

Consolidation of Funds in Support of a Title I Schoolwide Program

The U.S. Department of Education allows LEAs to waive certain federal requirements surrounding the use of federal funds that are consolidated with state/local funds in support of a Title I Schoolwide Program.

The Georgia Department of Education and school systems across Georgia are conducting the Consolidation of Funds Initiative to fully consolidate federal, state, and local funds in specific Title I schools that operate schoolwide programs. Once these 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 individual programs. 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.”

Fund 150 – Consolidated Schoolwide Fund – was created to meet the unique accounting requirements of consolidation. The portion of the consolidated expenditures that are allocated to Federal funds are removed from Fund 150 at the end of the fiscal year, so the only portion of funds remaining in the fund are the portion that is funded with state/local sources.

To disaggregate the funds, the system utilizes an expenditure object code for the fund transfer of expenditures. Expenditure Object Code 881 is credited and debited between the funds utilized to account for the activity. 881 is required to have a zero balance at June 30, 2019 in total.

For more information regarding the Schoolwide Consolidation of Funds, please review the GaDOE Consolidation Guide [here](#).