



CONSOLIDATION OF FUNDS MANUAL FOR TITLE I SCHOOLWIDE CONSOLIDATION PROGRAMS



Richard Woods, State School Superintendent

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I. Introduction

A. Explanation of Pilot System

The Georgia Department of Education (GaDOE) and several school districts are conducting a pilot program (Pilot) 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, including 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. Federal rules also allow a schoolwide Title I school to operate a schoolwide program and consolidate some or all of the school's federal funds, while not including any state or local monies. (*See* 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.>)

This memorandum specifically sets forth guidance for the GaDOE and systems participating in the Pilot (Pilot Systems) to demonstrate the benefits of consolidating of State, local, and federal funds in schoolwide programs for the 2017-2018 school year.

B. Development of Guidance

GaDOE and the Pilot Systems will consult regularly and meet quarterly concerning the development of future guidance for the Consolidation of Funds Initiative and to review the progress of Consolidation within each LEA. During the first year, Pilot Systems will receive quarterly visits and during the second year of the Initiative, Pilots will receive two quarterly visits, as requested. At each quarterly meeting, each Pilot System will submit a report in the format provided in Appendix D. Each Pilot System will participate in monthly online meetings to discuss their progress.

GaDOE and the Pilot Systems will report to the State Board of Education at least every other month.

II. Schoolwide Program Requirements

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 a 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 district's ranked list of eligible schools to receive a Title I allocation. (Elementary and Secondary Education Act (ESEA), Section 1113(a); 20 U.S.C. 6313(a)).

Local educational agencies (LEAs) may only operate schoolwide programs in Title I, Part A schools that have been identified in the LEA's Title I, Part A consolidated application. A school must also meet the required poverty threshold of at least 40 percent, unless waived by GaDOE. This means that the school must serve an eligible school attendance area where at least 40 percent of the children are from low-income families. (ESEA, Section 1114(a)(1)(A); 20 U.S.C. 6314(a)(1)).

Additional information on schoolwide programs can be found in the document titled the Federal Programs Handbook (Development and Implementation of Title I Schoolwide Programs).

III. Mechanics of Consolidation

A. Funds Available for Consolidation

Under the federal rules, most federal education programs are eligible for consolidation with both state and local funds. However, GaDOE and the Pilot Programs have agreed to limit which federal programs will be consolidated with state and local funds under the Pilot.

i. Federal Funds

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

- Title I, Part A – Disadvantaged Children
- Title I, Part D Subpart 2 only – Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk
- Title II, Part A – Supportive Effective Instruction (previously known as Teacher Quality)
- Title III, Part A – English Language Acquisition, Language Enhancement, and Academic Achievement Act (previously known as Language Instruction for Limited English Proficient and Immigrant Students)
- Title IV, Part A – Student Support and Academic Enrichment (SSAE)
- Title V, Part B – Rural Education Initiative (previously known as Title VI, Part B – Rural Education Achievement Program (REAP))
- Title I – School Improvement 1003(a) (amended by ESSA to include new set-asides and authority for new subgrants to LEAs)
- Title I - School Improvement 1003(g) (eliminated under ESSA, though ongoing programs will continue until the end of the grant period)
- McKinney-Vento: Education for Homeless Children and Youth

ii. State Funds

State and local funds, with the exception of the state funds known as the special allotments, may be consolidated in pilot schools. **Special allotments may NOT be consolidated in a schoolwide consolidation fund.** Special allotments include special education state funds, the bilingual education allotment, and the career and technology education allotment.

Although some state and local funds may not be consolidated, those funds may still be used in conjunction with federal monies to implement federal program requirements.

B. LEA Accounting for Consolidated Funds

The Pilot Systems will establish a consolidated schoolwide pool for each school that is consolidating funds as part of the schoolwide program. This pool should be based on those expenditures that are in support of the following six functional categories:

- 1000 – Instruction
- 2100 – Pupil Services
- 2210 – Improvement of Instructional Services
- 2213 – Instructional Staff Training
- 2220 – Educational Media Services

- 2700 – Transportation (Supplemental academic services only- for example field trips, after school programs such as tutoring, summer programs and work placement)

The Pilot Systems will establish a consolidated schoolwide pool for each school that is consolidating funds as part of a schoolwide program. The pool 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, and the experience levels of the teachers and support personnel. See discussion of schoolwide pools starting at page 7 below.

Templates for consolidation budgets can be found in Appendices A-D.

MONTH: January		SCHOOL Middle School 205	
GENERAL FUND STATE AND LOCAL ALLOCATION TO SCHOOLS		BUDGET AS AMENDED	PERCENTAGE OF TOTAL FUNDS
TOTAL STATE AND LOCAL ALLOCATION		220,668.00	46.35%
FEDERAL ALLOCATIONS TO SCHOOLS			
Title I, Part A		200,428.00	42.10%
Title II, Part A		16,896.00	3.55%
Title III, Immigrant		375.00	0.08%
Title III, LEP		15,954.00	3.35%
Title VI, Part B		21,756.00	4.57%
Total State, Local, Federal Funds Allocations - Site Level		476,077.00	100.00%

Federal rules require that each Pilot System document how the schoolwide plan and budget meet the intent and purpose of each federal program that contributes to the consolidated pool. An example of that detail is below:

Instructions:	Complete an Intent and Purpose chart for each school participating in schoolwide consolidation.
	Provide an accurate description of how the Intent and Purposes will be met for each program to be included in the consolidation. The Intent and Purposes statements may or may not be how the money from the funding source is being spent, but how the school is meeting the intent of the legislation applying to these programs.
Program	Intent and Purposes Statement
State Aid/Local Tax Revenue	
Title I, Part A	
Title II, Part A	
Title III	
School Improvement	
Other	

The schoolwide plan and budget should include activities and programs that meet the intent and purpose of each funding source. For example, Title II, Part A is included in the schoolwide plan to

provide activities associated with professional development and training for teachers and other school leaders.

Appendix A includes the Intent and Purposes Statements prepared by the current Pilot Systems. These Statements must be submitted with the Consolidated Application and will be reviewed at that time by the GaDOE. Later, a programs monitoring team and auditors will review actual consolidated expenditures in Fund 150 to see that money was spent from the consolidated pool to pay for the activities listed in the Intent and Purposes Statements.

Once the LEA/schoolwide school has identified the intent and purpose of consolidating all of the funding sources, the budget for the consolidated schoolwide program can be developed. Only those activities in the same functional categories that support the intent and purposes in the example above should be budgeted for the schoolwide plan. An example of the budget is as follows:

MONTH: January		SCHOOL Middle School 2006		PERCENTAGE OF TOTAL FUNDS	
GENERAL FUND STATE AND LOCAL ALLOCATION TO SCHOOLS		BUDGET AS AMENDED		TOTAL FUNDS	
TOTAL STATE AND LOCAL ALLOCATION		200,656.00		48.35%	
FEDERAL ALLOCATIONS TO SCHOOLS					
Title I, Part A		200,428.00		47.10%	
Title II, Part A		16,896.00		3.55%	
Title III, Immigrant		373.00		0.08%	
Title III, LEP		15,954.00		3.35%	
Title VI, Part B		21,796.00		4.57%	
Total State, Local, Federal Funds Allocations - Site Level		476,677.00		100.00%	

Expenditures	Year-To-Date Expenditures in Support of Schoolwide Plan	State/Local	Less Prior Month State/Local Allocation	Current Month State/Local Allocation	Title I	Less Prior Month Title I Allocation	Current Month Title I Allocation	Title II	Less Prior Month Title II Allocation	Current Month Title II Allocation	Title III, Immigrant	Less Prior Month Title III, Immigrant Allocation	Current Month Title III, Immigrant Allocation	Title III, LEP	Less Prior Month Title III, LEP Allocation	Current Month Title III, LEP Allocation	Title VI	Less Prior Month Title VI Allocation	Current Month Title VI Allocation	
																				1,629.45
INSTRUCTION - Function 1000																				
110 Salaries - Teachers																				
113 Salaries - Substitutes for Certified Staff																				
117 Extended Day																				
210 Group Health																				
220 Social Security																				
230 Teacher Retirement																				
260 Workers Comp																				
290 Other Benefits																				
300 Contracted Services																				
520 Web-Based Sub/Licenses																				
595 Other Purchased Services																				
610 Supplies																				
612 Software																				
615 Equipment under \$10,000																				
625 Computers under \$10,000																				
640 Books and Periodicals																				
TOTAL-Function 1000	2,385.76	1,105.83		1,105.83	1,004.40		1,004.40	84.67		84.67	1.88		1.88	79.95		79.95	109.03		109.03	

The expenditures will be allocated among each funding source on a proportional basis as defined in the schoolwide plan consolidated budget allocation.

i. Available Accounting Methods

Per the Title I 2008 Non-Regulatory Guidance, State Education Agencies must modify or eliminate the State fiscal and accounting barriers so that schools can easily consolidate funds from federal, state, and local sources in the schoolwide programs. To achieve that consolidation, the participating school districts and state will utilize Fund 150 to consolidate all expenditures.

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 pool for each school that is consolidating funds as part of a schoolwide program. Hypothetically, for a system with only four (4) schools, the consolidated pool could be established as shown in Table A.

Table A: Example Consolidated Schoolwide Pool

School	State & Local Funds*	Title I-A	Title I-D	Title II-A	Title III-A	Title V-B	Total
A	1,000,000	215,000	20,000	40,000	10,000	5,000	1,290,000
B	1,500,000	322,500	30,000	60,000	15,000	7,500	1,935,000
C	500,000	87,500	5,000	10,000	25,000	12,500	640,000
D	800,000	122,500	7,000	14,000	35,000	17,500	996,000
Total funds distributed to schools	3,800,000	747,500	62,000	124,000	85,000	42,500	4,861,000

- The amounts shown in the “state and local funds” column will match the amount calculated in accordance with the LEAs methodology for allocating state and local funds.
- As the budget for the schoolwide plan is amended, the LEAs will be required to amend the percentages allocated.
- At the end of the year, the 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. The completion reports will be prepared for each federal program based on the actual expenditures charged in that fund. Since the funds are consolidated, it will be permissible to report expenditures in those funds that typically are not allowed under that specific grant. For example, regular teacher salaries and benefits could be reported in the Title II fund. 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 in each funding source coded to the current chart of accounts. The activity submitted on the financial reports must be identifiable by school.

The consolidated schoolwide pool will be based on the budget for each school. Appendix C includes actual consolidated schoolwide pools currently being used by the four Pilot Systems (Cartersville City, Calhoun City, Foothills Charter HS, and Madison County). Pilot Systems joining the Pilot for 2017-18 should expect to use a similar format.

Fund 150 – Allocating Expenditures to Federal Funding Sources at the Functional Level

The Pilot Systems 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 the LEAs to consolidate all expenditures for each school in support of a schoolwide program and track expenditures separately from non-consolidated activities.

- All expenditures will be charged to Fund 150 using the current chart of account structure. The LEA will code the expenditures using the current account code structure of Fund, Function, Object, Program, and School Codes. The program codes that will be utilized for the consolidated expenditures will be the state Quality Basic Education (QBE) program codes. 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.).

- At the end of each month, the LEA will determine the amount of expenditures that are allocable to each funding source based on the current schoolwide program budget. 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. This is consistent with current methodology used for Fund 400 in which school districts only consolidate the federal programs. Because the percentages contributed by each Fund source to each schoolwide pool will vary from school to school, the journal entry will have to be repeated for each school. If a Pilot System decided to spend consolidated funds on transportation expenditures connected to a specific activity in the schoolwide plan (such as a bus and driver for a field trip), then a journal entry line for each expenditure would have to be made since those costs are charged to function 2700.
- The LEA will not 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 the manual journal entries. A cash operating transfer will be required to move cash from the General Fund to the Consolidated Fund 150 for the portion of expenditures allocable to the state/local funding sources.
- 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 monthly journal entry to reallocate the expenditures to the Federal funding sources. It has been determined that the transfer is easier to document and ensure it is correct when it is completed with the grant drawn down request for that federal program. (See Table C for example of journal entry)

Table B: Monthly Allocation of Expenditures to Each Funding Source

MONTH: January		SCHOOL Middle School 205		PERCENTAGE OF	
GENERAL FUND STATE AND LOCAL ALLOCATION TO SCHOOLS		BUDGET AS AMENDED	TOTAL FUNDS		
		220,668.00	46.35%		
TOTAL STATE AND LOCAL ALLOCATION					
FEDERAL ALLOCATIONS TO SCHOOLS					
Title I, Part A	200,428.00	42.10%			
Title II, Part A	18,898.00	3.55%			
Title III, Immigrant	375.00	0.08%			
Title III, LEP	13,954.00	2.93%			
Title VI, Part B	21,758.00	4.57%			
Total State, Local, Federal Funds Allocations - Site Level	476,077.00	100.00%			

Expenditures	Year To Date Expenditures in Support of Schoolwide Plan	State/Local	Less Prior Month State/Local Allocation	Current Month State/Local Allocation	Title I	Less Prior Month Title I Allocation	Current Month Title I Allocation	Title II	Less Prior Month Title II Allocation	Current Month Title II Allocation	Title III, Immigrant	Less Prior Month Title III, Immigrant Allocation	Current Month Title III, Immigrant Allocation	Title III, LEP	Less Prior Month Title III, LEP Allocation	Current Month Title III, LEP Allocation	Title VI	Less Prior Month Title VI Allocation	Current Month Title VI Allocation	
INSTRUCTION - Function 1000																				
110 Salaries - Teachers	1,825.45	846.12	-	846.12	766.51	-	766.51	64.79	-	64.79	1.44	-	1.44	61.17	-	61.17	83.42	-	83.42	
113 Salaries - Substitutes, for Certified Staff	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
117 Extended Day	341.58	65.61	-	65.61	59.60	-	59.60	5.02	-	5.02	0.11	-	0.11	4.74	-	4.74	6.47	-	6.47	
210 Group Health	236.25	109.51	-	109.51	99.46	-	99.46	8.38	-	8.38	0.19	-	0.19	7.92	-	7.92	10.80	-	10.80	
220 Social Security	141.84	65.79	-	65.79	65.76	-	65.76	0.04	-	0.04	0.11	-	0.11	4.76	-	4.76	6.49	-	6.49	
230 Teacher Retirement	286.70	130.11	-	130.11	118.17	-	118.17	9.98	-	9.98	0.22	-	0.22	9.41	-	9.41	12.83	-	12.83	
260 Workers Comp	10.82	5.02	-	5.02	4.56	-	4.56	0.38	-	0.38	0.01	-	0.01	0.36	-	0.36	0.49	-	0.49	
280 Other Benefits	11.54	5.35	-	5.35	4.88	-	4.88	0.41	-	0.41	0.01	-	0.01	0.39	-	0.39	0.53	-	0.53	
300 Contracted Services	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
532 Web-Based Sub/Licenses	(262.50)	(121.67)	-	(121.67)	(110.51)	-	(110.51)	(9.32)	-	(9.32)	(0.21)	-	(0.21)	(8.80)	-	(8.80)	(12.00)	-	(12.00)	
580 Other Purchased Services	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
610 Supplies	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
612 Software	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
615 Equipment under \$10,000	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
616 Computers under \$10,000	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
642 Books and Periodicals	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
TOTAL-Function 1000	2,385.76	1,105.83	-	1,105.83	1,004.40	-	1,004.40	84.67	-	84.67	1.88	-	1.88	79.95	-	79.95	109.03	-	109.03	

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 the modified accrual basis. At the end of the fiscal year, any expenditures incurred or revenues received generally within 60 days are recorded as Payables and Receivables respectively.

All expenditures incurred during the eligible grant period will be charged to the Fund 150 consolidated pool. Salary and Benefit Payables will be recorded at June 30th, and paid over the contract period that either ends in July or August, depending on the district. Expenditures paid subsequent to June 30th will be reimbursed after the month in which the expenditures are paid.

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 Table C.

Table C: Monthly/Annual Allocation of Expenditures by Functional Category

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

Journal Entry #1: To allocate federal portion of schoolwide plan to Federal Funds.

	Debit:	Credit:	
17-150-0-8881-1000-881.00-XXXX-0-000000		-264,022.14	Transfers the Federal portion of the consolidated expenditures to the Federal funding source.
17-150-0-8881-2100-881.00-XXXX-0-000000		-56,821.37	
17-150-0-8881-2210-881.00-XXXX-0-000000		-9,057.46	
17-150-0-8881-2220-881.00-XXXX-0-000000		-78,870.03	
17-150-0-0101-0000-000.00-0000-0-000000	408,771.00		Cash balance of monthly activity allocated to the Federal funding sources.
17-402-0-1750-1000-881.00-XXXX-0-000000	189,098.60		
17-402-0-1750-2100-881.00-XXXX-0-000000	40,696.74		Detail of expenditures allocated to the total federal programs. These entries will be required for all federal programs consolidated, and all schools participating in
17-402-0-1750-2210-881.00-XXXX-0-000000	6,487.16		
17-402-0-1750-2220-881.00-XXXX-0-000000	56,488.50		
17-402-0-0101-0000-000.00-0000-0-000000		-292,771.00	
17-414-0-1784-1000-881.00-XXXX-0-000000	64,589.25		
17-414-0-1784-2100-881.00-XXXX-0-000000	13,900.54		
17-414-0-1784-2210-881.00-XXXX-0-000000	2,215.78		
17-414-0-1784-2220-881.00-XXXX-0-000000	19,294.43		
17-414-0-0101-0000-000.00-0000-0-000000		-100,000.00	
17-460-0-1828-1000-881.00-XXXX-0-000000	10,334.29		
17-460-0-1828-2100-881.00-XXXX-0-000000	2,224.09		
17-460-0-1828-2210-881.00-XXXX-0-000000	354.52		
17-460-0-1828-2220-881.00-XXXX-0-000000	3,087.10		
17-460-0-0101-0000-000.00-0000-0-000000		-16,000.00	
	817,542.00	-817,542.00	

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

Program Code 8881 - beginning FY 2018, will utilize this program code to represent a reduction in state/local expenditures based on the transfer of the proportionate expenditures to each federal funding source.

Please note that this example is coded to various facility codes. This entry will have to be posted for each school's allocation.

The accounting methodology for the allocation of expenditures to each participating funding sources also considers whether the expenditures can be allocated as a total by the district consolidation or if the expenditures are required to be allocated by the budgeted schoolwide plan of each school separately. The amounts for the expenditure allocations will be based on each school's consolidated schoolwide budget. If the LEAs choose to draw down the funds using the Systemwide percentages as seen in Table D, the amount of cash drawn will not equal the amount of expenditures incurred. In most cases, the variance will be insignificant, but Cash Management policies do apply, so we recommend allocating at the school basis. It is important that the LEA ensures that the federal programs do not incur a larger cash burden that is proportionally budgeted for those funding sources.

Table D: 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

Summary of Allocation Process:

The following procedures are recommended by GaDOE if consolidating in Fund 150 with Journal Entries:

- Charge expenditures as incurred to Fund 150 for the schoolwide plan using the existing accounting structure of fund, function, QBE program, object, and facility/school codes.
- When drawdowns are processed, the LEA will post the manual journal entries to reclassify the federal expenditures out of Fund 150 to the appropriate participating federal fund. The 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.
- Each LEA will maintain individual schoolwide budgets.
- To ease the accounting burden for the LEAs participating in the Pilot Project, the reclassifications of expenditures to the federal program funds can be made at the functional-school level. Should it be determined that the detail is needed 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 150-1000-9990-881 \$3,000.00
 - Debit 402-1000-1750-881 \$3,000.00; Credit 402-0101-0000-000 \$3,000.00
- Please note: The reclassification entries to allocate the functional total of expenditures will be classified using the school level codes. The length of the journal entry is shown in Table C. All expenditures consolidated and reported in Fund 150 will be posted to the school level. The entries that transfer the expenditure totals to the federal funding sources will be allocated to each applicable school code. 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.

At the end of the year, Fund 150 will be included in the reporting to the state. Fund 150 will not be rolled into Fund 100, so the expenditures for each school’s schoolwide plan are identifiable for review of the Pilot Project. All expenditures in Fund 150 are required to be reported using a school code. 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.

Regardless of whether the expenditures are re-classified to each funding source on a monthly or quarterly basis, the minimum proportional allocation of the federal programs will be completed manually at the aggregate function-school level. The function-school level breakdown should satisfy

all reporting requirements at the state and federal level, unless federal rules require object level reporting. If there is a need for the expenditures to be detailed at the object level by funding source, the school level monthly budgets can be utilized to determine the appropriate breakdown by function, program, and object for each funding source. Additionally, in order to review the activities supporting the schoolwide programs, object level budgets and expenditure reports will be required for monitoring and reporting purposes.

ii. Consolidated Application

Each Pilot System will submit a consolidated application that shows the total budgeted consolidated funds for the system as a whole. The total for each of the functional categories will be shown on the consolidated application, with object code 881 added as a “placeholder.” Accordingly, the consolidated application will show total consolidated dollars for 1000 – 881, 2100 – 881, 2210 – 881, 2213 – 881, 2220 – 881, 2700 – 881.

For federal funds that are not included in the system wide pool, the Pilot Systems will continue to provide detailed budgeting information for each federal program as is current practice. GaDOE and Pilot Systems shall work together to achieve prompt approval of the consolidated application and disbursement of federal program funds. Appendix E includes the consolidated applications prepared by the current Pilot Systems.

During the budget submission process, attach in MyGaDOE ConApp Attachments Tab under “Consolidating Funds” Dropdown:

- One SWP/SIP per consolidating school
 - Naming Convention: “COF-SWP- *Name of School or All Schools*”
- One I & P per consolidating school
 - Naming Convention: “COF-I&P-*Name of School or All Schools*”
- One Fund 150 Budget per consolidating school
 - Naming Convention: “COF-150 Budget-*Name of School or All Schools*”

Budget Entry Reminders:

- Each program budget contributing to consolidation requires a line item for each school with a notation in the budget line description that say “Transferred to Consolidation of Funds”.
- Budgets should reflect the use of functional categories for each school (Ex: 1000-881, 2213-881, etc).
- There should be clear alignment between each school’s
 - Intents and Purposes
 - Schoolwide Plan
 - Fund 150 Budget

C. Monitoring

i. Quarterly Monitoring

GaDOE and the Pilot Systems have agreed to quarterly monitoring on schoolwide consolidations. Monitoring will focus on any problems or issues the Pilot Systems or their schoolwide schools have faced in implementing the schoolwide program. Monitoring may include reviewing expenditure reports and any formative assessments to make sure targeted needs are being met and funds are being allowably and allocably expended. Interviews with both LEA and school level personnel may be included at GaDOE's discretion.

In June/July all Pilot Systems will have an end-of-the year/beginning-of-the-year work session with the GaDOE to review the consolidation and determine if any changes to the process are necessary.

In addition, Pilot Systems will also have quarterly technical assistance meetings in regard to how the Title I schoolwide pilot project is progressing. Both fiscal and programmatic pieces will be reviewed at the quarterly meetings. The Federal Programs Division cross-functional monitoring cycle will remain the same for Pilot Systems. In the event that the regular cross-functional monitoring schedule for a Pilot System coincides with its initial year of joining the Consolidation of Funds Pilot, 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 monitoring already built into the first year of pilot implementation. The deferment request must come from an appropriate system representative and is for one year only. Consideration of any adjustments or modifications to this deferment procedure is at the discretion of the Federal Programs Division.

For FY18, Pilot Systems will have quarterly technical assistance meetings. The quarterly monitoring will take place in:

- September 2017 (introductory meeting and initial review of plan);
- October/November 2017 (schoolwide programmatic monitoring, in addition to a fiscal implementation monitoring);
- February/March 2018 (schoolwide programmatic monitoring, in addition to first fiscal implementation monitoring);
- June/July 2018 (end-of-year/beginning-of-year work session with the LEAs)
- September/October (2018 end-of-year programmatic and fiscal monitoring).

During the quarterly schoolwide programmatic and fiscal implementation meetings, GaDOE staff will review with the Pilot Systems any concerns or issues the LEA may be having in:

- Consolidation of state, local or federal monies to implement the LEA's approved schoolwide plan;
- Implementation of the approved schoolwide plan;
- The need for any changes to the approved schoolwide plan;
- Budgeting issues in accordance with the approved schoolwide plan; or
- Accounting issues/concerns with the consolidation process the LEA has selected to use during the FY18 pilot year.

An example of the quarterly monitoring review form can be found in Appendix D.

IV. Flexibilities of Consolidation

A. Flexibilities Only Apply to Consolidated Funds

Under the Pilot, 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 purposes of each contributing program. However, for any federal or state programs that are not included in the consolidated pool, 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.” (*See 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 purposes of each of the federal education programs whose funds were consolidated to support it.” (*See Non-Regulatory Guidance, Sec. E-15, Page 62*).

A school operating a schoolwide program must identify in its schoolwide plan the programs that have been consolidated and address how it intends to meet the intent and purposes of those programs.”-

i. Intent and Purposes of Consolidated Programs

To determine if a school is meeting a federal program’s intent and purposes one must look at the schoolwide program as a whole. In general, the school must show it is addressing the needs of the intended beneficiaries of each federal program that contributes to the pool.

For more information on meeting the intents and purposes of federal programs, please see the document titled the Federal Programs Handbook (Development and Implementation of Title I Schoolwide Programs).

ii. Non-education GaDOE Prohibition

Federal guidance provides that consolidated funds may be used for non-education expenses such as operations and maintenance so long as there are sufficient state and local funds in the consolidated pool to cover the non-educational activities.

For the purpose of the Pilot, however, the Pilot Systems will not pay for non-educational expenses out of the consolidated pool, though that possibility should be explored during the Pilot for future years. The Pilot Systems will consolidate only educational expenses that are budgeted as part of the six functional categories that are being consolidated: 1000 – Instruction, 2100 – Pupil Services, 2210 – Improvement of Instructional Services, 2220 – Educational Media Services, and 2700-Transportation.

The range of educational expenses that will be considered allowable in support of a schoolwide program will include 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)
- Food/snack items for students and parents;
- Professional school counselors; and
- Similar expenses to help remediate the effects of poverty in support of the schoolwide program.

B. Time & Effort

The time & effort requirements in a schoolwide program will depend on the level of consolidation in the school. For those schools that only consolidate federal funds, employees paid out of the consolidated pool must still keep semiannual certifications, since working on the consolidated plan will count as a single cost objective. However, 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 local district. (*See Non-Regulatory Guidance, Sec. E-17, Page 63*). For all employees who work on and are paid with any funds from a non-consolidated federal program, appropriate time & effort documentation under 2 CFR 200.430(i) is required.

C. Property Records

All assets purchased with federal funds must benefit the program supporting the cost. This requires LEAs to have systems in place to track the assets they purchase with federal funds in order to demonstrate the assets are being used in a manner that benefits the relevant program. Assets purchased with consolidated funds should reflect that Schoolwide Consolidation of Funds as the Title holder on the inventory records. All other state and local requirements for inventory management must be followed.

All assets purchased with nonconsolidated federal funds must follow federal inventory management rules in 2 CFR 200.310 through 200.316, as well as all applicable state and local requirements.

D. Procurement Records

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 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.

E. Certified Personnel Information Reporting

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.

Participating LEAs will be required to complete a resource allocation methodology plan and submit it to the GaDOE for approval by June 1st, 2017. This resource allocation methodology plan will serve as the basis for determining Training and Experience (T&E) given that employees paid out of the Consolidation Fund 150 lose their identity. Certified personnel required to run a school will be coded as “01” and will receive T&E. Certified personnel above and beyond the required numbers needed to run a school will be coded as “02” and will not receive T&E.

The Pilot Systems will develop resource allocation methodology plans that will be reviewed and approved by the GaDOE up front. State and local resources/funding will be allocated according to that plan for those certified personnel who are funded based on the resource allocation methodology plan. The district will earn T&E and insurance premiums from the state for those teachers. The district will use a new fund code “01” (in lieu of “00”) when entering those teachers in the CPI report. The “01” designation indicates that the certified personnel will earn T&E and insurance. Any certified personnel assigned to a school, above and beyond those assigned based on the resource allocation methodology plan, will be coded to a new fund code “02” in the CPI. All “02” certified personnel will not earn 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.”

The list of employees included in the schoolwide consolidated fund for each school will be compared to the employees included in the prior year’s list of employees for the purposes of evaluating the potential impact of the pilot on the established T&E funding formula. These 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. It is the intent of this pilot to mitigate the financial impact to either participating districts or to the state. As such, these data will be used to inform a review of the manner in which T&E is calculated in the future and in consideration of the pilot project in coordination with the aforementioned entities. There is no expectation that participation in the pilot will negatively affect participating districts’ ability to earn T&E funds for those staff which will be funded via the consolidated pool.

V. General Fiscal Requirements

A. Title I’s Supplement, Not Supplant (SNS) Test

The SNS provision is a fundamental Title I fiscal principle in schoolwide programs. Title I 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 the methodology used to allocate state and local funds to each Title I school ensures that such school receives all of 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 in order to demonstrate compliance with the supplement not supplant rule. (See section 1118(b)(3)).

Each Pilot System 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. Please see the “Development and Implementation of Title I Schoolwide Programs” manual for specific examples from federal guidance.

B. Title I Comparability Requirement

Regardless of the number of consolidated schoolwide programs, an LEA must still comply with Title I’s comparability requirement. GaDOE will require an approved resource allocation methodology plan. 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.

C. Maintenance of Effort Requirements

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 pilot project, the LEA 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. An LEA may also use other reasonable methods. (*See Non-Regulatory Guidance, Sec. E-20, Page 65*).

D. District Level Set-Asides

A schoolwide program that consolidates funds cannot, theoretically, distinguish Title I dollars from other combined funding sources. As a result, meeting and documenting compliance with the requirements of district-level Title I set-asides becomes a challenge if schools were allowed to consolidate district set-aside funds. For example, how can the LEA know if a schoolwide program is using the proper amount of funds allocated to it for parent and family engagement activities while consolidating funds? For this reason, schools/districts do not have the ability to consolidate district set-asides. If one must track the specific funds for a specific purpose, then this act alone defeats the purpose of consolidation and the loss of fund identity.

E. Carryover

The consolidation of funds does not change the ability of the LEA to carryover unspent funds, up to any established or required limitations.

If other federal education programs are consolidated in a schoolwide program, those federal funds are not included in the base on which the carryover cap is calculated. In other words, consolidation doesn’t affect the calculation, and the cap (ex. 15 percent of Title I, Part A) on carryover funds is calculated only on the allocation an LEA receives for that program in a given year. For example, an LEA allocates \$500,000 in Title I, Part A funds to a school that operates a schoolwide program. These Title I, Part A funds are consolidated with \$50,000 in Title II, Part A funds. The \$50,000 in Title II, Part A funds is not used in calculating the carryover cap, even though it is consolidated with the Title I, Part A funds.

Also, all funds from a federal program with a carryover cap, regardless of whether used in schoolwide or targeted assistance schools, would be included in the base for calculating the cap. For example, an LEA receives \$1,000,000 in Title I, Part A funds and allocates \$500,000 to a targeted assistance school and \$500,000 to a schoolwide program school that consolidates its funds. The entire \$1,000,000 must be used as the base to determine the 15 percent cap on carryover because all the funds are part of the Title I, Part A allocation the LEA received.

To calculate the amount of carryover for each program, the LEA should use an allocation method to attribute a portion of each school-level expenditure back to each contributing program. Because a portion of each expenditure is attributed to the program, it is relatively simple to determine the amount of unspent funds at the end of the 15 months.¹ (*See Non-Regulatory Guidance, Sec. E-22, Page 65*).

F. Applying the Budgeted Percentages for Federal Cash Management

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. 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. At the end of the fiscal year, the LEA should ensure each school spent the budgeted amount of federal dollars or there may be an issue with federal funds remaining in the budget, and carryover requirements not being met.

It is GaDOE's recommendation to 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. This will require manual calculations on an external calculation sheet, but will ensure there are not additional federal funds at the end of the fiscal year that have not been spent and are not allowable for carryover.

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

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 districts that are posting the manual 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.

For those districts that are not posting the manual journal entries to reallocate the expenditures to the participating federal programs, the expenditures will be included in the automated disaggregation, and the offset will be to Transfers In/Out.

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

¹ Most state-administered programs, including Title I, have a period of availability of 27 months. At the end of the initial 15 months, the grantee has the authority to carry over allowable funds for an additional year.

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. 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 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.
3. 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.
4. 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 expenditure accounts. Note: PC Genesis sites will just need to cancel prior year salary accrual claims for July.
5. 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.
6. 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.
7. 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: Genesis sites will just need to cancel prior year salary accrual claims for August.
8. 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.

9. 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.

H. Setting up Accounts Receivables for Federal Programs

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 30th 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 also considers the centralized, non-consolidated needs.

APPENDIX A- Budget Template 1

Schoolwide School Improvement Plan-Combining 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 purposes will be met for each program to be included in the consolidation. The intent and purposes statement 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 legislation
- Attach template for EACH school consolidating funds to the Consolidated Application

District Name: My Favorite School District		Fiscal Year: 2018
School Name: My Favorite Elementary School:		Date Submitted: 7/30/17
Grade Level: K-5		
Describe how the Intent and Purpose for each consolidated funding source will be met by the school		
Program	Intent and Purpose Statement	
State/Local	Classroom instruction in all core and “specials” classes, school principal office, plus all associated supplies and materials	
Title I, Part A	Afterschool program, additional in-class assistance, small group pull-out when needed to reinforce academic standards	
Title I, Part D	After school and summer tutoring at N&D facilities, establish reading library at N&D facilities, mentoring program	
Title II, Part A	Professional learning communities, data coach, ongoing reading and writing training	
Title III, Part A	After school tutoring, extra language support during the instructional day	
Title IV, Part A	Provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. (ESEA § 4101)	
Title V, Part B	Designed to assist rural school districts in using federal resources more effectively to improve the quality of instruction and student academic achievement.	
Title I, 1003 (a)	Professional learning communities, training for teachers, academic coaches, after school tutoring,	
Title I, 1003 (g)	Increase student achievement and school performance significantly by implementing the SBOE approved grant and all assurances with fidelity.	
McKinney-Vento	The McKinney-Vento Education for Homeless Children and Youth (EHCY) program is designed to address the issues that children and youth experiencing homelessness face in enrolling, attending, and succeeding in school.	

Signatures:

Title I Director _____ Date _____ Title II Director _____ Date _____
 Title III Director _____ Date _____ Superintendent _____ Date _____
 Principal _____ Date _____

APPENDIX B – Budget Template 2

Budget Template 2

Schoolwide School Improvement Plan – Consolidation of Funds

Form to be completed by the LEA’s business office.

Distribution of State Aid and Local Tax Revenues

Instructions: List the following information for ALL schools in the LEA.

District Name:				
Date Submitted:				
Distribution of State Aid and Local Tax Revenues Across the District Schools				
Names of Schools Participating	2016-2017 Actual Revenue	2016-2017 Actual Per Pupil Amount	2017-2018 Projected Revenue	2017-2018 Projected Per Pupil Amount
Totals of Revenue Columns				

Signatures:

Title I Director _____	Date _____	Title II Director _____	Date _____
Title III Director _____	Date _____	Superintendent _____	Date _____
Principal _____	Date _____		

Comments:

APPENDIX C – Monthly Allocation of Expenditures to Each Funding Source

MONTH: January		SCHOOL Middle School 205																			
GENERAL FUND STATE AND LOCAL ALLOCATION TO SCHOOLS		BUDGET AS AMENDED	PERCENTAGE OF TOTAL FUNDS																		
TOTAL STATE AND LOCAL ALLOCATION		220,668.00	46.35%																		
FEDERAL ALLOCATIONS TO SCHOOLS																					
Title I, Part A		200,428.00	42.10%																		
Title II, Part A		16,896.00	3.55%																		
Title III, Immigrant		375.00	0.08%																		
Title III, LEP		15,954.00	3.35%																		
Title VI, Part B		21,756.00	4.57%																		
Total State, Local, Federal Funds Allocations - Site Level		476,077.00	100.00%																		
		Year-To-Date Expenditures in Support of Schoolwide Plan	State/Local	Less Prior Month State/Local Allocation	Current Month State/Local Allocation	Title I	Less Prior Month Title I Allocation	Current Month Title I Allocation	Title II	Less Prior Month Title II Allocation	Current Month Title II Allocation	Title III, Immigrant	Less Prior Month Title III, Immigrant Allocation	Current Month Title III, Immigrant Allocation	Title III, LEP	Less Prior Month Title III, LEP Allocation	Current Month Title III, LEP Allocation	Title VI	Less Prior Month Title VI Allocation	Current Month Title VI Allocation	
Expenditures																					
INSTRUCTION - Function 1000		1,825.45	846.12	-	846.12	768.51	-	768.51	64.79	-	64.79	1.44	-	1.44	61.17	-	61.17	83.42	-	83.42	
	110 Salaries - Teachers	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
	113 Salaries - Substitutes, for Certified Staff	141.56	65.61	-	65.61	59.60	-	59.60	5.02	-	5.02	0.11	-	0.11	4.74	-	4.74	6.47	-	6.47	
	117 Extended Day	236.25	109.51	-	109.51	99.46	-	99.46	8.38	-	8.38	0.19	-	0.19	7.92	-	7.92	10.80	-	10.80	
	220 Social Security	141.94	65.79	-	65.79	59.76	-	59.76	5.04	-	5.04	0.11	-	0.11	4.76	-	4.76	6.49	-	6.49	
	230 Teacher Retirement	280.70	130.11	-	130.11	118.17	-	118.17	9.96	-	9.96	0.22	-	0.22	9.41	-	9.41	12.83	-	12.83	
	260 Workers Comp	10.82	5.02	-	5.02	4.56	-	4.56	0.38	-	0.38	0.01	-	0.01	0.36	-	0.36	0.49	-	0.49	
	290 Other Benefits	11.54	5.35	-	5.35	4.86	-	4.86	0.41	-	0.41	0.01	-	0.01	0.39	-	0.39	0.53	-	0.53	
	300 Contracted Services	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
	532 Web-Based Sub/Licenses	(262.50)	(121.67)	-	(121.67)	(110.51)	-	(110.51)	(9.32)	-	(9.32)	(0.21)	-	(0.21)	(8.80)	-	(8.80)	(12.00)	-	(12.00)	
	595 Other Purchased Services	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
	610 Supplies	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
	612 Software	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
	615 Equipment under \$10,000	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
	616 Computers under \$10,000	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
	642 Books and Periodicals	-	-	-	-	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	
	TOTAL-Function 1000	2,385.76	1,105.83	-	1,105.83	1,004.40	-	1,004.40	84.67	-	84.67	1.88	-	1.88	79.95	-	79.95	109.03	-	109.03	

Consolidation of Funds Quarterly Review Summary
District Level

District _____

Feedback	
Strengths	
Promising practices	
Needs	
Action steps needed	Timeline
Next steps	