to a secondary school, students, and other individuals determined by the school;</p> <p><i>(These stakeholders are required at school level. Best practice is to include all LEA required and impacted stakeholders that also apply at the school level.)</i></p>
		<p><i>(All programs – verify supports for monitoring program implementation)</i></p> <p>(3) Remains in effect for the duration of the school's participation under this part, except that the plan and its implementation shall be regularly monitored and revised as necessary based on student needs to ensure that all students are provided opportunities to meet the challenging State academic standards.</p>

# APPENDIX E – Screenshot of **SAMPLE** Monthly Allocation to Each Funding Source

(Sample templates available online.)

GENERAL FUND STATE AND LOCAL ALLOCATION TO SCHOOLS				BUDGET AS AMENDED	Amendments	Total	PERCENTAGE OF TOTAL FUNDS												
TOTAL STATE AND LOCAL ALLOCATION				15,946,274.61		15,946,274.61	94.03%												
FEDERAL ALLOCATIONS TO SCHOOLS							0.00%												
Title I, Part A				746,316.00	108,000.00	854,316.00	5.04%												
Title II, Part A				72,306.00	39,102.00	111,408.00	0.66%												
Title III				41,715.00	4,042.00	45,757.00	0.27%												
IDEA Flow Through				1,563.00		1,563.00	0.01%												
Title III Immigrant							0.00%												
Title V, Innovative							0.00%												
Total State, Local, Federal Funds Allocations - Site Level				16,808,174.61	151,144.00	16,959,318.61	100.00%												
				Actual YTD Expenditures in Support of Schoolwide Plan	State/Local YTD Allocation	Less Prior Month's Expenditures Allocated to State/Local	Total Current Month Allocation to State/Local	Title I YTD Allocation	Less Prior Month's Expenditures Allocated to Title I	Total Current Month Allocation to Title I	Title II YTD Allocation	Less Prior Month's Expenditures Allocated to Title II	Total Current Month Allocation to Title II	Title III YTD Allocation	Less Prior Month's Expenditures Allocated to Title III	Total Current Month Allocation to Title III	IDEA, Flow Through	Less Prior Month's Expenditures Allocated to IDEA Flow-Through	Total Current Month Allocation to IDEA Flow Through
Expenditures	Program Code	Object Code	Description																
INSTRUCTION - Function 1000																			
	2041	110	Teachers	159,383.72	149,863.13		149,863.13	8,028.86		8,028.86	1,047.01		1,047.01	430.02		430.02	14.69		14.69
	2041	113	Substitutes	8,858.25	8,329.11		8,329.11	446.23		446.23	58.19		58.19	23.90		23.90	0.82		0.82
	2041	140	Parapro	26,370.08	24,794.90		24,794.90	1,328.38		1,328.38	173.23		173.23	71.15		71.15	2.43		2.43
	2041	210	Health Insurance	39,772.41	37,396.65		37,396.65	2,003.51		2,003.51	261.27		261.27	107.31		107.31	3.67		3.67
	2041	220	FICA	3,409.86	3,206.18		3,206.18	171.77		171.77	22.40		22.40	9.20		9.20	0.31		0.31
	2041	230	Teacher Retirement	35,151.55	33,051.82		33,051.82	1,770.74		1,770.74	230.92		230.92	94.84		94.84	3.24		3.24
	2041	260	Workers Compensation	2,955.10	2,778.58		2,778.58	148.86		148.86	19.41		19.41	7.97		7.97	0.27		0.27
	2041	610	Supplies	148.60	139.72		139.72	7.49		7.49	0.98		0.98	0.40		0.40	0.01		0.01
	2041	610	Dues and Fees	225.00	211.56		211.56	11.33		11.33	1.48		1.48	0.61		0.61	0.02		0.02
	2043	110	Teachers	3,380.00	3,178.10		3,178.10	170.27		170.27	22.20		22.20	9.12		9.12	0.31		0.31
	2043	220	FICA	46.19	43.43		43.43	2.33		2.33	0.30		0.30	0.12		0.12	0.00		0.00
	2043	230	Teacher Retirement	707.66	665.39		665.39	35.65		35.65	4.65		4.65	1.91		1.91	0.07		0.07
			<b>Total 1000 - Special Education</b>	<b>280,408.42</b>	<b>263,658.57</b>	<b>-</b>	<b>263,658.57</b>	<b>14,125.41</b>		<b>14,125.41</b>	<b>1,842.04</b>		<b>1,842.04</b>	<b>756.55</b>		<b>756.55</b>	<b>25.84</b>		<b>25.84</b>
	All remaining	110	Teachers	3,199,515.78	3,008,396.65		3,008,396.65	161,173.78		161,173.78	21,018.04		21,018.04	8,632.44		8,632.44	294.87		294.87
	All remaining	113	Substitutes	27,611.96	25,962.59		25,962.59	1,390.94		1,390.94	181.39		181.39	74.50		74.50	2.54		2.54
	All remaining	118	Art, Music, PE	313,654.08	294,918.34		294,918.34	15,800.15		15,800.15	2,060.44		2,060.44	846.25		846.25	28.91		28.91
	All remaining	161	Technology Specialist	44,095.08	41,461.11		41,461.11	2,221.26		2,221.26	289.67		289.67	118.97		118.97	4.06		4.06
	All remaining	172	Elementary Counselor	92,394.28	86,875.22		86,875.22	4,654.31		4,654.31	606.95		606.95	249.28		249.28	8.52		8.52
	All remaining	173	Secondary Counselor	38,504.36	36,204.35		36,204.35	1,939.64		1,939.64	252.94		252.94	103.89		103.89	3.55		3.55
	All remaining	210	State Health	552,204.93	519,219.65		519,219.65	27,817.01		27,817.01	3,627.51		3,627.51	1,489.87		1,489.87	50.89		50.89
	All remaining	220	FICA	265,341.04	249,491.22		249,491.22	13,366.40		13,366.40	1,743.06		1,743.06	715.90		715.90	24.45		24.45
	All remaining	230	RES	528,228.97	494,795.33		494,795.33	26,508.48		26,508.48	3,456.87		3,456.87	1,419.79		1,419.79	48.50		48.50
	All remaining	260	Workmen Comp	11,890.33	11,180.08		11,180.08	598.97		598.97	78.11		78.11	32.08		32.08	1.10		1.10
	All remaining	290	Other Benefits	2,692.80	2,531.95		2,531.95	135.65		135.65	17.69		17.69	7.27		7.27	0.25		0.25
	All remaining	300	Contracted Services	43,992.53	41,364.69		41,364.69	2,216.10		2,216.10	288.99		288.99	118.69		118.69	4.05		4.05
	All remaining	430	Repair & Maintenance	8,987.48	8,450.62		8,450.62	452.74		452.74	59.04		59.04	24.25		24.25	0.83		0.83
	All remaining	532	Communications - Web Based Software	62,866.55	59,111.29		59,111.29	3,166.87		3,166.87	412.98		412.98	169.62		169.62	5.79		5.79
	All remaining	580	Travel	282.00	265.16		265.16	14.21		14.21	1.85		1.85	0.76		0.76	0.03		0.03
	All remaining	595	Other Purchased Services	4,016.57	3,776.65		3,776.65	202.33		202.33	26.39		26.39	10.84		10.84	0.37		0.37
	All remaining	610	Supplies	112,989.74	106,249.84		106,249.84	5,692.30		5,692.30	742.31		742.31	304.88		304.88	10.41		10.41
	All remaining	611	Supplies - Technology/Related	461.85	434.26		434.26	23.27		23.27	3.03		3.03	1.25		1.25	0.04		0.04
	All remaining	612	Computer Software	5,462.21	5,135.93		5,135.93	275.16		275.16	35.88		35.88	14.74		14.74	0.50		0.50
	All remaining	615	Equipment under \$5000	10,778.04	10,134.23		10,134.23	542.94		542.94	70.80		70.80	29.08		29.08	0.99		0.99
	All remaining	616	Computers under \$5000	929.34	875.83		875.83	46.81		46.81	6.10		6.10	2.51		2.51	0.08		0.08
	All remaining	642	Books	3,136.10	2,948.77		2,948.77	157.89		157.89	20.60		20.60	8.46		8.46	0.28		0.28
	All remaining	810	Dues and Fees	2,193.00	2,062.00		2,062.00	110.47		110.47	14.41		14.41	5.92		5.92	0.20		0.20
			<b>Total 1000 - All Other</b>	<b>5,330,239.02</b>	<b>5,011,843.76</b>	<b>0.00</b>	<b>5,011,843.76</b>	<b>268,507.75</b>	<b>0.00</b>	<b>268,507.75</b>	<b>35,015.04</b>	<b>0.00</b>	<b>35,015.04</b>	<b>14,381.22</b>	<b>0.00</b>	<b>14,381.22</b>	<b>491.24</b>	<b>0.00</b>	<b>491.24</b>
			<b>TOTAL 1000</b>	<b>5,610,647.44</b>	<b>5,275,502.33</b>	<b>0.00</b>	<b>5,275,502.33</b>	<b>282,633.16</b>	<b>0.00</b>	<b>282,633.16</b>	<b>36,857.08</b>	<b>0.00</b>	<b>36,857.08</b>	<b>15,137.78</b>	<b>0.00</b>	<b>15,137.78</b>	<b>517.09</b>	<b>0.00</b>	<b>517.09</b>



# APPENDIX F – Screenshots of **SAMPLE** Agendas for New Cohort Meetings

## Consolidation of Funds Cohort 4: Meeting 1

June 2019, Conference Sessions  
GaDOE Federal Programs Conference

- Welcome, Introductions, and Overview  
*District Staff, GaDOE Consolidation Team, GaDOE Program and Financial Review Staff*
  - Consolidation of Funds Map
  - Preliminary Participation Data
  - Intent to Participate Form
  - Start of Participation Checklist
  - Consolidation of Funds One Page Overview
  - Consolidation of Funds Financial Checklist
  - Training Opportunities
  - CPI Job Codes
  - Consolidation of Funds Manual
  - Consolidation of Funds Intent and Purpose Form & Sample
  - Future Meetings
  - Cross-Functional Monitoring & Deferment Option
  - Transferring Funds
  - Fund 150 Budget
  - Allocating to Schools
- Adjourn

CoF Meeting 1	CoF Meeting 2	CoF Meeting 3	CoF Meeting 4
Federal Programs Conf.	GaDOE	LEA	Federal Programs Conf.
June 18, 2018	September 18, 2019	February/March 2020	June 2020

## Consolidation of Funds Cohort 4: Meeting 2

September 18, 2019, 9:00-3:00  
GaDOE, West Tower, 10<sup>th</sup> Floor, Rooms A, B, C, D

- Check-In
- Welcome, Overview and Updates  
*Shaun Owen, Deputy Chief of Staff; Carly Covic Ambler, Federal Programs Senior Manager*
- Small Group Working Sessions
  - Program Staff - **Topic 1: CLIP Feedback and Budget Support**  
(CLIP, set-asides, Schoolwide Plans, CoF Schoolwide Plan Checklist, Intent and Purpose Statements, Fund 150 Budgets, Budget Checklist)  
*District Clusters, GaDOE Program Staff*
  - Finance Staff – **Topic 1: Finance Logistics**  
*District Clusters, GaDOE Financial Review & Grants Accounting Staff*
- Small Group Working Sessions - **Topic 2: CPI Reporting & T&E**  
*District Clusters, GaDOE Data Collections Staff and GaDOE Financial Review Staff*
- Lunch Break
- Greetings from Superintendent Woods
- Small Group Working Sessions
  - Program Staff - **Topic 3: Monitoring Implementation & Effectiveness**  
*District Clusters, GaDOE Program Staff*
  - Finance Staff - **Topic 3: Finance Logistics**  
*District Clusters, GaDOE Financial Review & Grants Accounting Staff*
- Small Group Working Sessions
  - Program Staff - **Topic 4: Monitoring**  
*District Clusters, GaDOE Program Staff*
  - Finance Staff - **Topic 4: Finance Logistics**  
*District Clusters, GaDOE Financial Review & Grants Accounting Staff*
- Next Steps & Meeting 3 Preparation  
*Shaun Owen, Deputy Chief of Staff; Carly Covic Ambler, Federal Programs Senior Manager*
  - Meeting 3 Staff: Superintendent, Finance, Federal Programs, and 3 Principals and their Bookkeepers – preferably a sample of Elementary, Middle and High if applicable
  - Submit Expenditure Detail for Schools & Selected IEP Samples/Documentation 2 weeks prior to site visit – a reminder with directions will be sent
- Feedback: Questions, Suggestions and Additional Thoughts
- Adjourn

CoF Meeting 1	CoF Meeting 2	CoF Meeting 3	CoF Meeting 4
Federal Programs Conf.	GaDOE	LEA	Federal Programs Conf.
June 18, 2018	September 18, 2019	February/March 2020	June 2020

**Meeting 3 Schedule**

	9:00-12:00	1:00-4:00
Mon., February 24		
Tues., February 25		
Wed., February 26		
Thurs., February 27		
Fri., February 28		

## Consolidation of Funds

### Cohort 4: Meeting 3

February/March 2020, 9:00-12:00/1:00-4:00  
LEA District Offices

- Welcome, Introductions, and Overview  
*District Staff, GaDOE Consolidation Team, GaDOE Program and Financial Review Staff*
- Discussion with **Principals and Bookkeepers**  
*(Principals/ Bookkeepers may leave following this section of the agenda)*
  - How is Consolidation going at your school?
  - Have you noticed any changes in the planning and implementation of your SWP?
  - General Feedback: Promising Practices, Challenges, Other Observations, Questions
- Discussion with **Central Office (Superintendent, Finance, Federal Programs)**
  - How is Consolidation going in your district?
  - Have you noticed any changes in the planning and implementation of SWPs?
  - General Feedback: Promising Practices, Challenges, Other Observations, Questions
- Short Break
- **GaDOE ESSA & IDEA Program Feedback**  
*Expenditure Detail & Selected IEPs/Supporting Documentation Submitted in Advance of Site Visit*
  - ESSA Title Programs & IDEA
    - Is the district meeting the Intent and Purpose of Title I at each of their schools?
    - Are the identified needs/goals in the SWPs being addressed with their consolidated funds/budget at the school level?
    - Review of the program set-asides
  - IDEA
    - Does it appear that students are receiving the services outlined in their IEP?
    - Has your LEA reported the excess cost allocation?
    - Discuss with principals and special education director student services and support
- **GaDOE Financial Review Feedback**  
*Documentation for Review Submitted in Advance of Site Visit*
  - Discuss Fund 150 General Ledger v Consolidated Budget
    - % funds consolidated by school
    - Transferability & carryover – impact on percentages
  - Discuss documentation of the cash drawdowns - methodology & journal entries for allocating the expenditures to each participating federal program
  - Do financial processes appear to support intent and purposes?
  - Discuss the summer salary accrual
  - Discuss job codes and CPI/T&E Thursday, March 26, 2020
- **GaDOE Consolidation Team**
  - Discuss updates, if any, to Consolidation implementation in FY21 & Future Monitoring
  - Feedback: Questions, Suggestions and Additional Thoughts (PL)
  - Next Steps & Meeting 4 Preparation – June 2020 Federal Programs Conference
    - Submit by June 1
      - Expenditure Detail for Each School with Evidence for Intent and Purpose for Each Program Highlighted/Labeled
      - Selected IEPs & Supporting Documentation of Implementation
    - Attendance at Meeting 4 - Federal Programs Director (Including Special Education)
- Adjourn

## Consolidation of Funds

### Cohort 4: Meeting 4

June 2020  
Federal Programs Office

- Welcome, Introductions, and Overview  
*District Staff, GaDOE Consolidation Team, GaDOE Program and Financial Review Staff*
- Discussion with **Central Office (Federal Programs)**
  - Reflecting on FY20
    - How is Consolidation going in your district?
    - Have you noticed any changes in the planning and implementation of SWPs?
    - What resources/ support were most valuable? What resources/ support would have been helpful during this process?
  - Prep for End of FY20
    - Summer Salary Accrual
    - Remaining Balance and Carryover
    - Removing Funds from Fund 150
    - Spending Federal Funds July - September
    - Submitting the DE46
    - Submitting completion reports
  - Preparing for FY21
    - Have you started on your CLIP? Intent to [transfer](#)?
    - Will you be adding programs?
    - Will you be adding schools?
    - Will you be increasing State and Local contributions?
    - Will you change any programmatic implementation?
    - Do you have new staff that need to be trained?
    - Will you be monitored in FY21?
  - General Feedback: Promising Practices, Challenges, Other Observations, Questions
- Adjourn

CoF Meeting 1	CoF Meeting 2	CoF Meeting 3	CoF Meeting 4
Federal Programs Conf.	GaDOE	LEA	Federal Programs Conf.
June 18, 2018	September 18, 2019	February/March 2020	June 2020

# APPENDIX G – Screenshot of Cross-Functional Monitoring Consolidation of Funds


(Reviewed annually. Document available online.)

The screenshot shows the GaDOE website's 'Federal Programs Monitoring' page. At the top, there is the GaDOE logo and the name of Richard Woods, Georgia's School Superintendent. A search bar is located below the navigation menu. The navigation menu includes: Offices & Divisions, Programs & Initiatives, Data & Reporting, Learning & Curriculum, State Board & Policy, Finance & Operations, and Contact. The breadcrumb trail reads: Office of School Improvement → Federal Programs → Title I, Part A → Title I, Part A → Federal Programs Monitoring. The sidebar on the left lists various federal programs, with 'Federal Programs Monitoring' highlighted. The main content area features the title 'Federal Programs Monitoring' and a paragraph explaining that federal regulations require the SEA to monitor program implementation and fund expenditure. A 'Contact Information' section includes a circular profile picture of John Wight.

GaDOE Cross-Functional Monitoring Indicators 2022-2023			
REQUIREMENTS	EVIDENCE OF IMPLEMENTATION	NOTES ABOUT TRANSFERABILITY	NOTES ABOUT CONSOLIDATION OF FUNDS
<b>OVERARCHING REQUIREMENTS FOR ALL FEDERAL PROGRAMS</b>			
<p><b>1. LEA MONITORING OF PROGRAMS</b></p> <p>The LEA conducts monitoring of its programs for both implementation and effectiveness of funded strategies/activities at the LEA, school, and program levels to ensure compliance with Uniform Grant Guidance and Federal program requirements. (Title I, Part A; School Improvement 1003(a); School Improvement 1003(g) (SIG); Title I, Part C; Title I, Part D; Title I, Part A; Title II, Part A; Title IV, Part A; Title V, Part B; Title IX, Part A–McKinney-Vento Act; Coronavirus AID, Relief, Economic Security (CARES), Coronavirus Response and Supplemental Appropriations (CRRSA), Coronavirus Plan (ARP) – ESSER I, II, and III; and IDEA).</p> <p><a href="#">ESEA: Sec 1114(b)(3); Sec 1304; Sec 1306; Sec 2104(a)(1); 2 CFR 200.301, 34 CFR 300; McKinney-Vento Sec. 722(c)(3)(E) 2CFR 200.329; Non-Regulatory Guidance: Using Evidence to Strengthen Education Investments (2016)</a></p> <p>The LEA is implementing its FY23 LEA Equity Action Plan for the two equity gaps and each corresponding equity intervention selected for improvement.</p> <p><a href="#">ESEA: 2101(d)(2)(E), Georgia EAFE; ESEA: Sec 1111(d)(1)(B)(v), Section 1111(d)(2)(B)(iv), Section 1112(b)(1)</a>  <a href="#">ESEA: Sec. 4105(a); 4104(a)(2); ESEA: Sec. 4106(c)(1-2); 4106(e)(2)(A)</a></p>	<p>1. Monitoring of program evidence shall include written procedures used to monitor all critical ESEA/IDEA requirements of all programs (Title I, Part A; School Improvement 1003(a); School Improvement 1003; (SIG); Title I, Part C; Title I, Part D; Title II, Part A; Title III, Part A; Title IV, Part A; Title V, Part B; Title IX, Part A - McKinney-Vento Act; IDEA; and CARES/CRRSA/ARP) and its implementation at the district and schools (where applicable). These procedures will specify how the district will monitor each federal program to include:</p> <ul style="list-style-type: none"> <li>A. Steps the LEA will use to monitor and provide technical assistance for the implementation of all Federal programs.</li> <li>B. Position(s) responsible for the implementation and monitoring.</li> <li>C. Frequency of monitoring (timeline).</li> <li>D. List of documentation that will be maintained to verify the Title programs have been monitored.</li> <li>E. Follow-up/verification of corrective actions at schools and district (identified by the LEA).</li> <li>F. Review of applicable federal program budgets (development).</li> <li>G. Description of the process the LEA uses to identify high risk schools within the district.</li> <li>H. IDEA procedures to include SST, Child Find, evaluation/re-evaluation, eligibility and discipline.</li> <li>I. Procedures to include how the LEA monitors EL entrance/exit processes and Title III, Part A supplemental language instruction educational programs (LIEP), EL-specific professional learning, EL parent/family/community outreach, and immigrant programs when applicable.</li> </ul> <p>2. Monitoring implementation evidence shall include implementation of the LEAs written procedures for monitoring (Title I, Part A; School Improvement 1003(a); School Improvement 1003; (SIG); Title I, Part C; Title II, Part A; Title III, Part A; Title IV, Part A; Title V, Part B; Title IX, Part A - McKinney-Vento Act; IDEA; CARES/CRRSA/ARP). LEAs may provide the following types of documentation or other types of documentation:</p>	<p>Internal procedures should include all federal programs for which the LEA received federal funds, even if a program transfers the funds to a different federal program.</p>	<ul style="list-style-type: none"> <li>• Procedures are required for LEAs with CoF Schools</li> <li>• <b>Monitoring CoF Schoolwide Plan Implementation</b> <ul style="list-style-type: none"> <li>• GaDOE will select a sample of CoF schools. For formula grants the LEA will need to provide copies of the most recent schoolwide plans (SWP) and corresponding intent and purpose (I&amp;P) statements. For competitive grants, GaDOE will refer to the approve grant application.</li> </ul> </li> </ul>

# APPENDIX H – Screenshot of Monitoring and Risk Assessment (MRA) Review Document

(Documents available online.)



**PERKINS V  
MONITORING  
AND RISK  
ASSESSMENT**

**System Level  
Section "A"  
SELF-STUDY**

SYSTEM NAME: [Click here to enter text.](#)

Perkins V Monitoring and Risk Assessment

## Perkins V Monitoring and Risk Assessment Process

**SYSTEM LEVEL – SECTION A**

**GENERAL INFORMATION**

Perkins V eligible recipients are to consult with stakeholders in an "ongoing basis" to inform decisions, plans, and budgeting. Translating the comprehensive local needs assessment (CLNA) into action, in the form of the local application, allows the eligible recipient to focus on program improvement, and to implement plans that will have a long-term impact on access to high quality CTAE for all students. The CLNA process provides vital information in determining the extent to which the system's goals and objectives are being met, and ultimately how students are being served.

The Perkins Monitoring and Risk Assessment and Self-Study process will assist the local school system in its long-term and short-term goals, which is a requirement of Perkins V.

The major goals for the review are:

- To review documentation of a Comprehensive Local Needs Assessment (CLNA) that demonstrates Stakeholders/Team-members involvement for addressing the identified needs.
- To ensure local/state/federal funds are expended following established guidelines.
- To provide technical assistance based on the information gathered through the Monitoring and Risk Assessment Review.
- To assess the effectiveness of the eligible recipient in providing Career, Technical and Agricultural Education pathways that are sufficient in size, scope, and quality to meet the needs of all students served.
- To consolidate responsibilities for state and federal compliance issues into one on-site visit for every system during a five-year period.
- To fulfill U. S. Office for Civil Rights (OCR) requirements.

Your Region Coordinator will serve as the MRA Review Coordinator. This individual will contact the local Career, Technical and Agricultural Education (CTAE) system administrator to jointly plan a review date that is as convenient as possible to both system and state staff.

The Self-Study (Sections A) and Required System Level documents **must be completed and uploaded to One Drive platform through the link provided by your CTAE Regional Coordinator at least three (3) weeks prior to the review date.**

Contact Regional Coordinator if you have questions or

North Region	Delmas Watkins	<a href="#">dwwatkins@ga.gov</a>
Central Region	Sharon Bonner	<a href="#">sbonner@ga.gov</a>
South Region	Julie Kenny	<a href="#">jkenny@ga.gov</a>

Georgia Department of Education  
December 2019  
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### Monitoring and Risk Assessment Schedule

**North Region**

- Sept 14 **Cobb County**
- Sept 15 **Chattooga County**
- Sept 20 **Douglas County**
- Sept 21 **Fannin County**
- Sept 22 **Gilmer County**
- Sept 27 **Pickens County**
- Sept 28 **Hall County**
- Oct 4 **Jackson County**
- Oct 5 **Barrow County**
- Oct 6 **Calhoun County**
- Oct 11 **Oconee County**
- Oct 12 **Elbert County**
- Oct 13 **Mountain Education Center**

**Central Region**

- Sept 14 **Columbia County**
- Sept 15 **Baldwin County**
- Sept 21 **DeKalb County**
- Sept 22 **Clayton County**
- Sept 27 **Bleckley County**
- Sept 28 **Twiggs County**
- Oct 4 **Lamar County**
- Oct 6 **Stewart County**
- Oct 19 **Taylor County**
- Oct 20 **Marion County**
- Oct 25 **Macon County**
- Oct 26 **Harris County**

**South Region**

- Sept 15 **Brantley County**
- Sept 22 **Wayne County**
- Sept 27 **Early County**
- Oct 4 **Valdosta City**
- Oct 5 **Tift County**
- Oct 6 **Efingham County**
- Oct 18 **Glynn County**
- Oct 20 **Pierce County**
- Oct 25 **Long County**
- Oct 27 **Montgomery County**
- Nov 1 **Lowndes County**
- Nov 3 **Miller County**

### Perkins V Monitoring & Risk Assessment Review Plan Monitoring & Risk Assessment Process – Timeline

Timeframe	Person(s) Responsible	Required Action
February 4, 2020 - ...	CTAE Director/Supervisor	Attend MRA Orientation
February – August	CTAE Director/Supervisor	Complete Self-Study Documents (Section A), Exhibits A, B, C, Local, State, and Federal Grant Budget Spending Data, CLNA Process, Stakeholders Engagement/Coordination, Equipment Inventory, and Other Documents
June - August	CTAE Director/Supervisor and Regional Coordinator	Contact CLNA Stakeholders and Prepare/Practice Virtual Meeting Platform
3 Weeks Before Visit	CTAE Director/Supervisor	Upload all required documentation to One Drive platform through the link provided by your CTAE Regional Coordinator
January	CTAE Division Staff	Finalize and email Perkins V Monitoring & Risk Assessment Summary Report
January – May	CTAE Director/Supervisor	Develop and submit (via Con App upload) Plan of Improvement based on recommendations in the Perkins V Monitoring & Risk Assessment Summary Report
Ongoing	CTAE Division Staff	Monitor Plan of Improvement based on recommendations in Perkins V Monitoring & Risk Assessment Summary Report

#### Virtual Visit Schedule

- 8:30 am – 9:00 am** Check Virtual Connections of All Locations
- 9:00 am – 9:30 am** Introductions and CTAE Director Presentation
- 9:30 am – 10:30 am** CLNA Stakeholders Input
- 10:30 am – 11:00 am** Break
- 11:00 am – 11:30 am** Meet w/ CTAE Director
- 11:30 am – 12:00 pm** Exit Report w/ Other Staff



# Appendix I - Consolidation of Funds Stakeholders Quick Guide

Stakeholder consultation required by statute occurs prior to consolidation and is asserted in the CLIP. Supporting documentation is verified during scheduled LEA monitoring. There may be additional requirements for stakeholder engagement in the statutes.

	IA	IA	FPE	IA Foster	1003A	1003g	IC	ID	IIA	IIIA	IVA	IVB	VB	MV	611	619	Perkins	
Stakeholder	LEA Level	School Level	LEA Level	LEA Level	School Level	School Level	LEA Level	LEA Level	LEA Level	LEA Level	LEA Level	School Level	LEA Level	LEA Level	LEA Level	LEA Level	LEA Level	LEA Level
LEA	1112	1114	1116		1003A		1304	1423	2102	3116	4106	4204	5222					134(d)
Program administrators (ESSA, IDEA, Perkins, Regulations)	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
LEA Staff		X										X						
Charter School Leaders (in a LEA that has charter schools)	X								X		X							
<b>SCHOOLS</b>																		
School Administrators/ Principals	X	X			X	X			X	X	X							X
Other School Leaders	X	X							X		X							X
Teachers	X	X							X	X	X							X
Paraprofessionals Present in the School		X																
Paraprofessionals	X								X									X
Students (in Secondary Schools)		X*									X							X
Schools IVB Students Attend												X						
Career Guidance and Academic Counselors																		X
Specialized Instructional Support Personnel	X	X*			X	X			X		X							X
Other Appropriate School Personnel	X																	
School Staff, if IA plan is for a secondary school		X*																
<b>PARENTS/FAMILY</b>																		
Parents	X	x							X		X							X



	IA	IA	FPE	IA Foster	1003A	1003g	IC	ID	IIA	IIIA	IVA	IVB	VB	MV	611	619	Perkins	
Stakeholder	LEA Level	School Level	LEA Level	LEA Level	School Level	School Level	LEA Level	LEA Level	LEA Level	LEA Level	LEA Level	School Level	LEA Level	LEA Level	LEA Level	LEA Level	LEA Level	LEA Level
Parents of Participating Children			X															
Parents and Family Members			X					X		X								
Parents of Migratory Children							X											
MEP Parent Advisory Councils							X											
<b>EXTERNAL STAKEHOLDERS</b>																		
Business & Industry Leaders			X*															X
Local Businesses/Industries								X										X
Community Partners				X					X									
Community Members		X								X								
Community-Based Organizations										X	X†	X						
Eligible Entity												X						
Employers			X*															
Facilities Working with Delinquent Children								X										
Head Start (Sect. 1119)	X																	
Individuals with Experience Engaging Parents & Family Members			X*															
Institutions of Higher Ed (IHE)/ Post-Secondary (Program Specific) Faculty & Administrators								X		X								X
State/Local Workforce Development Boards																		X

	IA	IA	FPE	IA Foster	1003A	1003g	IC	ID	IIA	IIIA	IVA	IVB	VB	MV	611	619	Perkins		
Stakeholder	LEA Level	School Level	LEA Level	LEA Level	School Level	School Level	LEA Level	LEA Level	LEA Level	LEA Level	LEA Level	School Level	LEA Level	LEA Level	LEA Level	LEA Level	LEA Level	LEA Level	
Local Gov't Representatives											X								
Philanthropic Organizations			X*																
Public or Private Entity										X									
Representatives of other Federal, State and Local Programs Serving the Students Under the Title							X	X						X					
Representatives of Regional and Local Agencies Serving Out-of-School Youth, Homeless Children and Youth, and At-Risk youth							X	X						X				X	
Researchers										X									
SEA					X	X													
Social, Health & Other Services								X											
Technical Assistance Providers		X*			RESA	Per Application													
Other Individuals		X*																	
Other Orgs or Partners w/ Relevant & Demonstrated Expertise in Programs and Activities Designed to Meet the Purpose of the this Title									X	X	X								X
Tribes/Tribal Orgs		X*									X*								X*
<b>PRIVATE SCHOOLS</b>																			
Private School Reps for Equitable Services	X						X		X	X	X	X			X	X			
Home School Families															X	X			

(\*If applicable; †requires documentation of ongoing consultation)

## APPENDIX J –Consolidation of Funds Budget Submission Guidance

	FULL CONSOLIDATION	PARTIAL CONSOLIDATION	SPECIAL NOTES
<b>OVERARCHING</b>	<ul style="list-style-type: none"> <li>• CLIP – LEA responsibility. Submit by <b>June 30</b>.</li> <li>• Schoolwide Plan – Completed for each school and on file locally. Only a sample of schoolwide plans is selected for submission.</li> <li>• Intent &amp; Purpose – Completed for each school and on file locally. The LEA must submit the Intent and Purpose Statements for each school included in the sample of schoolwide plans.</li> <li>• Fund 150 Budget (Financial Management System)– Required for new Cohorts and must be submit for each school.</li> <li>• Fund 150 Budget Allocations – Must be submitted for all schools and always kept up to date.</li> <li>• At a minimum, LEAs in the Consolidation Initiative must use Function/Object 1000 881 in ConApp budgets for each consolidated program to indicate intent to consolidate.</li> </ul>	<ul style="list-style-type: none"> <li>• CLIP – LEA responsibility. Submit by <b>June 30</b>.</li> <li>• Schoolwide Plan – Completed for each school and on file locally. Only a sample of schoolwide plans is selected for submission.</li> <li>• Intent &amp; Purpose – Completed for each school and on file locally. The LEA must submit the Intent and Purpose Statements for each school included in the sample of schoolwide plans.</li> <li>• Fund 150 Budget (Financial Management System)– Required for new Cohorts and must be submit for each school.</li> <li>• Fund 150 Budget Allocations – Must be submitted for all schools and always kept up to date.</li> <li>• At a minimum, LEAs in the Consolidation Initiative must use Function/Object 1000 881 in ConApp budgets for each consolidated program to indicate intent to consolidate.</li> </ul>	<ul style="list-style-type: none"> <li>• For LEAs considering consolidating administrative funds or reserving indirect costs, this may impact the amount to be set-aside/consolidated.</li> <li>• LEAs may use single or multiple line entries for schools in ConApp.</li> <li>• LEAs may budget in a single or in multiple functional categories in ConApp.</li> </ul>
<b>TITLE I, PART A</b> Improving Basic Programs	<ul style="list-style-type: none"> <li>• Submit a RAM/P, if applicable</li> <li>• Determine required and optional set-asides in ConApp Set-aside Tab</li> <li>• Parent and Family Engagement must be budgeted separately</li> </ul>	<ul style="list-style-type: none"> <li>• Submit a RAM/P, if applicable</li> <li>• Determine required and optional set-asides in ConApp Set-aside Tab</li> <li>• Parent and Family Engagement must be budgeted separately</li> </ul>	

	<b>FULL CONSOLIDATION</b>	<b>PARTIAL CONSOLIDATION</b>	<b>SPECIAL NOTES</b>
<b>TITLE I, SIG 1003(A)</b> School Improvement Grant	<ul style="list-style-type: none"> <li>SWP must reflect federal requirements for SI</li> </ul>	<ul style="list-style-type: none"> <li>SWP must reflect federal requirements for SI</li> </ul>	
<b>TITLE I, PART C</b> Education of Migratory Children	<ul style="list-style-type: none"> <li>Submit IC CoF Plan (June 15)</li> <li>Submit IC LEA Preschool, OSY Implementation Plans in Formstack (July 31)</li> </ul>	<ul style="list-style-type: none"> <li>Submit IC CoF Plan (June 15)</li> <li>Submit IC LEA Preschool, OSY Implementation Plans in Formstack (July 31)</li> </ul>	
<b>TITLE I, PART D, SUBPART 2</b> Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk	<ul style="list-style-type: none"> <li>Annual Survey in ConApp</li> <li>Annual Program Evaluation</li> </ul>	<ul style="list-style-type: none"> <li>Annual Survey in ConApp</li> <li>Annual Program Evaluation</li> </ul>	
<b>TITLE II, PART A</b> Supporting Effective Instruction	<ul style="list-style-type: none"> <li>IIA Program Information Tab (For Funds Not Consolidated in prior year)</li> </ul>	<ul style="list-style-type: none"> <li>IIA Program Information Tab (For Funds Not Consolidated in current or prior year)</li> </ul>	
<b>TITLE III, PART A ENGLISH SUPPORT</b> English Language Acquisition, Language Enhancement, and Academic Achievement	<ul style="list-style-type: none"> <li>Submit Questions 1 &amp; 5 in Program Information Tab in IIIA Program</li> </ul>	<ul style="list-style-type: none"> <li>Submit Questions 1 - 5 in Program Information Tab in IIIA Program</li> </ul>	<ul style="list-style-type: none"> <li>Answers submitted to Program Information Tab in IIIA Budget</li> </ul>
<b>TITLE III, PART A IMMIGRANT STUDENTS</b> English Language Acquisition, Language Enhancement, and Academic Achievement	<ul style="list-style-type: none"> <li>Submit Question 1 Program Information Tab in IIIA Program</li> </ul>	<ul style="list-style-type: none"> <li>Submit Question 1 Program Information Tab in IIIA Program</li> </ul>	
<b>TITLE IV, PART A</b> Student Support and Academic Enrichment	<ul style="list-style-type: none"> <li>Carryover Summary Worksheet</li> </ul>	<ul style="list-style-type: none"> <li>Budget Summary Worksheet for funds not consolidated</li> <li>Title IV, Part A: Program Monitoring/Effectiveness Summary resource tool for funds not consolidated</li> <li>Carryover Summary Worksheet</li> </ul>	<ul style="list-style-type: none"> <li>IVA Funds that are not transferred continue to be subject to community-based partnership ongoing consultation requirements</li> </ul>

	<b>FULL CONSOLIDATION</b>	<b>PARTIAL CONSOLIDATION</b>	<b>SPECIAL NOTES</b>
<b>TITLE IV, PART B</b> 21 <sup>st</sup> Century Community Learning Centers	<ul style="list-style-type: none"> <li>• SWP must reflect 21st CLCC Program Objectives from approved grant application</li> <li>• Continuation Review</li> </ul>	<ul style="list-style-type: none"> <li>• SWP must reflect 21st CLCC Program Objectives from approved grant application</li> <li>• Continuation Review</li> </ul>	
<b>TITLE V, PART B</b> Rural Education Initiative	<ul style="list-style-type: none"> <li>• If applicable, report in ConApp in REI Data Collection Tab previous year VB funded activities – aligns to Scope of Work</li> </ul>	<ul style="list-style-type: none"> <li>• If applicable, report in ConApp in REI Data Collection Tab previous year VB funded activities – aligns to Scope of Work</li> </ul>	
<b>MCKINNEY-VENTO</b> Education for Homeless Children and Youth	<ul style="list-style-type: none"> <li>• Annual Survey in ConApp in MV Program</li> <li>• Annual Application/Continuation Application with approved budget summary</li> <li>• SWP must reflect MV approved application and budget summary</li> </ul>	<ul style="list-style-type: none"> <li>• Annual Survey in ConApp in MV Program</li> <li>• Annual Application/Continuation Application with approved budget summary</li> <li>• SWP must reflect MV approved application and budget summary</li> </ul>	<ul style="list-style-type: none"> <li>• A Homeless liaison must be appointed. This is typically funded at the LEA level, therefore LEAs will need to determine the best funding source for a position that will serve LEA-wide</li> </ul>
<b>SPECIAL EDUCATION IDEA 611</b> Grants to States for Education of Children with Disabilities	<ul style="list-style-type: none"> <li>• MOE Eligibility Worksheet</li> <li>• Proportionate Share Tab</li> <li>• CCEIS – Comprehensive Coordinated Early Intervening Services</li> <li>• IDEA Fiscal Monitoring Self-Assessment</li> </ul>	<ul style="list-style-type: none"> <li>• MOE Eligibility Worksheet</li> <li>• Proportionate Share Tab</li> <li>• CCEIS – Comprehensive Coordinated Early Intervening Services</li> <li>• IDEA Fiscal Monitoring Self-Assessment</li> </ul>	<ul style="list-style-type: none"> <li>• CCEIS – May not be consolidated</li> </ul>
<b>SPECIAL EDUCATION IDEA 619</b> Preschool grants	<ul style="list-style-type: none"> <li>• MOE Eligibility Worksheet</li> <li>• Proportionate Share Tab</li> <li>• CCEIS – Comprehensive Coordinated Early Intervening Services</li> <li>• IDEA Fiscal Monitoring Self-Assessment</li> </ul>	<ul style="list-style-type: none"> <li>• MOE Eligibility Worksheet</li> <li>• Proportionate Share Tab</li> <li>• CCEIS – Comprehensive Coordinated Early Intervening Services</li> <li>• IDEA Fiscal Monitoring Self-Assessment</li> </ul>	<ul style="list-style-type: none"> <li>• CCEIS – May not be consolidated</li> </ul>

## APPENDIX K – CPI Job Codes (Last Updated in FY23)

GaDOE LUA Chart of Accounts ( <a href="#">LINK</a> ): 1000- Instruction, 2100 – Pupil Services, 2210 – Improvement of Instructional Services, 2213 – Instructional Staff Training, 2200 – Educational Media Services, 2400 School Administration					
Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
1000	080	Pre-School Regular Education Teacher	Teaches regular education pre-kindergarten students.	N	Y
1000	085	Kindergarten Regular Education Teacher	Teaches regular education kindergarten students.	Y	Y
1000	100	Grades K-5 Combination Teacher	Teaches students in any combination of grades K through 5 combined in the same classroom.	Y	Y
1000	101	Grade 1 Teacher	Teaches students in grade 1	Y	Y
1000	102	Grade 2 Teacher	Teaches students in grade 2.	Y	Y
1000	103	Grade 3 Teacher	Teaches students in grade 3.	Y	Y
1000	104	Grade 4 Teacher	Teaches students in grade 4	Y	Y
1000	105	Grade 5 Teacher	Teaches students in grade 5.	Y	Y
1000	106	Grade 6 Teacher	Teaches students in grade 6	Y	Y
1000	107	Grade 7 Teacher	Teaches students in grade 7	Y	Y
1000	108	Grade 8 Teacher	Teaches students in grade 8	Y	Y
1000	109	Grade 9 Teacher	Teaches students in grade 9.	Y	Y
1000	110	Grade 10 Teacher	Teaches students in grade 10.	Y	Y
1000	111	Grade 11 Teacher	Teaches students in grade 11.	Y	Y
1000	112	Grade 12 Teacher	Teaches students in grade 12.	Y	Y
1000	113	Grades 6-8 Combination Teacher	Teaches students in any combination of grades 6 through 8 combined in the same classroom	Y	Y
1000	114	Grades 9-12 Combination Teacher	Teaches students in any combination of grades 9 through 12 combined in the same classroom.	Y	Y
1000	115	Military Science Teacher	Teaches Jr. ROTC.	N	Y
1000*	116	Teacher - Extended Day (High School)	Teaches extended day period in any high school subjects and earns extra pay for this through Fund Code 76 (Career, Technical and Agricultural State Grant funds).	Y	Y
1000*	117	Teacher-Extended Day (6-8)	Teaches extended day in any subject for grades 6 through 8 and earns extra pay for this through Fund Code 76 (Career, Technical and Agricultural Education State Grant funds).	Y	Y
1000	118	Alternative School Teacher (06-08)	Teaches students in grade 6 through 8 in an Alternative School.	Y	Y
1000*	119	Extended Year Teacher	Teaches extended year in any subject 6-12 and earns extra pay for this through Fund Code 76 (Career, Technical and Agricultural Education State Grant funds).	Y	Y
1000	120	Middle School Connections (6-8) Teacher	Teaches any middle school connections subject to students in grades 6 through 8. (See also middle school Job Code for CTAE teachers.)	Y	Y
1000	121	Crossroads Alternative School Teacher (9-12)	Teaches students in grades 9 through 12 in a Crossroads Alternative School.	Y	Y
1000	122	In-School Suspension (ISS) Teacher	Serves as the In-School Suspension teacher for students in any grade level.	Y	Y
1000	123	Middle School Career, Technical and Agricultural Teacher	Teaches and Career, Technical and Agricultural Education Subject to students in grades 6 through 8.	Y	Y
1000*	124	Work Based Learning (WBL)Teacher (School-level	Coordinates work-based learning placements connected to school-based learning opportunities for student enrolled in the state-approved work-based learning courses.	Y	Y

**GaDOE LUA Chart of Accounts ([LINK](#)): 1000- Instruction, 2100 – Pupil Services, 2210 – Improvement of Instructional Services, 2213 – Instructional Staff Training, 2200 – Educational Media Services, 2400 School Administration**

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
1000	125	Elementary School Career, Technical and Agricultural Teacher	Teaches a Career, Technical and Agricultural Education Subject to students in K-5	Y	Y
1000	130	Subject Specialist (P-8)	Teaches Art, Music, or Physical Education to students in grades P through 8.	Y	Y
1000	131	Early Intervention Teacher (Kindergarten)	Teaches students in the Kindergarten Early Intervention Program.	Y	Y
1000	132	Early Intervention Primary Teacher	Teaches Early Intervention to students in grades 1-3.	Y	Y
1000	133	EIP 4th and 5th Grade Teacher	Teaches students in the 4th and 5th grade EIP program.	Y	Y
2210 2213	135	Literacy Coach	Assists the principal and collaborates with lead teachers to support instructional needs at the local school.	Y	Y
N/A	141	Preschool Special Education Teacher	Teaches Students with disabilities to pre-school students.	Y	Y
1000	142	Career Technical Instruction Teacher	Teaches Career Technical Instruction (CTI) to special education students in grades 9 through 12.	Y	Y
1000	144	ESOL Teacher	Teaches students in the ESOL program.	Y	Y
1000	145	Hospital/Homebound Instructor	Teaches students served through the Hospital/Homebound Instruction model in grades K through 12. Certification may be in any field.	Y	Y
1000	146	Gifted Elementary Teacher (P-5)	Teaches students in the Gifted Student Program (students who meet eligibility criteria for gifted students established in Department of Education Rule 160-4-2-. 08) in grades pre-school through 5.	Y	Y
1000	147	Gifted Middle Teacher (6-8)	Teaches students in the Gifted Students Program (students who meet eligibility).	Y	Y
1000	148	Gifted High (9-12) Teacher	Teaches students in the Gifted Student Program (students who meet eligibility criteria for gifted students established in Department of Education Rule 160-4-2-. 08) 9 through 12.	Y	Y
1000	149	Adapted Physical Education Teacher	Teaches students with disabilities who require adapted physical education services.	Y	Y
1000	150	Career, Technical and Agricultural Education (9-12) Teacher	Teaches any Career, Technical and Agricultural Education subject to students in grades 9 through 12.	Y	Y
1000*	151	Young Farmer Teacher	Teaches Agricultural Science to young farmers in the community.	Y	Y
N/A	152	GNETS Teacher - Locally Funded	Teaches students in a locally-funded GNETS program.	Y	Y
N/A	153	GNETS Teacher - Grant Funded	Teaches students in a grant-funded GNETS program.	Y	Y
1000	154	Night School Teacher for High School (9-12)	Night School Teacher for High School Grades 9-12	Y	Y
N/A	155	Adult Education Teacher	Teaches students in the Adult Education program.	N	Y
1000	156	Other Instructional Provider	Provides instructional services to students through the school or system as part of an enrichment or other program. Salary is from Object 191.	N	N
1000	157	Other Instructional Provider	Provides instructional services to students through the school or system as part of an enrichment or other program. Salary is from Object 110.	N	Y

**GaDOE LUA Chart of Accounts ([LINK](#)): 1000- Instruction, 2100 – Pupil Services, 2210 – Improvement of Instructional Services, 2213 – Instructional Staff Training, 2200 – Educational Media Services, 2400 School Administration**

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
1000	158	Teacher of Emotional/Behavioral Disorder Students	Teacher of students with Emotional/Behavioral Disorders for any grade level.	Y	Y
1000	159	Teacher of Specific Learning Disability Students	Teacher of students with a Specific Learning Disability for any grade level.	Y	Y
1000	160	Teacher of Mild Intellectual Disability Students	Teacher of students with Mild Intellectual Disabilities for any grade level.	Y	Y
1000	161	Teacher of Moderate Intellectual Disability Students	Teacher of students with Moderate Intellectual Disabilities for any grade level.	Y	Y
1000	162	Teacher of Severe Intellectual Disability Students	Teacher of students with Severe Intellectual Disabilities for any grade level.	Y	Y
1000	163	Teacher of Profound Intellectual Disability Students	Teacher of students with Profound Intellectual Disabilities for any grade level.	Y	Y
1000	164	Teacher of Hearing Impaired Students	Teacher of students with Hearing impairment for any grade level.	Y	Y
1000	165	Teacher of Visually Impaired Students	Teacher of students with Visual impairment for any grade level.	Y	Y
1000	166	Teacher for Deaf/Blind Students	Teacher of Deaf/Blind students for any grade level.	Y	Y
1000	167	Teacher of Autistic Students	Teacher of students with Autism any grade level.	Y	Y
1000	168	Teacher of Traumatically Brain Injured Students	Teacher of students with Traumatic Brain Injuries for any grade level.	Y	Y
1000	169	Teacher of Orthopedic Impaired Students	Teacher of students with Orthopedic impairment for any grade level.	Y	Y
1000	170	Teacher of Other Health Impaired Students	Teacher of students with Other Health impairment for any grade level.	Y	Y
1000	171	Special Education Interrelated Teacher	Teacher of students with different areas of disability - for example, teacher of EBD students and SLD students in the same classroom.	Y	Y
1000	195	20 DAY -Extended Day/Extended Year QBE Funded	20 DAY -Extended Day/Extended Year QBE Funded	Y	Y
1000	300	Special Education Social Worker	Assists other school personnel and family members in solving personal adjustment problems of students with disabilities and improving school attendance.	Y	Y
1000	301	Special Education Counselor	Counsels students with disabilities in any grade level.	Y	Y
1000 2100	302	Special Education Work Study Coordinator	Work Study for students with disabilities	Y	Y
N/A	303	<i>Special Education Bus Driver</i>	<i>Responsible for the operation of a school bus for students with disabilities.</i>	N	N
N/A	304	<i>Special Education Bus Aide</i>	<i>Aids and assists a bus driver with students with disabilities</i>	N	N
2400	305	Special Education Secretary/Clerk	Supports special education staff with record-keeping and other clerical activities related to students with disabilities.	N	N
N/A	306	<i>GNETS Counselor</i>	<i>Counsels students in the GNETS Program any grade level</i>	Y	Y
2210 2213	347	Staff Development Specialist (School)	Responsible for planning, coordinating, and scheduling staff development activities for the school.	N	Y
1000	395	Facilitator	Provides classroom supervision and assistance to students using computer-based learning software for Study Skills and/or Credit Recovery. (Not a content area class with teacher providing direct instruction.)	Y	Y
2100	396	Non-Instructional Aide	Non-instructional aides work solely in non-instructional roles, such as food service, cafeteria	N	N



GaDOE LUA Chart of Accounts ([LINK](#)): 1000- Instruction, 2100 – Pupil Services, 2210 – Improvement of Instructional Services, 2213 – Instructional Staff Training, 2200 – Educational Media Services, 2400 School Administration

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
			or playground supervision, non-instructional computer assistance and personal care services.		
2210 2213	397	Instructional Specialist	Coordinates regular education staff and services; provides information / assistance to the regular education program. Includes academic coaches for Title I and other federal programs. (Title II funded instructional coaches should be coded in Function 2213)	Y	Y
2100	398	Graduation Coach/Specialist	Works to improve graduation rates for all population subgroups within the school by gathering and analyzing data for individual students; identifying potential barriers to graduation; developing and implementing individual intervention strategies, and working with students to develop graduation and achievement plan to include the best program to meet academic and postsecondary goals.	N	Y
N/A	399	<i>Superintendent Secretary</i>	<i>Secretary for the Superintendent of School System</i>	N	N
2100	400	Elementary Counselor	Counsels students in grades P through 5.	Y	Y
2100	401	Middle School Counselor	Counsels students in grades 6 through 8.	Y	Y
2100	402	High School Counselor	Counsels students in grades 9 through 12.	Y	Y
2100	403	Counseling Paraprofessional	Assists the school counseling staff with counseling and guidance activities.	N	Y
N/A	404	<i>GNETS School Psychologist</i>	<i>Measures and interprets students intellectual, emotional, and social development, diagnoses educational disabilities, and collaborates in the planning of educational programs in GNETS program.</i>	Y	Y
2210	405	School Psychologist	Measures and interprets students' intellectual, emotional, and social development, diagnoses educational disabilities, and collaborates in the planning of educational programs.	Y	Y
2210	406	School Psychometrist	Measures the intellectual, social, and emotional development of students through the administration and interpretation of psychological tests.	Y	Y
2100	407	School Social Worker	Assists other school personnel and family members in solving personal adjustment problems of students and improving school attendance.	Y	Y
2100	408	Family Services Coordinator	Supports the student, family, and school in the coordination and delivery of collaborative-based community services.	N	N
2100	409	School Nurse	Coordinates health care services and health education services among students, families, and community.	N	N
N/A	410	<i>School Food Service Worker</i>	<i>Manages or assists in the planning, preparation, and serving of school meals.</i>	N	N
2100	411	Attendance Worker	Assists other school personnel in improving students' school attendance.	N	N
N/A	412	<i>GNETS Social Worker</i>	<i>Assists other GNETS program personnel and family members in solving personal adjustment problems of students and improving school attendance.</i>	Y	Y

**GaDOE LUA Chart of Accounts ([LINK](#)): 1000- Instruction, 2100 – Pupil Services, 2210 – Improvement of Instructional Services, 2213 – Instructional Staff Training, 2200 – Educational Media Services, 2400 School Administration**

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
2100	413	Parent Coordinator	Coordinates the efforts of teachers, parents, and other school personnel in supporting students in Title I and EIP programs.	N	Y
2100	414	Social Worker Assistant	Assists the School Social Worker in solving personal adjustment problems of students and improving school attendance.	N	N
2100	415	Information Services Personnel	Assists with the system-wide collection, processing, and reporting of information.	N	Y
2100	416	Information Services Clerk	Assists in a clerical capacity with the collection, processing, and reporting of information in the area of student services.	N	N
N/A	417	Information Services Personnel - Instructional Services	Assists with the collection, processing, and reporting of Instructional Services information.	N	Y
N/A	418	Information Services Personnel - General Administration	Assists with the collection, processing, and reporting of General Administration information.	N	Y
2400	419	Information Services Personnel - School Administration	Assists with the collection, processing, and reporting of School Administration information.	N	Y
2400	420	Secretary	Supports the principal or other certified school personnel with general office management.	N	N
N/A	421	<i>Information Services Personnel - Finance and Business Services</i>	<i>Assists with the collection, processing, and reporting of Finance and Business Services information.</i>	N	Y
N/A	422	<i>Information Services Personnel - Maintenance and Plant Services</i>	<i>Assists with the collection, processing, and reporting of Maintenance and Plant Services information.</i>	N	Y
N/A	423	<i>Information Services Personnel - Transportation</i>	<i>Assists with the collection, processing, and reporting of Transportation information.</i>	N	Y
N/A	424	<i>Information Services Personnel - Central Support Services</i>	<i>Assists with the collection, processing, and reporting of Central Support Services information. Maintains, operates, or repairs I.S. equipment.</i>	N	Y
2400	425	Bookkeeper	Supports the principal or other certified school personnel with the management of financial records.	N	N
N/A	426	<i>Information Services Personnel - Other Support Services</i>	<i>Assists with the collection, processing, and reporting of Other Support Services information.</i>	N	Y
N/A	427	<i>Information Services Personnel - School Food Service</i>	<i>Assists with the collection, processing, and reporting of School Food Service information.</i>	N	Y
N/A	428	<i>Enterprise Clerk</i>	<i>Provides clerical services to an enterprise (self-sustaining program that operates on generated revenue) operation.</i>	N	N
2400	429	Data Clerk	Assists with the collection and data entry of student or administrative information.	N	N
2400	430	School Secretary/Clerk	Supports the principal or other certified school personnel with record-keeping and other clerical activities.	N	N
N/A	431	Business Services Secretary/Clerk	Supports the business services department with record keeping and other clerical activities at the system level.	N	N
N/A	432	Psychoeducational/GNETS School Secretary/Clerk	Supports the GNETS director or other certified school personnel with record-keeping and other clerical activities in the GNETS program.	N	N
N/A	433	Head Start/Even Start Worker	Provides services to students enrolled in the Head Start Program or in the Even Start Program.	N	N
1000	434	Lottery Paraprofessional Personnel - Pre-K	Assists Pre-Kindergarten teachers in instructional activities.	N	Y

**GaDOE LUA Chart of Accounts ([LINK](#)): 1000- Instruction, 2100 – Pupil Services, 2210 – Improvement of Instructional Services, 2213 – Instructional Staff Training, 2200 – Educational Media Services, 2400 School Administration**

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
1000 2100	435	Paraprofessional/Teacher Aide Personnel	Assists teachers and other certified personnel in instructional activities.	N	Y
1000 2100	436	Special Education Para-professional/Teacher Aid- Ages 6-21	Assists teachers of students with disabilities instructional activities - Ages 6-21	N	Y
1000 2100	437	Interpreter	Interprets spoken communication for hearing-impaired students.	N	Y
2100	438	Rehabilitation Counselor	Provides counseling, evaluations, or other services to secondary special education students for purpose of transition to post-secondary vocational placement.	N	N
N/A	439	GNETS Para-professional/Teacher Aide	Assists GNETS teachers and other certified personnel in the GNETS program in instructional activities.	N	Y
1000 2210 2200	440	Librarian/Media Specialist	Manages the use, purchasing, and inventory of teaching and learning resources including books, non-print media, and equipment.	Y	Y
2100	441	Teacher Support Specialist	Assists teachers with diagnosing students <sup>^</sup> learning problems and implementing instructional learning strategies.	Y	Y
1000 2210 2200	442	Library/Media Support Paraprofessional Personnel	Assists the Librarian/Media Specialist with the management of media resources.	N	Y
1000 2210 2200	443	Library/Media Secretary/Clerk	Assists the Librarian/Media Specialist in the capacity of clerical duties.	N	N
2100	444	Nursing Assistant / Health Technician	Under the supervision of School Nurse. Assists in providing health care services and health education services to students, families, and community.	N	N
1000 2210 2213	445	Technology Specialist	Assists teachers with incorporating various types of technology into the instructional program.	N	Y
N/A	446	Enterprise Technician	Repairs and maintains equipment for an enterprise (self-sustaining program that operates on generated revenue) operation.	N	N
N/A	447	Staff Development Specialist	Responsible for planning, coordinating, and scheduling staff development activities for the school system.	N	Y
N/A	448	Hearing Officer	Coordinates and conducts discipline hearings for the school district.	N	N
N/A	449	Lunchroom Monitor	Monitors student behavior in the school cafeteria while teachers are at lunch. Salary is from Function 3100.	N	N
N/A	450	Lunchroom Monitor	Monitors student behavior in the school cafeteria while teachers are at lunch. Salary is from Function 2400.	N	N
2400	451	Support Services Secretary/Clerk	Assists any support services person with clerical duties.	N	N
2400	452	Student Clerk/Aide	Assists school or system personnel with clerical and other activities.	N	N
1000 2100	453	Special Education Paraprofessional - Ages 3 to 5	Assists Students with disabilities From Ages 3 to 5	N	Y
N/A	454	School Nutrition Maintenance Personnel	Responsible for maintenance and/or warehousing operations for School Nutrition Services.	N	N
N/A	455	Plant Operations Director or Manager	Manages the plant operations and maintenance of the facilities.	N	Y

**GaDOE LUA Chart of Accounts ([LINK](#)): 1000- Instruction, 2100 – Pupil Services, 2210 – Improvement of Instructional Services, 2213 – Instructional Staff Training, 2200 – Educational Media Services, 2400 School Administration**

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
N/A	456	Maintenance Personnel	Maintains and operates building, grounds, equipment, print shop, etc.	N	N
N/A	457	Custodial Personnel	Cleans and maintains the overall facility.	N	N
N/A	458	Plant Operations and Maintenance Secretary/Clerk	Assists the Plant Operations or Maintenance Personnel in the capacity of clerical duties.	N	N
N/A	459	Miscellaneous Activities	Part-time or temporary activities for which payment is rendered from any function.	N	N
N/A	460	Transportation Director/Manager	Manages the school transportation system.	N	Y
2700	461	Bus Driver	Responsible for the operation of a school bus.	N	N
N/A	462	Transportation Mechanic	Responsible for maintaining transportation fleet.	N	N
N/A	463	Transportation Secretary/Clerk	Assists the Transportation personnel in the capacity of clerical duties.	N	N
2700	464	Other Transportation Personnel	Assists in transportation-related activities; includes bus monitors.	N	N
N/A	465	Finance & Business Service Manager	Manages the operation of school system financial accounting, purchasing, or any other business management activities.	N	Y
N/A	466	Finance & Business Service Personnel	Assists in managing the operation of school system financial accounting, purchasing, or any other business management activities or is responsible for one of the departments in business services.	N	Y
N/A	467	Auditor	Examines and reports exceptions to the school system's financial accounting, purchasing, or other business management activities	N	N
N/A	468	Warehouseman	Manages or is otherwise employed in warehousing and distribution.	N	N
N/A	469	GNETS Special Education Specialist	Coordinates GNETS staff and services; provides information/assistance to the GNETS program.	Y	Y
N/A	470	Planning & Evaluation Personnel	Manages or is otherwise employed in any aspect of the selection, identification, or appraisal of the overall goals, priorities, and objectives of the school system.	N	Y
N/A	471	Research Personnel	Manages or is otherwise employed in any aspect of program research.	N	Y
N/A	472	Legal Personnel	Manages or is otherwise employed in any aspect of providing legal services for the school system.	N	N
N/A	473	Human Resources Personnel	Manages or is otherwise employed in any aspect of personnel administration.	N	Y
N/A	474	Central Support Clerk	Serves any central support personnel in any aspect of clerical duties.	N	N
N/A	475	Special Education Specialist	Coordinates special education staff and services; provides information/assistance to the special education program.	Y	Y
N/A	476	Kindergarten Specialist	Provides specialized educational assistance and information to kindergarten staff members.	Y	Y
N/A	477	School Food Service Secretary/Clerk/Bookkeeper	Assists the school nutrition department in record keeping and other clerical duties.	N	N
N/A	478	School Food Service Manager	Manages the School Food Service Program at the local school.	N	N
N/A	479	Diagnostician	Evaluates educational levels and special learning needs of students.	Y	Y
2100	480	Speech-Language Pathologist	Provides diagnostic services to students who meet eligibility requirements in the area of Speech-Language Impairments.	N	Y
2100	481	Audiologist	Provides diagnostic, evaluative, and support services for students with hearing impairments.	Y	Y

**GaDOE LUA Chart of Accounts ([LINK](#)): 1000- Instruction, 2100 – Pupil Services, 2210 – Improvement of Instructional Services, 2213 – Instructional Staff Training, 2200 – Educational Media Services, 2400 School Administration**

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
2100	482	Physical Therapist (PT)	Provides services to students to promote motor coordination, posture, proper positioning, mobility, and functional independence.	N	Y
2100	483	Occupational Therapist (OT)	Provides services to students to improve quality of movement, fine motor functioning, and independence in activities of daily living.	N	Y
N/A	484	<i>Orientation/Mobility Specialist</i>	<i>Provides systematic techniques to orient students with visual impairments to their environments and help them move about independently.</i>	N	Y
N/A	485	<i>Recreational Therapist (RT)</i>	<i>Provides instruction that enables students to develop skills and abilities for leisure/ recreation purposes.</i>	N	Y
N/A	486	<i>Special Education Nurse</i>	<i>Provides services to students with physical and health impairments including direct treatments, independent health care, parent and teacher consultations, and home visits.</i>	N	N
N/A	487	<i>General Administration Secretary/Clerk</i>	<i>Provides clerical services to general administration area of the school system.</i>	N	N
N/A	488	<i>Public Relations Personnel</i>	<i>Serves as or supports liaison between school system and the general public including the media.</i>	N	N
N/A	489	<i>Construction Manager/Director</i>	<i>Manages and oversees the construction of facilities for the school district.</i>	N	N
2660	490	Security Personnel / Security Officer	Provides or assists in providing security services for a school or a school system.	N	N
N/A	491	<i>Crossing Guard</i>	<i>Assists students and staff in traffic control in and around the school.</i>	N	N
2400	492	Migrant Education Recruiter	Supports the district's efforts in locating and education of school-age children of migrant workers.	N	N
N/A	493	<i>Extra-Curricular Activities Sponsor</i>	<i>Assists the school or district with planning and implementation of co-curricular activities.</i>	N	N
2100	495	Athletics Personnel	Serves as or supports the system or school athletic program.	N	Y
2100	496	School Doctor	Provides health care services as a licensed physician to students, families, and community through the school or district.	N	N
1000 2100	497	After-School Program Worker	Assists the school or district with the implementation of the After-School Program	N	N
N/A	498	<i>Enterprise ASP Worker</i>	<i>Assists with the planning and operation of an enterprise (self-sustaining program that operates on generated revenue) After-School Program.</i>	N	N
N/A	499	<i>Community Services Secretary</i>	<i>Supports Community Services personnel with general office management.</i>	N	N
N/A	600	<i>Superintendent</i>	<i>Serves as the chief executive officer of the school system.</i>	Y	Y
N/A	601	<i>Deputy/Associate/Assistant/ Area Superintendent</i>	<i>Assists the chief executive officer of the school system with administrative duties as Deputy, Associate, Assistant, or Area Superintendent.</i>	N	Y
N/A	602	<i>Personnel/Human Resources Director</i>	<i>Serves as chief executive officer of the personnel or human resources division of the school system.</i>	N	Y
N/A	604	<i>Technical Institute President</i>	<i>Serves as the chief executive officer of the technical institute.</i>	N	Y
N/A	605	<i>RESA Director</i>	<i>Serves as chief executive officer of the Regional Educational Services Agency.</i>	Y	Y



**GaDOE LUA Chart of Accounts ([LINK](#)): 1000- Instruction, 2100 – Pupil Services, 2210 – Improvement of Instructional Services, 2213 – Instructional Staff Training, 2200 – Educational Media Services, 2400 School Administration**

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
2400	610	Principal	Serves as administrative head of a school. Responsible for the coordination and direction of all school activities.	Y	Y
2400	612	Pre-K Director	Serves as the administrative head of a Pre-Kindergarten program or school.	N	Y
N/A	613	<i>Pre-K Director</i>	<i>Serves as the administrative head of a Pre-K program at the district level.</i>	N	Y
2400	614	Alternative School Director	Serves as the administrative head of an alternative school.	Y	Y
2400	615	Assistant Principal	Assists the principal in coordinating and directing school activities.	Y	Y
N/A	620	<i>Director of Curriculum/Instruction</i>	<i>Coordinates the development and improvement of the programs of studies, co-curricular activities, and instructional services of the school system.</i>	Y	Y
2210	621	Instructional Supervisor	Manages a part of the curriculum for a school or a school system. Provides leadership and guidance for the purpose of improving the performance of the instructional staff members. Also includes Department Heads.	Y	Y
N/A	622	<i>Director of School Safety</i>	<i>Manages/coordinates the school safety program for the school system.</i>	N	Y
N/A	625	<i>Director/Manager of Media Services</i>	<i>Manages the media services program for the school system.</i>	Y	Y
N/A	630	<i>Food Service Administrator</i>	<i>Manages some aspect of the food services program for the school system, including dietitian, nutritionist, food services supervisor, and director of food services.</i>	Y	Y
N/A	634	<i>Social Services Case Manager</i>	<i>Manages and directs the Community Services program.</i>	N	N
2100 2400	635	Community School Director/Coordinator	Coordinates the community schools program at the school.	N	Y
N/A	640	<i>Special Education Director</i>	<i>Manages and directs the school system program for eligible students with disabilities.</i>	Y	Y
N/A	641	<i>Director of Student Services</i>	<i>Manages and directs the guidance and counseling program, discipline program, and/or other student services for the school system.</i>	Y	Y
N/A	642	<i>School Improvement Specialist</i>	<i>Directs the School Improvement program for a school system or a group of school systems.</i>	Y	Y
N/A	643	<i>Technology Director</i>	<i>Manages and directs activities related to information technology and technology specialists.</i>	N	Y
N/A	644	<i>Enterprise Tech Coordinator</i>	<i>Supervises and directs activities related to technology for an enterprise (self-sustaining program that operates on generated revenue) operation.</i>	N	N
N/A	645	<i>Kindergarten Director</i>	<i>Manages and directs the school system program provided for kindergarten students.</i>	Y	Y
N/A	646	<i>Federal Programs Director</i>	<i>Manages and directs various federal programs for the system.</i>	N	N
N/A	648	<i>Title I Director</i>	<i>Manages and directs the Title I (Elementary and Secondary Education Act of 1995) program.</i>	Y	Y
N/A	650	<i>Director of GNETS Program</i>	<i>Manages and directs the GNETS program for students with severe emotional and behavioral disorders or autism.</i>	Y	Y
N/A	651	<i>Even Start Director</i>	<i>Manages and directs the Even Start program for the school district.</i>	N	N

**GaDOE LUA Chart of Accounts ([LINK](#)): 1000- Instruction, 2100 – Pupil Services, 2210 – Improvement of Instructional Services, 2213 – Instructional Staff Training, 2200 – Educational Media Services, 2400 School Administration**

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
2210 2213	652	School Improvement Specialist-(School)	Directs the School Improvement programs for a school.	Y	Y
N/A	660	Director of Ga. Learning Resources System	Plans and directs activities of GLRS (Georgia Learning Resources System) program including dissemination of information, instructional materials and media, recruitment of qualified personnel, and staff development programs for parents and personnel.	Y	Y
N/A	665	Special Education Program Specialist	Coordinates activities with community agencies, parents, and the school system in the identification, placement, reporting, and follow-up of pre-school and school age children with disabilities. Provides assistance in designing and implementing.	Y	Y
N/A	670	Career, Technical and Agricultural Education Director (LUA)	Manages and gives direction to the total program of Career, Technical and Agricultural Education in a school system.	Y	Y
N/A	671	Career, Technical and Agricultural Education Director (RESA)	Provides technical assistance on Career, Technical and Agricultural Education to systems within a RESA.	Y	Y
N/A	672	Career, Technical and Agricultural Education Supervisor (School-level)	Supervises the Career, Technical and Agricultural Education instructional programs within a high school or educational center.	Y	Y
N/A	673	Youth Apprenticeship Coordinator	Coordinates the youth apprenticeship program for the system or RESA.	N	Y
N/A	674	CTAE Director/Supervisor of Extended Year Program	A Career, Technical and Agricultural Education (CTAE) director or supervisor, with a leadership certificate, who also provides supervision of the summer CTAE instructional programs and earns extra pay for this through Fund Code 76 (CTAE Extended Year state grant funds).	Y	Y
N/A	675	Adult Education Director/Coordinator	Manages and directs the instructional program for adult learners.	N	Y
N/A	680	Athletics Director	Manages and directs the athletics/sports program for the school system	N	Y
N/A	691	District Board Member	District School Board Member (Do Not Report on CPI - for CS1 Purposes Only.)	N	N

## APPENDIX L – Guidance for Consolidation of Funds LEAs Responding to CPI Error Codes E1026 and E1027

**Purpose:** CPI error codes were put in place to ensure fluctuations in staffing attributed to Consolidated Fund 150 funds are intentional, do not reflect supplanting and serve as a safeguard to state resources.

### CPI Error Codes for variances of 5% in state/local or federal staff under consolidation

- **Error Code E1026**  
Variance in Staff Reported in '01' State/Locally Funded Consolidated Employees CPI
- **Error Code E1027**  
Variance in Staff Reported in '02' Federally Funded Consolidated Employees CPI

Reason	Sample Comments
The LEA is new to CoF.	The LEA is in first year of consolidation.
The LEA <b>added /removed</b> schools to/from CoF.	The LEA has <b>added to /removed from</b> CoF Fund 150 # of schools being consolidated.
The LEA added <b>state &amp; local/ federal</b> staff for the first time.	The LEA is consolidating <b>state &amp; local / federal</b> staff for the first time.
The LEA <b>increased/ decreased</b> staffing in response to student enrollment.	Enrollment has <b>increased/decreased</b> at CoF schools and staffing has been adjusted accordingly.
The LEA shifted staff between Title/Non-Title schools.	The LEA moved # staff from Title to non-Title schools. The LEA moved # staff from non-Title to Title schools.
The LEA creates new positions.	The <b>LEA/School</b> created # new positions for instruction that did not previously exist.
The LEA eliminates positions.	The <b>LEA/School</b> eliminated # positions from prior reporting period.
The LEA changed employee assignments (FTEs). <i>Example: Part-Time Teacher to Full-Time Teacher</i>	The LEA changed # of employee assignments from part-time to full-time.
The LEA changed employee assignments (job codes). <i>Example: Paraprofessional to Teacher</i>	The LEA changed # of employee assignments from non-certified to certified.
The LEA changed the types of job codes charged to CoF Fund 150. <i>Example: K Teachers to K-5 Teachers</i>	The LEA is <b>adding/ removing</b> school-based job codes <b>XXX</b> charged to CoF Fund 150 State & Local.
The LEA removes staff from Fund 150 and attributes to unconsolidated <b>state &amp; local/ federal</b> funds.	The LEA determined that staff previously charged to CoF Fund 150 will be charged to unconsolidated <b>state &amp; local/ federal</b> funds.



Reason	Sample Comments
The LEA moves federally funded staff from CoF Fund 150 to CoF Local Fund 150 to fill vacancies.	The LEA moved federally funded staff from CoF Fund 150 to CoF state & local Fund 150 to fill vacancies.
The LEA <b>increased/decreased</b> the amount of FTEs allocated to schools.	Fluctuations in staffing due to FTEs allocated to schools.
The LEA <b>increased/decreased</b> the funding allocated to staffing in Fund 150.	The LEA changed the amount allocated to staffing in Fund 150 which is reflected in the fluctuations in staffing.
The LEA diverted the amount allocated to staffing in Fund 150 to another priority.	The LEA shifted funds to non-personnel budget items.
The LEA adjusts staff charged to CoF Fund 150 Federal due to the grants being consolidated.	The LEA is adding additional staff formerly funded by <b>XXX</b> grant which was added to consolidation in the current year. <b>OR</b> The LEA is no longer consolidating <b>XXX</b> grant. Associated positions have been moved to unconsolidated funds. <b>OR</b> The LEA no longer receives <b>XXX</b> grant. Associated positions are no longer funded.
The LEA reported inaccurate data in prior CPI report.	A certified position that was originally hired under Fund <b>XX</b> was coded incorrectly and has been corrected and added back to fund code <b>XX</b> at <b>XXX</b> School. <b>OR</b> Consolidated staff at <b>XXX</b> school were inadvertently reported to the general fund but should be reported in CoF Fund 150 state & local.

**Sample CPI Error Code Comments that Cannot be Relieved without Further Revision**

- There have been changes to reporting.
- All information is correct.
- Changes are expected.
- Please relieve this error.
- Another staff member is responsible.

## **Consolidation of Funds**

### **Implementation Manual Companion Resource:**

### **Intent and Purpose Statutory Guide**

**A complete list of statutory purposes for LEA planning**



*With a change to Consolidation, there is a chance to meet the purpose of Federal grants in way that is innovative and best supports the needs of Georgia's students, staff, families, and communities.*



## Contents

- ESEA Title I, Part A, Section 1116
- ESEA Title I, Part A, Section 1003(a)
- ESEA Title I, Part C
- ESEA Title I, Part D, Subpart 2
- ESEA Title II, Part A
- ESEA Title II, Part B, Subpart 2
- ESEA Title III, Part A
- ESEA Title IV, Part A
- ESEA Title IV, Part B
- ESEA Title V, Part B
- McKinney- Vento Title IX, Part A
- IDEA Part B 611 and 619
- Perkins V

## The Purpose of the Companion Resource

The companion resource was created to provide LEAs with a singular way to access the statutory intent and purposes for each funding source that an LEA with consolidating schoolwide schools. This guide may be used to support the development of documentation required for annual approval.

- Every schoolwide school must develop and make available to the public a schoolwide plan. A consolidating schoolwide school is required to incorporate the intent and purpose of each federal grant consolidated into its schoolwide plan. A sample of schoolwide plans for consolidating schools is submitted to GaDOE with grant budgets.
- In Georgia, the GaDOE requires schools to provide programs offices with an extraction of schoolwide activities from the schoolwide plan that the school identifies as meeting the intent and purpose of each consolidated program. These are checked during budget review and approval alongside the schoolwide plan.

*A school is not required to meet most of the statutory and regulatory requirements of the specific Federal programs included in the consolidation, provided it meets the intent and purposes of those programs.*

## **ESEA Title I, Part A**

### **IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED**

ESSA Section 1001

The purpose of this title is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

## **ESEA Title I, Part A, Section 1116**

### **PARENT AND FAMILY ENGAGEMENT**

ESSA Section 1116

To assist schools to carry out activities and strategies consistent with the local educational agency's parent and family engagement policy, including not less than 1 of the following:

- (i) Supporting schools and nonprofit organizations in providing professional development for local educational agency and school personnel regarding parent and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents and family members.
- (ii) Supporting programs that reach parents and family members at home, in the community, and at school.
- (iii) Disseminating information on best practices focused on parent and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents and family members.
- (iv) Collaborating, or providing subgrants to schools to enable such schools to collaborate, with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement.
- (v) Engaging in any other activities and strategies that the local educational agency determines are appropriate and consistent with such agency's parent and family engagement policy.

## **ESEA Title I, Part A, Section 1003(a)**

### **SCHOOL IMPROVEMENT**

ESSA Section 1003

To serve schools implementing comprehensive support and improvement activities or targeted support and improvement activities under section 1111(d);

## **ESEA Title I, Part C**

### **EDUCATION OF MIGRATORY CHILDREN**

#### **ESSA Section 1301**

The purposes of this part are as follows:

- (1) To assist States in supporting high-quality and comprehensive educational programs and services during the school year and, as applicable, during summer or intersession periods, that address the unique educational needs of migratory children.
- (2) To ensure that migratory children who move among the States are not penalized in any manner by disparities among the States in curriculum, graduation requirements, and challenging State academic standards.
- (3) To ensure that migratory children receive full and appropriate opportunities to meet the same challenging State academic standards that all children are expected to meet.
- (4) To help migratory children overcome educational disruption, cultural and language barriers, social isolation, various health-related problems, and other factors that inhibit the ability of such children to succeed in school.
- (5) To help migratory children benefit from State and local systemic reforms.

## **ESEA Title I, Part D, Subpart 2**

### **PREVENTION AND INTERVENTION PROGRAMS FOR CHILDREN AND YOUTH WHO ARE NEGLECTED, DELINQUENT, OR AT- RISK**

#### **ESSA Section 1401**

The purpose of this subpart is to support the operation of local educational agency programs that involve collaboration with locally operated correctional facilities—

- (1) to carry out high quality education programs to prepare children and youth for secondary school completion, training, employment, or further education;
- (2) to provide activities to facilitate the transition of such children and youth from the correctional program to further education or employment; and
- (3) to operate programs in local schools, including schools operated or funded by the Bureau of Indian Education, for children and youth returning from correctional facilities, and programs which may serve at-risk children and youth.

## **ESEA Title II, Part A**

### **PREPARING, TRAINING, AND RECRUITING HIGH-QUALITY TEACHERS, PRINCIPALS, OR OTHER SCHOOL LEADERS**

ESSA Section 2001

The purpose of this title is to provide grants to State educational agencies and subgrants to local educational agencies to—

- (1) increase student achievement consistent with the challenging State academic standards;
- (2) improve the quality and effectiveness of teachers, principals, and other school leaders;
- (3) increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and
- (4) provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

## **ESEA Title II, Part B, Subpart 2**

### **LITERACY EDUCATION FOR ALL, RESULTS FOR THE NATION**

ESEA Section 2221

PURPOSES.—The purposes of this subpart are—

- (1) to improve student academic achievement in reading and writing by providing Federal support to States to develop, revise, or update comprehensive literacy instruction plans that, when implemented, ensure high-quality instruction and effective strategies in reading and writing from early education through grade 12; and
- (2) for States to provide targeted subgrants to early childhood education programs and local educational agencies and their public or private partners to implement evidence-based programs that ensure high-quality comprehensive literacy instruction for students most in need.

## **ESEA Title III, Part A**

### **LANGUAGE INSTRUCTION FOR ENGLISH LEARNERS AND IMMIGRANT STUDENTS**

ESSA Section 3102

The purposes of this part are—

- (1) to help ensure that English learners, including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English;
- (2) to assist all English learners, including immigrant children and youth, to achieve at high levels in academic subjects so that all English learners can meet the same challenging State academic standards that all children are expected to meet;
- (3) to assist teachers (including preschool teachers), principals and other school leaders, State educational agencies, local educational agencies, and schools in establishing, implementing, and sustaining effective language instruction educational programs designed to assist in teaching English learners, including immigrant children and youth;
- (4) to assist teachers (including preschool teachers), principals and other school leaders, State educational agencies, and local educational agencies to develop and enhance their capacity to provide effective instructional programs designed to prepare English learners, including immigrant children and youth, to enter all-English instructional settings; and
- (5) to promote parental, family, and community participation in language instruction educational programs for the parents, families, and communities of English learners.

## **ESEA Title IV, Part A**

### **STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS**

ESSA Section 4101

The purpose of this subpart is to improve students' academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities to—

- (1) provide all students with access to a well-rounded education;
- (2) improve school conditions for student learning; and
- (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

## **ESEA Title IV, Part B**

### **NITA M. LOWEY 21ST CENTURY COMMUNITY LEARNING CENTERS**

#### **ESSA Section 4201**

The purpose of this part is to provide opportunities for communities to establish or expand activities in community learning centers that—

- (1) provide opportunities for academic enrichment, including providing tutorial services to help students, particularly students who attend low-performing schools, to meet the challenging State academic standards;
- (2) offer students a broad array of additional services, programs, and activities, such as youth development activities, service learning, nutrition and health education, drug and violence prevention programs, counseling programs, arts, music, physical fitness and wellness programs, technology education programs, financial literacy programs, environmental literacy programs, mathematics, science, career and technical programs, internship or apprenticeship programs, and other ties to an in-demand industry sector or occupation for high school students that are designed to reinforce and complement the regular academic program of participating students; and
- (3) offer families of students served by community learning centers opportunities for active and meaningful engagement in their children’s education, including opportunities for literacy and related educational development.

## **ESEA Title V, Part B**

### **RURAL EDUCATION INITIATIVE**

#### **ESSA Section 5202**

It is the purpose of this part to address the unique needs of rural school districts that frequently—

- (1) lack the personnel and resources needed to compete effectively for Federal competitive grants; and
- (2) receive formula grant allocations in amounts too small to be effective in meeting their intended purposes.



## **McKinney-Vento, Title IX, Part A**

### **MCKINNEY-VENTO HOMELESS EDUCATION ASSISTANCE IMPROVEMENTS ACT OF 2001**

The following is the policy of the Congress:

- (1) Each State educational agency shall ensure that each child of a homeless individual and each homeless youth has equal access to the same free, appropriate public education, including a public preschool education, as provided to other children and youths.
- (2) In any State that has a compulsory residency requirement as a component of the State's compulsory school attendance laws or other laws, regulations, practices, or policies that may act as a barrier to the enrollment, attendance, or success in school of homeless children and youths, the State will review and undertake steps to revise such laws, regulations, practices, or policies to ensure that homeless children and youths are afforded the same free, appropriate public education as provided to other children and youths.
- (3) Homelessness alone is not sufficient reason to separate students from the mainstream school environment.
- (4) Homeless children and youths should have access to the education and other services that such children and youths need to ensure that such children and youths have an opportunity to meet the same challenging State student academic achievement standards to which all students are held.

## **IDEA Part B 611 and 619**

### **INDIVIDUALS WITH DISABILITIES EDUCATION ACT**

#### **IDEA, Section 1411**

The Secretary shall make grants to States, outlying areas, and freely associated States, and provide funds to the Secretary of the Interior, to assist them to provide special education and related services to children with disabilities in accordance with this subchapter.

# Perkins V

## CARL D. PERKINS CAREER AND TECHNICAL EDUCATION ACT OF 2006

### Perkins, Section 2

The purpose of this Act is to develop more fully the academic knowledge and technical and employability skills of secondary education students and postsecondary education students who elect to enroll in career and technical education programs and programs of study, by—

- (1) building on the efforts of States and localities to develop challenging academic and technical standards and to assist students in meeting such standards, including preparation for high skill, high wage, or in-demand occupations in current or emerging professions;
- (2) promoting the development of services and activities that integrate rigorous and challenging academic and career and technical instruction, and that link secondary education and postsecondary education for participating career and technical education students;
- (3) increasing State and local flexibility in providing services and activities designed to develop, implement, and improve career and technical education;
- (4) conducting and disseminating national research and disseminating information on best practices that improve career and technical education programs and programs of study, services, and activities;
- (5) providing technical assistance that— (A) promotes leadership, initial preparation, and professional development at the State and local levels; and (B) improves the quality of career and technical education teachers, faculty, administrators, and counselors;
- (6) supporting partnerships among secondary schools, postsecondary institutions, baccalaureate degree granting institutions, area career and technical education schools, local workforce investment boards, business and industry, and intermediaries;
- (7) providing individuals with opportunities throughout their lifetimes to develop, in conjunction with other education and training programs, the knowledge and skills needed to keep the United States competitive; and
- (8) increasing the employment opportunities for populations who are chronically unemployed or underemployed, including individuals with disabilities, individuals from economically disadvantaged families, out-of-workforce individuals, youth who are in, or have aged out of, the foster care system, and homeless individuals.

## Perkins V - Reserve

CARL D. PERKINS CAREER AND TECHNICAL EDUCATION ACT OF 2006  
Perkins Plus Reserve, Section 112(c)

To supplement the resources of eligible recipients in rural areas; areas with high percentages of career and technical education students; areas with high numbers of career and technical education students; and areas with disparities or gaps in performance.

Funds may be reserved to

- A. foster innovation through the identification and promotion of promising and proven career and technical education programs, practices, and strategies, which may include programs, practices, and strategies that prepare individuals for nontraditional fields; or
- B. promote the development, implementation, and adoption of programs of study or career pathways aligned with State-identified high-skill, high-wage, or in-demand occupations or industries.

## Consolidation of Funds Initiative: Intent and Purpose Sample

Programs	Brief Summary of Purpose	SAMPLE Ways to Meet Purpose	Examples of documentation that might illustrate implementation of federal Intent and Purposes
<b>ESEA State/Local</b>	State/Local funds are to be used at the LEA's discretion	Meet the educational needs of students	No documentation is required
<b>ESEA Title I, Part A</b>	Supporting the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet State academic standards and any other factors as determined by the LEA	Extended Learning Time with interventions to reinforce academic standards, tutoring, afterschool programs, additional in-class assistance, small group pull-out when needed to reinforce academic standards, software and other materials and training to support content learning, Family Engagement Coordinator, reading and math inventories, technology to support interventions, Instructional Coaches, PBIS, and professional learning aligned to interventions	Invoices, Job Descriptions, Stipend Agreements, Tutoring Logs, Meeting Agendas & Sign-In Sheets, class schedules showing intervention classes, payroll reports, detailed expenditure reports
<b>ESEA Title I, Part A, Parent and Family Engagement Set-Aside</b>	The purpose of Title I, Part A, Parent and Family Engagement is to conduct outreach to all parents and family members of Title I students and implement programs, activities, and procedures for their involvement in programs assisted under Title I. These programs, activities, and procedures must be planned and implemented with meaningful consultation with parents and family members of participating children.	<p>Schools may facilitate parent and family engagement / participation in their children's education, as defined in Title I-A, Section 1116 through the following:</p> <ul style="list-style-type: none"> <li>• Pay reasonable and necessary expenses associated with family engagement activities (i.e., childcare, transportation)</li> <li>• Provide necessary literacy training.</li> <li>• Train parents to enhance the involvement of other parents.</li> <li>• Involve parents in the development of training for school staff.</li> <li>• Conduct school meetings / parent-teacher conference at alternative times or sites (including home visits) for parents unable to attend otherwise.</li> <li>• Adopt and implement model approaches to improving family engagement (such as the Academic Parent-Teacher Team, APTT, model)</li> <li>• Develop appropriate parent engagement roles for community-based organizations/businesses</li> </ul>	Written parent and family engagement policies and procedures; LEA and school level parent and family engagement plans; meetings, trainings, and professional learning opportunities (invitations, sign in sheets, agendas, minutes, materials, and handouts); evidence that reasonable and necessary expenses were paid (childcare, transportation, interpreters, etc.); evidence of participation / training in model approaches to family engagement (e.g., APTT)

## Consolidation of Funds Initiative: Intent and Purpose Sample

Programs	Brief Summary of Purpose	SAMPLE Ways to Meet Purpose	Examples of documentation that might illustrate implementation of federal Intents and Purposes
<b>ESEA Title I, 1003 (a)</b>	Title I Part A 1003 (a) School Improvement funding use must be directly related to instruction and professional learning that supports instruction in order to increase student achievement.	Title I Part A 1003 (a) School Improvement funding may be used to purchase salary and benefits for instructional and graduation coaches, and tutors; teacher stipends for extended learning as in after-school, Saturday and summer school (including transportation); supplemental instructional materials and supplies; technology including computers, laptops, tablets, Smartboards, and software; and, professional learning training for teachers and administrators using evidence based practices focused on the areas of needs improvement as addressed in the SIP or School Improvement Plan.	Title I Part A 1003 (a) School Improvement funding monitoring documentation includes LEA written procedures and expenditure reports; school improvement plans; faculty meetings and professional learning trainings with dated agendas, minutes, sign-in sheets, and training materials; and emails and correspondence between the LEA and schools, GaDOE, and RESA.
<b>ESEA Title I, 1003 (g)</b>	Increase student achievement and school performance significantly by implementing the SBOE approved grant and all assurances with fidelity	Initiatives as defined within the approved grant including increased learning time (ILC) for students (e.g. extended school day, tutoring sessions, intersessions, and before/after, Saturday and summer school programs), PBIS, professional learning communities, professional development for leadership and staff aligned to the approved initiatives and the technology, instructional resources/materials and supplies necessary to implement the initiatives with fidelity, teacher stipends, instructional coaches, family engagement liaison, SIG 1003(g) coordinator	Scope of work supported with consolidated funds, invoices, job descriptions, contracts, stipend agreements, agendas, sign-in sheets, semi-annual/annual certifications, SIG 1003(g) inventory
<b>ESEA Title I, Part C</b>	To assist states in supporting high-quality and comprehensive educational programs and services during the school year, and, as applicable, during summer or intersession periods, that address the unique educational needs of migratory children.	In class, small group pull-out, intersession, after school and summer school supplemental academic support, in-class tutoring, before/after school, extended day, Saturday or vacation programs, in-home instruction (e.g., the MEP provides family literacy services to the child at home) and summer or intersession programs.	Certificate of Eligibility, Priority for Services (PFS) ID forms and PFS report, Academic Supplemental Services Reports, Tutoring schedules, comparison of achievement data from migrant students to non-migrant students, etc.

## Consolidation of Funds Initiative: Intent and Purpose Sample

Programs	Brief Summary of Purpose	SAMPLE Ways to Meet Purpose	Examples of documentation that might illustrate implementation of federal Intents and Purposes
<b>ESEA Title I, Part D, Subpart 2</b>	Provide a variety of services, including reading, mathematics, language arts, and vocationally oriented programs that include academic classroom instruction if these are supplementary services and materials. LEAs must also provide transition services focus on helping children and youth who are neglected or delinquent to reenter school successfully or to find employment after they leave the institution and return to the local community.	Hire additional teachers, aides, educational counselors, and other staff members to provide additional instruction in areas of greatest need. Procure needed educational materials and equipment for Title I instruction, including books, computers, audiovisual equipment and supplies, and classroom materials for industrial arts and vocational training. Pupil services, including counseling, psychological, and social work services designed to meet the needs of children and youth who are neglected or delinquent. Tutoring and mentoring.	Source data for the Annual Survey of Institutions for Delinquent Children for previous and current year with student list from each facility. Sample curriculum plan grounded on evidence-based research for institution operating a school on-site. Evidence shall include parental involvement correspondence and parent and family engagement policy/plan.
<b>ESEA Title II, Part A</b>	Supporting effective instruction for students through professional development for teachers and principals and through the recruitment and retention of effective teachers and principals	PLC book studies or lesson studies, content & pedagogical trainings, instructional coaches, class-size reduction teachers, additional compensation for teacher mentors and principal mentors, teacher leader training, professional development for school leadership team, supplies for specific professional development activities	Invoices, Job Descriptions, Stipend Agreements, Mentoring Logs, Agendas, PPTs, Sign-In Sheets, observation records, products from PLCs, recruitment registration
<b>ESEA Title II, Part B, Subpart 2 (L4GA)</b>	Provide high-quality evidence-based resources to help develop, implement, and evaluate innovative comprehensive literacy programs.	Initiatives as defined within the approved grant performance plans including activities like innovative literacy instruction and community partnership development and implementation to support the literacy plan.	When applicable, highlighted Fund 150 General Ledger expenditures uploaded to show implementation of approved L4GA grant performance plans as reflected in schoolwide plans.

## Consolidation of Funds Initiative: Intent and Purpose Sample

Programs	Brief Summary of Purpose	SAMPLE Ways to Meet Purpose	Examples of documentation that might illustrate implementation of federal intents and purposes
<b>ESEA Title III, Part A English Learners</b>	<p>To assist English learners to attain English proficiency and develop high levels of academic achievement by (1) providing effective <i>supplemental</i> English language instruction to select EL students based on need <b>and</b> (2) providing effective EL-focused professional learning for all staff (teachers and school leaders) <b>and</b> (3) providing language-focused outreach programs for EL parents and families.</p>	<ul style="list-style-type: none"> <li>Extra English language support to select EL students based on need</li> <li>English language instructional software programs</li> <li>After- or before-school or summer tutorial language-focused programs</li> <li>Language-focused training (stand-alone or embedded)</li> <li>EL-focused book studies in PLCs</li> <li>EL math specialist</li> <li>Data analysis to design language programs</li> <li>Language programs' curriculum mapping/development</li> <li>Instructional coaching</li> <li>Literacy classes for non-English-speaking parents</li> <li>EL parent training meetings on how to support English development of children at home</li> </ul>	<p>Agendas (PL &amp; parent); Attendance rosters for tutorials, with EL students highlighted; Coaching Logs; Data analysis documentation (pictures, charts, spreadsheets, etc.); Invoices with Title IIIA intents/purposes highlighted; Job Descriptions; Observation records; PPTs (PL &amp; parent); Products from PLCs; Sign-In Sheets (PL &amp; parent); Stipend Agreements; Any other relevant documents</p>
<b>ESEA Title III, Part A Immigrant Students</b>	<p>Based on an assessment of immigrant students' unique needs, to assist immigrant children and youth (both ELs and non-EL immigrants) attain English proficiency (when applicable) and develop high levels of academic achievement.</p>	<p>Any of the above and/or any of the following:</p> <ul style="list-style-type: none"> <li>Diversity training for teachers &amp; staff</li> <li>Recruitment of personnel specifically trained to provide services to immigrant students, such as tutoring for high school immigrant students.</li> <li>Mentoring and/or academic or career counseling for immigrant students</li> <li>Programs of introduction to U.S. school system and civics education for immigrant students and their families</li> <li>Identification, development, and acquisition of curricular materials, educational software, and technologies</li> <li>Sociocultural adaptation activities for immigrant students and their families</li> <li>Introduction to and providing community services for immigrant families (can be in coordination with community-based organizations/institutions)</li> <li>Family literacy, parent and family outreach, and training activities designed to assist parents and families to become active participants in the education of their children;</li> </ul>	<p>Community services flyers, newspaper articles, etc.; Family activity flyers, promotional materials, etc.; Special program flyers, materials, etc.; Attendance rosters for tutorials, with Immigrant students highlighted; Counselor mentoring schedules; Event schedules, community calendars, etc.; Any other relevant documents.</p> <p>See also documentation in <i>Title III, Part A English Learners</i> section</p>



# Consolidation of Funds Initiative: Intent and Purpose Sample

Programs	Brief Summary of Purpose	SAMPLE Ways to Meet Purpose	Examples of documentation that might illustrate implementation of federal Intents and Purposes
<b>ESEA Title IV, Part A</b>	<p>To provide LEAs with the unique flexibility to impact student achievement, coordinate and strengthen complementary services, develop community-based partnerships and tailor local investments to ensure that all students have equal access to a high-quality education and are college and career ready through providing well-rounded educational opportunities that integrates multiple disciplines, improvement of school climate, culture and student well-being, and to increase the effective use of technology for instruction through professional training and development designed to impact academic success and digital literacy for all students.</p>	<p>Evidence-based and supplementary programming/activities such as:</p> <p><b>Well-Rounded (WR)</b></p> <ul style="list-style-type: none"> <li>• foreign language instruction, arts, and music education</li> <li>• college and career counseling</li> <li>• STEM/STEAM, computer science,</li> <li>• AP/IB programs, dual enrollment</li> <li>• American history, civics, economics, geography, government education, and environmental education</li> <li>• material/resources to supplement curriculum programming</li> </ul> <p><b>Safe and Healthy Students (SH)</b></p> <ul style="list-style-type: none"> <li>• community and parent involvement</li> <li>• school-based mental health services and counseling</li> <li>• supportive school climates</li> <li>• dropout prevention</li> <li>• re-entry programs</li> <li>• healthy, active lifestyle (nutritional and physical education)</li> <li>• prevent bullying and harassment</li> <li>• recognition and prevention of coercion, violence, or abuse</li> <li>• establishing community partnerships</li> </ul> <p><b>Effective Use of Technology (ET)</b></p> <ul style="list-style-type: none"> <li>• supporting high-quality technology-based professional development to personalize learning and improve academic achievement (ex- STEM/STEAM PD)</li> <li>• innovating/providing blended learning programs</li> <li>• providing high-quality digital learning opportunities for underserved/rural/remote students</li> <li>• delivering specialized or rigorous academic courses and curricula using technology (ex-digital learning technologies, assistive technology)</li> </ul>	<p>Documentary evidence to support supplementary activities, services and/or programming directly and clearly associated with the stated Intent and Purpose such as: Invoices, contracts, supplementary job descriptions, travel expense reports, initial and continued consultation meeting notices/agenda/sign-in sheets/notes/results with stakeholders and community-based partners, progress monitoring checks and programmatic effectiveness measures demonstrating impact on needs/objectives/intended outcomes supported by described data.</p>
<p><b>Title IV, Part A Clarification-</b> Each school receiving Title IV, Part A funds from the district is not required to address each of the three core areas (Well-Rounded, Safe and Healthy, and Effective Use of Technology). However, the district is responsible for ensuring that all three areas are being addressed through both district and school initiatives. Therefore, it is possible that a school could submit the Intent and Purpose form that only addresses one area, but the district collectively meets the intent and purpose. For the purpose of the sample Intent and Purpose form, all three areas are addressed in order to provide examples for each one.</p>			



## Consolidation of Funds Initiative: Intent and Purpose Sample

Programs	Brief Summary of Purpose	SAMPLE Ways to Meet Purpose	Examples of documentation that might illustrate implementation of federal Intents and Purposes
<b>ESEA Title IV, Part B</b>	Competitive grant providing students with academic enrichment activities and a broad array of other activities during non-school hours or periods when school is not in session (such as before school and after school or during summer recess) that are designed to reinforce and complement the regular academic program and engage families in their student's education.	Afterschool or before school tutoring, enrichment activities aligned to the approved grant application.	Job descriptions, agendas, PPTs, sign-in sheets, site visit observation records, attendance records, lesson plans, program calendars, daily schedules, staff schedules
<b>ESEA Title V, Part B</b>	The Rural Education Initiative is designed to assist rural school districts in using Federal resources more effectively to improve the quality of instruction and student academic achievement.	The LEA implements activities authorized under Title I, Part A; Title II, Part A; Title III; Title IV, Part A and parental involvement activities.	Evidence shall include source documents for expenditures such as copies of purchase orders, contracts, travel expense reports, as applicable. The procedures the LEA follows to create and submit the Annual Evaluation reporting use of grant funds.
<b>McKinney-Vento</b>	EHCY aims to remove barriers to full participation in school for children and youth experiencing homelessness.	Supplemental educational services, such as tutoring and other academic enrichment programs; Professional development activities for educators and pupil services personnel working with homeless students; Defraying the excess cost of transportation in order to enable students to attend the school of origin; Services and assistance to attract, engage, and retain homeless children and youth and unaccompanied youth in public school programs; Payment of fees and costs associated with tracking, obtaining, and transferring records of homeless children and youth; Development of coordination between schools and agencies providing services; Other extraordinary or emergency assistance needed to enable homeless students to attend school.	LEA McKinney-Vento written policy; agenda, sign-in sheets, minutes of meetings with transportation dept., agencies, parents, unaccompanied youth and other stakeholders regarding provision and implementation of EHCY services. Local comprehensive needs assessment showing the achievement, attendance and matriculation comparison between students experiencing homelessness and students living in stable homes as well as the unique activities implemented to address any variances.

## Consolidation of Funds Initiative: Intent and Purpose Sample

Programs	Brief Summary of Purpose	SAMPLE Ways to Meet Purpose	Examples of documentation that might illustrate implementation of federal intents and Purposes
<b>IDEA 611 &amp; 619</b>	Fulfill Individualized Education Program (IEP) goals and objectives	Implement family workshops to prepare families of children with disabilities with the transition from preschool to kindergarten and include the families of at-risk students. After school and summer school supplemental academic support. Implement a social skills professional development for teachers which will help eligible and identified children with disabilities, and ultimately impact all children. Administer IEPs.	IEP services for students with disabilities, schedule of teacher and students to show implementation of services, FTE segment reports, service provider schedules, expenditure report showing amount allocated does not exceed IDEA formula allowance per school.
<p><b>IDEA Intent and Purpose Clarification:</b> IDEA funds are used to pay the excess costs of providing special education and related services for children with disabilities {34 CFR 300.202(a)(2)}. Children with disabilities in a schoolwide program school must receive services in accordance with a properly developed individualized education program (IEP); and be afforded all of the rights and services guaranteed to children with disabilities and their parents under the IDEA including the provision of a free and appropriate education (FAPE).</p>			
<b>Perkins</b>	Perkins funds are to be used to develop, coordinate, implement, or improve career and technical education (CTE) programs to meet the needs identified in the comprehensive needs assessment.	Registration and Travel for 1) CTSO Advisers to attend CTSO conferences to increase employability skills 2) for counselors to attend CTAE professional development, 3) for CTAE teachers to participate in professional development to learn strategies to improve employability skills or stay current on technology and equipment related to business and industry standards	Invoices, Travel reimbursement, Lesson Plans, Support Logs, Student employment data
<b>Perkins Plus Reserve</b>	To supplement the resources of eligible recipients in rural areas; areas with high percentages of career and technical education students; areas with high numbers of career and technical education students; and areas with disparities or gaps in performance. (There are 6 options for implementation.)	End of Pathway Assessments (EOPA) for high school students.	Data Collections Reporting (Assessments), Invoices

**For inquiries about Georgia's Consolidation of Funds Initiative,  
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*Educating Georgia's Future*