CONSOLIDATION OF FUNDS MANUAL FOR TITLE I SCHOOLWIDE CONSOLIDATION PROGRAMS

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Georgia Department of Education

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Updates to Manual

03.2020	In January 2020 – GaDOE and several Cohort LEAs conducted a line-by-line review of the existing Manual. It was largely restructured and reformatted for clarity. Only critical content updates are included below. o Clarified that Title I, Part A must be consolidated o Added Section on Applicable Statute, Regulations and Non-Regulatory Guidance o Updated section on New Cohort Meetings and Technical Assistance Site Visit o Updated list of fund sources available for consolidation in FY20 and FY21 o Added New Section Intent to Participate Notification and Participation Forms o Update on impact of transferring and CLIP o Updated Title I, Part C: Deadline, Service, Consensus o Updated I&P for LEA-selected samples, how purposes can be met collectively, and allowability o Update SWP – to clarify additional plans are not required o Updated Set-aside Section to remove Parent and Family Engagement o New section on Availability of Title I, Part C and Title III, Part A Allocations o Updated Allocating to School level to remove funds that cannot be consolidated, add competitive grants and Parent and Family Engagement o Update carryover for new grants and to remove implementation language o Additional clarity on budget line item entry o Updates to attachments sections to remove requirements for ALL schools and upload of revisions o Updates to updating documents based on prior section o New section on Alignment o New additional notes on monitoring o New section on USDE reporting o Addition of Budget Submission Timeline o Updated budget period based on current variations of implementation o Updated clarity on applying percentages to drawdowns o Addition of Internal Controls Section o Updates to Evidence Base o New section to address required notifications o New FAQs o Updated Appendices based on content of Manual
09.2019	o Updated Formatting and Structure o Updated References to RAM/P o Updated Section: Statute, Regulations, Non-Regulatory Guidance o Updated Section: CPI Reporting o Updated Section: Monitoring (Deferment Option) o Updated Section: Supplement Not Supplant – Title I o Updated Appendix A: Intent and Purpose (Template & Sample) o Updated Appendix B: Budget Templates o Updated Appendix D: New Cohort Meeting Agendas o New Guidance: CLIP o New Guidance: Title I, Part C Migrant Education Plan o New Guidance: Determining the Amount to Consolidate Relative to Intent and Purpose o New Guidance: Updating CLIP, SWP, I&P, ConApp & Fund 150 Budgets o New Guidance: Indirect Costs o New Guidance: Determining what Expenditures to Consolidate o New Guidance: Allocating to the School-level o New Guidance: Carryover o New Guidance: Title I and Title III Notifications o New Appendix G: Stakeholder Summary o New Appendix E: Adjustment to Consolidation of Funds Contributions o New Appendix H: Budget Guidance o New Appendix I: Schoolwide Plan Checklist

	○ New Appendix F: FY19 Monitoring Document - CoF Addendum ○ New Appendix J: CPI Consolidation of Funds Allowable Job Codes

Contents

I. Introduction 6
- A. Explanation of Consolidation of Funds 6
- B. Non-Education GaDOE Prohibition 6
- C. Applicable Statute, Regulations, Non-Regulatory Guidance 7
- D. Development of State Guidance 7
- E. Eligibility – LEAs that are School Districts 7
- F. Eligibility – LEAs that are Charter Schools 8
- G. New (First Year) Cohort Meetings and Technical Assistance Site Visit 8
- H. Funds Available for Consolidation 9
  - i. Federal Funds 9
  - ii. State Funds 10
  - iii. Other Non-Federal Funding Sources 10

II. Programmatic Mechanics of Consolidation 11
- A. Intent to Participate Notification and Participation Forms 11
- B. Consolidation & Consolidated LEA Improvement Plan (CLIP) Submission 11
  - i. Timeline 11
  - ii. CLIP Submission and Review 11
- C. Consolidation of Funds – Title I, Part C Migrant Education Plan & Implementation Plans 12
  - i. Title I, Part C Consolidation of Funds Migrant Education Plan 12
  - ii. Title I, Part C Migrant Implementation Plans 12
- D. Consolidation of Funds - Intent and Purpose Statements 13
- E. Consolidation of Funds – SWP Requirements and Schoolwide Plans 14
  - i. Schoolwide Program Requirements 14
  - ii. Schoolwide Program and Flexibilities 14
  - iii. Schoolwide Plans 15
- F. Consolidated LEA Improvement Plan (CLIP) – ConApp Budget Preparation 15
  - i. Budget Preparation: LEA-level Reservations/ Set-Asides 15
  - ii. Budget Preparation: Availability of Title I, Part C and Title III, Part A Allocations 16
  - iii. Budget Preparation: Determining how to Allocate Federal Funds to the School-level 16
  - iv. Budget Preparation: Availability of Carryover and Allocating to Schools 20
  - v. Budget Preparation: Determining the Amount to Consolidate in Fund 150 23
  - vi. Budget Preparation: Reviewing Fund 100 Budgets When Transitioning to Fund 150 23

vii. Budget Preparation: Transfers 24
viii. Budget Preparation: ConApp Budget Line Item Entry 24
ix. Budget Preparation: Indirect Cost 25
x. Budget Preparation: Budget Attachments 26
xi. Mid-Year Adjustments CLIP, SWP and Fund 150 Budgets 27
G. Alignment 29
H. Supplement Not Supplant (SNS) Test 29
i. SNS and Title I 29
i. SNS and Student with Disabilities and English Learners 30
ii. SNS and Other ESSA Grants 30
I. Title I Comparability Requirement 31
J. Maintenance of Effort Requirements 31
K. Monitoring 32
i. Cross Functional and Program Specific Monitoring Under Consolidation 32
ii. IDEA Monitoring Under Consolidation 33
L. The Impact of Consolidation of Funds on ESSA Reporting 34
III. Financial Mechanics of Consolidation 35
A. Budget Development and Submission Timeline 35
B. Budget Period for Consolidating in Fund 150 35
C. Obligation of Consolidated Funds 36
D. The Fund 150 Budget in the DE46 36
E. Available Accounting Methods 37
F. Fund 150 – Account Set-up 39
G. Allocating Expenditures to Funding Sources 39
H. Cash Management: Drawdowns 43
I. Setting up Salaries/Benefit Accruals in Fund 150 – Consolidated Schoolwide Fund 44
J. Setting up Accounts Receivables for Federal Programs 46
K. Indirect Cost 46
L. Updating Internal Controls and Preparing for Audits 46
IV. Flexibilities of Consolidation 48
A. Time & Effort 48
B. Property Records 48
C. Procurement Records 49
D. Certified Personnel Information Reporting 49
E. Evidenced-Based Practices 50

F. Title I and Title III Notifications [Dear Colleague Letter 2015, ESSA 1112(e)(3)] 50
V. FAQs..... 52
APPENDIX A– Screenshot of Intent and Purpose SAMPLE Template 55
APPENDIX B– Screenshot of Intent and Purpose Guide and SAMPLE 56
APPENDIX C – Screenshot of Budget Allocations Attachment Template 57
APPENDIX D – Screenshot of Consolidation of Funds Title I, Part C Migrant Plan..... 58
APPENDIX E – Screenshot of Consolidation of Funds Schoolwide Plan Checklist..... 59
APPENDIX F – Screenshot of SAMPLE Monthly Allocation to Each Funding Source 60
APPENDIX G – Screenshots of SAMPLE Agendas for New Cohort Meetings..... 61
APPENDIX H – Screenshot of Cross-Functional Monitoring Consolidation of Funds Appendix..... 63
APPENDIX I – Consolidation of Funds Stakeholders Quick Guide..... 64
APPENDIX J – FY20 Consolidation of Funds Budget Submission Guidance..... 66
APPENDIX K – FY20 CPI Job Codes..... 69

I. Introduction

A. Explanation of Consolidation of Funds

[ESEA Section 1114]

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

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

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

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

USDE 2016 Non-Regulatory Guidance on schoolwide programs outlines the benefits of consolidating state, local, and federal funds in schoolwide programs.

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

B. Non-Education GaDOE Prohibition

[OCGA 20-2-411; GaDOE Guidance]

Georgia's Consolidation of Funds Initiative does not allow LEAs to pay for non-educational expenses out of the consolidated pool, though that possibility will be explored in future years in accordance with Federal Guidance.

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

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

- School resource officer, security guard;
- Clinic aide, school nurse, clinic supplies;
- EL coordinators, EL required forms and tests;
- Behavioral intervention positions;
- Marketing items such as brochures, banners, and flags;
- Memberships for professional organizations;

- Field trips; (academically focused)
- Professional school counselors; and
- Similar expenses to help remediate the effects of poverty in support of the schoolwide program.

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

C. Applicable Statute, Regulations, Non-Regulatory Guidance

Authority	Source
Statute	ESSA, 2015 - Sections 1111, 1114
Statute	IDEA Section 613(a)(2)(D)
Federal Regulations	34 C.F.R. § 200.25-29
Federal Regulations	34 C.F.R. § 300.206
Federal Regulations	2 C.F.R. § 200 Audit Compliance Supplement
Federal Register Notice	2004, Volume 69, No. 127, pg. 40360
Non-Regulatory Guidance	Title I, Part A Fiscal Issues, 2008 pgs. 49-63
Non-Regulatory Guidance	Leveraging Schoolwide Funds, 2016

D. Development of State Guidance

[GaDOE Guidance]

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

E. Eligibility – LEAs that are School Districts

[GaDOE Guidance]

All Title I schoolwide schools are eligible for consolidation under ESEA. However, in Georgia, participation in the Georgia Consolidation of Funds Initiative is currently limited to LEAs that do not qualify as high risk as determined by GaDOE's annual risk assessment required by 2 CFR 200.331.

F. Eligibility – LEAs that are Charter Schools

[GaDOE Guidance]

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

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

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

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

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

G. New (First Year) Cohort Meetings and Technical Assistance Site Visit

[GaDOE Guidance]

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

- Meeting One – Cohort Meeting (May/June)
    - Finance Directors: Annual updates with GaDOE Financial Review Workshop.
    - Federal Programs Directors: An introductory support session with program staff.
- Meeting Two – Cohort Meeting (September/October)
    - Finance Directors, Federal Programs Directors, LEA-Selected Principals
    - One day-long meeting addressing consolidation with a focus on CLIP, Budget and Data Collections Reporting.
- Meeting Three – Individual LEA Meetings (February/March)
    - LEA Superintendent, Finance Director, Federal Programs Director(s), LEA-Selected Principals and Bookkeeper (if applicable)
    - One half-day site visit (not monitoring). The site visit focuses on the progress of implementation of consolidation at the LEA-level and school-level. It includes a focus on schoolwide plan implementation and demonstration of meeting the intent and purpose of each contributing program. Other topics include record-keeping to demonstrate compliance, expanding consolidation to other schools/programs and end of year reporting and reconciliation.
- Meeting Four – Cohort Meeting (June)
    - LEA Finance Directors and Federal Programs Directors
    - An end-of-the-year wrap-up meeting to address close of 12-month Fund 150, set-up of optional 3-month Fund 150, including salary accruals, year-to-date

Fund 150 Budget Allocations Attachment adjustments relative to drawdowns and the completion report.

An example of meeting agendas are included in the Appendices of this Manual.

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

H. Funds Available for Consolidation

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

i. Federal Funds

[2004 Federal Register Notice]

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

Program and Implementation	16-17	17-18	18-19	19-20	20-21
Title I, Part A Improving Basic Programs Operated by Local Educational Agencies	X				
Title I, Part A Parent and Family Engagement Set-Aside					X
Title I, Part A School Improvement 1003(a) (amended by ESSA to include new set-asides and authority for new subgrants to LEAs)		X			
Title I, Part A SI 1003(a) Competitive Grants				X	
Title I, Part A School Improvement 1003(G) (sunsets 08.31.21)		X			
Title I, Part A School Improvement 1003(g) (eliminated under ESSA, though ongoing programs will continue until the end of the grant period)		X			
Title I, Part C Education of Migratory Children			X		
Title I, Part D, Subpart 2 Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk	X				
Title II, Part A Supportive Effective Instruction	X				
Title III, Part A - English Learners English Language Acquisition, Language Enhancement, and Academic Achievement Act	X				

Program and Implementation	16-17	17-18	18-19	19-20	20-21
Title III, Part A - Immigrant Students English Language Acquisition, Language Enhancement, and Academic Achievement Act		X			
Title IV, Part A Student Support and Academic Enrichment (SSAE)		X			
Title IV, Part A Competitive Grants				X	
Title IV, Part B 21st Century Community Learning Centers				X	
Title V, Part B Rural Education Initiative	X				
McKinney-Vento Education for Homeless Children and Youth	X				
Special Education IDEA Federal Funds 611 Special Education Grants to States			X		
Special Education IDEA Federal Funds 619 Special Education Preschool Grants			X		

As an annual practice and at the request of participating LEAs, GaDOE will annually review available federal funding sources for purposes of consolidation.

ii. State Funds

[OCGA; GaDOE Guidance]

State QBE funds and local funds may be consolidated. State categorical grants may not be consolidated. The ability to consolidate special allotments is new in FY21. Additional journal entries are required to ensure compliance with IDEA MOE and CTAE MOE requirements.

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

iii. Other Non-Federal Funding Sources

[Non-Federal Grant Award Notifications]

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

II. Programmatic Mechanics of Consolidation

A. Intent to Participate Notification and Participation Forms

[GaDOE Guidance]

LEA's joining a new cohort will indicate their interest in participation using an online form Interest Form. This is due at the end of April.

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

B. Consolidation & Consolidated LEA Improvement Plan (CLIP) Submission

[ESSA Statute – multiple grants; GaDOE Guidance]

i. Timeline

March 1	SLDS CLIP opens & CLIP submission window opens
April 30	Intent Form submission deadline for Consolidation of Funds Initiative
July 31	CLIP submission deadline
August 31	CLIP extended submission deadline (by prior approval)

ii. CLIP Submission and Review

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

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

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

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

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

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

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

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

Special conditions exist for consolidating Migrant Education Funds. In order to proactively ensure compliance, GaDOE worked collaboratively with USDE's MEP to develop procedures to ensure consolidating districts would continue to comply with the State Plan and legal restrictions on Title I, Part C funds. This is done primarily through LEA submission of a *Consolidation of Funds Migrant Education Plan* available on the Consolidation of Funds webpage. This plan must be submitted by July 31 and approved prior to incurring expenses. Early submission (prior to the end of June) is welcomed and encouraged. A copy of the final approved plan must be uploaded into the 'Consolidated Funding' Attachment Tab in ConApp. During the time the Title I, Part C *Consolidation of Funds Migrant Education Plan* is under review or pending revision, the district has the obligation to serve its eligible migrant students, from the first day of school, based on the most recent *Current Enrollment Report*, the preliminary *Priority For Services Report* and the previous local MEP service delivery plan.

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

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

ii. Title I, Part C Migrant Implementation Plans

[GaDOE and USDE Guidance]

The GaDOE Migrant Education Program uses 'Formstack' to collect LEA Implementation Plans and Data for USDE Reporting. The use of Formstack Implementation Plans is required for Migrant Funds used for Preschool and Out of School Youth (OSY). These plans are due by July 31.

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

D. Consolidation of Funds - Intent and Purpose Statements

[GaDOE Guidance; 2004 Federal Register Notice]

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

LEAs will select a sample of Intent and Purpose statements from consolidating schools to submit during the budget process. Intent and Purpose Statements must collectively address all programs consolidated. GaDOE will review intent and purpose statements during annual budget review and Consolidation meetings with LEAs in their first year of consolidation. GaDOE will select samples to review during cross-functional monitoring. One activity/intervention/expenditure can meet the Intent and Purpose of multiple consolidated programs. For example, a contractual agreement with a vendor for student software, technology, teacher training and leader coaching may meet the Intent and Purpose of multiple programs.

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

- **Needs of Students** –Intent and Purpose Statement for each individual program must reflect the needs of the subgroup that program is designed to support. This includes Title I, Part A, Title I, Part C, Title I, Part D, Subpart 2, Title III, Part A, McKinney-Vento and IDEA.
- **Discretionary & Competitive Grants** - LEAs who consolidate SIG(a) (formula and competitive), SIG(g), 21st CLCC, Title IV, Part A Competitive Grants and McKinney-Vento must include components of the approved applications in the schoolwide plan and intent and purpose statement.
- **Schools Meet Purposes Collectively** (Title III, Part A and Title IV, Part A) – In 2019 communication with USDE and education law firm Brustein and Manasevit, GaDOE has verified that the intent and purpose of Title III, Part A and focus areas of Title IV, Part A may be fulfilled by the district collectively rather than at each individual school. Any school consolidating either or both grants will need to align their schoolwide plan and intent and purpose statements with at least one intent and purpose/ focus area.
- **I&P Allowability** - In 2019 communication with education law firm Brustein and Manasevit, GaDOE has verified that interventions/activities that would not be allowable under the grant may not be used to meet the intent and purpose of the grant.

E. Consolidation of Funds – SWP Requirements and Schoolwide Plans

i. Schoolwide Program Requirements

[ESEA Section 1114; GaDOE Guidance]

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

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

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

ii. Schoolwide Program and Flexibilities

[Title I, Part A 2008 Non-Regulatory Guidance; GaDOE Guidance]

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

to ensure that the needs of the intended beneficiaries are met." (*2008 Non-Regulatory Guidance, Sec. E-1, Page 50*).

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

iii. Schoolwide Plans

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

The requirements of schoolwide plans are outlined in statute and in regulation. *2004 Notice on Consolidating Funds in a Schoolwide Program* states that schools that consolidate must develop schoolwide plans that in their scope include all contributing programs. Schoolwide plans will include specific actions/interventions for carrying the intent and purpose statements of all consolidating programs and school specific priorities. LEAs and schools may use their own plan templates that meet the needs of the district and school but must include all required schoolwide components. GaDOE also provides an OPTIONAL schoolwide plan template for consolidating schools available on the Consolidation of Funds webpage. Schools are not required by ESSA to prepare the Schoolwide plan in isolation and are, in fact, welcome to merge the plans required by the LEA and/or other funding sources as long as the required schoolwide programs are addressed. It is recommended that if a schoolwide plan contains activities/interventions from other funding sources that this is easily distinguishable in the plan. A copy of the review checklist is available in the Appendices. The schoolwide plan checklist is not required to be submitted; however, a process for how LEAs monitor planning and implementation is required.

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

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

[2004 Federal Register Notice]

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

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

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

[ESEA Title I, Part C and Title III, Part A Statute on Allocation Methodology]

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

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

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

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

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

Program	Considerations for Allocating to the School-level for Consolidation
Title I, Part A	Title I, Part A funds consolidated at the school-level cannot exceed the funds allocated through rank ordering. Participating schools usually consolidate the full amount available.
Title I, Part A Required Parent and Family Engagement Set-Aside	The Title I, Part A Parent and Family Engagement Set-Aside is calculated at the LEA-level using the Parental Involvement Column of Title I, Part A School Allocation Form located in the Program Information Tab in the MyGaDOE ConApp. Schools must discuss with LEAs whether or not all funds will be consolidated. It is possible to reserve funds to carry out LEA-level parent and family engagement activities.
Title I, Part A Optional Foster Care Education Set-Aside	LEAs have the option to reserve a portion of the Title I, Part A allocation to assist children and youth in care. LEAs should analyze the performance and needs of children and youth in care during the comprehensive needs assessment (CNA) and Consolidated LEA Improvement Plan (CLIP) development. If gaps in performance exist, then LEAs may consider creating a custom Title I, Part A Foster Care Education Set-Aside. LEAs considering consolidation have the autonomy to keep the Title I, Part A Foster Care Education Set-Aside at the LEA for LEA-level activities or push the funds to the school for school-level activities. LEAs should consider • whether school-level or LEA-level activities will have the greatest impact on Foster Care Education, and • whether school-level staff have the experience and training required to meet the unique needs of children and youth in care. Specifically, school-level staff supporting Foster Care Education must be able to promote school stability by coordinating with the LEA transportation department and the Department of Family and Child Services.

Program	Considerations for Allocating to the School-level for Consolidation
Title I, School Improvement 1003(a)	Schools that consolidate SIG 1003(a) original and competitive grants must ensure their plan for the funds is implemented.
Title I, School Improvement 1003(g) (Sunsets 08.31.21)	• Schools that consolidate SIG 1003(g) must ensure their plan for the funds is implemented. • Some contractual components of SIG1003(g) plans have historically been budgeted in functional categories not available in consolidation. LEAs should ensure that all required plan components can be implemented using the available function and object codes.
Title I, Part C	The LEA's annual Title I, Part C formula allocation is calculated into three categories: *preschool, K-12 enrolled, and out-of-school youth (OSY)/dropout (DO)*. Consolidation will be limited to the *K-12 enrolled* category amount only, which will include a further calculation down to the school levels based on migrant population. (Funds not permitted to be consolidated are the *preschool and OSY/DO* allocations.) If incorporating Title I, Part C Migrant funds into consolidation, prior to choosing to consolidate the school must: (i) Use these funds, in consultation with parents of migratory children or organizations representing those parents, or both, first to meet the unique educational needs of migratory students that result from the effects of their migratory lifestyle, and those other needs that are necessary to permit these students to participate effectively in school, as identified through the comprehensive Statewide needs assessment under § 200.83 and (ii) Document that these needs have been met. (ESEA section 1306(b)(4); 34 C.F.R. § 200.29(c)(1)) as amended by ESSA
Title I, Part D LEA Delinquent Formula Grant	LEAs considering consolidation have the autonomy to keep the Title I, Part D at the LEA for LEA-level activities or push the funds to the school for school-level activities. Among other factors, LEAs should consider • whether school-level or LEA-level activities will have the greatest impact on Education programs for delinquent youth, and • whether staff have the experience and training required to meet the unique needs of children and youth residing in delinquent institutions. • whether schools will be able to successfully implement approved activities found in the Title I, Part D application

Title II, Part A Supporting Effective Teachers and Leaders	• LEAs must prioritize Title II, Part A funds to CSI and TSI schools with the highest poverty numbers prior to consolidation.
	• When allocating to the school-level, the LEA must also ensure allocations reflect the purpose of Title II, Part A to increase teacher and school leader effectiveness particularly for
	  ○ Schools with underperforming students
	  ○ Schools with historically at-risk populations
	  ▪ schools with high poverty populations
	  ▪ schools with high minority populations

Program	Considerations for Allocating to the School-level for Consolidation
Title III, Part A English Learner	It is important for LEAs to identify which schools have a greater need for supplemental language instruction services for their English Learner (EL) students and then to allocate the funds to align with the need. Schools with the most EL students may not necessarily have the greatest need. *For instance, EL students in Grades 4-12 with low English proficiency levels are more at-risk for failure than EL students in Grades K-3 with middle-to-high English proficiency. High schools with a large number of newly-arrived EL students with limited or no formal education and English Learners with diagnosed or undiagnosed learning challenges are high risk factors when considering schools' needs.* Other data to consider would include the school's EL Exit Rates, EL Progress Toward Proficiency Rates, EL Subgroup Performance Flags in "Closing the Gaps", the number of ESOL-endorsed teachers, and their EL parent/family needs, etc.
Title III, Part A Immigrant	LEAs must first identify the schools with Immigrant students (Not born in U.S. or Puerto Rico and less than 3 years in U.S. schools); and then determine what percentage of the funds to allocate to these schools according to how the schools plan to meet the sociocultural adaptation needs and possibly language instruction needs of the Immigrant students and their parents. Remember, not all Immigrant children and youth are necessarily English Learners.
Title IV, Part A	• LEAs must assure that they will use one or more of the following criteria to prioritize the distribution of funds to schools— a. with the LEA-determined greatest needs; b. with the highest percentages/numbers of low-income children/families; c. that are identified for comprehensive support and improvement; d. that are implementing targeted support and improvement plans, or e. that are identified as a persistently dangerous public elementary school or secondary school • For an LEA that receives $30,000 or more, funds must be distributed to support each of the three focus areas— a. For an LEA that receives less than $30,000, funds must be distributed to support at least one of the three focus areas— i. Activities/interventions pertaining to well-rounded educational opportunities; ii. Activities/interventions pertaining to safe and healthy students; iii. Activities/interventions pertaining to the effective use of technology via professional development/training Schools that consolidate Title IV, Part A competitive grants must ensure their plan for the funds is implemented.

Program	Considerations for Allocating to the School-level for Consolidation
Title IV, Part B - 21st CCLC	LEAs consolidating funds in a schoolwide program where the 21st CCLC grant is also awarded are responsible for implementing activities for which they received the 21st CCLC award.
Title V, Part B	GaDOE encourages rural LEAs to use Title V, Part B resources to supplement other federal resources that may be underfunded or could use additional funding to expand the scope of planned activities. LEAs considering consolidation have the autonomy to keep the Title V, Part B at the LEA for LEA-level activities or push the funds to the school for school-level activities.
Title IX, Part A McKinney-Vento Discretionary Grant	The McKinney-Vento Act provides funding to states "to enable such States to carry out the activities described in subsections (d) through (g)." 42 U.S.C. §11432(a). Those activities are the only allowable uses for McKinney-Vento funds. The activities described in subsections (d) through (g) are very specific and benefit students experiencing homelessness exclusively. A portion of McKinney-Vento funding must be distributed "in subgrants to local educational agencies for the purposes of carrying out section 723." 42 U.S.C. §11432(e)(1). Section 723 specifies that those subgrants are "for the purpose of facilitating the identification, enrollment, attendance, and success in school of homeless children and youths." 42 U.S.C. §11433(a)(1). The vehicle for "facilitating the identification, enrollment, attendance, and success in school of homeless children and youths" can include "existing programs and mechanisms that integrate homeless children and youths with non-homeless children and youths."
IDEA Special Education Federal Funds – 611/619	The Individuals with Disabilities Act (IDEA) provides a straightforward formula for LEAs and their schools that wish to consolidate a portion of their IDEA Part B funds in any fiscal year to carry out a schoolwide program. First, the LEA determines the amount of funds it received under the IDEA section 611 and 619 programs. Secondly, the LEA must divide the total amount of its IDEA grants by the number of children with disabilities in the jurisdiction of the LEA. Finally, the LEA then multiplies this figure by the number of children with disabilities who will be participating in the schoolwide program. 34 CFR § 300.206 The federal formula for determining Special Education Allocation to Schools is embedded in the Fund 150 Budget Allocations Attachment. When calculating the number of students within the jurisdiction, the latest reported student count may be used at the LEAs discretion. This means that LEAs may use October or March FTE as long as the count used is clearly indicated. The count used must be consistent for the period of one year and may not be altered mid-year to reflect a different funding formula. The IDEA places the following conditions on LEAs and schools that consolidate IDEA funds in a schoolwide program:

Program	Considerations for Allocating to the School-level for Consolidation
	1. The IDEA funds must still be counted as federal funds for IDEA's excess cost and supplement not supplant calculations. 2. Regardless of how the IDEA funds are expended, children with disabilities in a schoolwide program school must: a. receive services in accordance with a properly developed individualized education program (IEP); and b. be afforded all of the rights and services guaranteed to children with disabilities and their parents under the IDEA.

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

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

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

Program	Availability of Carryover and Consideration for Allocating Carryover to Schools
Title I, Part A	• LEAs may carry over Title I funds not expended within the fiscal year awarded to the next fiscal year. LEAs may not carryover more than 15% of their original allocation (including transfers). LEAs may apply for a waiver to this carryover limitation once every three years if the LEA fails to expend at least 85-percent of original within the fiscal year. • LEAs have options when determining how to spend carryover funds. *These carryover amounts are not considered for ranking the schools since the amounts were unspent funds from the prior year.* They may: ○ Option 1: Allocate the funds to schools by increasing the per-pupil amount while maintaining rank order, basing that amount on the total number of children from low-income families in each area or school. ○ Option 2: Allocate the funds for LEA-level activities, for example, professional development. LEAs implementing this option must ensure that private schools have equitable participation, if appropriate.

Program	Availability of Carryover and Consideration for Allocating Carryover to Schools
	○ Option 3: Allocate the funds back to the school that originally earned the dollars and give that school an opportunity to spend the funds. (This carryover amount is not to be included in the PPA for the current fiscal year.) The carryover amount for each school is entered on the embedded Public School Allocation worksheet in the ConApp under the column heading School Carryover. The LEA must ask the school for a plan to spend such funds and keep documentation specifying each school's amount of unspent Title I funds from the prior year. ○ Option 4: Allocate the funds back to all the schools on an equal basis and give each school an opportunity to spend the carryover funds. The LEA must ask the school for a plan to spend such funds. For example, $8,000 is available from carryover and the LEA has a total of two Title I schools, so each school would receive $4,000. The amount available for each school is indicated in the School Carryover column on the Public School Allocation page in the ConApp. ○ Option 5: Allocate the funds equally between Title I schools based on Grade Span Grouping (varying amounts between grade spans may be awarded, but exactly the same amount within each grade span). The amount by grade span for each school is indicated in the School Carryover column on the Public School Allocation page in the ConApp.
Title I, Part A Required Parent and Family Engagement Set-Aside	• If LEAs spend 85% of their original Title I, Part A allocation they can carryover all the unspent 1% Parent and Family Engagement Set-Aside.
Title I, Part A Optional Foster Care Education Set-Aside	• The set-aside has the same requirements as Title I, Part A.
Title I, School Improvement 1003(a)	• Based on GaDOE allocation methodology, original SIG(a) and competitive grants do not allow for the carryover of funds.
Title I, School Improvement 1003(g)	• Based on GaDOE allocation methodology, original SIG(g) grants do not allow for the carryover of funds.
Title I, Part C Migrant	• All unexpended Title I, Part C Migrant Education Program Funds may be carried over by the State Education Agency (GaDOE). • GaDOE annually examines each LEA's unobligated funds at the end of the year. If an LEA has a significant amount of unobligated funds remaining, the GaDOE may reduce the LEA's subgrant in the subsequent year to make available the funds that the LEA did not

Program	Availability of Carryover and Consideration for Allocating Carryover to Schools
	spend in the prior year. This allows the GaDOE to target MEP funds to best meet the needs of migrant students and the migrant program in Georgia.
Title I, Part D – Programs for Neglected and Delinquent Children	• All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months. • There are no statutory restrictions for the reallocation of Title I, Part D carryover funds to LEAs.
Title II, Part A Supporting Effective Instruction	• All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months. LEAs must follow the same prioritization of funds found in the prior section. (Poverty, TSI/CSI, Academic Performance)
Title III, Part A English Learner & Immigrant Students	• All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months. • LEAs must follow the same prioritization of funds found in the prior section. (Greatest EL need)
Title IV, Part A	• **LEAs that Met Statute Minimums in Prior Fiscal Year -** All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months. • **LEAs that Did <u>Not</u> Met Statute Minimums in Prior Fiscal Year** – All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months. LEAs must reserve enough funds to meet the statute minimums for the prior fiscal year. *Note: LEAs that wish to transfer prior year carryover MUST reserve enough carryover funds to meet statute minimums from the prior fiscal year prior to transferring remaining funds.* In Georgia – LEAs that are in their first year of consolidating Title IV, Part A should know that carryover funds for LEAs that did NOT meet statute minimums in the prior year may not be consolidated or transferred. • Title IV, Part A State Activities Competitive Grants – When available, these grants are not eligible for carryover.
Title IV, Part B - 21st CCLC	• All unexpended original funds may be carried over by GaDOE into the next fiscal year. Generally, all unexpended funds are made available to subgrantees. However, if a subgrantee expends less than 85% of the original grant award amount, then this could be an indication of a problem in the administration of the program. Should it be determined that a subgrantee has a significant amount of carryover, GaDOE may, in alignment with *USDE Non-Regulatory Guidance*, choose to reduce the subgrantee's carryover funds. The final determination of the availability and reissuing of carryover funds is made by GaDOE.

Program	Availability of Carryover and Consideration for Allocating Carryover to Schools
Title V, Part B Rural Education Initiative Formula Grant	• All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months. • There are no statutory restrictions for the reallocation of Title V, Part B carryover funds to LEAs.
Title IX, Part A McKinney-Vento Discretionary Grant	• Education of Homeless Children and Youth (EHCY) grants are normally awarded on a three-year grant cycle. EHCY grantees are typically eligible to carryover Title IX, Part A funds between years during a three-year grant cycle; however, GaDOE does not allow EHCY grantees to carryover funds at the end of a three-year grant cycle.
IDEA Special Education Federal Funds – 611/619	• All unexpended 15-month original funds may be carried over into the next fiscal year for an additional 12 months. • See prior section for prioritization.

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

[2016 USDE Non-Regulatory Guidance, GaDOE Guidance]

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

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

[GaDOE Guidance; External Legal Counsel]

In authorizing consolidation, ESSA enables schools to use all funds more efficiently and effectively to initiate reforms and innovations to increase the quality of instruction and improve academic achievement for low-achieving students in schools with high concentrations of students from low-income families. In reviewing non-consolidated budgets to determine what expenditures to consolidate, LEAs have the ability to consolidate eligible funds at the school-level and to push LEA-level expenditures that benefit schools down to the school-level. This includes staff and district initiatives – such as instructional coaches, instructional software licenses, and professional development.

vii. Budget Preparation: Transfers

[ESEA Title V, Part A; GaDOE Guidance]

Statute allows the full or partial transfer of Title II, Part A and Title IV, Part A into other allowable ESSA programs. For LEAs with consolidating schools, this streamlines the administration of consolidation without impacting the ability of LEAs to implement the purposes found in those grants. When making a selection for receiving programs, LEAs should consider carryover limitations and impact on the scope of intent and purpose statements and schoolwide planning. In the event that an LEA transfers Title II, Part A or Title IV, Part A into another Title program, the transferred amount is subject to the requirements and restrictions of the receiving program, including carryover restrictions.

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

viii. Budget Preparation: ConApp Budget Line Item Entry

[GaDOE Guidance]

Each Consolidating LEA will submit a My GaDOE Portal ConApp program budget that shows the total budgeted consolidated funds for the system as a whole. There is some flexibility in My GaDOE ConApp budget entry; however, the completion report <u>must be consistent</u> with budget entry (functional categories and school entry).

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

- **Flexibility: Setting up Fund 150 Budgets**
  LEAs have flexibility in how budgets are set up, however, budget format MUST be consistent across DE46 Budget, ConApp Budget, Fund 150 Budget and Fund 150 Budget Allocations Attachment. Each Fund 150 Budget Iteration requires a submission of Fund 150 Budget Allocations Attachment and delineation in the ConApp Budget. Examples:
  - **Fund 150 - 12 Month Budget**
    - No Carryover, or
    - Remainder Budgeted in next fiscal year Fund 150
  - **Fund 150 - 15 Month Budget (12 Month Fund 150 + 3 Month Additional)**
    - Remainder budgeted in a new Fund 150, or
    - Remainder budgeted in a new Fund 400, or
    - Remainder budgeted traditionally (not consolidated)
  - **Fund 150 Simultaneous 12 Month Budgets -** For LEAs who receive funds traditionally allocated midway through the school year, it is possible to set up an additional Fund 150 account for those funds and additional local funds that runs the remainder of the year simultaneously and is delineated by object or fund code.

- **Flexibility: Use of Functional Categories** – LEAs may use single or multiple functional categories. In addition to relevant functional categories the "placeholder", object code 881 (months 1-12) or 882 (months 13-15), indicates consolidation.
    - A **single functional category** is 1000-881. The advantage to use of a single functional category is that there are fewer budget line item entries and it often requires fewer amendments due to variance across functional categories.
    - **Multiple functional categories** may include any combination of the following functional categories:

Months 1-12	1000-881	2100-881	2210-881	2213-881
	2220-881	2400-881	2600-881	2700-881
Months 13-15	1000-882	2100-882	2210-882	2213-882
	2220-882	2400-882	2600-882	2700-882

The advantage to use of multiple functional categories is the alignment between functional categories in Fund 150 on the DE46 and those in budget entry and the completion report. However, if there is a variance of more than 25% in a functional category, a budget amendment will be required prior to the submission of the LEA completion report.
**The delineation between budget periods can also be established through Fund Code 150 and 152, (Please speak with Financial Review with questions about 'flipping' funds).*

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

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

ix. Budget Preparation: Indirect Cost

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

x. Budget Preparation: Budget Attachments

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

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

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

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

Selecting Samples

Samples must represent

- all grants consolidated
- show the LEA-level requirements from program intents and purposes (IIIA, IVA)
- schools across grade level bands

Uploading Attachments

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

Attachment	Applicability	Quantity	Naming Convention
Schoolwide Plan	All Cohorts	LEA Sample	COF-SWP- Name of School
Intent & Purpose Statement	All Cohorts	LEA Sample	COF-I&P- Name of School
Fund 150 Budget Allocations Attachment	All Cohorts	All LEA schools included	CoF-Fund 150 Budget Allocations
Fund 150 Budget*	New Cohorts	LEA Sample	CoF-Fund 150 Budget – Name of School
Title I, Part A Supplement not Supplant Methodology GA – District Level RAM/P	if applicable	All LEA schools included	*See Title I, Part A Guidance*
Program Specific Requirements	*See Appendix H*		

**Fund 150 Budgets must be budgeted to the Function and Object Code by school. This can be an excel sheet or PDF/Excel export from financial software.*

Examples of most documents can be found in the Appendices.

xi. Mid-Year Adjustments CLIP, SWP and Fund 150 Budgets

[GaDOE Guidance]

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

- **Reducing the Amount Consolidated in a School Fund 150 Budget**:
  In general, unless there are extenuating circumstances, funds should not be removed from Fund 150 until the end of the year. *Any funds removed from Fund 150 are subject to federal laws, regulations and guidance.* Reasons for reductions could include:
  - SEA reductions to LEA-level allocations
  - Change in needs warranting local decisions to decrease contributions.

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

- **Considerations When Making Fund 150 Adjustments**
  - While adjustments to Fund 150 Budget Allocations is allowable, contributing percentages should be changed year-to-date.
    For example, an LEA may have an initial consolidated budget that applies 10% of the overall budget to Title I. After a few months, the budget is amended, and the overall budget includes 15% of Title I in the consolidated budget. If the 15% budget amendment is not applied to the year-to-date expenditures, and only applied to the months moving forward after the amendment, the year-end allocation for Title I will not agree with the 15%. This is a result of the budget being an annual estimate applied on a monthly or quarterly basis for cash drawdown requests.
    When determining drawdowns following adjustments, LEAs must apply the most current budgeted allocation percentages to the year-to-date expenditures, then deduct the prior month's actual cash drawdown requests to determine the current cash drawdown request.
  - LEAs that budget funding for major expenses occurring at the end of the year, such as summer school or summer professional learning, should closely monitor progress and have alternative plans prepared for funding, should implementation not proceed as planned.
  - In the original 12-month Fund 150 Budget, LEAs are encouraged to contribute funds that can be expended within the grant period and will not impact ability to carryover funds.

- **Updating CLIP and Budget Documents**

In the course of annual implementation student, staff and community needs may shift and require adjustments or implementation plans and budgets may need to be amended.

Attachment	Applicability
CLIP	If the shift in needs is across multiple schools and impacts the district's needs it may be necessary to update the CLIP. In order to initiate the process, the superintendent must make an amendment request. This should be done in SLDS by the District's Federal Programs Director.
Schoolwide Plan	**Consolidation of Formula Grants** – Schoolwide plans should be considered living documents and are a snapshot of needs and plans at a point in time. Adjustments should be made and kept at the local level and are subject to monitoring. Adjustments must continue to meet the intents and purposes of the consolidated grants. **Consolidation of Discretionary/Competitive Grants** – Schoolwide plans can be adjusted locally at any point without resubmission unless the adjustments impact the implementation of activities/interventions identified in the approved grant application. Adjustments that impact ability to carry out approved applications should be communicated to the appropriate program offices and copy consolidation@doe.k12.ga.us. Applications may need to be amended; however schoolwide plans and intent and purpose statements, while changed locally, do not need to be resubmitted. Failure to carry out approved applications may impact funding availability.
Intent & Purpose Statement	**Intent and Purpose Statements** - If the shift in needs in a schoolwide plan would impact the intent and purpose statements submitted and approved for the school year, the statements should be amended and may be kept on file locally. Districts must ensure that amended Intent and Purpose Statements meet federal requirements. Districts with questions should communicate with the appropriate program offices and copy consolidation@doe.k12.ga.us.
Fund 150 Budget Allocations Attachment	**Fund 150 Budget Allocations Attachment**- The Fund 150 Budget Allocations Attachment for each consolidating school must be kept current at all times on the Consolidation of Funds tab in the ConApp Attachments. This is to ensure compliance with the prioritization of funds required by various federal programs during the budget and budget amendment process.
ConApp Budget	Consolidated Application budget amendments need to be submitted each time the amount contributed to Fund 150 is changed or there is a 25% variance in a functional category.

Fund 150 Budget (DE46)	Amendments must be made for any change in contributions and kept on file locally.
Fund 150 (Attachment)	Amendments are not required to be uploaded.
Title I, Part A RAM/P	*See Title I, Part A Program Guidance*
Program Specific Requirements	*Refer to Program Office Guidance*

G. Alignment

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

CLIP and Schoolwide Plans

The CLIP reflects District-level priorities. These priorities will be reflected in the Schoolwide Plans though they may not include each priority or each activity/intervention. Schoolwide plans may reflect all or part of the CLIP goals and may include school specific priorities identified in the CNA outside the LEA CLIP. If consolidating Title I, Part C or discretionary/competitive grants, alignment between the CLIP or Program Application and Schoolwide Plans will be much more precise.

Schoolwide Plans and Intent and Purpose Statements

- There should be alignment between Schoolwide Plans and Intent and Purpose Statements. Generally Intent and Purpose Statements would be more broad and the SWP would be more narrow as this is where the action steps occur.
- However, because the Intent and Purpose of some grants is specific to certain subgroups. It is possible a subgroup is being served by an activity/intervention that is designed to support multiple subgroups of students. In this circumstance, the Intent and Purpose would likely be broader than the Schoolwide Plan.

Schoolwide Plans and Fund 150 Budgets

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

H. Supplement Not Supplant (SNS) Test

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

i. SNS and Title I

The Supplement not Supplant (SNS) provision is a fundamental Title I fiscal principle in schoolwide programs. A school participating in a schoolwide program shall use funds available to carry out this section only to supplement the amount of funds that would, in the absence of funds under this part, be made available from non-federal sources for the school,

including funds needed to provide services that are required by law for children with disabilities and English learners Title I funds must be used to supplement, not supplant, state and local resources. (ESEA, Section 1118(b)(1)).

To demonstrate compliance, an LEA must demonstrate that a methodology used to allocate state and local funds to each Title I school ensures that such school receives all 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)). In Georgia, this methodology is completed through the use of a Resource Allocation Methodology Plan also known as a RAM/P.

Each Consolidating LEA must keep documentation that demonstrates its methodology for allocating state and local funds in a manner that meets this SNS test. There are multiple ways an LEA might distribute non-federal funds among its schools that would satisfy this requirement. Approval of a resource allocation methodology plan will suffice for the SNS test if the resource allocation plan demonstrates that Title I schools receive all of the State and local funds that they would have received if they were not Title I schools.

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

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

i. SNS and Student with Disabilities and English Learners

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

ii. SNS and Other ESSA Grants

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

I. Title I Comparability Requirement

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

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

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

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

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

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

Questions regarding Title I comparability can be directed to the Title I program office specialists and program manager kbanter@doe.k12.ga.us.

J. Maintenance of Effort Requirements

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

In calculating whether it has maintained effort, an LEA can allocate expenditures in a schoolwide program in proportion to the amount of federal funds provided to the schoolwide program. For purposes of the Consolidation Initiative, the LEA Title I maintenance of effort calculation will utilize the year-end annual financial report (DE46) submitted by each LEA.

Funds 100 and 150 will be combined to calculate the state and local effort. This will be accomplished using the current programming methodology utilized by GaDOE for non-consolidated LEAs.

- **ESSA** An LEA may also use other reasonable methods to determine Maintenance of Effort. (*See* 2008 Non-Regulatory Guidance, Sec. E-20, Page 65). Capital Outlay is excluded from ESSA Maintenance of Effort Calculations. (If purchasing equipment using Fund 150 a manual reconciliation for ESSA MOE may be required.)
- **IDEA** LEAs may meet maintenance of effort using one of four calculated methods
    1. State and Local aggregate
    2. State and Local Per Pupil
    3. Local Aggregate, or
    4. Local Per Pupil

K. Monitoring

[2 CFR 200, 2004 Federal Register, USDE Dear Colleague, 2008 Non-Regulatory Guidance, GaDOE Guidance]

i. Cross Functional and Program Specific Monitoring Under Consolidation

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

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

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

Additional notes for monitoring:

- **Annual Monitoring:** Certain grants, like McKinney-Vento and 21st CLCC are subject to annual monitoring. *Note: Title I Homeless Set-aside is monitored in conjunction with McKinney-Vento.*

- **Overarching Monitoring Indicators:** Any single grant monitored in a given year may be subject to monitoring of cross-cutting/ overarching requirements and set-asides. This includes (but is not limited to) internal controls on cash management, schoolwide plan implementation, and equitable services.
- **Student-Centered Documentation:** If grants designed to assist special student populations are consolidated (Migrant, English Learners, Special Education), existing laws often require verification of meeting statutory requirements at the student level.
- **Discretionary/Competitive Grants:** Grants that were awarded in conjunction with a specific plan (21st Century, SIG 1003(a), SIG 1003(g), McKinney-Vento) must ensure compliance with approved plans/applications.

ii. IDEA Monitoring Under Consolidation

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

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

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

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

L. The Impact of Consolidation of Funds on ESSA Reporting

[2016 USDE Non-Regulatory Guidance, GaDOE Guidance]

- Title I, Part C: LEAs must annually monitor the effectiveness of the implementation of the schoolwide plan on migrant student achievement. LEAs consolidating Title I, Part C are not required to submit K-12 Implementation Plans to GaDOE.
- Title III, Part A: GaDOE confirmed with USDE Fall of 2019 that in schools that consolidate Title III, Part A, only ELs receiving district provided language services should be coded as receiving supplemental language services.

III. Financial Mechanics of Consolidation

A. Budget Development and Submission Timeline

[OCGA § 20-2-167.1, SBOE Rule, GaDOE Guidance]

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

B. Budget Period for Consolidating in Fund 150

[OCGA § 20-2-167.1, SBOE Rule, 2008 and 2016 Non-Regulatory Guidance, GaDOE Guidance]

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

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

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

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

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

C. Obligation of Consolidated Funds

[OCGA § 20-2-167.1, SBOE Rule, GaDOE Guidance, 34 CFR 76.707]

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

D. The Fund 150 Budget in the DE46

[OCGA § 20-2-167.1, SBOE Rule, GaDOE Guidance]

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

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

- 1000 – Instruction
- 2100 – Pupil Services
- 2210 – Improvement of Instructional Services

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

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

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

E. Available Accounting Methods

[OCGA § 20-2-167.1, SBOE Rule, GaDOE Guidance, 2004 Federal Register Notice]

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

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

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

Table A: Example Fund 150 Budget Allocations by School and Program

School	State & Local*	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
	77.5%	16.6%	1.6%	3.1%	.8%	.4%	100%
B	1,500,000	322,500	30,000	60,000	15,000	7,500	1,935,000
	77.5%	16.6%	1.6%	3.1%	.8%	.4%	100%
C	500,000	87,500	5,000	10,000	25,000	12,500	640,000
	78.1%	13.7%	.8%	1.5%	3.9%	2%	100%
D	800,000	122,500	7,000	14,000	35,000	17,500	996,000
	80.3%	12.3%	.7%	1.4%	3.5%	1.8%	100%
Total funds distributed to schools	**3,800,000**	**747,500**	**62,000**	**124,000**	**85,000**	**42,500**	**4,861,000**
	78.2%	15.4%	1.3%	2.5%	1.7%	.9%	**100%**

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

The consolidated schoolwide budget will be based on the LEA determined allocation for each school and may or may not include total funds allocated. The appendices include an

example of actual consolidated schoolwide budgets that were used by the original Pilot Systems (Cartersville City, Calhoun City, Foothills Charter HS, and Madison County). LEAs participating in Consolidation should use a similar format. Sample Excel documents are located on the Consolidation of Funds webpage.

F. Fund 150 – Account Set-up

[OCGA § 20-2-167.1, SBOE Rule, GaDOE Guidance, Georgia State Accounting Office]

- **Governmental Fund:** Participating LEAs with consolidating schools will create a new Governmental Fund, using Fund 150, for the accounting of the consolidated pool of federal, state, and local funds. The use of a separate fund will allow LEAs to consolidate all expenditures for each school in support of a schoolwide program and track expenditures separately from non-consolidated activities.
- **Program 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.).
    - Use of sub-object codes: Internal use of sub-object codes is still permissible; however, Financial Review does not currently collect sub-object codes. Financial Review collects the Fund, Function, Program, Object, Facility for each expenditure.
- **Chart of Accounts:** All expenditures will be charged to Fund 150 using the current account code structure of Fund, Function, Object, Program, and School Codes. In Georgia, LEAs may only use the Functional categories allowable under the Consolidation of Funds Initiative. O.C.G.A. § 20-2-320 requires a consistent accounting methodology and certain financial reporting requirements. In order to fulfill both these state obligations, GaDOE rule 160-5-2-.21 requires all LEAs, to report at the function and object code level. Consolidating schools must ensure Fund 150 budgets to the function and object code level. This level of detail in state requirements also satisfies federal reporting requirements.

G. Allocating Expenditures to Funding Sources

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

- **Proportional Allocations to Federal Funds**: At the end of each month/year, the LEA will determine the amount of expenditures that are allocable to each funding source based on the current Fund 150 Budget Allocations Attachment. The expenditures allocated to each federal program will be transferred to the federal funding source on a proportionate basis. The transfer of expenditures will be posted at the functional and school-level only. *For example, the total proportionate amount of expenditures charged to Title I for the functional category of 1000 will be credited to 1000-881 in Fund 150 and debited to 1000-881 in Fund 402 by school.* While expenditures must be recorded in Fund 150 using corresponding functional categories, they may be transferred out using only 1000 881. The use of a single functional category or multiple

functional categories for this purpose is at the LEA's discretion. This is consistent with current methodology used for Fund 400 in which LEAs only consolidate the federal programs. Because the percentages contributed by each Fund source to each schoolwide budget will vary from school to school, the journal entry will have to be repeated for each school. Should it be determined that the 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

- **Proportional Allocations to State Funds:** LEAs are not required to transfer the expenditures that are allocated to the state/local funding sources. Those expenditures will remain in Fund 150 to decrease the volume of affected accounts in journal entries. A cash operating transfer will be required by year end to move cash from the General Fund to the Consolidated Fund 150 for the portion of expenditures allocable to the state/local funding sources. As a part of the flexibility afforded LEAs in Georgia, an LEA can allocate proportionate expenditures by functional category and school code to the General fund, but it is not required because it makes the journal entry longer. This is at the LEA's discretion.
  - **Special Education and CTAE State Funds –** Expenditures in Fund 150 can also benefit Special and CTAE. In order to capture this for Maintenance of Effort Purposes – whether or not the LEA is consolidating state or federal Special Education or CTAE funds – LEAs must perform additional allocations in order to correctly report the state/local effort of both the Special Education and CTAE programs. For these categories only, the allocation methodology to disaggregate the expenditures by federal funding source is required to be maintained at the program code level. This is necessary because the amount spent in Fund 150 for special education or CTAE services is proportionally funded by the federal sources consolidating. Any expenditures funded by federal programs cannot be considered when determining if a district has met the maintenance of effort requirements.

- **Year-end Reporting:** Year-end reporting will utilize the total amount of expenditures in each separate funding source for submission of completion reports, maintenance of effort calculations, indirect cost calculations, etc. Capital Outlay is excluded from ESSA Maintenance of Effort Calculations. (If purchasing equipment a manual reconciliation for ESSA MOE may be required.)
  - Fund 150 will be manually combined when calculating the maintenance of effort requirement for the federal programs. This process will require minimal effort by the SEA since Fund 150 will be reported with only the total expenditures allocable to the state/local funding sources.
  - This will not affect the Financial Efficiency Star Rating, as all expenditures charged to 881 will zero out across the funding sources. The combined

expenditures allocated by school code will be utilized for the Financial Efficiency Star Rating and any other school-level reporting required by the LEA.

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

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

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

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

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

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

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

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

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

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

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

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

H. Cash Management: Drawdowns

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

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

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

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

  When determining drawdowns following adjustments, LEAs should apply the most current budgeted allocation percentages to the year-to-date expenditures, then deduct the prior month's actual cash drawdown requests to determine the current cash drawdown request. It is recommended that each participating LEA apply the most recent budget amendment to the year-to-date expenditures each time a federal cash drawdown is requested.
- Each cash drawdown with appropriate supporting worksheets documents the actual expenditures incurred for the period and the amount allocated based on the budgeted percentage allocations.
- All expenditures incurred during the state fiscal year (July -June) will be charged to the 12-month Fund 150 consolidated budget. Salary and Benefit Payables will be recorded at June 30th and paid over the contract period that either ends in July or August, depending on the LEA. Expenditures paid subsequent to June 30th will be reimbursed after the month in which the expenditures are paid.

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

Table C: 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

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

[GaDOE Guidance]

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

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

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

1. June 30, 20XX - Set up salary/benefit accruals to various expenditure accounts in Fund 150 using procedure appropriate for the type of software in use. This should result in debits to the expenditure accounts with an offsetting credit to Balance Sheet account 0422-Salaries and Benefits Payable.
2. June 30, 20XX - Post the same journal entry as always to move expenditures from Fund 150 to Fund 402, Fund 4XX, etc. using expenditure accounts 1000-881, etc. with an offsetting entry to Cash 0101. The journal entry should include accrued as well as actual expenditures. This will result in net expenditures only related to the state/local funding source.

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

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

J. Setting up Accounts Receivables for Federal Programs

[GaDOE Guidance]

After the salaries/benefits accruals are posted in Fund 150, the LEA will have to determine, based on the approved budget by school, the proportionate share of federal grant funds that are earned and available. All grant funds that are earned as of June 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.

K. Indirect Cost

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

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

L. Updating Internal Controls and Preparing for Audits

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

- In LEAs that consolidate, it is not uncommon to see a shift in traditional procedures for approving federal expenditures to a process that does not require the direct approval from the director of each consolidated federal program. If such a change occurs, LEAs must update internal controls to reflect current practices.
- In addition, LEAs should note that non-consolidated funds, including certain LEA-level set-asides, continue to be subject to federal laws, regulations and non-regulatory guidance and should have internal controls that apply to these funds.
  Whether or not 2 CFR 200 applies, LEAs that consolidate are encouraged to review their current internal controls to ensure accuracy.
- LEA-level responsibilities, such as cash management, continue to be subject to federal laws, regulations and non-regulatory guidance and should have internal controls that apply to these funds.

- A critical part of implementation is clear communication. During an audit, it is incumbent of the LEA to inform state or private auditors of the LEAs participating in the Consolidation of Funds/Fund 150. In addition, LEAs should plan to share the Consolidation of Funds Manual and other applicable resources on the website

CONTROL	Federal Requirement for Internal Controls	Georgia Requirement for Internal Controls
Applicability	***LEA Level Set-Asides Funds Not Consolidated***	***Consolidated Funds***
Allowability	2 CFR Sec. 200.302(b)(7)	Default to Local BOE Policies
Segregation of Duties	GAO-14-704G	SBOE Rule 160-5-2-.23 & Generally Accepted Accounting Principles (GAAP)
Procurement	2 CFR Sec. 200.319(c)	SBOE Rule 160-5-2-.23 (Suspension and Debarment) Georgia Procurement Manual Authorized Under OCGA 50-5
Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients	2 CFR Sec. 200.320(d)(3)	Georgia Procurement Manual Authorized Under OCGA 50-5
Conflict of Interest	2 CFR Sec. 200.318(c)(1)	OCGA 45-10; Georgia Procurement Manual Authorized Under OCGA 50-5
Time and Effort	2 CFR Sec. 200.430	While there are not State Requirements, splits between state and federal still require Time and Effort documentation. • 100% Consolidated = N/A • Split Cons./Local = N/A • Split Cons./Federal= T&E
Stipends	2 CFR Sec. 200.474(b)	SBOE Rule 160-3-3.04 Written Stipend Policy
Suspension and Debarment	34 CFR 85.110	SBOE Rule 160-5-2-.23
Travel	2 CFR Sec. 200.474(b)	SBOE Rule 160-5-2-.23 SAO Georgia Statewide Travel Policy
Inventory	2 C.F.R. Sec. 200.62(c); 2 C.F.R. Sec. 200.313(d)	SAO Internal Controls Standards SBOE Rule 160-5-2-.23 Financial Management for Georgia Local Units of Administration

IV. Flexibilities of Consolidation

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

A. Time & Effort

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

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

- **Staff Paid 100% with Consolidated Funds:** A schoolwide school consolidating federal, state, and local funds is not required to keep any time & effort documentation on employees paid out of the consolidated pool of funds, unless otherwise required by the state or LEA. (*See* Non-Regulatory Guidance, Sec. E-17, Page 63).
- **Staff Paid with Consolidated and Non-Consolidated Federal Funds:** A schoolwide school that pays staff out of consolidated funds and non-consolidated federal funds must keep applicable time and effort documentation dependent on the number of cost objectives being met. This is captured in a Personnel Activity Report (PAR).
- **Staff Paid with Non-Consolidated Federal Funds:** A schoolwide school that pays staff out of non-consolidated federal funds, including set-asides, must keep applicable time and effort documentation dependent on the number of cost objectives being met. This is captured in a Periodic Certification (single cost objective) or Personnel Activity Report (PAR) (multiple cost objective).

B. Property Records

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

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

C. Procurement Records

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

As already mentioned in this guidance document, once federal funds are consolidated with state/local funds, they lose their identity as federal funds. As such, the federal procurement requirements under the Uniform Grant Guidance are not applicable to expenditures (like contracts) paid for with consolidated funds. However, generally accepted accounting principles (GAAP) would still dictate that records be kept on any contracts paid for with consolidated funds, in accordance with all applicable state and local laws, policies, and regulations.

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

D. Certified Personnel Information Reporting

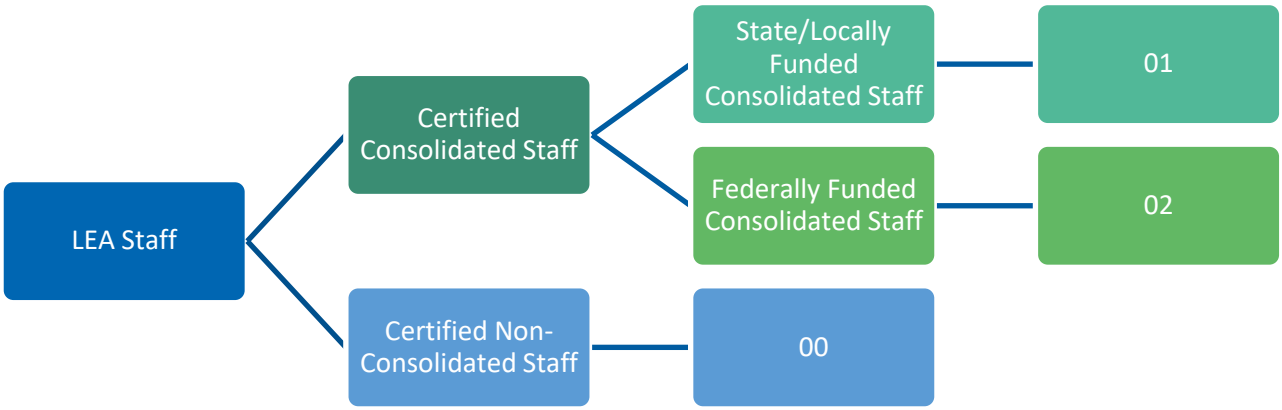
[GaDOE Guidance]

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

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

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

established T&E funding formula. 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. These data may be used to inform a review of the manner in which T&E is calculated in the future and in consideration of the Consolidation of Funds Initiative in coordination with the aforementioned entities. There is no expectation that participation in the Consolidation Initiative will negatively affect participating LEAs' ability to earn T&E funds for those staff which will be funded via the consolidated pool.



- Any LEA with CPI error codes E1026 and E1027 should contact the Consolidation of Funds Program

E. Evidenced-Based Practices

[2019 Communication with USDE Program Offices]

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

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

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

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

services in a knowing and voluntary manner. Signed documentation of parent's annual refusal of EL language services should be maintained.

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

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

V. FAQs

1. **Is relative benefit a determination when monitoring or providing technical assistance to consolidating schools?**
   No. The law does not require specific items of cost to be tracked back to a consolidated program; however, the activities/interventions included in the schoolwide plan should be sufficient to carry out the intent and purpose of the contributing grant.

2. **Is there a minimum amount of state and local funds that must be contributed to a consolidated budget?**
   No. The focus of consolidation is to improve the education opportunities in schoolwide schools. Based on legal counsel, GaDOE recommends reviewing allocations and planning to ensure the implementation of the schoolwide plan can occur with fidelity.

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

4. **Can charter schools participate in the Consolidation of Funds Initiative?**
   - **State Charters Schools**– SEA approved state charter schools that serve as local education agencies (LEAs) may participate in consolidation of funds and may find it a particularly helpful approach to administering federal funds in a single school.
   - **LEA-Approved Charter Schools in LEAs with consolidating schools**– If located in a Consolidating LEA, LEA-approved charter schools may participate in the Consolidation of Funds initiative. However, because the relationship between each charter school and LEA varies, implementation will need to be discussed with the Georgia Department of Education and will need to include:
     - Methodology for allocating funds
     - Cash Management
     - Accounting and Reporting
     - Oversight of Development and Implementation of Schoolwide Plans, Intent and Purpose Statement, and Fund 150 Budget
     - Record-Keeping
   - **LEA-Approved Charter Schools in LEAs that are not Consolidating** - If located in a LEA that is not participating in the GaDOE Consolidation of Funds initiative, LEA-approved charters may not independently participate in Consolidation of Funds.

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

6. **What are the benefits of including general fund staff in Fund 150?**
   LEAs report that the inclusion of general fund staff in Fund 150 gives principals more awareness of salaries and succession planning. For LEAs on a tight budget, inclusion in Fund 150 can also offset some of the strain of the increasing costs of benefits.

CONSOLIDATION OF FUNDS MANUAL APPENDICES

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

https://www.gadoe.org/School-Improvement/Federal-Programs/Pages/consolidation_of_funds.aspx

APPENDIX A– Screenshot of Intent and Purpose SAMPLE Template

CONSOLIDATION OF FUNDS – INTENT AND PURPOSE TEMPLATE

Schoolwide School Improvement Plan-Consolidating Funds

How the school will meet the Intent and Purpose of each funding source?

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

District Name		Fiscal Year		School Level	☐ Elementary ☐ Middle ☐ High
School Name		Date Submitted			
Programs	☐ IA ☐ IC ☐ ID ☐ 1003(a) ☐ 1003(g) ☐ IIA ☐ IIIA (English Learners) ☐ IIIA (Immigrant) ☐ IVA ☐ IVB ☐ VB ☐ McKinney-Vento ☐ Sp. Ed. 611 ☐ Sp. Ed. 619				

	School Intent and Purpose Statements (Required for State Review)	School Level Evidence (Optional – For Local Use Only)	Sign-Off
Program	Describe how the Intent and Purpose for each consolidated funding source will be met by the school	Describe the evidence/documentation the school anticipates providing to demonstrate alignment with intent and purpose.	Director Initials
State and Local			
Title I, Part A			
Parent/Family Engagement			
Title I, Part C			
Title I, Part D Subpart A			
Title I, 1003 (a)			
1003(a) GSCI Grant			
Title II, Part A			
Title III, Part A English Learners			
Title III, Part A Immigrant Students			
Title IV, Part A* Indicate which IVA requirements are funded at this school. ☐ Safe & Healthy ☐ Well-Rounded Ed. ☐ Effective Use of Tech.			
IVA stART Grant			
Title IV, Part B			
Title V, Part B			
McKinney-Vento			
IDEA (611 & 619)**			

Superintendent's Signature (or Designee Signature)	Date	Principal Signature	Date

(Full document available online)

APPENDIX B– Screenshot of Intent and Purpose Guide and SAMPLE

(Full document available online)

Consolidation of Funds Resource: Intent and Purpose Statutory Guide

A complete list of statutory purposes for LEA planning

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

February 17, 2020

Consolidation of Funds Initiative: Intent and Purpose Sample

Programs	Brief Summary of Purpose	SAMPLE Ways to Meet Purpose	Examples of documentation that might illustrate implementation of federal Intents and Purposes
State/Local	State/Local funds are to be used at the LEA's discretion		No documentation is required
Title I, Part A	Supporting the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet State academic standards and any other factors as determined by the LEA	Extended Learning Time with interventions to reinforce academic standards, tutoring, afterschool programs, additional in-class assistance, small group pull-out when needed to reinforce academic standards, software and other materials and training to support content learning, Family Engagement Coordinator, reading and math inventories, technology to support interventions, Instructional Coaches, PBIS, and professional learning aligned to interventions	Invoices, Job Descriptions, Stipend Agreements, Tutoring Logs, Meeting Agendas & Sign-In Sheets, class schedules showing intervention classes, payroll reports, detailed expenditure reports
Title I, Part A, Parent and Family Engagement Set-Aside	The purpose of Title I, Part A, Parent and Family Engagement is to conduct outreach to all parents and family members of Title I students and implement programs, activities, and procedures for their involvement in programs assisted under Title I. These programs, activities, and procedures must be planned and implemented with meaningful consultation with parents and family members of participating children.	Schools may facilitate parent and family engagement / participation in their children's education, as defined in Title I-A, Section 1116 through the following: • Pay reasonable and necessary expenses associated with family engagement activities (i.e. childcare, transportation) • Provide necessary literacy training • Train parents to enhance the involvement of other parents • Involve parents in the development of training for school staff • Conduct school meetings / parent-teacher conference at alternative times or sites (including home visits) for parents unable to attend otherwise • Adopt and implement model approaches to improving family engagement (such as the Academic Parent-Teacher Team, APTT, model) • Develop appropriate parent engagement roles for community-based organizations/businesses	Written parent and family engagement policies and procedures; LEA and school level parent and family engagement plans; meetings, trainings, and professional learning opportunities (invitations, sign in sheets, agendas, minutes, materials, and handouts); evidence that reasonable and necessary expenses were paid (childcare, transportation, interpreters, etc.); evidence of participation / training in model approaches to family engagement (e.g. APTT)

APPENDIX C – Screenshot of Budget Allocations Attachment Template

(Full document available online)

Fund 150 Budget Allocation Rquired Demographic Info (must include all schools, both consolidating and not-consolidating)

	TOTAL	Population	Title I Poverty %	% Minority	CCRPI School Score	Designated CSI	Designated TSI	#Migrant PFS	#Migrant Non-PFS	#EL Students	#Immigrant Students	#Homeless	#N&D
Complete if Consolidating			IA, IIA, IVA		IIA, IVA	SIG, IIA, IVA	SIG, IIA, IVA	IC	IC	IIIA	IIIA	MV	ID
School 1	0	0	0%	0%	0	0	0	0	0	0	0	0	0
School 2	0	0	0%	0%	0	0	0	0	0	0	0	0	0
School 3	0	0	0%	0%	0	0	0	0	0	0	0	0	0
School 4	0	0	0%	0%	0	0	0	0	0	0	0	0	0
School 5	0	0	0%	0%	0	0	0	0	0	0	0	0	0
School 6	0	0	0%	0%	0	0	0	0	0	0	0	0	0
School 7	0												
School 8	0												
School 9	0												
School 10	0												

Fund 150 Budget Allocation Sheet (must include all schools, both consolidating and not-consolidating)

	TOTAL	State & Local	State ESOL	IA	PFE	SIG(a)	SIG(a) Competitive	SIB(B)	IC	ID	IIA	IIIA EL	IIIA Immigrant	IVB	IVA Competitive	IVB	MV	IDEA 611	IDEA 619
School 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
%	100.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
School 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
%	100.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
School 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
%	100.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
School 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
%	100.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!								
School 5	0	0	0	0	0	0	0	0	0	0	0								
%	100.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!								
School 6	0	0	0	0	0	0	0	0	0	0	0								
%	100.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!								
School 7	0	0	0	0	0	0	0	0	0	0	0								
%	100.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!								
School 8	0	0	0	0	0	0	0	0	0	0	0								
%	100.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!								
School 9	0	0	0	0	0	0	0	0	0	0	0								
%	100.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!								
School 10	0	0	0	0	0	0	0	0	0	0	0								
%	100.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!								

Use of IDEA Funds for School-wide Programs (CFR 300.206)

A schoolwide program school may consolidate funds received under Part B of the IDEA. The IDEA provides a straightforward formula for LEAs and their schools that wish to consolidate a portion of their IDEA Part B funds in any fiscal year to carry out a schoolwide program. (IDEA section 613(a)(2)(D); 34 C.F.R. § 300.206).

→First, the LEA determines the amount of funds it received under the IDEA section 611 (ages 3-21) and 619 (ages 3-5) programs.
→ Second, the LEA must divide the total amount of its IDEA grants by the number of children with disabilities in the jurisdiction of the LEA.
→ Third, the LEA then multiplies this figure by the number of children with disabilities who will be participating in the schoolwide program. This is the maximum allowable for one schoolwide school.
This formula must be detailed in the school-wide plan if the LEA chooses to participate.

The IDEA places the following conditions on LEAs and schools that consolidate IDEA funds in a schoolwide program:
□ The IDEA funds must still be counted as Federal funds for IDEA's excess cost and supplement not supplant calculations required by 34 C.F.R. § 300.202(a)(2)-(3).
□ Regardless of how the IDEA funds are expended, children with disabilities in a schoolwide program school must:
•receive services in accordance with a properly developed individualized education program (IEP); and
•be afforded all of the rights and services guaranteed to children with disabilities and their parents under the IDEA.

School Name	#SWD In Schoowide Program	Allocation Amount	# SWD in Jurisdiction	B/D*C
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00

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

Georgia Department of Education

Richard Woods, Georgia's School Superintendent

Title I Part C, Education of Migratory Children
2020-2021 Consolidation of Funds Title I, Part C LEA Plan

School District		Date	

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

A. Meeting Statute Requirements for Academic Support and Mobility Support
Explain how Title I, Part C funds have been used first:

a. to meet the unique educational needs of migratory students that result from the effects of their migratory lifestyle,
b. and those other needs that are necessary to permit these students to participate effectively in school,

as identified through the Comprehensive Statewide Needs Assessment/Service Delivery Plan, and the district's FY20 comprehensive needs assessment and improvement plans. The State Service Delivery plan defines successful performance as scoring proficient or higher on the Milestones End of Course (EOC) or End of Grade (EOG). The performance of children in non-EOC or EOG grades is measured by meeting or exceeding the district's grade level assessment expectations.

Prior to approval, LEAs must complete the following tables. **LEAs who did not consolidate in the previous fiscal year must Upload completed FY20 LEA Implementation Plans to be approved in Formstack **

Tier 1 Performance Review: Did Migrant students score proficient or higher on **End of Course and End of Grade Assessments** on grade level assessments?											
K-5	Priority for Service	ELA	#		%		Math	#		%	
	Non-Priority for Service	ELA	#		%		Math	#		%	
	Non-Migrant	ELA	#		%		Math	#		%	
6-8	Priority for Service	ELA	#		%		Math	#		%	
	Non-Priority for Service	ELA	#		%		Math	#		%	
	Non-Migrant	ELA	#		%		Math	#		%	
9-12	Priority for Service	ELA	#		%		Math	#		%	
	Non-Priority for Service	ELA	#		%		Math	#		%	
	Non-Migrant	ELA	#		%		Math	#		%	

Page 1 of 3

APPENDIX E – Screenshot of Consolidation of Funds Schoolwide Plan Checklist

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

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

Local Education Agency (LEA): _____ Date: _____

School: _____

Name of GaDOE Staff Reviewing: _____ Program Reviewed: _____

Approved	Revision Requested	Schoolwide Plan – LEA Selected Sample
		Select the program(s) this school is consolidating.
		☒ IA ☐ 1003(a) ☐ PFE ☐ IIIA (EL) ☐ IIA ☐ IVB ☐ 611 ☐ MV ☐ IC ☐ 1003(g) ☐ ID ☐ IIIA (Imm.) ☐ IVA ☐ VB ☐ 619 ☐ Other
		1. Comprehensive Needs Assessment – Section 1114(b)(6)
		(All programs – subgroups should be evident) a. Is based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency;
		For GaDOE Review: Are the needs of each consolidated program addressed?
		☒ IA ☐ 1003(a) ☐ PFE ☐ IIIA (EL) ☐ IIA ☐ IVB ☐ 611 ☐ MV ☐ IC ☐ 1003(g) ☐ ID ☐ IIIA (Imm.) ☐ IVA ☐ VB ☐ 619 ☐ Other
		2. Schoolwide Plan Development– Section 1114(b)(1-5)
		(All programs – verify current) a. Is developed during a 1-year period; unless – the school is operating a schoolwide program on the day before the date of the enactment of the Every Student Succeeds Act, in which case such school may continue to operate such program, but shall develop amendments to its existing plan during the first year of assistance after that date to reflect the provisions of the section;
		(All programs – verify involvement) b. Is developed with the involvement of parents and other members of the community to be served and individuals who will carry out such plan, including: teachers, principals, other school leaders, paraprofessionals present in the school, administrators (including administrators of programs described in other parts of this title), the local educational agency, to the extent feasible, tribes and tribal organizations present in the community, and, if appropriate specialized instructional support personnel, technical assistance providers, school staff, if the plan relates to a secondary school, students, and other individuals determined by the school; *(These stakeholders are required at school level. Best practice is to include all LEA required and impacted stakeholders that also apply at the school level.)*
		(All programs – verify supports for monitoring program implementation) c. Remains in effect for the duration of the school's participation under this part, except that the plan and its implementation shall be regularly monitored and revised as necessary based on student needs to ensure that all students are provided opportunities to meet the challenging State academic standards.
		(FY21 All programs – includes statement as to where available) d. Is available to the state education agency, local education agency, parents, and the public, and the information contained in such plan shall be in an understandable and uniform format and, to the extent practicable, provided in a language that the parents can understand.
		3. Schoolwide Reform Strategies– Section 1114(b)(7)(A)(i-iii)
		a. The strategies the school will be implementing to address school needs, including a description of how such strategies will

Georgia Department of Education
02.17.20

APPENDIX F – Screenshot of SAMPLE Monthly Allocation to Each Funding Source

(2 templates available online)

GENERAL FUND STATE AND LOCAL ALLOCATION TO SCHOOLS	BUDGET AS AMENDED	Amendments	Total	PERCENTAGE OF TOTAL FUNDS
TOTAL STATE AND LOCAL ALLOCATION	15,946,274.61		15,946,274.61	94.03%
FEDERAL ALLOCATIONS TO SCHOOLS				0.00%
Title I, Part A	746,316.00	108,000.00	854,316.00	5.04%
Title II, Part A	72,306.00	39,102.00	111,408.00	0.66%
Title III	41,715.00	4,042.00	45,757.00	0.27%
IDEA Flow Through	1,563.00		1,563.00	0.01%
Title III Immigrant				0.00%
Title V, Innovative				0.00%
Total State, Local, Federal Funds Allocations - Site Level	16,808,174.61	151,144.00	16,959,318.61	100.00%

Expenditures	Program Code	Object Code	Description	Actual YTD Expenditures in Support of Schoolwide Plan	State/Local YTD Allocation	Less Prior Month's Expenditures Allocated To State/Local	Total Current Month Allocation to State/Local	Title I YTD Allocation	Less Prior Month's Expenditures Allocated to Title I	Total Current Month Allocation to Title I	Title II YTD Allocation	Less Prior Month's Expenditures Allocated to Title II	Total Current Month Allocation to Title II	Title III YTD Allocation	Less Prior Month's Expenditures Allocated to Title III	Total Current Month Allocation to Title III	IDEA, Flow Through	Less Prior Month's Expenditures Allocated to IDEA Flow-Through	Total Current Month Allocation to IDEA Flow Through
INSTRUCTION - Function 1000	2041	110	Teachers	159,383.72	149,863.13		149,863.13	8,028.86		8,028.86	1,047.01		1,047.01	430.02		430.02	14.69		14.69
	2041	113	Substitutes	8,858.25	8,329.11		8,329.11	446.23		446.23	58.19		58.19	23.90		23.90	0.82		0.82
	2041	140	Parapros	26,370.08	24,794.90		24,794.90	1,328.38		1,328.38	173.23		173.23	71.15		71.15	2.43		2.43
	2041	210	Health Insurance	39,772.41	37,396.65		37,396.65	2,003.51		2,003.51	261.27		261.27	107.31		107.31	3.67		3.67
	2041	220	FICA	3,409.86	3,206.18		3,206.18	171.77		171.77	22.40		22.40	9.20		9.20	0.31		0.31
	2041	230	Teacher Retirement	35,151.55	33,051.82		33,051.82	1,770.74		1,770.74	230.92		230.92	94.84		94.84	3.24		3.24
	2041	260	Workers Compensation	2,955.10	2,778.58		2,778.58	148.86		148.86	19.41		19.41	7.97		7.97	0.27		0.27
	2041	610	Supplies	148.60	139.72		139.72	7.49		7.49	0.98		0.98	0.40		0.40	0.01		0.01
	2041	810	Dues and Fees	225.00	211.56		211.56	11.33		11.33	1.48		1.48	0.61		0.61	0.02		0.02
	2043	110	Teachers	3,380.00	3,178.10		3,178.10	170.27		170.27	22.20		22.20	9.12		9.12	0.31		0.31
	2043	220	FICA	46.19	43.43		43.43	2.33		2.33	0.30		0.30	0.12		0.12	0.00		0.00
	2043	230	Teacher Retirement	707.66	665.39		665.39	35.65		35.65	4.65		4.65	1.91		1.91	0.07		0.07
			Total 1000 - Special Education	**280,408.42**	**263,658.57**	**-**	**263,658.57**	**14,125.41**		**14,125.41**	**1,842.04**		**1,842.04**	**756.55**		**756.55**	**25.84**		**25.84**
	All remaining	110	Teachers	3,199,515.78	3,008,396.65		3,008,396.65	161,173.78		161,173.78	21,018.04		21,018.04	8,632.44		8,632.44	294.87		294.87
	All remaining	113	Substitutes	27,611.96	25,962.59		25,962.59	1,390.94		1,390.94	181.39		181.39	74.50		74.50	2.54		2.54
	All remaining	118	Art, Music, PE	313,654.08	294,918.34		294,918.34	15,800.15		15,800.15	2,060.44		2,060.44	846.25		846.25	28.91		28.91
	All remaining	161	Technology Specialist	44,095.08	41,461.11		41,461.11	2,221.26		2,221.26	289.67		289.67	118.97		118.97	4.06		4.06
	All remaining	172	Elementary Counselor	92,394.28	86,875.22		86,875.22	4,654.31		4,654.31	606.95		606.95	249.28		249.28	8.52		8.52
	All remaining	173	Secondary Counselor	38,504.36	36,204.35		36,204.35	1,939.64		1,939.64	252.94		252.94	103.89		103.89	3.55		3.55
	All remaining	210	State Health	552,204.93	519,219.65		519,219.65	27,817.01		27,817.01	3,627.51		3,627.51	1,489.87		1,489.87	50.89		50.89
	All remaining	220	FICA	265,341.04	249,491.22		249,491.22	13,366.40		13,366.40	1,743.06		1,743.06	715.90		715.90	24.45		24.45
	All remaining	230	TRS	526,228.97	494,795.33		494,795.33	26,508.48		26,508.48	3,456.87		3,456.87	1,419.79		1,419.79	48.50		48.50
	All remaining	260	Workmen Comp	11,890.33	11,180.08		11,180.08	598.97		598.97	78.11		78.11	32.08		32.08	1.10		1.10
	All remaining	290	Other Benefits	2,692.80	2,531.95		2,531.95	135.65		135.65	17.69		17.69	7.27		7.27	0.25		0.25
	All remaining	300	Contracted Services	43,992.53	41,364.69		41,364.69	2,216.10		2,216.10	288.99		288.99	118.69		118.69	4.05		4.05
	All remaining	430	Repair & Maintenance	8,987.48	8,450.62		8,450.62	452.74		452.74	59.04		59.04	24.25		24.25	0.83		0.83
	All remaining	532	Communications - Web Based Software	62,866.55	59,111.29		59,111.29	3,166.87		3,166.87	412.98		412.98	169.62		169.62	5.79		5.79
	All remaining	580	Travel	282.00	265.16		265.16	14.21		14.21	1.85		1.85	0.76		0.76	0.03		0.03
	All remaining	595	Other Purchased Services	4,016.57	3,776.65		3,776.65	202.33		202.33	26.39		26.39	10.84		10.84	0.37		0.37
	All remaining	610	Supplies	112,999.74	106,249.84		106,249.84	5,692.30		5,692.30	742.31		742.31	304.88		304.88	10.41		10.41
	All remaining	611	Supplies - Technology Related	461.85	434.26		434.26	23.27		23.27	3.03		3.03	1.25		1.25	0.04		0.04
	All remaining	612	Computer Software	5,462.21	5,135.93		5,135.93	275.16		275.16	35.88		35.88	14.74		14.74	0.50		0.50
	All remaining	615	Equipment under $5000	10,778.04	10,134.23		10,134.23	542.94		542.94	70.80		70.80	29.08		29.08	0.99		0.99
	All remaining	616	Computers under $5000	929.34	873.83		873.83	46.81		46.81	6.10		6.10	2.51		2.51	0.09		0.09
	All remaining	642	Books	3,136.10	2,948.77		2,948.77	157.98		157.98	20.60		20.60	8.46		8.46	0.29		0.29
	All remaining	810	Dues and Fees	2,193.00	2,062.00		2,062.00	110.47		110.47	14.41		14.41	5.92		5.92	0.20		0.20
			Total 1000 - All Other	**5,330,239.02**	**5,011,843.76**	**0.00**	**5,011,843.76**	**268,507.75**	**0.00**	**268,507.75**	**35,015.04**	**0.00**	**35,015.04**	**14,381.22**	**0.00**	**14,381.22**	**491.24**	**0.00**	**491.24**
			TOTAL 1000	**5,610,647.44**	**5,275,502.33**	**0.00**	**5,275,502.33**	**282,633.16**	**0.00**	**282,633.16**	**36,857.08**	**0.00**	**36,857.08**	**15,137.78**	**0.00**	**15,137.78**	**517.09**	**0.00**	**517.09**

APPENDIX G – Screenshots of SAMPLE Agendas for New Cohort Meetings

Consolidation of Funds
Cohort 4: Meeting 1
June 2019, Conference Sessions
GaDOE Federal Programs Conference

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

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

Consolidation of Funds
Cohort 4: Meeting 2
September 18, 2019, 9:00-3:00
GaDOE, West Tower, 10th Floor, Rooms A, B, C, D

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

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

Meeting 3 Schedule

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

Consolidation of Funds

Cohort 4: Meeting 3

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

LEA District Offices

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

Consolidation of Funds

Cohort 4: Meeting 4

June 2020

Federal Programs Office

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

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

APPENDIX H – Screenshot of Cross-Functional Monitoring Consolidation of Funds Appendix

(Full document available online)

GaDOE Cross-Functional Monitoring Indicators
2019-2020

Table of Contents

1. LEA MONITORING OF PROGRAMS 2
2. CONSOLIDATED LEA IMPROVEMENT PLAN(CLIP) and SCHOOLWIDE/TARGETED ASSISTANCE PLAN(S) (SWP/TAP) 3
3. SERVICES TO ELIGIBLE PRIVATE SCHOOL CHILDREN 4
4. MAINTENANCE OF EFFORT (MOE) AND COMPARABILITY, ASSESSMENT SECURITY, REPORTING, EL PARTICIPATION - ALL FEDERAL PROGRAMS (EXCEPT TITLE I, PART C; TITLE IV, PART A; 1003(g); AND 1003(a)) 6
5. INTERNAL CONTROLS, EXPENDITURES, INVENTORY, DRAWDOWNS, COST PRINCIPLES - ALL PROGRAMS 7
6. TITLE I, PART A - WITHIN DISTRICT ALLOCATION PROCEDURES 11
7. PROFESSIONAL QUALIFICATIONS 13
8. TITLE I, PART A - NOTICE TO PARENTS 15
9. TITLE I, PART A - PARENT AND FAMILY ENGAGEMENT 15
10. SCHOOL IMPROVEMENT 1003(a) (84.010) 19
11. SCHOOL IMPROVEMENT 1003(g) SIG (84.377) 20
12. SERVICES FOR HOMELESS CHILDREN AND YOUTH 20
13. SERVICES FOR NEGLECTED AND DELINQUENT CHILDREN (Neglected Set-Aside) 22
14. PREVENTION AND INTERVENTION PROGRAMS FOR CHILDREN WHO ARE NEGLECTED, DELINQUENT, OR AT-RISK (TITLE I, PART D, SUBPART 2 GRANTEES) 23
15. SERVICES FOR CHILDREN IN FOSTER CARE 24
16. TITLE IV, PART A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT 24
17. TITLE V, PART B - RURAL AND LOW-INCOME SCHOOLS PROGRAM 26
18. TITLE III, PART A - LANGUAGE INSTRUCTION FOR ENGLISH LEARNERS (EL) AND IMMIGRANT (IMM) STUDENTS 26
19. TITLE I, PART C - EDUCATION OF MIGRATORY CHILDREN (MEP) SERVICES 28
20. INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) - FISCAL INDICATORS 30
21. INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) – RESULTS-BASED MONITORING PROGRAM INDICATORS 32
22. INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) CONSOLIDATION OF FUNDS IN A SCHOOLWIDE PROGRAM 32
APPENDIX – LEAs CONSOLIDATING LOCAL, STATE, AND FEDERAL FUNDS IN SCHOOLWIDE PROGRAMS 34

GaDOE Cross-Functional Monitoring Indicators
2019-2020

APPENDIX – LEAs CONSOLIDATING LOCAL, STATE, AND FEDERAL FUNDS IN SCHOOLWIDE PROGRAMS

The Georgia Department of Education is dedicated to providing LEAs with the maximum flexibility and autonomy to best serve their schools, staff, students, parents and communities. The Consolidation of Funds initiative is one demonstration of this commitment. Any state and local education agency that receives federal funds under ESSA, McKinney-Vento and IDEA and chooses to consolidate the funds commits to meeting the intent and purpose of each program through the development, implementation and monitoring of a schoolwide plan. The requirements of the schoolwide plan may be found in Section 1114 of ESSA. The statutory requirements are supported by several regulatory and guidance documents that specifically speak to the implementation of a schoolwide program and consolidation. These include:

- ESSA and IDEA – some specific programs (like Migrant and IDEA) clarify specific requirements that an LEA must meet in order to be able to consolidate
- 34 CFR Part 200.25-29 – includes regulations on schoolwide programs and consolidation
- 2 CFR Part 200, Compliance Supplement – Published annually, this regulatory document provides guidance to auditors relevant to LEAs that consolidate funds in schoolwide programs
- 2004 Federal Register Notice 69 – discusses required components of schoolwide programs/plan and outlines intents and purposes for several programs
- 2008 Title I Fiscal Issues Non-Regulatory Guidance – contains a section of questions and answers relative to consolidation of funds
- 2016 Supporting School Reform by Leveraging Federal Funds in a Schoolwide Program Non-Regulatory Guidance – contains narrative relative to the implementation of consolidation in schoolwide programs (also references all previously reference guidance documents)

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GaDOE Cross-Functional Monitoring Indicators
2019-2020

REQUIREMENTS	EVIDENCE OF IMPLEMENTATION
1. LEA MONITORING OF PROGRAMS	
The LEA conducts monitoring of its programs for both implementation and effectiveness of funded strategies/activities at the LEA, school and program levels to ensure compliance with Uniform Grant Guidance and Federal program requirements.	**This indicator replaces the indicator in the primary monitoring document for consolidated programs. Any programs, funds, and set-asides not consolidated are subject to the rules and requirements of the original indicator.** 1. Written Procedures for Monitoring Implementation Evidence shall include written procedures used to monitor all critical ESEA/IDEA requirements of all programs and its implementation at the district and schools (where applicable). These procedures will specify how the district will monitor each federal program. • IDEA – Must include procedures for SST, Child Find, Evaluation/RE-evaluation, Eligibility and Discipline 2. Evidence of Monitoring Implementation Evidence shall include administering the LEA's written procedures for monitoring the implementation of all programs. Must include evidence of implementation of activities and strategies of schoolwide plan: • Title I, Part A – Must include Implementation of the FY20 Equity Action Plan • SIG - Minutes of board meeting approving the annual Grant Award Notification and Policies on Federal Grant Administration • Title I, Part C – a. Funds not consolidated (Preschool, OSY) - Supplemental Services Tracking Form, home visit documentation, OSY profiles (required), preschool assessments Funds consolidated (K-12) - Tutoring Schedules • Title III, Part A- English Learners a. Must include evidence of implementation of supplemental language instruction program(s) *[must be supplemental to language instruction program required by US Office of Civil Rights (OCR), Civil Rights Act of 1964, Equal Education Opportunities Act of 1974, and State/Local Laws]* b. Must include evidence of implementation of EL focused professional learning for all classroom teachers, including teachers that are not ESOL teachers, principals and other school leaders, administrators and other school or community-based organizational personnel c. Must include evidence of EL parent, family and community engagement activities that enhance or supplement the school's language instruction programs for ELs • Title III, Part - Immigrant a. Must include evidence of implementation of SWP activities that are related to socio-cultural adaptation and possible linguistic needs of immigrant students and their families. 3. Evidence of Monitoring Effectiveness Evidence shall include documentation of the effectiveness of grant funded activities for all federal programs, including evidence of effectiveness of activities and strategies of schoolwide plan for all consolidated programs: • Title I, Part A - Source documentation to support summary data and analysis for determining the effectiveness of all federally funded activities/strategies, including the FY19 Equity Action Plan

APPENDIX I – Consolidation of Funds Stakeholders Quick Guide

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

	IA	IA	FPE	IA Foster	1003a	1003g	IC	ID	IIA	IIIA	IVA	IVB	VB	MV	611	619
Stakeholder	LEA Level	School Level	LEA Level	LEA Level	School Level	School Level	LEA Level	LEA Level	LEA Level	LEA Level	LEA Level	School Level	LEA Level	LEA Level	LEA Level	LEA Level
LEA	1112	1114	1116				1304	1423	2102	3116	4106	4204	5222			
Program administrators (ESSA, IDEA, Regulations)	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
LEA Staff		X										X				
Charter School Leaders (in a LEA that has charter schools)	X								X		X					
SCHOOLS																
School Administrators										X						
Principals	X	X			X	X			X		X					
Other School Leaders	X	X							X		X					
School Staff, if IA plan is for a secondary school		X*														
Schools IVB Students Attend												X				
Specialized Instructional Support Personnel	X	X*			X	X			X		X					
Other Appropriate School Personnel	X															
Teachers	X	X							X	X	X					
Paraprofessionals Present in the School		X														
Paraprofessionals	X								X							
Students (in Secondary Schools)		X*									X					
PARENTS/FAMILY																
Parents	X	x							X		X					
Parents of Participating Children			X													
Parents and Family Members			X					X		X						
Parents of Migratory Children							X									
MEP Parent Advisory Councils							X									
EXTERNAL STAKEHOLDERS																
Business Leaders			X*													

Stakeholder	IA LEA Level	IA School Level	FPE LEA Level	IA Foster LEA Level	1003a School Level	1003g School Level	IC LEA Level	ID LEA Level	IIA LEA Level	IIIA LEA Level	IVA LEA Level	IVB School Level	VB LEA Level	MV LEA Level	611 LEA Level	619 LEA Level
Community Partners				X					X							
Community Members		X								X						
Community-Based Organizations										X	X†	X				
Eligible Entity												X				
Employers			X*													
Facilities Working with Delinquent Children								X								
Head Start (Sect. 1119)	X															
Individuals with Experience Engaging Parents & Family Members			X*													
Institutions of Higher Ed (IHE)								X		X						
Local Businesses								X								
Local Gov't Representatives											X					
Philanthropic Organizations			X*													
Public or Private Entity										X						
Representatives of other Federal, State and Local Programs Serving the Students Under the Title							X	X								
Researchers										X						
SEA					X	X										
Social, Health & Other Services								X								
Technical Assistance Providers		X*			RESA	Per Application										
Other Individuals		X*														
Other Orgs or Partners w/ Relevant & Demonstrated Expertise in Programs and Activities Designed to Meet the Purpose of the this Title									X	X	X					
Tribes/Tribal Orgs		X*									X*					
PRIVATE SCHOOLS																
Private School Reps for Equitable Services	X						X		X	X	X	X			X	X
Home School Families															X	X

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

APPENDIX J – FY20 Consolidation of Funds Budget Submission Guidance

Budget Deadline October 1, 2019

	FULL CONSOLIDATION	PARTIAL CONSOLIDATION	SPECIAL NOTES
OVERARCHING	• CLIP – Already Submitted • Schoolwide Plan – each school • Fund 150 Budget – each school • Intent & Purpose – each school • Use Function/Object 1000 881 in ConApp budgets for each consolidated program to indicate intent to consolidate.	• CLIP – Already Submitted • Schoolwide Plan – each school • Fund 150 Budget – each school • Intent & Purpose – each school • Use Function/Object 1000 881 in ConApp budgets for each consolidated program to indicate intent to consolidate.	• For LEAs considering consolidating administrative funds or reserving indirect costs, this may impact the amount to be set-aside/consolidated.
TITLE I, PART A Improving Basic Programs	• Submit a RAM/P, if applicable • Determine required and optional set-asides in ConApp Set-aside Tab • Principals Submit signed SWP Checklist to FP Directors – kept on file at LEA for CFM monitoring	• Submit a RAM/P, if applicable • Determine required and optional set-asides in ConApp Set-aside Tab • Principals Submit signed SWP Checklist to FP Directors – kept on file at LEA for CFM monitoring	
TITLE I, SIG 1003(A) School Improvement Grant	• SWP must reflect federal requirements for SI	• SWP must reflect federal requirements for SI	
TITLE I, SIG 1003(G) School Improvement Grant	• SWP must reflect 1003(g) Scope of Work from Grant Application	• SWP must reflect 1003(g) Scope of Work from Grant Application	• If work changes, submit an amendment • LEAs may need to keep some funds out of consolidation in order to fund interventions found in the Application Scope of Work that can only be funded in functional codes that are not in Consolidation
TITLE I, PART C Education of Migratory Children	• Submit IC CoF Plan (July 31) • Submit IC LEA Preschool, OSY Implementation Plans in Formstack (July 31)	• Submit IC CoF Plan (July 31) • Submit IC LEA Preschool, OSY Implementation Plans in Formstack (July 31)	• IC CoF Plan (July 31) must be in place and approved prior to IC expenditures

	Full Consolidation	Partial Consolidation	Special Notes
Title I, Part D, Subpart 2 Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk	• Annual Survey in ConApp • Annual Program Evaluation	• Annual Survey in ConApp • Annual Program Evaluation	
Title II, Part A Supporting Effective Instruction	• Submit Budget Attachment: School-level Allocations • Submit, if applicable, Budget Attachment: Equitable Services	• Submit Budget Attachment: School-level Allocations • Submit, if applicable, Budget Attachment: Equitable Services • Submit Budget Attachment: Effectiveness (For Funds Not Consolidated) • Program Information Tab (For Funds Not Consolidated in current or prior year)	• LEAs who transfer IIA funds in the current year must submit ○ IIA Budget – 1000 - 881 ○ FY19 Budget Attachment: Effectiveness if they did not transfer/consolidate 100% in previous year. ○ FY20 Budget Attachment: Effectiveness if transferring/ consolidating <100% in current year.
Title III, Part A English Support English Language Acquisition, Language Enhancement, and Academic Achievement	• Submit Questions 1 & 5 in Program Information Tab in IIIA Program	• Submit Questions 1 - 5 in Program Information Tab in IIIA Program	• Answers submitted to Program Information Tab in IIIA Budget
Title III, Part A Immigrant Students English Language Acquisition, Language Enhancement, and Academic Achievement	• Submit Question 1 Program Information Tab in IIIA Program	• Submit Question 1 Program Information Tab in IIIA Program	
Title IV, Part A Student Support and Academic Enrichment	• Carryover Summary Worksheet	• Budget Summary Worksheet for funds not consolidated • Title IV, Part A: Program Monitoring/Effectiveness Summary resource tool for funds not consolidated • Carryover Summary Worksheet	• IVA Funds that are not transferred continue to be subject to community-based partnership ongoing consultation requirements

	Full Consolidation	Partial Consolidation	Special Notes
Title IV, Part B 21st Century Community Learning Centers	• SWP must reflect 21st CLCC Program Objectives from approved grant application • Continuation Review	• SWP must reflect 21st CLCC Program Objectives from approved grant application • Continuation Review	
Title V, Part B Rural Education Initiative	• If applicable, report in ConApp in REI Data Collection Tab previous year VB funded activities – aligns to Scope of Work	• If applicable, report in ConApp in REI Data Collection Tab previous year VB funded activities – aligns to Scope of Work	
McKinney-Vento Education for Homeless Children and Youth	• Annual Survey in ConApp in MV Program • Annual Application/Continuation Application with approved budget summary • SWP must reflect MV approved application and budget summary	• Annual Survey in ConApp in MV Program • Annual Application/Continuation Application with approved budget summary • SWP must reflect MV approved application and budget summary	• A Homeless liaison must be appointed. This is typically funded at the LEA level, therefore LEAs will need to determine the best funding source for a position that will serve LEA-wide
Special Education IDEA 611 Grants to States for Education of Children with Disabilities	• MOE Eligibility Worksheet • Proportionate Share Tab • CCEIS – Comprehensive Coordinated Early Intervening Services • IDEA Fiscal Monitoring Self-Assessment • IDEA Funds for School-wide Programs	• MOE Eligibility Worksheet • Proportionate Share Tab • CCEIS – Comprehensive Coordinated Early Intervening Services • IDEA Fiscal Monitoring Self-Assessment • IDEA Funds for School-wide Programs	• CCEIS – May not be consolidated
Special Education IDEA 619 Preschool grants	• MOE Eligibility Worksheet • Proportionate Share Tab • CCEIS – Comprehensive Coordinated Early Intervening Services • IDEA Fiscal Monitoring Self-Assessment • IDEA Funds for School-wide Programs	• MOE Eligibility Worksheet • Proportionate Share Tab • CCEIS – Comprehensive Coordinated Early Intervening Services • IDEA Fiscal Monitoring Self-Assessment • IDEA Funds for School-wide Programs	• CCEIS – May not be consolidated

APPENDIX K – FY20 CPI Job Codes

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

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
1000	080	Pre-School Regular Education Teacher	Teaches regular education pre-kindergarten students.	N	Y
1000	085	Kindergarten Regular Education Teacher	Teaches regular education kindergarten students.	Y	Y
1000	100	Grades K-5 Combination Teacher	Teaches students in any combination of grades K through 5 combined in the same classroom.	Y	Y
1000	101	Grade 1 Teacher	Teaches students in grade 1	Y	Y
1000	102	Grade 2 Teacher	Teaches students in grade 2.	Y	Y
1000	103	Grade 3 Teacher	Teaches students in grade 3.	Y	Y
1000	104	Grade 4 Teacher	Teaches students in grade 4	Y	Y
1000	105	Grade 5 Teacher	Teaches students in grade 5.	Y	Y
1000	106	Grade 6 Teacher	Teaches students in grade 6	Y	Y
1000	107	Grade 7 Teacher	Teaches students in grade 7	Y	Y
1000	108	Grade 8 Teacher	Teaches students in grade 8	Y	Y
1000	109	Grade 9 Teacher	Teaches students in grade 9.	Y	Y
1000	110	Grade 10 Teacher	Teaches students in grade 10.	Y	Y
1000	111	Grade 11 Teacher	Teaches students in grade 11.	Y	Y
1000	112	Grade 12 Teacher	Teaches students in grade 12.	Y	Y
1000	113	Grades 6-8 Combination Teacher	Teaches students in any combination of grades 6 through 8 combined in the same classroom	Y	Y
1000	114	Grades 9-12 Combination Teacher	Teaches students in any combination of grades 9 through 12 combined in the same classroom.	Y	Y
1000	115	Military Science Teacher	Teaches Jr. ROTC.	N	Y
1000*	116	Teacher - Extended Day (High School)	Teaches extended day period in any high school subjects and earns extra pay for this through Fund Code 76 (Career, Technical and Agricultural State Grant funds).	Y	Y
1000*	117	Teacher-Extended Day (6-8)	Teaches extended day in any subject for grades 6 through 8 and earns extra pay for this through Fund Code 76 (Career, Technical and Agricultural Education State Grant funds).	Y	Y
1000	118	Alternative School Teacher (06-08)	Teaches students in grade 6 through 8 in an Alternative School.	Y	Y
1000*	119	Extended Year Teacher	Teaches extended year in any subject 6-12 and earns extra pay for this through Fund Code 76 (Career, Technical and Agricultural Education State Grant funds).	Y	Y
1000	120	Middle School Connections (6-8) Teacher	Teaches any middle school connections subject to students in grades 6 through 8. (See also middle school Job Code for CTAE teachers.)	Y	Y
1000	121	Crossroads Alternative School Teacher (9-12)	Teaches students in grades 9 through 12 in a Crossroads Alternative School.	Y	Y
1000	122	In-School Suspension (ISS) Teacher	Serves as the In-School Suspension teacher for students in any grade level.	Y	Y
1000	123	Middle School Career, Technical and Agricultural Teacher	Teaches and Career, Technical and Agricultural Education Subject to students in grades 6 through 8.	Y	Y
1000*	124	Work Based Learning (WBL)Teacher (School-level	Coordinates work-based learning placements connected to school-based learning opportunities for student enrolled in the state-approved work-based learning courses.	Y	Y
1000	130	Subject Specialist (P-8)	Teaches Art, Music, or Physical Education to students in grades P through 8.	Y	Y

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
1000	131	Early Intervention Teacher (Kindergarten)	Teaches students in the Kindergarten Early Intervention Program.	Y	Y
1000	132	Early Intervention Primary Teacher	Teaches Early Intervention to students in grades 1-3.	Y	Y
1000	133	EIP 4th and 5th Grade Teacher	Teaches students in the 4th and 5th grade EIP program.	Y	Y
2210 2213	135	Literacy Coach	Assists the principal and collaborates with lead teachers to support instructional needs at the local school.	Y	Y
N/A	*141*	*Preschool Special Education Teacher*	*Teaches Students with disabilities to pre-school students.*	Y	Y
1000	142	Career Technical Instruction Teacher	Teaches Career Technical Instruction (CTI) to special education students in grades 9 through 12.	Y	Y
1000	144	ESOL Teacher	Teaches students in the ESOL program.	Y	Y
1000	145	Hospital/Homebound Instructor	Teaches students served through the Hospital/Homebound Instruction model in grades K through 12. Certification may be in any field.	Y	Y
1000	146	Gifted Elementary Teacher (P-5)	Teaches students in the Gifted Student Program (students who meet eligibility criteria for gifted students established in Department of Education Rule 160-4-2-. 08) in grades pre-school through 5.	Y	Y
1000	147	Gifted Middle Teacher (6-8)	Teaches students in the Gifted Students Program (students who meet eligibility.	Y	Y
1000	148	Gifted High (9-12) Teacher	Teaches students in the Gifted Student Program (students who meet eligibility criteria for gifted students established in Department of Education Rule 160-4-2-. 08) 9 through 12.	Y	Y
1000	149	Adapted Physical Education Teacher	Teaches students with disabilities who require adapted physical education services.	Y	Y
1000	150	Career, Technical and Agricultural Education (9-12) Teacher	Teaches any Career, Technical and Agricultural Education subject to students in grades 9 through 12.	Y	Y
1000*	151	Young Farmer Teacher	Teaches Agricultural Science to young farmers in the community.	Y	Y
N/A	*152*	*GNETS Teacher - Locally Funded*	*Teaches students in a locally-funded GNETS program.*	Y	Y
N/A	*153*	*GNETS Teacher - Grant Funded*	*Teaches students in a grant-funded GNETS program.*	Y	Y
1000	154	Night School Teacher for High School (9-12)	Night School Teacher for High School Grades 9-12	Y	Y
N/A	*155*	*Adult Education Teacher*	*Teaches students in the Adult Education program.*	N	Y
1000	156	Other Instructional Provider	Provides instructional services to students through the school or system as part of an enrichment or other program. Salary is from Object 191.	N	N
1000	157	Other Instructional Provider	Provides instructional services to students through the school or system as part of an enrichment or other program. Salary is from Object 110.	N	Y
1000	158	Teacher of Emotional/Behavioral Disorder Students	Teacher of students with Emotional/Behavioral Disorders for any grade level.	Y	Y
1000	159	Teacher of Specific Learning Disability Students	Teacher of students with a Specific Learning Disability for any grade level.	Y	Y
1000	160	Teacher of Mild Intellectual Disability Students	Teacher of students with Mild Intellectual Disabilities for any grade level.	Y	Y
1000	161	Teacher of Moderate Intellectual Disability Students	Teacher of students with Moderate Intellectual Disabilities for any grade level.	Y	Y
1000	162	Teacher of Severe Intellectual Disability Students	Teacher of students with Severe Intellectual Disabilities for any grade level.	Y	Y
1000	163	Teacher of Profound Intellectual Disability Students	Teacher of students with Profound Intellectual Disabilities for any grade level.	Y	Y
1000	164	Teacher of Hearing Impaired Students	Teacher of students with Hearing impairment for any grade level.	Y	Y
1000	165	Teacher of Visually Impaired Students	Teacher of students with Visual impairment for any grade level.	Y	Y
1000	166	Teacher for Deaf/Blind Students	Teacher of Deaf/Blind students for any grade level.	Y	Y

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
1000	167	Teacher of Autistic Students	Teacher of students with Autism any grade level.	Y	Y
1000	168	Teacher of Traumatically Brain Injured Students	Teacher of students with Traumatic Brain Injuries for any grade level.	Y	Y
1000	169	Teacher of Orthopedic Impaired Students	Teacher of students with Orthopedic impairment for any grade level.	Y	Y
1000	170	Teacher of Other Health Impaired Students	Teacher of students with Other Health impairment for any grade level.	Y	Y
1000	171	Special Education Interrelated Teacher	Teacher of students with different areas of disability - for example, teacher of EBD students and SLD students in the same classroom.	Y	Y
1000	195	20 DAY -Extended Day/Extended Year QBE Funded	20 DAY -Extended Day/Extended Year QBE Funded	Y	Y
1000	300	Special Education Social Worker	Assists other school personnel and family members in solving personal adjustment problems of students with disabilities and improving school attendance.	Y	Y
1000	301	Special Education Counselor	Counsels students with disabilities in any grade level.	Y	Y
1000 2100	302	Special Education Work Study Coordinator	Work Study for students with disabilities	Y	Y
N/A	*303*	*Special Education Bus Driver*	*Responsible for the operation of a school bus for students with disabilities.*	N	N
N/A	*304*	*Special Education Bus Aide*	*Aids and assists a bus driver with students with disabilities*	N	N
2400	305	Special Education Secretary/Clerk	Supports special education staff with record-keeping and other clerical activities related to students with disabilities.	N	N
N/A	*306*	*GNETS Counselor*	*Counsels students in the GNETS Program any grade level*	Y	Y
2210 2213	347	Staff Development Specialist (School)	Responsible for planning, coordinating, and scheduling staff development activities for the school.	N	Y
1000	395	Facilitator	Provides classroom supervision and assistance to students using computer-based learning software for Study Skills and/or Credit Recovery. (Not a content area class with teacher providing direct instruction.)	Y	Y
2100	396	Non-Instructional Aide	Non-instructional aides work solely in non-instructional roles, such as food service, cafeteria or playground supervision, non-instructional computer assistance and personal care services.	N	N
2210 2213	397	Instructional Specialist	Coordinates regular education staff and services; provides information / assistance to the regular education program. Includes academic coaches for Title I and other federal programs. (Title II funded instructional coaches should be coded in Function 2213)	Y	Y
2100	398	Graduation Coach/Specialist	Works to improve graduation rates for all population subgroups within the school by gathering and analyzing data for individual students; identifying potential barriers to graduation; developing and implementing individual intervention strategies, and working with students to develop graduation and achievement plan to include the best program to meet academic and postsecondary goals.	N	Y
N/A	*399*	*Superintendent Secretary*	*Secretary for the Superintendent of School System*	N	N
2100	400	Elementary Counselor	Counsels students in grades P through 5.	Y	Y
2100	401	Middle School Counselor	Counsels students in grades 6 through 8.	Y	Y
2100	402	High School Counselor	Counsels students in grades 9 through 12.	Y	Y
2100	403	Counseling Paraprofessional	Assists the school counseling staff with counseling and guidance activities.	N	Y
N/A	*404*	*GNETS School Psychologist*	*Measures and interprets students intellectual, emotional, and social development, diagnoses*	Y	Y

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
			educational disabilities, and collaborates in the planning of educational programs in GNETS program.		
2210	405	School Psychologist	Measures and interprets students' intellectual, emotional, and social development, diagnoses educational disabilities, and collaborates in the planning of educational programs.	Y	Y
2210	406	School Psychometrist	Measures the intellectual, social, and emotional development of students through the administration and interpretation of psychological tests.	Y	Y
2100	407	School Social Worker	Assists other school personnel and family members in solving personal adjustment problems of students and improving school attendance.	Y	Y
2100	408	Family Services Coordinator	Supports the student, family, and school in the coordination and delivery of collaborative-based community services.	N	N
2100	409	School Nurse	Coordinates health care services and health education services among students, families, and community.	N	N
N/A	*410*	*School Food Service Worker*	*Manages or assists in the planning, preparation, and serving of school meals.*	N	N
N/A	*411*	*Attendance Worker*	*Assists other school personnel in improving students' school attendance.*	N	N
N/A	*412*	*GNETS Social Worker*	*Assists other GNETS program personnel and family members in solving personal adjustment problems of students and improving school attendance.*	Y	Y
2100	413	Parent Coordinator	Coordinates the efforts of teachers, parents, and other school personnel in supporting students in Title I and EIP programs.	N	Y
2100	414	Social Worker Assistant	Assists the School Social Worker in solving personal adjustment problems of students and improving school attendance.	N	N
2100	415	Information Services Personnel	Assists with the system-wide collection, processing, and reporting of information.	N	Y
2100	416	Information Services Clerk	Assists in a clerical capacity with the collection, processing, and reporting of information in the area of student services.	N	N
N/A	417	Information Services Personnel - Instructional Services	Assists with the collection, processing, and reporting of Instructional Services information.	N	Y
N/A	418	Information Services Personnel - General Administration	Assists with the collection, processing, and reporting of General Administration information.	N	Y
2400	419	Information Services Personnel - School Administration	Assists with the collection, processing, and reporting of School Administration information.	N	Y
2400	420	Secretary	Supports the principal or other certified school personnel with general office management.	N	N
N/A	*421*	*Information Services Personnel - Finance and Business Services*	*Assists with the collection, processing, and reporting of Finance and Business Services information.*	N	Y
N/A	*422*	*Information Services Personnel - Maintenance and Plant Services*	*Assists with the collection, processing, and reporting of Maintenance and Plant Services information.*	N	Y
N/A	*423*	*Information Services Personnel - Transportation*	*Assists with the collection, processing, and reporting of Transportation information.*	N	Y
N/A	*424*	*Information Services Personnel - Central Support Services*	*Assists with the collection, processing, and reporting of Central Support Services information. Maintains, operates, or repairs I.S. equipment.*	N	Y
2400	425	Bookkeeper	Supports the principal or other certified school personnel with the management of financial records.	N	N
N/A	*426*	*Information Services Personnel - Other Support Services*	*Assists with the collection, processing, and reporting of Other Support Services information.*	N	Y
N/A	*427*	*Information Services Personnel - School Food Service*	*Assists with the collection, processing, and reporting of School Food Service information.*	N	Y

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
N/A	*428*	*Enterprise Clerk*	*Provides clerical services to an enterprise (self-sustaining program that operates on generated revenue) operation.*	N	N
2400	429	Data Clerk	Assists with the collection and data entry of student or administrative information.	N	N
2400	430	School Secretary/Clerk	Supports the principal or other certified school personnel with record-keeping and other clerical activities.	N	N
N/A	431	Business Services Secretary/Clerk	Supports the business services department with record keeping and other clerical activities at the system level.	N	N
N/A	432	Psychoeducational/GNETS School Secretary/Clerk	Supports the GNETS director or other certified school personnel with record-keeping and other clerical activities in the GNETS program.	N	N
N/A	433	Head Start/Even Start Worker	Provides services to students enrolled in the Head Start Program or in the Even Start Program.	N	N
1000	434	Lottery Paraprofessional Personnel - Pre-K	Assists Pre-Kindergarten teachers in instructional activities.	N	Y
1000 **2100**	435	Paraprofessional/Teacher Aide Personnel	Assists teachers and other certified personnel in instructional activities.	N	Y
1000 **2100**	436	Special Education Para-professional/ Teacher Aid- Ages 6-21	Assists teachers of students with disabilities instructional activities - Ages 6-21	N	Y
N/A	437	Interpreter	Interprets spoken communication for hearing-impaired students.	N	Y
2100	438	Rehabilitation Counselor	Provides counseling, evaluations, or other services to secondary special education students for purpose of transition to post-secondary vocational placement.	N	N
N/A	*439*	*GNETS Para-professional/Teacher Aide*	*Assists GNETS teachers and other certified personnel in the GNETS program in instructional activities.*	N	Y
1000 **2210** **2200**	440	Librarian/Media Specialist	Manages the use, purchasing, and inventory of teaching and learning resources including books, non-print media, and equipment.	Y	Y
2100	441	Teacher Support Specialist	Assists teachers with diagnosing students^ learning problems and implementing instructional learning strategies.	Y	Y
1000 **2210** **2200**	442	Library/Media Support Paraprofessional Personnel	Assists the Librarian/Media Specialist with the management of media resources.	N	Y
1000 **2210** **2200**	443	Library/Media Secretary/Clerk	Assists the Librarian/Media Specialist in the capacity of clerical duties.	N	N
2100	444	Nursing Assistant / Health Technician	Under the supervision of School Nurse. Assists in providing health care services and health education services to students, families, and community.	N	N
1000 **2210** **2213**	445	Technology Specialist	Assists teachers with incorporating various types of technology into the instructional program.	N	Y
N/A	*446*	*Enterprise Technician*	*Repairs and maintains equipment for an enterprise (self-sustaining program that operates on generated revenue) operation.*	N	N
N/A	*447*	*Staff Development Specialist*	*Responsible for planning, coordinating, and scheduling staff development activities for the school system.*	N	Y
N/A	*448*	*Hearing Officer*	*Coordinates and conducts discipline hearings for the school district.*	N	N
N/A	*449*	*Lunchroom Monitor*	*Monitors student behavior in the school cafeteria while teachers are at lunch. Salary is from Function 3100.*	N	N
N/A	*450*	*Lunchroom Monitor*	*Monitors student behavior in the school cafeteria while teachers are at lunch. Salary is from Function 2400.*	N	N
2400	451	Support Services Secretary/Clerk	Assists any support services person with clerical duties.	N	N

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2400	452	Student Clerk/Aide	Assists school or system personnel with clerical and other activities.	N	N
1000 2100	453	Special Education Paraprofessional - Ages 3 to 5	Assists Students with disabilities From Ages 3 to 5	N	Y
N/A	*454*	*School Nutrition Maintenance Personnel*	*Responsible for maintenance and/or warehousing operations for School Nutrition Services.*	N	N
N/A	*455*	*Plant Operations Director or Manager*	*Manages the plant operations and maintenance of the facilities.*	N	Y
N/A	*456*	*Maintenance Personnel*	*Maintains and operates building, grounds, equipment, print shop, etc.*	N	N
N/A	*457*	*Custodial Personnel*	*Cleans and maintains the overall facility.*	N	N
N/A	*458*	*Plant Operations and Maintenance Secretary/Clerk*	*Assists the Plant Operations or Maintenance Personnel in the capacity of clerical duties.*	N	N
N/A	*459*	*Miscellaneous Activities*	*Part-time or temporary activities for which payment is rendered from any function.*	N	N
N/A	*460*	*Transportation Director/Manager*	*Manages the school transportation system.*	N	Y
2700	461	Bus Driver	Responsible for the operation of a school bus.	N	N
N/A	*462*	*Transportation Mechanic*	*Responsible for maintaining transportation fleet.*	N	N
N/A	*463*	*Transportation Secretary/Clerk*	*Assists the Transportation personnel in the capacity of clerical duties.*	N	N
2700	464	Other Transportation Personnel	Assists in transportation-related activities; includes bus monitors.	N	N
N/A	*465*	*Finance & Business Service Manager*	*Manages the operation of school system financial accounting, purchasing, or any other business management activities.*	N	Y
N/A	*466*	*Finance & Business Service Personnel*	*Assists in managing the operation of school system financial accounting, purchasing, or any other business management activities or is responsible for one of the departments in business services.*	N	Y
N/A	*467*	*Auditor*	*Examines and reports exceptions to the school system's financial accounting, purchasing, or other business management activities*	N	N
N/A	*468*	*Warehouseman*	*Manages or is otherwise employed in warehousing and distribution.*	N	N
N/A	*469*	*GNETS Special Education Specialist*	*Coordinates GNETS staff and services; provides information/assistance to the GNETS program.*	Y	Y
N/A	*470*	*Planning & Evaluation Personnel*	*Manages or is otherwise employed in any aspect of the selection, identification, or appraisal of the overall goals, priorities, and objectives of the school system.*	N	Y
N/A	*471*	*Research Personnel*	*Manages or is otherwise employed in any aspect of program research.*	N	Y
N/A	*472*	*Legal Personnel*	*Manages or is otherwise employed in any aspect of providing legal services for the school system.*	N	N
N/A	*473*	*Human Resources Personnel*	*Manages or is otherwise employed in any aspect of personnel administration.*	N	Y
N/A	*474*	*Central Support Clerk*	*Serves any central support personnel in any aspect of clerical duties.*	N	N
N/A	*475*	*Special Education Specialist*	*Coordinates special education staff and services; provides information/assistance to the special education program.*	Y	Y
N/A	*476*	*Kindergarten Specialist*	*Provides specialized educational assistance and information to kindergarten staff members.*	Y	Y
N/A	*477*	*School Food Service Secretary/ Clerk/Bookkeeper*	*Assists the school nutrition department in record keeping and other clerical duties.*	N	N
N/A	*478*	*School Food Service Manager*	*Manages the School Food Service Program at the local school.*	N	N
N/A	*479*	*Diagnostician*	*Evaluates educational levels and special learning needs of students.*	Y	Y

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2100	480	Speech-Language Pathologist	Provides diagnostic services to students who meet eligibility requirements in the area of Speech-Language Impairments.	N	Y
2100	481	Audiologist	Provides diagnostic, evaluative, and support services for students with hearing impairments.	Y	Y
2100	482	Physical Therapist (PT)	Provides services to students to promote motor coordination, posture, proper positioning, mobility, and functional independence.	N	Y
2100	483	Occupational Therapist (OT)	Provides services to students to improve quality of movement, fine motor functioning, and independence in activities of daily living.	N	Y
N/A	*484*	*Orientation/Mobility Specialist*	*Provides systematic techniques to orient students with visual impairments to their environments and help them move about independently.*	N	Y
N/A	*485*	*Recreational Therapist (RT)*	*Provides instruction that enables students to develop skills and abilities for leisure/ recreation purposes.*	N	Y
N/A	*486*	*Special Education Nurse*	*Provides services to students with physical and health impairments including direct treatments, independent health care, parent and teacher consultations, and home visits.*	N	N
N/A	*487*	*General Administration Secretary/Clerk*	*Provides clerical services to general administration area of the school system.*	N	N
N/A	*488*	*Public Relations Personnel*	*Serves as or supports liaison between school system and the general public including the media.*	N	N
N/A	*489*	*Construction Manager/Director*	*Manages and oversees the construction of facilities for the school district.*	N	N
2660	490	Security Personnel / Security Officer	Provides or assists in providing security services for a school or a school system.	N	N
N/A	*491*	*Crossing Guard*	*Assists students and staff in traffic control in and around the school.*	N	N
2400	492	Migrant Education Recruiter	Supports the district's efforts in locating and education of school-age children of migrant workers.	N	N
N/A	*493*	*Extra-Curricular Activities Sponsor*	*Assists the school or district with planning and implementation of co-curricular activities.*	N	N
2100	495	Athletics Personnel	Serves as or supports the system or school athletic program.	N	Y
2100	496	School Doctor	Provides health care services as a licensed physician to students, families, and community through the school or district.	N	N
1000 2100	497	After-School Program Worker	Assists the school or district with the implementation of the After-School Program	N	N
N/A	*498*	*Enterprise ASP Worker*	*Assists with the planning and operation of an enterprise (self-sustaining program that operates on generated revenue) After-School Program.*	N	N
N/A	*499*	*Community Services Secretary*	*Supports Community Services personnel with general office management.*	N	N
N/A	*600*	*Superintendent*	*Serves as the chief executive officer of the school system.*	Y	Y
N/A	*601*	*Deputy/Associate/Assistant/ Area Superintendent*	*Assists the chief executive officer of the school system with administrative duties as Deputy, Associate, Assistant, or Area Superintendent.*	N	Y
N/A	*602*	*Personnel/Human Resources Director*	*Serves as chief executive officer of the personnel or human resources division of the school system.*	N	Y
N/A	*604*	*Technical Institute President*	*Serves as the chief executive officer of the technical institute.*	N	Y
N/A	*605*	*RESA Director*	*Serves as chief executive officer of the Regional Educational Services Agency.*	Y	Y

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2400	610	Principal	Serves as administrative head of a school. Responsible for the coordination and direction of all school activities.	Y	Y
2400	612	Pre-K Director	Serves as the administrative head of a Pre-Kindergarten program or school.	N	Y
N/A	*613*	*Pre-K Director*	*Serves as the administrative head of a Pre-K program at the district level.*	N	Y
2400	614	Alternative School Director	Serves as the administrative head of an alternative school.	Y	Y
2400	615	Assistant Principal	Assists the principal in coordinating and directing school activities.	Y	Y
N/A	*620*	*Director of Curriculum/Instruction*	*Coordinates the development and improvement of the programs of studies, co-curricular activities, and instructional services of the school system.*	Y	Y
2210	621	Instructional Supervisor	Manages a part of the curriculum for a school or a school system. Provides leadership and guidance for the purpose of improving the performance of the instructional staff members. Also includes Department Heads.	Y	Y
N/A	*622*	*Director of School Safety*	*Manages/coordinates the school safety program for the school system.*	N	Y
N/A	*625*	*Director/Manager of Media Services*	*Manages the media services program for the school system.*	Y	Y
N/A	*630*	*Food Service Administrator*	*Manages some aspect of the food services program for the school system, including dietitian, nutritionist, food services supervisor, and director of food services.*	Y	Y
N/A	*634*	*Social Services Case Manager*	*Manages and directs the Community Services program.*	N	N
2100 2400	635	Community School Director/Coordinator	Coordinates the community schools program at the school.	N	Y
N/A	*640*	*Special Education Director*	*Manages and directs the school system program for eligible students with disabilities.*	Y	Y
N/A	*641*	*Director of Student Services*	*Manages and directs the guidance and counseling program, discipline program, and/or other student services for the school system.*	Y	Y
N/A	*642*	*School Improvement Specialist*	*Directs the School Improvement program for a school system or a group of school systems.*	Y	Y
N/A	*643*	*Technology Director*	*Manages and directs activities related to information technology and technology specialists.*	N	Y
N/A	*644*	*Enterprise Tech Coordinator*	*Supervises and directs activities related to technology for an enterprise (self-sustaining program that operates on generated revenue) operation.*	N	N
N/A	*645*	*Kindergarten Director*	*Manages and directs the school system program provided for kindergarten students.*	Y	Y
N/A	*646*	*Federal Programs Director*	*Manages and directs various federal programs for the system.*	N	N
N/A	*648*	*Title I Director*	*Manages and directs the Title I (Elementary and Secondary Education Act of 1995) program.*	Y	Y
N/A	*650*	*Director of GNETS Program*	*Manages and directs the GNETS program for students with severe emotional and behavioral disorders or autism.*	Y	Y
N/A	*651*	*Even Start Director*	*Manages and directs the Even Start program for the school district.*	N	N
2210 2213	652	School Improvement Specialist- (School)	Directs the School Improvement programs for a school.	Y	Y
N/A	*660*	*Director of Ga. Learning Resources System*	*Plans and directs activities of GLRS (Georgia Learning Resources System) program including dissemination of information, instructional materials and media, recruitment of qualified personnel, and staff development programs for parents and personnel.*	Y	Y

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