Title II, Part A
Budget Planning and Entry
Federal Programs Annual Conference
June 18-19, 2015

Presenters

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Agenda

• Grant Purpose
• Grant Cycle and Allocation
• Title II, Part A Fundamentals
• ESEA, Title II, Part A
  • LEA Authorized Use of Funds
  • Professional Learning
• Policies and Procedures
• Budget Basics and Common Expenditures
• Consolidated Application
Title II, Part A
Grant Purpose

Statute – Purpose
Title II, Part A, Section 2101

The purpose of this part is to provide grants to State educational agencies, local educational agencies, State agencies for higher education, and eligible partnerships in order to —

(1) increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools; and

(2) hold local educational agencies and schools accountable for improvements in student academic achievement.
Grant Fundamentals
Title II, Part A Guidance

Federal Guidance
- ESEA Statute (Title II, Part A, Title IX, Parts A & E)
- Title II, Part A Non-Regulatory Guidance
- Title IX, Part E Non-Regulatory Guidance
- U.S. Ed. Policy Letters
- EDGAR
- 34 CFR Part 76 State Administered Programs
- 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards
- 34 CFR Part 83 The General Education Provision Act (GEPA)
- Open Records Act

State Guidance
- GaDOE Website
- Program Specialist & Service Areas
- Title II, Part A Handbook
- CSR Worksheet & Quick Guide
- Private School Expenditure
- Title II, Part A Budget Code Quick Guide and Link to LUA Chart of Accounts
- SAC and PAR Sample Forms
- Time and Effort Quick Guide
- Financial Incentives Form

Grant Fundamentals
Title II, Part A Components
- Recruitment
- Retention
- Highly Qualified Teachers and Paraprofessionals
- Professional Learning
- Equity
  - Teacher Experience and Effectiveness
  - Teacher Ability to Meet the Diverse Needs of Student Learners
  - Class Size
Grant Fundamentals
Title II, Part A Allocation

- Federal Formula Grant – USDOE Formula
- Based on current LEAs (Districts, Charter Schools and Special LEAs), student population and poverty.
- State Board of Education (SBOE) approves all grants
- Grant Allocation Notification (GAN)
  - Department receives late June or early July
  - LEAs receive in August

Grant Fundamentals
Grant Cycle

15 Month Grant Cycle
July 1 of Current Fiscal Year
Through September 30 of the Following Year

Carryover
(Tydings Amendment)
Extends Access to Unspent Funds for an Additional 12 Months - October 1 through September 30

Grant Fundamentals
To Look Up Later

<table>
<thead>
<tr>
<th>Federal and State Assurances</th>
<th>LEAs agree to certain assurances when receiving funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplement Not Supplant</td>
<td>LEAs may not use funds anything that must be done without Title II, Part A</td>
</tr>
<tr>
<td>Maintenance of Effort</td>
<td>LEAs must maintain local funding year to year</td>
</tr>
<tr>
<td>Schoolwide</td>
<td>LEAs may opt to consolidate funds using schoolwide</td>
</tr>
<tr>
<td>Transferability</td>
<td>LEAs may transfer up to 100% of funds to other grants</td>
</tr>
<tr>
<td>Indirect Costs</td>
<td>LEAs transfer must still meet program requirements</td>
</tr>
<tr>
<td></td>
<td>LEAs must use approved rate to determine indirect costs</td>
</tr>
</tbody>
</table>
Grant Fundamentals
Title II, Part A Administration

- Know the Grant and Governance
- Develop and Implement Applicable Policies and Procedures
- Plan Activities that are Allowable (Allocable), Reasonable, Necessary AND Aligned to Prioritized Needs
- Support Sustainable Practices
- Support Activities that will have Most Immediate Impact on Student Learning

ESEA

- Title II, Part A
  Sec. 2123 LEA Authorized Use of Funds
- Title IX, Part A
  Sec. 9101(34) Professional Learning

ESEA, Title II, Part A
Sec. 2123 LEA Authorized Use of Funds

Recruiting and retaining highly qualified teachers and principals
- Financial incentives
  - Subject shortage AND school shortage of HiQ teachers
  - Teachers and principals with successful record
- Class Size Reduction - early grades
- Programs to train and hire - special needs, qualified professionals from other fields, alternative certification, underrepresented groups of teachers
- Programs to retain - teacher and principal mentoring and/ or induction
- Activities to retain - content testing for core academic teachers
- Activities to promote teacher growth – career, mentor, and exemplary teachers
ESEA, Title II, Part A
Sec. 2123 LEA Authorized Use of Funds

Providing Professional Development activities to cultivate experienced and effective teachers, principals, assistant principals and paraprofessionals that:
• Improve knowledge of core academic subjects
• Effective instructional strategies, methods, and skills
• Training on teacher and principal collaboration
• Training on meeting the diverse needs of student learners
• Training on student behavior and interventions
• Training on involving parents
• Training on the use of data and assessments (NOT DEVELOPMENT)
• Training on integration of technology into classrooms and PL
• Improve quality of current and aspiring principals and superintendents

ESEA, Title II, Part A
Sec. 9101(34) Professional Learning

Professional learning activities:
• Are part of broad schoolwide and LEA-wide educational improvement plans and aligned with standards
• Are high quality, sustained, intensive, and classroom-focused in order to have a positive and lasting impact on classroom instruction and the teacher’s performance in the classroom and are not 1-day or short-term workshops or conferences;
• Are based on scientifically based research
• Are developed with extensive participation of teachers, principals, parents, and administrators of schools
• Provide follow-up training to teachers who have participated in PL
• Are regularly evaluated for their impact on increased teacher effectiveness and improved student academic achievement

Policies and Procedures
Internal Controls Requirement

A LEA MUST establish and maintain effective fiscal control and fund accounting procedures (internal controls) over the Federal award that provides reasonable assurance that the LEA is managing the Federal award in compliance by ensuring proper disbursement of and accounting for federal funds.

Internal Controls Policies vs. Procedures

LEAs should develop well-written policies and procedures that serve as broad, overarching internal controls.

Policies – Board of Education
- Business Rules and Guidelines of a LEA that ensure consistency and compliance and with which all staff and programs must comply.
- Policies are the guidelines under which procedures are developed.

Procedures – Administration
- Define the specific instructions necessary to perform a task or part of a process.
- These detail who performs the procedure, what steps are performed, when the steps are performed, and how the procedure is performed.
- Best if can apply to multiple programs.
- Example: Segregation of Duties – Federal Programs vs. Title I vs. Title II

Internal Controls Table Talk…

- Do you have policies or procedures that address each of these topics?
- Which of these controls do you really well?
- Which of these controls might you need or want to revise?
- Which of these controls are you missing?
- What can the GaDOE Title II, Part A Program do to help?
### Internal Controls
**LEA Must Have In Writing…**

<table>
<thead>
<tr>
<th>Control</th>
<th>Guidance for LEA Written Internal Controls</th>
</tr>
</thead>
<tbody>
<tr>
<td>Segregation of Duties</td>
<td>The LEA MUST require a separation of duties and corresponding approval in order to prevent errors and fraud.</td>
</tr>
<tr>
<td>Allowability of Costs/Authorized to Ensure Compliance</td>
<td>The LEA MUST have written procedures for determining the allowability of costs in accordance with Federal Subpart E - Cost Principles. In Georgia, the LEA must include at least one staff member in the approval of Title I, Part Expenditures who has current (annual), firsthand knowledge of Federal and State Program Implementation Requirements.</td>
</tr>
<tr>
<td>Supporting Source Documentation</td>
<td>The LEA MUST collect and maintain enough supporting documentation for each Title II, Part A expenditure to determine allowability.</td>
</tr>
</tbody>
</table>

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### Internal Controls
**LEA Must Have In Writing…**

<table>
<thead>
<tr>
<th>Control</th>
<th>Guidance for LEA Written Internal Controls</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program Accounting and Reconciliation</td>
<td>The LEA should monitor program expenditures (including time and effort) regularly to ensure accuracy and reconcile discrepancies.</td>
</tr>
<tr>
<td>Cash Management / Periodic Drawdown of Funds</td>
<td>The LEA should drawdown funds regularly and in accordance with actual expenditures. LEAs must minimize the time elapsing between drawdown and disbursement. LEAs who fail to drawdown funds for extended periods of time may risk supplanting.</td>
</tr>
<tr>
<td>Travel</td>
<td>The LEA should have written travel procedures and a method for ensuring that charges are reasonable and consistent with the written travel policies. In the absence of LEA procedures, Federal rates and policies apply. The purpose of travel must be allowable.</td>
</tr>
</tbody>
</table>

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### Internal Controls
**LEA Must Have In Writing…**

<table>
<thead>
<tr>
<th>Control</th>
<th>Guidance for LEA Written Internal Controls</th>
</tr>
</thead>
<tbody>
<tr>
<td>Procurement (Contracts &amp; Equipment)</td>
<td>The LEA MUST have written procedures for contracted services and the acquisition, use and record keeping of equipment.</td>
</tr>
<tr>
<td>Equipment</td>
<td>The LEA must have procedures for managing equipment, including replacement equipment until disposition takes place. Adequate safeguards must be implemented to prevent unallowable use, loss, damage, theft.</td>
</tr>
<tr>
<td>Stipends Policy and Procedures</td>
<td>The LEA should have written procedures for granting stipends that are consistent with LEA policies and compliant with the State Board Rule effective July 1, 2015.</td>
</tr>
<tr>
<td>Personally Identifiable Information (PII)</td>
<td>The LEA should have written procedures to safeguard protected personally identifiable information and other information designated or deemed sensitive.</td>
</tr>
</tbody>
</table>
Internal Controls

Table Talk...

- Do you have policies or procedures that address each of these topics?
- Which of these controls do you do really well?
- Which of these controls might you need or want to revise?
- Which of these controls are you missing?
- What can the GaDOE Title II, Part A Program do to help?

Budget Basics &
Common Expenditures
Budget Basics and Common Expenditures

- Required Use of Funds
- Period of Performance
- Common Expenditures
- Unallowable Expenditures
- Proration of Funds
- Source Documentation
- Retention

- Common Expenditures
  - Personnel
  - Grant Administration
  - Recruitment and Retention
  - Highly Qualified Teachers
  - Professional Learning
  - Private Schools

Budget Basics
When Considering Expenditures

- Required Use of Funds
- Period of Performance
- Common Expenditures
- Unallowable Expenditures
- Proration of Funds
- Source Documentation
- Retention

Budget Basics
When Considering Expenditures

- Required Use of Funds
- Period of Performance
- Common Expenditures
- Unallowable Expenditures
- Proration of Funds
- Source Documentation
- Retention

Budget Basics
Required Use of Funds

- HIQ
  - Support non-highly qualified teachers or paraprofessionals in meeting the requirements to become highly qualified.

- EQUITY
  - Improve the LEA's selected equity indicator(s).

- SCHOOL IMPROVEMENT
  - Provide Priority and/or Focus schools with targeted professional learning for teachers and school administrators.

- PRIVATE SCHOOLS
  - Offer professional development for private school teachers and allowable staff.

*LEAs may budget other funds to achieve these requirements, however this must be documented prior to budget approval.
Budget Basics

Period of Performance

Period of performance means the time during which the LEA may incur new obligations and fulfill current grant period obligations.
- 15 Months: July 1 through the following September 30
- Applies to contracts, subscriptions, licensing, travel

<table>
<thead>
<tr>
<th>Type of Obligation</th>
<th>When Obligation Occurs</th>
<th>Considerations Related to Timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services by Employee</td>
<td>Date of binding written commitment</td>
<td>Contracts payments should only occur after the fact for services received during the period of performance and should be tied to deliverables. (§200.318(b))</td>
</tr>
<tr>
<td>Acquisition of Property</td>
<td>Date of binding written commitment</td>
<td>Multi-year licensing is only allowable to the extent that payment occurs each grant cycle rather than crossing grant cycles</td>
</tr>
<tr>
<td>Rental of Property</td>
<td>When LEA uses property</td>
<td>Do not pay for airfare for travel that will occur after the close of the grant cycle (Example: Purchasing a plane ticket in June for travel in November)</td>
</tr>
</tbody>
</table>

Common Expenditures

Personnel
- Class Size Reduction Teachers: Core Academic Content Subjects
- Substitutes: Title II, Part A funded Class Size Reduction Teachers AND Teachers attending Title II, Part A allowable PL
- Staff Providing PL: School or District Level Staff providing Title II, Part A allowable, supplemental professional learning. (Example: Instructional Coaches, Professional Learning Specialists, etc.)
- Staff Recruiting HiQ Teachers: Supplemental District Level Staff involved in Title II, Part A allowable, supplemental recruitment activities
- Title II, Part A Administration: Staff involved in administering the Title II, Part A Grant (Example: grant coordinator, supporting secretary/bookkeeper supplemental staff maintaining highly qualified record-keeping)
Common Expenditures
Personnel Guidance

- Personnel should be funded proportionally based on the LEA developed job description that has been approved by the assigned Title II, Part A specialist.
- Supplement NOT Supplant—
  - Title II, Part A funded staff should only perform duties and responsibilities that would not occur in the absence of Title II, Part A.
  - Title II, Part A should not pay for administrative fees associated with staffing services.
- Time and Effort Must be Documented.

Common Expenditures
Allowable or Unallowable?

- Allowability depends on need (may be based on LEA size), whether or not the position is supplemental to required or locally funded positions and whether or not it is approved.

Common Expenditures
Administration

General Administration (2300)
- Audit Costs: For the portion of the audit related to Title II, Part A.
- Indirect Costs: LEAs must use approved rate to determine indirect costs.

Fed. Grant Administration (2230)
- Title II, Part A Coordinator Travel: When attending activities related to administering the Title II, Part A grant.
- Title II, Part A Coordinator Equipment and Supplies: Computer, basic supplies, and related reference material for the Title II, Part A Coordinator to administer the grant (commonly split-funded).
- Postage: For mailing required Federal and State Title II, Part A parent notifications.
Common Expenditures

Recruitment & Retention Guidance

- Costs MUST be associated with recruiting and retaining highly qualified core academic content teachers and principals
- Supplement not Supplant
  - Title II, Part A should not pay all recruiting costs
  - Title II, Part A should not fund training for new principals and teachers that the district would require in the absence of Title II, Part A

In accordance with §200.421(e)(2)(i)&(3), unallowable advertising and public relations costs include: costs of displays and exhibits and costs of promotional items and memorabilia, including gifts and souvenirs.

Recruitment

- Recruitment Activities:
  - For LEA staff attending recruitment activities for recruiting core academic content teachers
  - For travel for LEA staff associated with recruitment
- Recruitment Advertising:
  Costs associated with internet, radio and print recruitment advertising for core academic content teachers and high quality principals
- Software:
  Prorated payment for software based on allowability

Retention

- Financial Incentives for Retention:
  - Principals:
    Incentives for principals with a record of improving academic achievement, but particularly students from economically disadvantaged families, students from racial and ethnic minority groups, and students with disabilities
  - Teachers:
    Incentives for highly qualified core academic content teachers with a record of improving academic achievement for all students, particularly teachers in schools with a high percentage of low achieving students
Common Expenditures

Retention

- **Additional Compensation for Retention:**
  (Must occur outside of employee's regular contract hours, days or school year.)
  - **Mentors:**
    Costs associated with providing additional compensation from exemplary superintendents and principals to induction phase principals and from exemplary core academic content teachers to induction phase core academic content teachers
  - **Mentees:**
    Costs associated with providing additional compensation to induction phase principals and/or induction phase core academic content teachers for successfully completing mentoring and/or induction activities

**EXEMPLARY TEACHER - (ESEA, Title IX, Sec. 9101 Part A)**
The term 'exemplary teacher' means a teacher who
(A) is a highly qualified teacher such as a master teacher;
(B) has been teaching for at least 5 years in a public or private school or institution of higher education;
(C) is recommended to be an exemplary teacher by administrators and other teachers who are knowledgeable about the individual's performance;
(D) is currently teaching and based in a public school; and
(E) assists other teachers in improving instructional strategies, improves the skills of other teachers, performs teacher mentoring, develops curricula, and offers other professional development.

**Recruitment and Retention: Allowable or Unallowable?**

<table>
<thead>
<tr>
<th>Allowable Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Calendar with Planner</td>
</tr>
<tr>
<td>Customized Pocket Folders</td>
</tr>
<tr>
<td>District Recruitment Brochures</td>
</tr>
<tr>
<td>Cups, Keychains, CDs and DVDs</td>
</tr>
<tr>
<td>Recruitment Software</td>
</tr>
<tr>
<td>Financial Incentives for Exemplary Teachers</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unallowable Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mentor Stipends for Core Teachers</td>
</tr>
<tr>
<td>Recruitment Fair Fees and Travel</td>
</tr>
<tr>
<td>Core Content Newspaper Advertisement</td>
</tr>
<tr>
<td>Pencils and Pens</td>
</tr>
<tr>
<td>Customized Banners &amp; Tablecloths</td>
</tr>
<tr>
<td>T-Shirts</td>
</tr>
</tbody>
</table>

Allowability depends on need (may be based on LEA location and/or size) and if items are reasonable and necessary in type, quantity, quality, and timeliness.
Common Expenditures

HiQ Teachers & Paraprofessionals

- Tuition, Endorsement and GaTAPP Fees:
  For Core Academic Content Teachers who are NOT highly qualified or hold non-renewable certificates
- Costs Associated with State Certification Testing for HiQ:
  Core Academic Content Teachers and Paraprofessionals
  - Test Registration Fees and Travel (GACE)
  - Content Tutoring for Staff taking Certification Test
  - Materials Associated with Certification Testing

Professional Learning Guidance

- Professional learning should promote sustainable practices
- Professional learning should be scientifically-research based
- Professional learning is only funded for eligible recipients:
  Superintendents, Principals, Assistant Principals,
  Core Academic Content Teachers, Paraprofessionals
- LEA must provide equitable professional learning services to private schools
- When planning professional learning, teacher participation in high quality professional learning activities should be tracked for reporting purposes
- Professional learning supplies should be only be purchased by activity
- When purchasing electronic devices to support professional learning the LEA should be advised to maximize flexibility which may mean proration of funds
- Professional learning purchases must adhere to period of performance

Professional Learning

- Stipends for Staff Attending Professional Learning:
  In accordance with SBOE rule 160-3-3-.04, supplemental, allowable professional learning beyond contract hours (Object 116)
- Compensation for Staff Providing Professional Learning:
  Supplemental, allowable professional learning beyond contract hours (Object 199)
- Professional Learning Registration and Travels Costs:
  For core academic content teachers, superintendents, principals, assistant principals and paraprofessionals attending supplemental, allowable professional learning
Common Expenditures

**Professional Learning**

- **Memberships:**
  For LEA or school memberships with professional organizations or subscriptions

- **Costs Associated with LEA Professional Learning:**
  For implementation of each supplemental, allowable professional learning activity in the current fiscal year (materials, supplies, facilities)

- **Costs for Contracted Professional Learning Services:**
  Fees and costs associated with hiring consultants to provide supplemental, allowable and reasonable professional learning.
  Costs associated with virtual professional learning applications (usually prorated, often by staff or by course offerings)

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**Contracts**

- **Procurement Procedures:**
  All contracts must comply with local BOE and Federal Procurement Requirements

- **Scope of Work with Deliverables and Associated Costs:**
  Description of contracted services sufficient to determine allowability and list of deliverables and associated costs so that if payment were to be partial or services were not rendered, costs could be prorated accordingly

- **Timeline:**
  Documentation detailing the timeframe for which the contract is valid

- **Signature:**
  Invoice or other documentation showing the contract and accompanying documentation were reviewed and approved by the Title II, Part A Coordinator prior to payment

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**Title II, Part A Inventory**

- Electronic equipment purchased entirely or in part with Title II, Part A to support professional learning must be used in compliance with Title II, Part A allowable activities.

- **REQUIRED DOCUMENTATION:** A LEA's inventory **must** include, but is not limited to, the following information:
  1. item
  2. item description
  3. cost
  4. date of purchase
  5. vendor
  6. serial number or other identification number
  7. location of the equipment
  8. source of funding
Common Expenditures
Professional Learning
Allowable or Unallowable?

- Stipends for Non-Core Teachers
- Hotels and Meals
- Analyzing Assessment Data
- Substitutes for Title II, Part A Professional Learning
- Computers and Interactive Boards
- Dues and Membership Fees
- Software that Tracks Professional Learning
- Professional Conferences for Leaders: GAEL, GASPA, GACIS
- Professional Books for PL
- Curriculum Alignment Work Session
- GACE Testing
- Professional Conferences for Teachers Learning Forward, NCTM
- Substitutes for Title II, Part A Professional Learning
- Hotels and Meals
- Analyzing Assessment Data
- Substitutes for Title II, Part A Professional Learning

Allowability depends on need, whether or not the expenditure is supplemental and whether or not the recipient and activity are within program requirements and guidance.

Title IX requirements apply to the Title II, Part A, Teacher and Principal Training and Recruiting Fund to the extent that LEAs use the funds for professional development.

ELIGIBILITY AND EQUITABLE SERVICES

- Private school students who are enrolled in nonprofit private elementary and secondary schools, including those in religiously affiliated schools, located within the geographic boundaries of the LEA generally are eligible to receive services.
- LEAs must provide private school officials with the amount of funding available for services for private school students and teachers under Title II, Part A. These allocations are determined using a formula.

ALLOCATIONS

- Title IX, Section 9501(b)(3)(B) governs the minimum allocation that private schools must receive from Title II, Part A.
- Starting in FY16 these allocations will be calculated in ConApp.
- Any time within a fiscal year, there is a change in the Total Grant Award or an increase in the amount of funds the LEA budgets for professional learning, the LEA must recalculate the funds for equitable services for participating private schools and notify participating private schools in writing.
Title IX requirements apply to the Title II, Part A, Teacher and Principal Training and Recruiting Fund to the extent that LEAs use the funds for professional development.

CARRYOVER
- If a Private School expends 100% of allocation – No Carryover
- If a Private School expends less than 100% of allocation
  - Reallocate remaining funds to Private School, OR
  - Reallocation to both Private and Public School Equitably
- If a Private School was not originally invited and chooses to participate, the allocation should come from the LEA’s allocation or LEA carryover

Title IX requirements apply to the Title II, Part A, Teacher and Principal Training and Recruiting Fund to the extent that LEAs use the funds for professional development.

ADMINISTRATION
- A LEA may reserve off the top of a program’s total allocation the following:
  - Administrative costs (which may be subject to statutory caps) for administering the program for public and private school students and teachers;
  - Indirect costs associated with administering the program for public and private school students and teachers;
  - Other allowable administrative costs as defined in the statute (e.g., for LEA-wide programs); and
  - a third party provider’s fee or profit.
- Under section 9501(d) of ESEA, the LEA must always maintain control of the program funds as well as title to all materials, equipment, and property purchased with federal funds.

Common Expenditures

Monitoring Findings

- UNALLOWABLE RECIPIENTS
  - At this time, Title II, Part A is ONLY intended for core academic content teachers (regular and special education), principals (includes assistant principals) and superintendents.
- UNALLOWABLE COSTS
  - Expenditures Unrelated to Prioritized Needs
  - GaPSC Certification Fees – State Requirement
  - Professional Learning in Content Areas other than Core Academic Content Areas (CTAE, etc.)
  - Work Sessions (Curriculum and Assessment Development)
  - Software and Equipment that is not prorated, but is used for purposes in addition to those of Title II, Part A (recruitment, PL, technology)
  - Inadequate or non-existent source documentation
Common Expenditures

Monitoring Findings

Considerations
• Monitoring Cycle
• Location
• # of LEAs
• Allocation Size
• New Guidance
• Food
• Technology
• Focus
• Time and Effort
• Internal Controls
• Contracts
• Source Documentation

$162,210.01 $331,717.00 $603,725.10
FY13 FY14 FY15

Budget Basics

Proration of Funds

LEAs are responsible for planning for and ensuring that expenditures that are not fully Title II, Part A allowable and/or do not fully align with the LEA's prioritized needs are appropriately prorated. Commonly this applies to:

<table>
<thead>
<tr>
<th>Software</th>
<th>Content, Participant Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>Multiple Cost Objectives</td>
</tr>
<tr>
<td>Equipment</td>
<td>Multiple Program Purposes</td>
</tr>
<tr>
<td>Contracted Services</td>
<td>Fees, Allowability of Scope of Work</td>
</tr>
<tr>
<td>Professional Learning</td>
<td>Allowability of Activities</td>
</tr>
</tbody>
</table>

• In instances where expenditures must be prorated, LEAs must maintain documentation of how the proration was determined.
• If included in a budget descriptor (salary, software, equipment, etc.) the proration should be indicated in some format in the descriptor.

Budget Basics

Source Documentation

<table>
<thead>
<tr>
<th>Common Expenditures</th>
<th>Source Documentation</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel</td>
<td>Agenda</td>
<td>Allowability of Activity</td>
</tr>
<tr>
<td></td>
<td>Travel Form (mileage, meals)</td>
<td>Allowability of Costs, Recipient</td>
</tr>
<tr>
<td></td>
<td>Hotel Receipts</td>
<td>Allowability of Costs, Recipient</td>
</tr>
<tr>
<td>Registration</td>
<td>Agenda/Registration</td>
<td>Allowability of Activity, Recipient</td>
</tr>
<tr>
<td></td>
<td>Purchase Order</td>
<td>Allowability of Activity, Recipient</td>
</tr>
<tr>
<td>Dues and Fees</td>
<td>Purchase Order</td>
<td>Allowability of Costs, Recipient</td>
</tr>
<tr>
<td>Personnel</td>
<td>Job Description</td>
<td>Allowability of Duties</td>
</tr>
<tr>
<td></td>
<td>Time and Effort</td>
<td>Allowability and Alignment of Tasks</td>
</tr>
<tr>
<td>Substitutes</td>
<td>Time and Effort</td>
<td>Allowability of Activity</td>
</tr>
<tr>
<td></td>
<td>Activity</td>
<td>Allowability of Activity</td>
</tr>
<tr>
<td></td>
<td>Teacher Name and Location</td>
<td>Allowability of Recipient</td>
</tr>
</tbody>
</table>
## Budget Basics
### Source Documentation

<table>
<thead>
<tr>
<th>Common Expenditures</th>
<th>Source Documentation</th>
<th>Explanation</th>
</tr>
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<tbody>
<tr>
<td>Stipends</td>
<td>Time and Effort</td>
<td>Allowability of Activity</td>
</tr>
<tr>
<td></td>
<td>• Agenda/ Materials</td>
<td>Allowability Recipient</td>
</tr>
<tr>
<td></td>
<td>• Sign-In Sheet</td>
<td>Allowability of Activity</td>
</tr>
<tr>
<td>Supplies and Equipment</td>
<td>Purchase Order</td>
<td>Allowability of Authorization</td>
</tr>
<tr>
<td></td>
<td>Itemized Invoice</td>
<td>Allowability of Costs</td>
</tr>
<tr>
<td>Contracts</td>
<td>Contract</td>
<td>Allowability of Authorization</td>
</tr>
<tr>
<td></td>
<td>Scope of Work</td>
<td>Allowability of Activity, Recipients</td>
</tr>
<tr>
<td></td>
<td>Deliverables</td>
<td>Allowability of Costs</td>
</tr>
<tr>
<td>Implementation Trainings and Meetings</td>
<td>Agenda</td>
<td>Verification of Dates and Occurrence</td>
</tr>
<tr>
<td></td>
<td>Materials</td>
<td>Verification of Required Content</td>
</tr>
<tr>
<td></td>
<td>Sign-In Sheet (Roles)</td>
<td>Verification of Required Participants</td>
</tr>
</tbody>
</table>

## Budget Basics
### Records Retention

**Uniform Administrative Requirements § 200.333**

<table>
<thead>
<tr>
<th>LEA</th>
<th>Follow LEA records retention schedule which must require that the LEA maintain records for a minimum of five years following the submission of the completion report.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Private Schools</td>
<td>As the agency fiscally responsible for the management of funds, a LEA may require the private school to submit enough documentation (such as: participant’s name and position, agendas and receipts) to determine that the expense is allowable, reasonable, defensible and necessary in accordance with any and all federal requirements.</td>
</tr>
<tr>
<td><em>NEW</em></td>
<td>When original records are electronic and cannot be altered, there is no need to create and retain paper copies. Technology must be maintained by LEA to ensure records are accessible and readable.</td>
</tr>
</tbody>
</table>

## Consolidated Application

Updates, Budget Planning, and Budget Entry,
Consolidated Application

**FY16 Title II, Part A Updates**
- Budget Checklist
- CSR Worksheet
- Budget Assertions
- Reengineered Program Tab
- Budget Codes
- Title II, Part A Program Tab
- LEA Effectiveness Plan
- Private School Allocations Tab

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Consolidated Application

**Budget Preparation**
- Reference LEA Prioritized Needs and Equity Indicator(s) Selected for Improvement from Needs Assessment found in Equity Plan and Consolidated LEA Improvement Plan (CLIP).
- Use the Budget Checklist as a Guide.
- Enter Budget Line Items by Function and Object in Accordance with LUA Chart of Accounts AND Title II, Part A Budget Code Guide.
- Prepare and Include for Approval Required Budget Attachments (Including, but Not Limited to): Class Size Reduction Worksheet(s) with Master Schedule, Budget Assertion Form, Job Description(s), LEA Effectiveness Plan.

---

Consolidated Application

**Personnel**
- If funding personnel, including CSR teacher(s), with Title II, Part A funds, the LEA must attach to the ConApp FY16 CSR worksheet and master schedule for each school with CSR teacher(s) and/or Title II, Part A funded job descriptions before the budget may be approved.
- Only current approved worksheets and job descriptions should be attached.
- Please utilize clear and consistent naming conventions. Examples:
  - Title II, Part A ABC ES Grade 4 CSR
  - Title II, Part A FY16 Academic Coach Job Description
Beginning in FY15 and in compliance with Federal expectations and those of the Title II, Part A program, the DOE required LEAs to submit an annual LEA Effectiveness Plan.

The LEA Effectiveness Plan includes written procedures detailing how, in the current fiscal year, the LEA will assess the effectiveness of Title II, Part A funded activities in each major program category in addressing one or more needs identified by the LEA.

The procedures must include:

- The Title II, Part A Component (Recruitment, Retention, PL, HiQ, Equity) – New in FY16
- The need(s) being addressed
- Identification of the Title II, Part A funded activity
- The data to be collected to determine effectiveness
- The position of the person responsible for collecting the data and coordinating the review and analysis of the data
- The timeline for collecting effectiveness data and completing the review and analysis of the data

LEAs may design and utilize their own formatting.

The plan must be submitted prior to budget approval and should be uploaded as an attachment to the Consolidated Application.
### Consolidated Application Budget Checklist

**Required**
- Alignment to Prioritized Needs
- Funds Budgeted for Equity Indicator(s)
- Verify Total Budgeted for Administration
- Allowability
- Proper Budget Codes
- LEA Effectiveness Plan
- Program Tab
- LEA Reporting Tab
- Budget Assertion

**If Applicable**
- Submitted Corrective Action Plan
- Priority/ Focus/ Alert Schools
- HiQ
- Clear Renewable
- Job Descriptions
- Class Size Reduction
- Private School Participation
- School-wide Consolidation

### Consolidated Application Budget Assertions
Consolidated Application
Budget Assertions

LEA Coordinator will assert to:

• Teacher Certification
• Budgeted Funds: HiQ Teachers
• Budgeted Funds: Clear Renewable Teacher Certificate
• Budgeted Funds: HiQ Paraprofessionals
• Budgeted Funds: Equity Indicator(s)
• Budgeted Funds: Priority and/or Focus Schools
• Budgeted Funds: Private Schools
• Budgeted Funds: Class Size Reduction

Compose Descriptors that Align to Program Requirements and Succinctly Capture Intent of Expenditure.

• Be specific enough to determine allowability
• Be sure to put % for prorated items
• Be sure to reference priority and focus schools
• Be sure to reference HiQ (Teachers & Paraprofessionals)
• Be sure to reference prioritized needs/ equity indicators

Consolidated Application
Writing Descriptors – Example 1

Compose Descriptors that Align to Program Requirements and Succinctly Capture Intent of Expenditure.

<table>
<thead>
<tr>
<th>Poorly Developed</th>
<th>Well Developed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description X</td>
<td>Description X</td>
</tr>
<tr>
<td>Substitutes for core academic content teachers to attend Title II, Part A allowable PL.</td>
<td>Substitutes for core academic content teachers to attend Title II, Part A allowable PL.</td>
</tr>
</tbody>
</table>
Consolidated Application Writing Descriptors – Example 2

Compose Descriptors that Align to Program Requirements and Succinctly Capture Intent of Expenditure.

<table>
<thead>
<tr>
<th>Poorly Developed</th>
<th>Well Developed</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong> X</td>
<td><strong>Description</strong> X</td>
</tr>
<tr>
<td>Registration and travel for PL for district administration to meet needs and plan for district.</td>
<td>Registration for induction principals and supporting assistant principals (including priority school) to attend professional learning on school climate, team building, and school management.</td>
</tr>
</tbody>
</table>

Consolidated Application Writing Descriptors – Example 3

Compose Descriptors that Align to Program Requirements and Succinctly Capture Intent of Expenditure.

<table>
<thead>
<tr>
<th>Poorly Developed</th>
<th>Well Developed</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong> X</td>
<td><strong>Description</strong> X</td>
</tr>
<tr>
<td>30 laptops and 1 docking station for staff PL.</td>
<td>Professional Development: Purchase of mobile cart docking station &amp; 30 laptop computers for core academic teachers to engage in PL topics aligned to TAPS standards and HiQ test prep. 80% of the purchase will be with Title II, Part A funds and records kept recording allowable use.</td>
</tr>
</tbody>
</table>

Budget Codes Overview

- **GUIDANCE**
  - Georgia Department of Education LUA Chart of Accounts
  - Title II, Part A Budget Function and Object Code Quick Guide
- **APPLICATION**
  - Available Function and Object Code combinations are unique to each program. Parameters are determined by the objectives and allowable activities of a program.
  - LEAs must use the LUA OR have a corresponding crosswalk.
  - Function: Major category for spending. The function describes the activity for which a service or material is acquired. The functions are classified into five broad areas. Functions are further broken down into sub-functions and areas of responsibility.
  - Object: Further categories for defining expenditures. The object describes the service or commodity obtained as the result of a specific expenditure. There are nine major object categories which may be further subdivided.
## Budget Codes Overview

### LUA Chart of Accounts

<table>
<thead>
<tr>
<th>Function Categories</th>
<th>Object Categories</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>1000</td>
<td>INSTRUCTION</td>
</tr>
<tr>
<td>2210</td>
<td>IMPROVEMENT OF INSTRUCTIONAL SERVICES</td>
</tr>
<tr>
<td>2230</td>
<td>FEDERAL GRANT ADMINISTRATION</td>
</tr>
<tr>
<td>2300</td>
<td>GENERAL ADMINISTRATION</td>
</tr>
<tr>
<td>2400</td>
<td>SCHOOL ADMINISTRATION</td>
</tr>
<tr>
<td>2800</td>
<td>SUPPORT SERVICES - CENTRAL</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### How LUA Chart of Accounts Works

<table>
<thead>
<tr>
<th>Function Code</th>
<th>Object Code</th>
<th>Program Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>210</td>
<td>1000 210 Health Benefits for Class Size Reduction Teacher</td>
</tr>
<tr>
<td>2210</td>
<td>210</td>
<td>2210 210 Health Benefits for Instructional Leaders (Academic Coaches)</td>
</tr>
<tr>
<td>2230</td>
<td>210</td>
<td>2230 210 Health Benefits for Title II, Part A Coordinator</td>
</tr>
</tbody>
</table>

### Title II, Part A Budget Code Quick Guide
Budget Codes Overview

Important Distinctions

- **Stipends**
  - 2210 116 - Staff attending professional learning
  - 2210 199 - Staff providing professional learning

- **Financial Incentives – Part of Salary**
  - 3000 199 – Teacher Recruitment and Retention
  - 2400 199 – Principal Recruitment and Retention

- **Travel**
  - 2210 580 - Travel for Professional Learning
  - 2230 580 - Travel for Grant Administration Training
  - 2800 580 - Travel for Recruitment

- **Substitute Teachers**
  - 1000 113 – Substitutes for Class Size Reduction Teacher
  - 2210 113 – Substitutes for Core Academic Teachers Attending Title II, Part A Allowable Professional Learning

- **Supplies**
  - 2210 610 – Supplies for Professional Learning
  - 2230 610 – Supplies for Grant Administration

- **Administration**
  - 2230 Federal Programs Administration
  - 2300 General Administration (Audits and Indirect Costs)

Consolidated Application Budget Approval Timeline

<table>
<thead>
<tr>
<th>Important Dates</th>
<th>Budget Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 1</td>
<td>Start of Title II, Part A Grant</td>
</tr>
<tr>
<td>August</td>
<td>Title II, Part A Grant Allocation Notification</td>
</tr>
<tr>
<td>October 1</td>
<td>Deadline for Title II, Part A Original Budget</td>
</tr>
<tr>
<td>October 31</td>
<td>Deadline for Previous Fiscal Year Title II, Part A Completion Report</td>
</tr>
<tr>
<td>November/December</td>
<td>Title II, Part A Carryover Distributed Following LEA Submission of Title II, Part A Completion Report (Rolling Date)</td>
</tr>
<tr>
<td>January 31</td>
<td>Deadline for Title II, Part A Carryover Amendment</td>
</tr>
<tr>
<td>May 15</td>
<td>Deadline for All Title II, Part A Budget Amendments</td>
</tr>
<tr>
<td>September 30</td>
<td>End of Title II, Part A Grant</td>
</tr>
</tbody>
</table>
Consolidated Application

Budget Approval Process

- **ACCESS**: All Title II, Part A Coordinators require access to the GaDOE Consolidated Application. Access is administered at the LEA level.
- **TRAINING**: All LEA Staff administering the Title II, Part A Grant MUST have current (annual) knowledge of program requirements.
- **APPROVAL PROCESS**:
  - LEA Designated Title II, Part A Coordinator Submits Budget.
  - LEA Superintendent Reviews and Approves Budget or Requests Revision(s).
  - Georgia Department of Education Title II, Part A Specialist Reviews and Approves Budget or Requests Revision(s).
  - Georgia Department of Education Grants Accounting Approves Budget.

Consolidated Application

Reengineered Program Tab

- **Manual Entry by Component**
  - #, Level, and Content of Class Size Reduction Staff
  - # Professional Learning Staff
  - # Grant Administration Staff
  - # Other Program Staff
- **Automatically Entry Calculated Using Budget**
  - Personnel Salaries and Benefits
  - Recruitment and Retention
  - Professional Learning and HiQ
  - Grant Administration

Consolidated Application

Title II, Part A Reporting Tab

- **Annual centralized reporting helps SEA and LEA monitor program implementation and effectiveness**
- **Manual Entry**
  - Prioritized Needs
  - Equity Indicator(s)
  - Effectiveness
  - PL Participation %
  - Scientifically Based PL %
- **Some automatic reporting**
  - HiQ %
  - MYSPA Retention %
Consolidated Application
Private Schools Allocation Tab

- Tab Automatically Enters
- LEA Allocation
- LEA Hold Harmless Amount
- Enter Private School Name
- Enter Private School Enrollment
- Submit with
  - Original Budget
  - Amendment to Budget Altering PL Amount
  - Amendment to Budget Due to Carryover

Questions

Title II, Part A
Map and Specialists

<table>
<thead>
<tr>
<th>Specialist</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carly Ambler</td>
<td><a href="mailto:cambler@doe.k12.ga.us">cambler@doe.k12.ga.us</a></td>
</tr>
<tr>
<td>Saralyn Barkley</td>
<td><a href="mailto:sbarkley@doe.k12.ga.us">sbarkley@doe.k12.ga.us</a></td>
</tr>
<tr>
<td>Sharon Brown</td>
<td><a href="mailto:shbrown@doe.k12.ga.us">shbrown@doe.k12.ga.us</a></td>
</tr>
<tr>
<td>Pam Daniels</td>
<td><a href="mailto:pdaniels@doe.k12.ga.us">pdaniels@doe.k12.ga.us</a></td>
</tr>
<tr>
<td>Greg Petersen</td>
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</tr>
<tr>
<td>Terri Still</td>
<td><a href="mailto:tstill@doe.k12.ga.us">tstill@doe.k12.ga.us</a></td>
</tr>
<tr>
<td>Elizabeth Zipperer</td>
<td><a href="mailto:ezipperer@doe.k12.ga.us">ezipperer@doe.k12.ga.us</a></td>
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Title II, Part A
Budget Planning and Entry
Federal Programs
Annual Conference
June 18-19, 2015