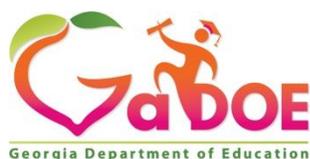


# CONSOLIDATION OF FUNDS MANUAL FOR TITLE I SCHOOLWIDE CONSOLIDATION PROGRAMS

**Richard Woods, State School Superintendent**



## **FY20 Updates to Manual**

- Updated/Amended
  - Formatting and Structure
  - References to RAM/P
  - Section: Statute, Regulations, Non-Regulatory Guidance
  - Section: CPI Reporting
  - Section: Monitoring (Deferment Option)
  - Section: Supplement Not Supplant – Title I
  - Appendix A: Intent and Purpose – Template and Sample
  - Appendix B: Budget Templates
  - Appendix D: New Cohort Meeting Agendas
- Added New Guidance to Address
  - Section: CLIP
  - Section: Title I, Part C Migrant Education Plan
  - Section: Determining the Amount to Consolidate Relative to Intent and Purpose
  - Section: Updating CLIP, SWP, I&P, ConApp Budgets and Fund 150 Budgets
  - Section: Indirect Costs
  - Section: Reviewing Non-Consolidated Budgets to Determine what Expenditures to Consolidate
  - Section: Allocating to the School Level
  - Section: Carryover
  - Section: Title I and Title III Notifications
  - Appendix G: Stakeholder Summary
  - Appendix E: Adjustment to Consolidation of Funds Contributions
  - Appendix H: Budget Guidance
  - Appendix I: Schoolwide Plan Checklist
  - Appendix F: FY19 Monitoring Document - Consolidation of Funds Addendum
  - Appendix J: CPI Consolidation of Funds Allowable Job Codes

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# I. Introduction

## A. Explanation of Consolidation of Funds

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. Beginning in FY20 (2019-2020 school year) approximately 30 LEAs will be participating in the Consolidation of Funds Initiative as a culmination of Cohorts 1-4.

Under the federal rules, there are multiple levels of consolidation, including no consolidation at all where the schoolwide Title I school operates a schoolwide program but does not consolidate any federal, state, or local monies with the schoolwide school’s Title I, Part A allocation. Federal rules also allow a schoolwide Title I school to operate a schoolwide program and consolidate some or all of the school’s federal funds, while not including any state or local monies. (See U.S. Department of Education Non-Regulatory Guidance on Title I Fiscal Issues, Sec. E-4, Page 57 (February 2008) at <http://www2.ed.gov/programs/titleiparta/fiscalguid.doc.>)

This memorandum specifically sets forth guidance for the GaDOE and systems participating in the Consolidation of Funds Initiative to demonstrate the benefits of consolidating of state, local, and federal funds in schoolwide programs.

## B. 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

## C. Development of State Guidance

GaDOE and the Consolidating LEAs will consult, as necessary, to update guidance, policies and procedures regarding Consolidation of Funds and to review the progress of

Consolidating LEAs. During the first year, the Pilot Systems participated in quarterly visits and new cohorts will participate in four support sessions, including one site visit in their first year. After the successful first year implementation of Consolidation, LEAs will return to their regular Cross Functional Monitoring Schedules.

## **II. Schoolwide Program Requirements**

To operate a schoolwide program, a school must receive a Title I allocation, meet the required 40 percent poverty threshold, unless waived by GaDOE, and undertake a yearlong planning process, unless the local educational agency (LEA) determines a lesser amount a time is needed. Title I allocations are allotted to schools that meet the required poverty eligibility threshold and that are positioned high enough on the district’s ranked list of eligible schools to receive a Title I allocation. (Elementary and Secondary Education Act (ESEA), Section 1113(a); 20 U.S.C. 6313(a)).

LEAs with schools that drop below 40 percent poverty, but which remain above 35 percent poverty are eligible for a waiver under ESSA. 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 enough activities and interventions to meet the intent and purpose of each contributing grant. LEAs who consolidate SIG(a), 21<sup>st</sup> CLCC, and McKinney-Vento must include components of the approved applications in the schoolwide plan and intent and purpose.

## **III. Mechanics of Consolidation**

### **A. Consolidation & Consolidated LEA Improvement Plan (CLIP) Submission**

#### **i. Timeline**

March	SLDS CLIP opens
April 1	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. Submission and Review**

The Online CLIP and Streamlined CLIP (S-CLIP), both submitted in SLDS, are the official method 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.

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.

LEAs transferring Title II, Part A and/or Title IV, Part A funds should notify GaDOE of Intent to Transfer prior to CLIP submission. This streamlines the information required in 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 for detailed guidance 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.

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

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

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 30 and approved prior to incurring expenses. Early submission (prior to the end of June) is welcome 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 review due to an additional request for information, 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.

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

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 30

While Formstack Implementation Plans are not required for K-12 Migrant Funds that are consolidated, LEAs will need to report the required data. For ease of use, most LEAs consolidating K-12 Migrant funds continue to submit K-12 implementation plans and data through Formstack. Implementation Plans are due by July 30.

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

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.

Intent and Purpose statements for each consolidating school will be submitted during the budget process and will be checked during Consolidation meetings with LEAs in their first year of consolidation. Intent and Purpose Statements will be checked during cross-functional monitoring. It is recommended that LEAs highlight in different colors, the major/main expenditures which meet the Intent and Purpose of the program (highlight in different colors). One 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 the document titled the Federal Programs Handbook (Development and Implementation of Title I Schoolwide Programs) or the United States Department of Education's [2004 Notice on Consolidating Funds in a Schoolwide Program](#).

- Needs of Students – LEAs who consolidate Title I, Part A, Title I, Part C, Title I, Part D, Subpart 2, Title III, Part A, McKinney-Vento and IDEA must meet the requirements of service to individual students and subgroups.
- Discretionary & Competitive Grants - LEAs who consolidate SIG(a), SIG(g), 21<sup>st</sup> CLCC, and McKinney-Vento must include components of the approved applications in the schoolwide plan and intent and purpose.

### **D. Updating CLIP, Schoolwide Plans, Intent and Purpose Statements, Consolidated Application Budgets and Fund 150 Budgets**

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.

- **CLIP** - If the shift in needs is across multiple schools and impacts the district's needs it may be necessary to update the CLIP. This should be done in SLDS by the District's Federal Programs Director.
- **Schoolwide Plans** – If the shift in needs requires significant changes to the schoolwide plan that would impact the implementation of activities/strategies identified to meet the intent and purpose of consolidated programs, the plans should be amended and submitted as an attachment in the Consolidated Application Attachments– Consolidation of Funds dropdown. Amendments are critical for discretionary and competitive grants and inability to carry out plans may impact funding availability. The district should communicate the updates to the appropriate program offices and copy consolidation@doe.k12.ga.us.
- **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 submitted as an attachment in the Consolidated Application Attachments– Consolidation of Funds dropdown. The district should communicate the updates to the appropriate program offices and copy consolidation@doe.k12.ga.us.
- **Consolidated Application Budgets** – Consolidated Application budget amendments need to be submitted each time the amount contributed to Fund 150 is changed or there is a 25% change in a Functional category.
  - **Budgeting in the Consolidated Application using 1000 881 v Multiple Functional Categories**
    - 1000 881 provides LEAs with a streamlined option for budgeting and requires few if any adjustments
    - Using multiple functional categories allows a clear alignment between the Consolidated Application Budget and Fund 150; however, it may require more extensive updates during the year and during year end submission of the LEA completion report.
- **Fund 150 Budgets** - If the shift in needs in a schoolwide plan would impact the intent and purpose statements submitted and approved for the school year, the Fund 150 budget (organized by function, object school) should be amended and submitted as an attachment in the Consolidated Application Attachments– Consolidation of Funds dropdown. The district should communicate the updates to the appropriate program offices and copy consolidation@doe.k12.ga.us.

## E. 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. However, GaDOE and the consolidating LEAs have agreed to limit which federal programs will be consolidated with state and local funds.

### i. Federal Funds

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 and subsequent reauthorizations, such as the Every Student Succeeds Act (ESSA):

Program and Implementation	16-17	17-18	18-19	19-20
Title I, Part A Improving Basic Programs Operated by Local Educational Agencies	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 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			
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 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	

## ii. State Funds

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

Although special allotments may not be consolidated, those funds may still be used in conjunction with federal monies to implement federal program requirements, a practice also known as ‘braiding’.

### **iii. Determining the Amount to Consolidate Relative to Intent and Purpose**

USDE Schoolwide Guidance requires LEAs to plan activities 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 may meet the intent and purpose of multiple programs. GaDOE staff will affirm that ‘sufficient’ strategies were included to address the intents and purposes of contributing funds during their review of schoolwide plans and Fund 150 budgets.

During year one technical assistance and subsequent cross-functional monitoring the implementation of schoolwide plan activities will be verified through expenditures and implementation documentation.

### **iv. Reviewing Non-Consolidated Budgets to Determine Expenditures to Consolidate**

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, professional development.

### **v. Budget Period for Consolidating in Fund 150**

The Fund 150 budget for each school must be built on the state fiscal year, July 1- June 30. Any federal funds spent in the grant period months 13-15 should not be included in the 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.

## **F. LEA Accounting for Consolidated Funds**

### **i. Establishing Documents to Support Consolidation**

Federal laws, regulations and non-regulatory guidance outline requirements for Consolidating LEAs. In Georgia, during the budget submission process, supporting documents must be

submitted, for each school consolidating, in the 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.

- During Consolidated LEA Improvement Plan (CLIP) Application Submission
  - A Needs Assessment
- During Consolidated LEA Improvement Plan (CLIP) Budget Submission
  - A Schoolwide Plan for each school
    - Naming Convention: “*COF-SWP- Name of School or All Schools*”
  - An Intent and Purpose Statement for each school
    - Naming Convention: “*COF-I&P-Name of School or All Schools*”
  - A Fund 150 Budget (organized by function, object, school)
    - Naming Convention: “*COF-150 Budget-Name of School or All Schools*”
  - Allocation Methodology – In Georgia, a District Level RAM/P (if applicable)
  - Other Program Specific Requirements (Included in Appendix H)

An example of each document can be found in the Appendices.

All documents must be aligned. The schoolwide plan and budget must include activities and programs that meet the intent and purpose of each funding source. For example, Title II, Part A is included in the schoolwide plan to provide activities associated with professional development and training for teachers, principals and other school leaders responsible for the daily instructional and operational work of a school.

If at any point Schoolwide Plans, Intent and Purpose Statements and Schoolwide Fund 150 budgets need to be updated and changed, the LEA may upload a new version and notify GaDOE. In most instances ESEA requires annual stakeholder participation. However, it is a best practice to include relevant stakeholders in all stages of the planning process.

Once the LEA/schoolwide school has identified the intent and purpose of all the funding sources consolidated, the budget for the consolidated schoolwide program can be developed. When choosing expenditures that will be included in Fund 150, LEAs/schoolwide schools should focus on expenditures that will benefit the instructional program of the school. Only those activities in the same functional categories that support the intent and purpose document should be budgeted for the schoolwide plan. Consolidating LEAs will establish a consolidated schoolwide pool (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 pool should be based on those expenditures that are in support of the following seven 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)

- 2700 – Transportation (Supplemental academic services only- for example field trips, after school programs such as tutoring, summer programs and work placement) (Added 2017-2018- Second Cohort)

The pool will have to be calculated separately for each participating school in the LEA, as the funding levels of federal, state, and local funds will vary for each school within the LEA. The funding levels vary due to student population, staffing levels, and the experience levels of the teachers and support personnel.

Templates for consolidated budgets can be found in the Appendices.

Month	January	School	Middle School	Students	205
<b>General Fund State and Local Allocation to Schools</b>				<b>Budget as Amended</b>	<b>Percentage of Total Funds</b>
<b>Total State and Local Allocation</b>				220,668	46.35%
<b>Total Federal Allocations to Schools</b>				255,409	53.65%
Title I, Part A				200,428	42.10%
Title II, Part A				16,896	3.55%
Title III, English Learners				15,954	3.35%
Title III, Immigrant Students				375	0.08%
Title V, Part B				21,756	4.57%
<b>Total State, Local, Federal Fund Allocations – Site Level</b>				<b>476,077</b>	<b>100.00%</b>

The expenditures will be allocated among each funding source on a proportional basis as defined in the schoolwide plan consolidated budget allocation. An example of the budget is as follows:

		BUDGET AS AMENDED	Amendments	Total	PERCENT AGE OF TOTAL																
GENERAL FUND STATE AND LOCAL ALLOCATION TO SCHOOLS		8,946,274.61		8,946,274.61	100.00%																
EDUCATIONAL ALLOCATIONS TO SCHOOLS		748,316.00	90,000.00	838,316.00	9.37%																
Title I, Part A		72,306.00	39,832.00	112,138.00	1.25%																
Title II, Part A		47,976.00	4,942.00	52,918.00	0.59%																
Title III, English Learners		1563.00		1563.00	0.02%																
Title III, Immigrant Students					0.00%																
Title V, Part B					0.00%																
Total State, Local, Federal Funds Allocations – Site Level		9,003,074.61	95,114.00	9,098,188.61	100.00%																
		Actual YTD Expenditures in Support of Schoolwide Plan	State/Local YTD Allocation	Less Prior Month's Expenditures Allocated to	Total Current Month Allocation to	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	Title III, Part A YTD Allocation	Less Prior Month's Expenditures Allocated to Title III, Part A	Total Current Month Allocation to Title III, Part A				
Expenditures																					
INSTRUCTION - Function	10 Teachers	3,993,957.70	5,008,394.05	3,008,394.05	85,072.70	84,173.70	21,080.04	21,080.04	21,080.04	6,632.44	6,632.44	294.87	294.87	294.87		294.87	294.87				
	10 Substitutes	27,076.96	26,962.59	26,962.59	1,300.94	1,300.94	1,300.94	1,300.94													
	10 Art, Music, PE	303,674.89	294,916.34	294,916.34	85,006.95	85,006.95	2,963.44	2,963.44	2,963.44	646.25	646.25	28.31	28.31	28.31		28.31	28.31				
	101 Technology Specialist	44,095.08	41,451.81	41,451.81	2,271.26	2,271.26	289.87	289.87	289.87	186.97	186.97	4.05	4.05	4.05		4.05	4.05				
	102 Elementary Counselor	82,394.28	86,075.22	86,075.22	4,854.31	4,854.31	686.95	686.95	686.95	249.28	249.28	182	182	182		182	182				
	103 Secondary Counselor	30,854.36	36,204.36	36,204.36	1,935.64	1,935.64	262.34	262.34	262.34	103.88	103.88	7.85	7.85	7.85		7.85	7.85				
	104 State Health	582,234.53	610,110.05	610,110.05	27,875.08	27,875.08	3,627.51	3,627.51	3,627.51	1,489.07	1,489.07	50.03	50.03	50.03		50.03	50.03				
	209 FICA	295,341.04	243,439.22	243,439.22	13,308.40	13,308.40	174,106	174,106	174,106	776.90	776.90	24.45	24.45	24.45		24.45	24.45				
	210 VRS	632,239.97	684,785.33	684,785.33	28,508.40	28,508.40	3,466.97	3,466.97	3,466.97	1,419.79	1,419.79	45.83	45.83	45.83		45.83	45.83				
	200 Workmen Comp	8,893.53	5,860.00	5,860.00	668.97	668.97	76.18	76.18	76.18	32.00	32.00	1.0	1.0	1.0		1.0	1.0				
	209 Other Benefits	2,832.80	2,571.95	2,571.95	105.05	105.05	17.63	17.63	17.63	7.27	7.27	0.25	0.25	0.25		0.25	0.25				
	300 Contracted Services	43,802.53	41,384.69	41,384.69	2,786.38	2,786.38	389.39	389.39	389.39	168.69	168.69	4.65	4.65	4.65		4.65	4.65				
	430 Repair & Maintenance	5,937.43	5,450.52	5,450.52	482.74	482.74	69.04	69.04	69.04	24.28	24.28	0.83	0.83	0.83		0.83	0.83				
	632 Communications - Vsb Based Ect	62,862.95	60,111.59	60,111.59	3,364.97	3,364.97	442.30	442.30	442.30	169.62	169.62	6.79	6.79	6.79		6.79	6.79				
	600 Travel	612.00	305.16	305.16	9.23	9.23	1.85	1.85	1.85	0.76	0.76	0.03	0.03	0.03		0.03	0.03				
	605 Other Purchased Services	4,069.57	3,776.05	3,776.05	202.53	202.53	28.39	28.39	28.39	10.84	10.84	0.37	0.37	0.37		0.37	0.37				
	619 Supplies	82,399.78	106,249.04	106,249.04	5,632.30	5,632.30	742.37	742.37	742.37	304.88	304.88	18.41	18.41	18.41		18.41	18.41				
	615 Supplies - Technology Related	461.06	434.36	434.36	23.37	23.37	3.03	3.03	3.03	1.26	1.26	0.04	0.04	0.04		0.04	0.04				
	612 Computer Software	5,462.23	5,035.50	5,035.50	295.16	295.16	38.60	38.60	38.60	15.74	15.74	0.50	0.50	0.50		0.50	0.50				
	615 Equipment under \$5000	87,778.04	111,174.23	111,174.23	5,424.94	5,424.94	710.80	710.80	710.80	290.00	290.00	9.38	9.38	9.38		9.38	9.38				
	616 Computers under \$5000	878.34	373.63	373.63	46.88	46.88	6.07	6.07	6.07	2.51	2.51	0.08	0.08	0.08		0.08	0.08				
	642 Books	3,105.18	2,948.77	2,948.77	87.08	87.08	10.90	10.90	10.90	4.40	4.40	0.15	0.15	0.15		0.15	0.15				
	610 Dues and Fees	2,903.01	2,862.00	2,862.00	105.47	105.47	18.47	18.47	18.47	5.92	5.92	0.20	0.20	0.20		0.20	0.20				

During spring site visits for new cohort members, a GaDOE Team, including programmatic and fiscal representatives will review actual consolidated expenditures in Fund 150 to see that money was spent from the consolidated pool to pay for the activities listed in the intent and purpose statements. A similar process also occurs during traditional monitoring.

**ii. Available Accounting Methods**

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

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 consolidation, the participating LEAs, with support from the state, will utilize Fund 150 to consolidate all expenditures.

**Table A: Example Consolidated Schoolwide Pool**

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
B	1,500,000	322,500	30,000	60,000	15,000	7,500	1,935,000
C	500,000	87,500	5,000	10,000	25,000	12,500	640,000
D	800,000	122,500	7,000	14,000	35,000	17,500	996,000
Total funds distributed to schools	3,800,000	747,500	62,000	124,000	85,000	42,500	<b>4,861,000</b>

- 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 budget for the schoolwide plan is amended, the LEAs will be required to amend the percentages allocated.  
*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. Additionally, changes should not be made until after the budget amendment is approved by Federal Programs.*

- At the end of the year, the LEAs will review the amount allocated to each funding source to determine that the final budgeted percentage allocation has been appropriately recorded among all the funding sources. The completion reports will be prepared for each federal program based on the actual expenditures charged in that fund. Since the funds are consolidated, it will be permissible to report expenditures in those funds that typically are not allowed under that specific grant. *For example, regular teacher salaries and benefits could be reported in the Title II fund.* Additionally, the Final Amended Budget will be submitted to the Financial Review Division. This final budget, as well as the Final Actual Financial Analysis Report (DE46), will include expenditure data in each funding source coded to the current chart of accounts. The activity submitted on the financial reports must be identifiable by school. LEAs participating in the Consolidation of Schoolwide funds will be required to upload a DE 46 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 pool will be based on the budget for each school. Appendix C includes actual consolidated schoolwide pools currently being used by the original Pilot Systems (Cartersville City, Calhoun City, Foothills Charter HS, and Madison County). LEAs participating in Consolidation should expect to use a similar format. Sample Excel documents are located on the Consolidation of Funds website.

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

The Consolidating LEAs will create a new Governmental Fund, using Fund 150, for the accounting of the consolidated pool of federal, state, and local funds. The use of a separate fund will allow the LEAs to consolidate all expenditures for each school in support of a schoolwide program and track expenditures separately from non-consolidated activities.

- All expenditures will be charged to Fund 150 using the current chart of account structure. The LEA will code the expenditures using the current account code structure of Fund, Function, Object, Program, and School Codes. In Georgia, LEAs may only use the Functional categories allowable under the Consolidation of Funds Initiative. 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.
- At the end of each month, the LEA will determine the amount of expenditures that are allocable to each funding source based on the current schoolwide program budget. The expenditures allocated to each federal program will be transferred to the federal

funding source on a proportionate basis. The transfer of expenditures will be posted at the functional and school level only. *For example, the total proportionate amount of expenditures charged to Title I for the functional category of 1000 will be credited to 1000-881 in Fund 150 and debited to 1000-881 in Fund 402.* This is consistent with current methodology used for Fund 400 in which school districts only consolidate the federal programs. Because the percentages contributed by each Fund source to each schoolwide pool will vary from school to school, the journal entry will have to be repeated for each school. If a Consolidating LEA decided to spend consolidated funds on supplemental transportation expenditures connected to a specific activity in the schoolwide plan (such as a bus and driver for a field trip), then a journal entry line for each expenditure would have to be made since those costs are charged to function 2700.

- 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 the manual journal entries. A cash operating transfer will be required to move cash from the General Fund to the Consolidated Fund 150 for the portion of expenditures allocable to the state/local funding sources. An LEA can allocate proportionate expenditures by functional category and school code to the General fund, but it is not required.
- It is recommended that the LEAs transfer the expenditures allocated to the federal funding sources whenever the grant funds are drawn down. For most LEAs, that will require a monthly journal entry to reallocate the expenditures to the federal funding sources. It has been determined that the transfer is easier to document and ensure it is correct when it is completed with the grant drawn down request for that federal program. (See Table C for example of journal entry)
- 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.

**Table B: Monthly Allocation of Expenditures to Each Funding Source**

		Expenditures as of 12/31/2016															
		BUDGET AS AMENDED	Amendments	Total	PERCENT AGE OF TOTAL												
GENERAL FUND STATE AND LOCAL ALLOCATION TO SCHOOLS		15,946,274.61		15,946,274.61	94.02%												
FEDERAL ALLOCATIONS TO SCHOOLS					5.98%												
Title I, Part A		746,296.00	398,000.00	954,296.00	5.98%												
Title II, Part A		72,396.00	39,102.00	111,498.00	0.69%												
Title III		41,795.00	4,042.00	45,797.00	0.27%												
Title III, Part A		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	15,144.00	16,959,318.61	100.00%												
		Actual YTD Expenditures in Support of Schoolwide Plan	State/Local YTD Allocation	Less Prior Month's Expenditures Allocated To	Total Current Month Allocation to	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	Title III, Part A YTD Allocation	Less Prior Month's Expenditures Allocated to Title III, Part A	Total Current Month Allocation to Title III, Part A
Expenditures																	
INSTRUCTION - Function																	
	110 Teachers	3,189,516.78	3,008,386.65	3,008,386.65	161,173.78			161,173.78			2,019.04			6,632.44		284.97	284.97
	113 Substitutes	27,611.96	25,362.53	25,362.53	1,390.94			1,390.94			181.39			74.50		74.50	2.54
	116 Art, Music, PE	311,054.00	294,383.34	294,383.34	15,800.16			15,800.16			2,960.44			646.25		26.91	26.91
	181 Technology Specialist	44,035.08	41,481.11	41,481.11	2,221.59			2,221.59			299.67			116.97		4.06	4.06
	172 Elementary Counselor	92,394.28	86,875.22	86,875.22	4,654.31			4,654.31			606.95			249.28		8.52	8.52
	173 Secondary Counselor	98,504.36	96,204.25	96,204.25	1,939.64			1,939.64			252.94			303.99		3.95	3.95
	219 State Health	552,204.93	478,219.65	478,219.65	27,917.01			27,917.01			3,627.51			1,459.97		50.93	50.93
	220 FICA	295,341.04	249,491.22	249,491.22	13,366.40			13,366.40			1,743.06			716.90		24.45	24.45
	230 TRS	526,228.97	494,795.33	494,795.33	26,598.48			26,598.48			3,456.67			1,419.73		48.50	48.50
	260 Workmen Comp	11,891.33	11,801.05	11,801.05	598.97			598.97			78.11			32.08		1.10	1.10
	290 Other Benefits	2,892.90	2,851.95	2,851.95	136.65			136.65			17.69			7.27		0.25	0.25
	300 Contracted Services	43,892.53	41,864.63	41,864.63	2,216.10			2,216.10			288.93			116.63		4.05	4.05
	430 Repair & Maintenance	8,987.48	8,450.62	8,450.62	452.74			452.74			53.04			24.25		0.83	0.83
	532 Communications - Web Based Soft	62,886.55	58,111.29	58,111.29	3,166.97			3,166.97			412.98			169.62		5.79	5.79
	580 Travel	382.00	355.16	355.16	14.21			14.21			1.85			0.76		0.03	0.03
	595 Other Purchased Services	4,016.57	3,776.65	3,776.65	202.33			202.33			26.39			10.84		0.37	0.37
	610 Supplies	112,899.74	106,243.84	106,243.84	5,682.30			5,682.30			742.31			304.88		10.41	10.41
	611 Supplies - Technology Related	461.65	434.26	434.26	22.21			22.21			3.03			1.25		0.04	0.04
	612 Computer Software	5,462.21	5,035.93	5,035.93	275.16			275.16			35.88			14.74		0.50	0.50
	616 Equipment under \$5000	10,778.04	10,104.23	10,104.23	542.94			542.94			70.80			23.08		0.89	0.89
	616 Computers under \$5000	929.34	873.63	873.63	46.81			46.81			6.50			2.51		0.09	0.09
	642 Books	1,136.31	1,046.77	1,046.77	87.99			87.99			10.60			4.46		0.29	0.29
	810 Dues and Fees	2,931.00	2,682.00	2,682.00	110.47			110.47			14.41			5.92		0.20	0.20
	<b>Total</b>	<b>6,330,239.02</b>	<b>5,011,843.76</b>	<b>0.00</b>	<b>5,011,843.76</b>	<b>263,507.75</b>	<b>0.00</b>	<b>263,507.75</b>	<b>35,015.04</b>	<b>0.00</b>	<b>35,015.04</b>	<b>14,381.22</b>	<b>0.00</b>	<b>14,381.22</b>	<b>491.24</b>	<b>0.00</b>	<b>491.24</b>

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

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

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

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

<u>Consolidating State, Local, and Federal Funding Sources</u>		
State, Local, Federal Sources Combined in Fund 150		
<i>Journal Entry #1: To allocate federal portion of schoolwide plan to Federal Funds.</i>		
	Debit:	Credit:
17-150-0-8881-1000-881.00-XXXX-0-000000		-264,022.14
17-150-0-8881-2100-881.00-XXXX-0-000000		-56,821.37
17-150-0-8881-2210-881.00-XXXX-0-000000		-9,057.46
17-150-0-8881-2220-881.00-XXXX-0-000000		-78,870.03
Transfers the Federal portion of the consolidated expenditures to the Federal funding source.		
17-150-0-0101-0000-000.00-0000-0-000000	408,771.00	
17-402-0-1750-1000-881.00-XXXX-0-000000	189,098.60	
17-402-0-1750-2100-881.00-XXXX-0-000000	40,696.74	
17-402-0-1750-2210-881.00-XXXX-0-000000	6,487.16	
17-402-0-1750-2220-881.00-XXXX-0-000000	56,488.50	
17-402-0-0101-0000-000.00-0000-0-000000		-292,771.00
Cash balance of monthly activity allocated to the Federal funding sources.		
17-414-0-1784-1000-881.00-XXXX-0-000000	64,589.25	
17-414-0-1784-2100-881.00-XXXX-0-000000	13,900.54	
17-414-0-1784-2210-881.00-XXXX-0-000000	2,215.78	
17-414-0-1784-2220-881.00-XXXX-0-000000	19,294.43	
17-414-0-0101-0000-000.00-0000-0-000000		-100,000.00
17-460-0-1828-1000-881.00-XXXX-0-000000	10,334.29	
17-460-0-1828-2100-881.00-XXXX-0-000000	2,224.09	
17-460-0-1828-2210-881.00-XXXX-0-000000	354.52	
17-460-0-1828-2220-881.00-XXXX-0-000000	3,087.10	
17-460-0-0101-0000-000.00-0000-0-000000		-16,000.00
	817,542.00	-817,542.00
Detail of expenditures allocated to the total federal programs. These entries will be required for all federal programs consolidated, and all schools participating in		
<i>XXXX - Each school code number that is participating in the consolidated schoolwide program.</i>		
<i>Program Code 8881 - beginning FY 2018, will utilize this program code to represent a reduction in state/local expenditures based on the transfer of the proportionate expenditures to each federal funding source.</i>		

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

**Allocation of Expenditures & Cash Drawdowns**

- Each cash drawdown is documented with appropriate supporting worksheets that document the actual expenditures incurred for the period and the amount allocated based on the budgeted percentage allocations.
- These drawdowns should be calculated by **school** percentage. Do **not** use a consolidated centralized budget percentage allocation.
  - The drawdown is in total for the district, once each school's drawdown is added with the centralized costs amount needed to draw down.

Cash Management policies 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.

**Table D: Calculation of Monthly Cash Drawdowns**

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

**Summary of Allocation Process:**

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

- Charge expenditures as incurred to Fund 150 for the schoolwide plan using the existing accounting structure of fund, function, QBE program, object, and facility/school codes.
- When drawdowns are processed, the LEA will post the manual journal entries to reclassify the federal expenditures out of Fund 150 to the appropriate participating federal fund. The year-end reporting will utilize the total amount of expenditures in each separate funding source for submission of completion reports, maintenance of effort calculations, indirect cost calculations, etc.
- Each LEA will maintain individual schoolwide budgets.
- To ease the accounting burden for the LEAs participating in the Consolidation of Funds Initiative, the reclassifications of expenditures to the federal program funds can be made at the functional-school level. Should it be determined that the detail is

needed to be separated at the object code level, the monthly subsidiary worksheets will be utilized to achieve that allocation.

- Example: Reclassifying 30% of expenditures charged to Instruction (Function):
  - Debit 150-0101-0000-000 \$3,000.00; Credit 150-1000-9990-881 \$3,000.00
  - Debit 402-1000-1750-881 \$3,000.00; Credit 402-0101-0000-000 \$3,000.00
- Please note: The reclassification entries to allocate the functional total of expenditures will be classified using the school level codes. The length of the journal entry is shown in Table C. All expenditures consolidated and reported in Fund 150 will be posted to the school level. The entries that transfer the expenditure totals to the federal funding sources will be allocated to each applicable school code. This will not affect the Financial Efficiency Star Rating, as all expenditures charged to 881 will zero out across the funding sources. The combined expenditures allocated by school code will be utilized for the Financial Efficiency Star Rating and any other school level reporting required by the LEA.

At the end of the year, Fund 150 will be included in the reporting to the state. Fund 150 will not be rolled into Fund 100, so the expenditures for each school's schoolwide plan are identifiable for review of the Consolidation of Funds Initiative. All expenditures in Fund 150 are required to be reported using a school code. Fund 150 will be manually combined when calculating the maintenance of effort requirement for the federal programs. This process will require minimal effort by the SEA since Fund 150 will be reported with only the total expenditures allocable to the state/local funding sources.

Regardless of whether the expenditures are re-classified to each funding source on a monthly or quarterly basis, the minimum proportional allocation of the federal programs will be completed manually at the aggregate function-school level. The function-school level breakdown should satisfy all reporting requirements at the state and federal level, unless federal rules require object level reporting. If there is a need for the expenditures to be detailed at the object level by funding source, the school level monthly budgets can be utilized to determine the appropriate breakdown by function, program, and object for each funding source. Additionally, in order to review the activities supporting the schoolwide programs, object level budgets and expenditure reports will be required for monitoring and reporting purposes.

### **iii. Consolidated LEA Improvement Plan (CLIP) – Budget Preparation**

Each Consolidating LEA will submit a federal programs budget that shows the total budgeted consolidated funds for the system as a whole. The total for each of the functional categories will be shown on the consolidated application with object code 881 added as a "placeholder."

- The consolidated application only requires the single line item for the amount budgeted to be consolidated for each federal program. 1000-881
  - Financial Review recommends including a separate line item for the amount budgeted for each school. This makes it easier to identify and trace back to each schoolwide budget.

- If desired, LEAs may break the budget into additional functional categories: 1000 – 881, 2100 – 881, 2210 – 881, 2213 – 881, 2220 – 881, 2400 – 881, 2700 – 881.

For federal funds that are not included in the system wide pool, the Consolidating LEAs will continue to provide detailed budgeting information for each federal program as is current practice.

In an ongoing effort to reduce barriers, GaDOE and Consolidating LEAs shall work together to achieve prompt approval of the consolidated budgets and disbursement of federal program funds.

#### Budget Entry Reminders:

- Each program budget contributing to consolidation requires a line item for each school with a notation in the budget line description that says, “Transferred to Consolidation of Funds”.
- Budgets must reflect the use of a single functional category (1000 881) or multiple functional categories (1000-881, 2213-881, etc.) for each school; which method is at the district’s discretion.
- There should be clear alignment between each school’s:
  - Needs Assessment/CLIP
  - Intent and Purpose
  - Schoolwide Plan
  - Fund 150 Budget
  - CPI Data Collections Reports (Secondary Fund Codes & Job Codes)

### **G. Cohort Meetings and Site Visits**

GaDOE and new cohorts of Consolidating LEAs commit to participate in:

- An introductory support session held in June at the annual Federal Programs Conference.
- One day-long meeting held in early fall (September or October) to include SEA and LEA participants from both the programmatic and fiscal divisions.
- One half-day site visit in spring (February or March). The site visit focuses on the progress of implementation of Consolidation at the school and district level along with a review of detailed expenditure reports with the primary expenditures highlighted to demonstrate that the intent and purpose of each consolidated program has been met. Interviews with both LEA and school level personnel may be included at GaDOE’s discretion.
- An end-of-the-year wrap up meeting held in June with a possible virtual review of LEA supporting documentation.

An example of the beginning of the year meeting and site visit agendas are included in the Appendices of this Manual and on the Consolidation of Funds webpage on the GaDOE website.

## H. Monitoring

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

The Federal Programs Division cross-functional monitoring cycle will remain the same for Consolidating LEAs.

- **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 monitoring 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 Cohorts 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 school system 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:

- Certain grants, like McKinney-Vento and 21<sup>st</sup> CLCC may be subject to annual monitoring.
  - Note: Title I Homeless Set-aside is monitored in conjunction with McKinney-Vento
- Any single grant monitored in a given year may be subject to monitoring of cross-cutting/ overarching requirements and set-asides
- 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.
- Grants that were awarded in conjunction with a specific plan (21<sup>st</sup> Century, SIG 1003(a), SIG 1003(g), McKinney-Vento) must ensure compliance with approved plans/applications.

### ii. IDEA Monitoring Under Consolidation

The Individuals with Disabilities Act (IDEA) funding offers individual student protection. Therefore, monitoring of IDEA funds in a schoolwide consolidation of 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 DE046 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 consolidation budget approval. The formula calculation and 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 time-frame. 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 time-frame 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.

## I. District Level Set-Asides

A schoolwide program that consolidates funds cannot, theoretically, distinguish Title I dollars from other combined funding sources. As a result, meeting and documenting compliance with the requirements of district-level Title I set-asides becomes a challenge if schools were allowed to consolidate district set-aside funds. For example, how can the LEA know if a schoolwide program is using the proper amount of funds allocated to it for parent and family engagement activities while consolidating funds? For this reason, in Georgia, schools/districts do not have the ability to consolidate district set-asides. Set-asides include, but are not limited to:

- District Level administrative reservations
- Title I and Title VIII Equitable Services set-aside(s)
- Title I, Part A Optional Foster Care set-aside
- Title I, Part A McKinney-Vento Homeless set-aside
- Title I, Part D Neglected and Delinquent set-aside

## J. Determining how to Allocate ESSA Funds to the School Level

The following section outlines considerations for allocating to the school level for consolidation. LEAs are not exempted from specific statutory funding requirements.

Program	Considerations for Allocating to the School Level for Consolidation
Title I, Part A	Title I 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 Optional Foster Care Education Set- Aside	<p>Local Educational Agencies (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 district-level activities or push the funds to the school for school-level activities. LEAs should consider</p> <ul style="list-style-type: none"> <li>• whether school-level or district-level activities will have the greatest impact on Foster Care Education, and</li> <li>• whether school level staff have the experience and training required to meet the unique needs of children and youth in care. Specifically, school level staff supporting Foster Care Education must be able to promote school stability by coordinating with the LEA transportation department and the Department of Family and Child Services.</li> </ul>

Program	Considerations for Allocating to the School Level for Consolidation
Title I, Part A Mandatory McKinney- Vento Set- Aside	Local Educational Agencies (LEAs) must reserve a portion of the Title I, Part A allocation to assist children and youth experiencing homelessness. The Title I, Part A McKinney-Vento Set-Aside may not be consolidated.
Title I, Part A Mandatory Neglected Set-Aside	Local Educational Agencies (LEAs) must reserve a portion of the Title I, Part A allocation to assist neglected children and youth. The Title I, Part A Neglected Set-Aside may not be consolidated.
Title I, School Improvement 1003(a)	Schools who consolidate SIG 1003(a) must ensure their plan for the funds is implemented.
Title I, School Improvement 1003(g)	<ul style="list-style-type: none"> <li>• Schools who consolidate SIG 1003(g) must ensure their plan for the funds is implemented.</li> <li>• 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.</li> </ul>
Title I, Part C	<p>If incorporating Title I, Part C Migrant funds into consolidation, prior to choosing the consolidate the school must:</p> <p>(i) Use these funds, in consultation with parents of migratory children or organizations representing those parents, or both, first to meet the unique educational needs of migratory students that result from the effects of their migratory lifestyle, and those other needs that are necessary to permit these students to participate effectively in school, as identified through the comprehensive Statewide needs assessment under § 200.83 and</p> <p>(ii) Document that these needs have been met. (ESEA section 1306(b)(4); 34 C.F.R. § 200.29(c)(1)) as amended by ESSA</p> <p>Additional considerations are available on the Consolidation of Funds Webpage.</p>
Title I, Part D LEA Delinquent Formula Grant	<p>LEAs considering consolidation have the autonomy to keep the Title I, Part D at the LEA for district-level activities or push the funds to the school for school-level activities. LEAs should not only consider</p> <ul style="list-style-type: none"> <li>• whether school-level or district-level activities will have the greatest impact on Education programs for delinquent youth, and</li> <li>• whether staff have the experience and training required to meet the unique needs of children and youth residing in delinquent institutions.</li> <li>• whether schools will be able to successfully implement approved activities found in the Title I, Part D application</li> </ul>

Program	Considerations for Allocating to the School Level for Consolidation
<p>Title II, Part A Supporting Effective Teachers and Leaders</p>	<ul style="list-style-type: none"> <li>• LEAs must prioritize Title II, Part A funds to CSI and TSI schools with the highest poverty numbers prior to consolidation.</li> <li>• When allocating to the school level, the LEA must also ensure allocations reflect the purpose of Title II, Part A to increase teacher and school leader effectiveness particularly for               <ul style="list-style-type: none"> <li>○ Schools with underperforming students</li> <li>○ Schools with historically at-risk populations                   <ul style="list-style-type: none"> <li>▪ schools with high poverty populations</li> <li>▪ schools with high minority populations</li> </ul> </li> </ul> </li> <li>• LEAs must complete an online form indicating that how the LEA prioritized funds</li> </ul>
<p>Title III, Part A English Learner</p>	<p>It is important for LEAs to identify which schools have a greater need for supplemental language instruction services for their English Learner (EL) students and then to allocate the funds to align with the need. Schools with the most EL students may not have necessarily the greatest need.</p> <p>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.</p> <p>Other data to consider would include the school's EL Exit Rates, EL Progress Toward Proficiency Rates, EL Subgroup Performance Flags in "Closing the Gaps", the number of ESOL-endorsed teachers, and their EL parent/family needs, etc.</p>
<p>Title III, Part A Immigrant</p>	<p>LEAs must first identify the schools with Immigrant students (Not born in U.S. or Puerto Rico and less than 3 years in U.S. schools); and then determine what percentage of the funds to allocate to these schools according to how the schools plan to meet the sociocultural adaptation needs and possibly language instruction needs of the Immigrant students and their parents. Remember, not all Immigrant children and youth are necessarily English Learners.</p>

Program	Considerations for Allocating to the School Level for Consolidation
Title IV, Part A	<p>LEAs must assure that they will:</p> <ol style="list-style-type: none"> <li>1. Prioritize the distribution of funds to schools based on one or more of the following criteria—               <ol style="list-style-type: none"> <li>a. Are among the schools with the greatest needs;</li> <li>b. Have the highest percentages or numbers of low-income children/families;</li> <li>c. Are identified for comprehensive support and improvement;</li> <li>d. Are implementing targeted support and improvement plans, or</li> <li>e. Are identified as a persistently dangerous public elementary school or secondary school</li> </ol> </li> <li>2. For an LEA that receives \$30,000 or more, funds must be distributed to support each of the three focus areas—               <ol style="list-style-type: none"> <li>a. For an LEA that receives less than \$30,000, funds must be distributed to support at least one of the three focus areas—                   <ol style="list-style-type: none"> <li>i. Activities/interventions pertaining to well-rounded educational opportunities;</li> <li>ii. Activities/interventions pertaining to safe and healthy students;</li> <li>iii. Activities/interventions pertaining to the effective use of technology via professional development/training</li> </ol> </li> </ol> </li> </ol>
Title IV, Part B - 21st CCLC	<p>LEAs consolidating funds in a schoolwide program where the 21st CCLC grant is also awarded are still responsible for implementing activities for which they received the 21st CCLC award.</p>
Title V, Part B	<p>GaDOE encourages rural LEAs to use Title V, Part B resources to supplement other federal resources that may be underfunded or could use additional funding to expand the scope to planned activities. LEAs considering consolidation have the autonomy to keep the Title V, Part B at the LEA for district-level activities or push the funds to the school for school-level activities.</p>
Title IX, Part A McKinney-Vento Discretionary Grant	<p>The McKinney-Vento Act provides funding to states “to enable such States to carry out the activities described in subsections (d) through (g).” 42 U.S.C. §11432(a). Those activities are the only allowable uses for McKinney-Vento funds. The activities described in subsections (d) through (g) are very specific and benefit students experiencing homelessness exclusively. A portion of McKinney-Vento funding must be distributed “in subgrants to local educational agencies for the purposes of carrying out section 723.” 42 U.S.C. §11432(e)(1). Section 723 specifies that those subgrants are “for the purpose of facilitating the identification, enrollment, attendance, and success in school of homeless children and youths.” 42 U.S.C. §11433(a)(1). The vehicle for “facilitating the identification, enrollment, attendance, and success in school of homeless children and youths” can include “existing programs and mechanisms that integrate homeless children and youths with non-homeless children and youths.”</p>

Program	Considerations for Allocating to the School Level for Consolidation
<p>IDEA Special Education Federal Funds – 611/619</p>	<p>The Individuals with Disabilities Act (IDEA) provides a straightforward formula for LEAs and their schools that wish to consolidate a portion of their IDEA Part B funds in any fiscal year to carry out a schoolwide program.</p> <p>First, the LEA determines the amount of funds it received under the IDEA section 611 and 619 programs. Secondly, the LEA must divide the total amount of its IDEA grants by the number of children with disabilities in the jurisdiction of the LEA. Finally, the LEA then multiplies this figure by the number of children with disabilities who will be participating in the schoolwide program. 34 CFR § 300.206</p> <p>The Special Education Services and Supports Division has created a formula worksheet that must be completed, in order for consolidation of IDEA funds to be approved. This form must also be submitted with the IDEA budget in the Consolidated Application. 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.</p> <p>The IDEA places the following conditions on LEAs and schools that consolidate IDEA funds in a schoolwide program:</p> <ol style="list-style-type: none"> <li>1. The IDEA funds must still be counted as federal funds for IDEA's excess cost and supplement not supplant calculations.</li> <li>2. Regardless of how the IDEA funds are expended, children with disabilities in a schoolwide program school must: <ol style="list-style-type: none"> <li>a. receive services in accordance with a properly developed individualized education program (IEP); and</li> <li>b. be afforded all of the rights and services guaranteed to children with disabilities and their parents under the IDEA.</li> </ol> </li> </ol> <p>All schools choosing to consolidate IDEA funds will be monitored based on the intent and purpose of the funds, and student services based on IEPs.</p>

### K. Adjusting the Amount Consolidated

In general, any adjustment to the consolidated pool of funds (Fund 150) requires a review and possible recalculation of percentages.

- **Increasing the Amount Consolidated:** LEA's may examine school needs and determine that consolidated funds should increase or increase during the course of the year. Contributing money to Fund 150 is allowable, but the contributing percentage will need to be changed year-to-date. This includes adjustments due to carryover, allocation increases, or local decisions to increase contributions.

- Reducing the Amount Consolidated: Unless there are extenuating circumstances, funds should not be removed from Fund 150 until the end of the year. This includes reductions to allocations and local decisions to decrease contributions.
  - Documenting Extenuating Circumstances: Please complete the form found in the Appendix and submit the form by email to Consolidation staff at [consolidation@doe.k12.ga.us](mailto:consolidation@doe.k12.ga.us) and copy relevant GaDOE program and Financial Review staff. The LEA's form will require approval before any further action can be taken.
- Considerations When Planning: 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.

## L. Carryover

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. Consolidation doesn't affect the calculation, and the cap (ex. 15 percent of Title I, Part A) on carryover funds is calculated on the allocation an LEA receives for that program in a given year.

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.

It is recommended that consolidating LEAs who have decided to transfer Title II, Part A and/or Title IV, Part A in the consolidation process, notify the GaDOE prior to CLIP submission.

Program	Considerations for Carryover for Schools that Consolidate Funds
Title I, Part A	<ul style="list-style-type: none"> <li>• Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act (ESSA) permits LEAs to carry over Title I funds not expended within the fiscal year awarded to the next fiscal year. While the law permits LEAs to carry over funds, LEAs are encouraged to expend the fiscal year's allocation within that fiscal year. The law specifies requirements for the expenditure of carryover funds exceeding the 15-percent carryover limitation. However, the waiver process allows LEAs to request waivers from the Georgia Department of Education (Department) once every three years when the LEA fails to expend at least 85-percent of the allocated funds within the fiscal year.</li> </ul>

Program	Considerations for Carryover for Schools that Consolidate Funds
	<ul style="list-style-type: none"> <li>• LEAs have options when determining how to spend carryover funds. They may:               <ul style="list-style-type: none"> <li>○ 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.</li> <li>○ Allocate the funds for district-level activities, for example, professional development. LEAs implementing this option must ensure that private schools have equitable participation, if appropriate.</li> <li>○ 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 imbedded Public School Allocation worksheet in the Consolidated Application (ConApp) under the column heading School Carryover. These carryover amounts are not considered for ranking the schools since the amounts were actual unspent funds from the prior year. 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.</li> <li>○ 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 district 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. These carryover amounts are not considered for ranking the schools since the amounts were actual unspent funds from the prior year.</li> <li>○ 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. These carryover amounts are not considered for ranking the schools since the amounts were actual unspent funds from the prior year.</li> </ul> </li> </ul>

Program	Considerations for Carryover for Schools that Consolidate Funds
Title I, Part A Optional Foster Care Education Set-Aside	<ul style="list-style-type: none"> <li>The carryover requirements for the Title I, Part A Optional Set-Aside Foster Care Education are embedded with Title I; thereby, having the same requirements. Title I has a statutory restriction on the carryover of Title I funds.</li> </ul>
Title I, Part A Mandatory McKinney-Vento Set-Aside	<ul style="list-style-type: none"> <li>The carryover requirements for the Title I, Part A McKinney-Vento Set-Aside are embedded with Title I; thereby, having the same requirements. Title I has a statutory restriction on the carryover of Title I funds.</li> </ul>
Title I, Part A Mandatory Neglected Set-Aside	<ul style="list-style-type: none"> <li>The carryover requirements for the Title I, Part A Neglected Set-Aside are embedded with Title I; thereby, having the same requirements. Title I has a statutory restriction on the carryover of Title I funds.</li> </ul>
Title I, School Improvement 1003(a)	<ul style="list-style-type: none"> <li>The grant does not allow for the carryover of funds.</li> </ul>
Title I, School Improvement 1003(g)	<ul style="list-style-type: none"> <li>The grant does not allow for the carryover of funds.</li> </ul>
Title I, Part C Migrant	<ul style="list-style-type: none"> <li>In accordance with the Tydings Amendment all unexpended Title I, Part C Migrant Education Program Funds may be carried over by the State Education Agency – (GaDOE).</li> <li>GaDOE annually examines each LEA’s unobligated funds at the end of the year. If a LEA has a significant amount of unobligated funds remaining, the GaDOE may reduce the LEA’s subgrant in the subsequent year to make available the funds that the LEA did not spend in the prior year. This allows the GaDOE to target MEP funds to best meet the needs of migrant students and the migrant program in Georgia.</li> </ul>
Title I, Part D – Programs for Neglected and Delinquent Children	<ul style="list-style-type: none"> <li>Under the Tydings Amendment, eligible grantees may obligate Title I, Part D funds during the federal fiscal year for which the funds were appropriated and during the succeeding federal fiscal year. It is the expectation of the United States Department of Education (ED) that Title I, Part D funding be expended during the year in which it is allocated.</li> <li>There are no provisions for the reallocation of Title I, Part D funds. Reallocation of carryover funds is not guaranteed. Funds from LEAs that habitually carryover more than 25-percent of their allocation may be reallocated to other eligible grantees.</li> <li>In Georgia, technical assistance will be provided to LEAs with an excessive amount of carryover funds. LEAs with carryover funds more than 25-percent of their allocation will be monitored.</li> </ul>

Program	Considerations for Carryover for Schools that Consolidate Funds
Title II, Part A Supporting Effective Instruction	<ul style="list-style-type: none"> <li>Title II, Part A, under the Tydings Amendment, allows all unexpended funds to be carried over into the next fiscal year.</li> <li>Like original allocations, LEAs should have a methodology for ensuring allocations are prioritized to CSI and TSI schools, schools with underperforming students and schools with historically at-risk (high poverty, high minority) populations</li> </ul>
Title III, Part A English Learner and Title III, Part A Immigrant Students	<ul style="list-style-type: none"> <li>Title III, Part A, under the Tydings Amendment, allows all unexpended funds to be carried over into the next fiscal year.</li> <li>When an LEA is notified of carryover funds, the LEA should consider allocating the additional funds first to the schools with the greatest EL student need, per the comprehensive needs' analysis described in the previous section "Allocating Consolidated Title III, Part A funds".</li> </ul>
Title IV, Part A	<ul style="list-style-type: none"> <li>LEAs that Met Statute Minimums in Prior Fiscal Year - Title IV, Part A, under the Tydings Amendment, allows all unexpended funds to be carried over into the next fiscal year.</li> <li>LEAs that Did <u>Not</u> Met Statute Minimums in Prior Fiscal Year – LEAs that did not meet statute minimums in the prior fiscal year must reserve enough funds to meet the statute minimums for the prior fiscal year. All remaining Title IV, Part A unexpended funds may be carried over into the next fiscal year. (Note: LEAs that wish to transfer prior year carryover MUST reserve enough funds to meet statute minimums from the prior fiscal year prior to transferring remaining funds).</li> <li>When funds are carried over, LEAs must ensure that they have a process and internal controls in place to track unspent funds from the prior year in addition to the current year fund requirements and be able to show how total funds were spent according to the Title IV, A focus area.</li> <li>In Georgia, LEAs with large carryover amounts may be monitored and/or provided technical assistance to address the excessive carryover amounts.</li> </ul>
Title IV, Part B - 21st CCLC	<ul style="list-style-type: none"> <li>Under Title IV, Part B, funds that were not expended may be carried over to the following year of the subgrant award period.</li> <li>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.</li> <li>The final determination of the availability and reissuing of carryover funds is made by GaDOE.</li> </ul>

Program	Considerations for Carryover for Schools that Consolidate Funds
<p style="text-align: center;">Title V, Part B Rural Education Initiative Formula Grant</p>	<ul style="list-style-type: none"> <li>• Under the Tydings Amendment, eligible grantees may obligate Title I, Part D funds during the federal fiscal year for which the funds were appropriated and during the succeeding federal fiscal year. It is the expectation of the United States Department of Education (ED) that Title I, Part D funding be expended during the year in which it is allocated.</li> <li>• While there are no provisions for the reallocation of Title V, Part B funds, Reallocation of carryover funds is not guaranteed; therefore, funds from grantees that habitually carryover more than 25-percent of their allocation may be reallocated to other eligible grantees.</li> <li>• In Georgia, technical assistance will be provided to LEAs with an excessive amount of carryover funds. LEAs with carryover funds more than 25-percent of their allocation will be monitored.</li> </ul>
<p style="text-align: center;">Title IX, Part A McKinney-Vento Discretionary Grant</p>	<ul style="list-style-type: none"> <li>• Education of Homeless Children and Youth (EHCY) grants are normally awarded on a three-year grant cycle. EHCY grantees are typically eligible to carryover Title IX, Part A funds between years during a three-year grant cycle; however, GaDOE does not allow EHCY grantees to carryover funds at the end of a three-year grant cycle. It is the expectation of the United States Department of Education (ED) that Title IX, Part A funding be expended during the year in which it is allocated.</li> <li>• In Georgia, technical assistance will be provided to LEAs with an excessive amount of carryover funds. While there are no provisions for the reallocation of Title IX, Part A funds, grantees with carryover funds more than 25-percent of their allocation will be monitored.</li> </ul>
<p style="text-align: center;">IDEA Special Education Federal Funds – 611/619</p>	<ul style="list-style-type: none"> <li>• The Individuals with Disabilities Act (IDEA) provides funding to the Georgia Department of Education (GaDOE) for a 27-month grant period. The Georgia Department of Education allocates IDEA funds for a 15-month grant period to LEAs. At the completion of the first 15 months, GaDOE permits LEAs to carryover allowable unused IDEA funds, up to 100%, for an additional 12-month period. While it is permissible to carry over funds, LEAs are encouraged to expend the fiscal year's allocation within that fiscal year.</li> <li>• LEAs should use an allocation method to attribute a portion of schoolwide program expenditures to IDEA funds so that the LEA may calculate the amount of carryover for each program including the IDEA.</li> </ul>

## **M. Applying the Budgeted Percentages for Federal Cash Management**

It is recommended that each participating LEA apply the most recent budget amendment to the year-to-date expenditures each time a federal cash drawdown is requested. For example, an LEA may have an initial consolidated budget that applies 10% of the overall budget to Title I. After a few months, the budget is amended, and the overall budget includes 15% of Title I in the consolidated budget. If the 15% budget amendment is not applied to the year-to-date expenditures, and only applied to the months moving forward after the amendment, the year-end allocation for Title I will not agree with the 15%. This is a result of the budget being an annual estimate applied on a monthly or quarterly basis for cash drawdown requests. At the end of the fiscal year, the LEA should ensure each school spent the budgeted amount of federal dollars or there may be an issue with federal funds remaining in the budget, and carryover requirements not being met.

It is GaDOE's recommendation to apply the most current budgeted allocation percentages to the year-to-date expenditures, then deduct the prior month's actual cash drawdown requests to determine the current cash drawdown request. This will require manual calculations on an external calculation sheet but will ensure there are not additional federal funds at the end of the fiscal year that have not been spent and are not allowable for carryover.

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

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

For those districts that are posting the manual journal entries to reclassify the portions associated with the participating federal programs, the expenditures related to the accruals will be reclassified to each federal funding source. The offset to the expenditures will be Cash.

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

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

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

Cash into Fund 150 for the portion of expenditures associated with the state/local funding source. LEAs will debit Cash 0101 and Credit Transfers In - 5200. The remaining balances in Balance Sheet accounts 0101-Cash and 0422-Salaries and Benefits Payable in Fund 150 will offset each other. Balances will be reported in these accounts in Fund 150 on the DE46 Financial at fiscal year-end. No balance should be reported in Balance Sheet account 0799 in this fund. The Fund Balance of Fund 150 should remain zero at fiscal year-end.

3. July 31, 20XX - July payroll is processed. Salaries/Benefits Expenditures are paid out of Fund 150 that results in debits to the expenditure accounts and a credit to Cash 0101 in the new fiscal year. If actual expenditures are the same as the July accrued expenditures as of 06/30/XX, then cash will net to zero. There will still be a balance in 0422-Salaries and Benefits Payable at this time.
4. July 31, 20XX - Post a journal entry to close out July salaries/benefits that were accrued in Fund 150 as of 6/30/XX. Debit 0422 and credit the regular expenditure accounts (not the 1000-881, etc.) for the July accrued expenditure amounts. This closes out the balance in 0422-Salaries and Benefits Payable and leaves only the difference between the actual and the accrued expenditures in the current year expenditure accounts. Note: PC Genesis sites will just need to cancel prior year salary accrual claims for July.
5. July 31, 20XX - Post the same journal entry as always to move expenditures from Fund 150 to Fund 402, Fund 4XX, etc. using expenditure accounts 1000-881, etc. with the offsetting entry to Cash 0101. This will clear out the remaining expenditure balances that are the difference between actual and accrued expenditures for the prior year. This will not be necessary if actual expenditures are the same as the accrued expenditures.
6. August 31, 20XX - August payroll is processed. Salaries/Benefits are paid out of Fund 150 that results in debits to the expenditure accounts and a credit to Cash 0101 in the new fiscal year. If actual expenditures are the same as the August accrued expenditures as of 06/30/XX then cash will net to zero. There will still be a balance in 0422-Salaries and Benefits Payable at this time.
7. August 31, 20XX - Post a journal entry to close out August salaries/benefits that were accrued in Fund 150 as of 6/30/XX. Debit 0422 and credit the regular expenditure accounts (not the 1000-881, etc.) for the August accrued expenditure amounts. This closes out the balance in 0422-Salaries and Benefits Payable and leaves only the difference between the actual expenditures and the accrued expenditures in the current year expenditure accounts. Note: Genesis sites will just need to cancel prior year salary accrual claims for August.
8. August 31, 20XX - Post the same journal entry as always to move expenditures from Fund 150 to Fund 402, Fund 4XX, etc. using expenditure accounts 1000-881, etc. with the offsetting entry to Cash 0101. This will clear out the remaining expenditure balances that are the difference between actual and accrued expenditures for the prior year. This will not be necessary if August actual expenditures are the same as the accrued expenditures.
9. September 30, 20XX - Continue with same procedure as always to move current monthly expenditures from Fund 150 to Fund 402, Fund XXX etc. using 1000-881, etc. expenditure account and continue for subsequent months of the new fiscal year.

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

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

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

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

## **P. Indirect Cost**

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. Indirect cost is not an allowable expenditure within Fund 150.

## **Q. Obligation of Consolidated Funds**

In order to best maximize and leverage federal and non-federal funds to meet school needs, LEA's 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. The budget period for the consolidated schoolwide budget must follow the state fiscal year, July 1 – June 30.

# **IV. Flexibilities of Consolidation**

## **A. Flexibilities Only Apply to Consolidated Funds**

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 consolidated pool, the schoolwide flexibility does not apply, and expenditures

under those programs are limited to allowable costs under the individual program. (See *Non-Regulatory Guidance, Sec. E*).

A schoolwide program school that consolidates federal program funds “is not required to meet most statutory or regulatory requirements of the program applicable at the school level but must meet the intent and purposes of that program to ensure that the needs of the intended beneficiaries are met.” (See *Non-Regulatory Guidance, Sec. E-1, Page 50*).

A schoolwide program school must “maintain records that demonstrate that the schoolwide program as a whole addresses the intent and purposes of each of the federal education programs whose funds were consolidated to support it.” (See *Non-Regulatory Guidance, Sec. E-15, Page 62*). A school operating a schoolwide program must identify in its schoolwide plan the programs that have been consolidated and address how it intends to meet the intent and purpose of those programs. “This documentation should be uploaded in the Attachments Tab of the Consolidated Application in the MyGaDOE portal. There is a dropdown menu in the Attachments tab which participating LEAs should toggle and select “Consolidated Funding.”

## **B. Non-Education GaDOE Prohibition**

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

Currently the 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. The Consolidating LEAs will consolidate only educational expenses that are budgeted as part of the seven functional categories that are being consolidated: 1000 – Instruction, 2100 – Pupil Services, 2210 – Improvement of Instructional Services, 2213 – Instructional Staff Training, 2220 – Educational Media Services, 2400 – School Administration and 2700-Transportation (supplemental).

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.

## C. Time & Effort

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 local district. (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).

## D. Property Records

- All assets purchased with federal funds must benefit the program supporting the cost. This requires LEAs to have systems in place to track the assets they purchase with federal funds in order to demonstrate the assets are being used in a manner that benefits the relevant program.
- Assets purchased with consolidated funds should reflect that Schoolwide Consolidation of Funds as the 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 LEAs must maintain inventory procedures to address purchases that may be made with non-consolidated federal funds, including district level set-asides.

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

## E. Procurement Records

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

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

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

Documentation that illustrates the LEAs implementation of contributing program intent and purpose must be kept on file.

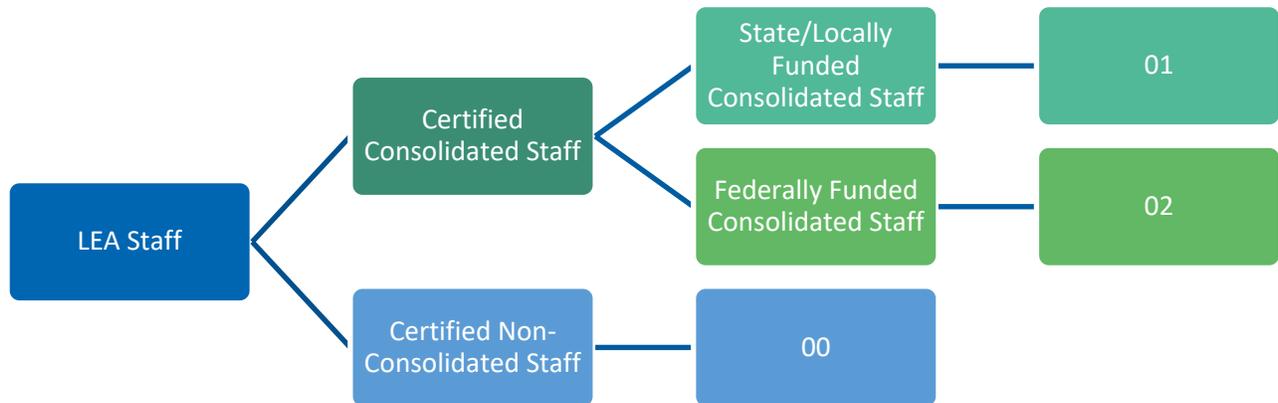
## **F. Certified Personnel Information Reporting**

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

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 districts or to the state. The use of allowable 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 districts' ability to earn T&E funds for those staff which will be funded via the consolidated pool.



### G. Evidenced-Based Practices

In several Titles, ESSA specifically references the use of evidence-based practices/strategies (EBPs). Some titles simply required LEAs to determine the EBP level while others restrict the EBP level that can be funded. Per 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.

### H. Title I and Title III Notifications

Per the Office for Civil Rights, schools must send parents a letter to inform them that their student qualifies to receive EL service (Dear Colleague Letter 2015). The letter must include guidance in a language parents can understand, the range of EL services that their child could receive, and the benefits of such services before voluntarily waiving them.

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

## **V. General Fiscal Requirements**

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

#### **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) if it has—

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

#### **ii. SNS and 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.

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

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.

## **K. ESSA Maintenance of Effort Requirements**

In calculating whether it has maintained effort, an LEA can allocate expenditures in a schoolwide program in proportion to the amount of federal funds provided to the schoolwide program. For purposes of the 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. An LEA may also use other reasonable methods. (See Non-Regulatory Guidance, Sec. E-20, Page 65).

## **L. Updating Internal Controls and Preparation for Audits**

- In LEAs that consolidate, it is not uncommon to see a shift in traditional procedures for approving federal expenditures from the district level to the school level. 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 district level set-asides, are still 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.
- 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

## **M. Equitable Services**

LEAs that choose to consolidate funds are still required to provide equitable services to participating private schools.

# APPENDIX A– Screenshot of Intent and Purpose Form and Sample

CONSOLIDATION OF FUNDS – INTENT AND PURPOSE TEMPLATE			
<p><b>Schoolwide School Improvement Plan–Consolidating Funds</b>  <b>How the school will meet the Intent and Purpose of each funding source?</b></p>			
<ul style="list-style-type: none"> <li>Complete an Intent and Purposes chart for <u>EACH</u> schoolwide school participating in schoolwide consolidation. Sample below.</li> <li>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.</li> <li>Attach template for <u>EACH</u> school consolidating funds in the ‘Consolidated Funding’ dropdown in the MyGaDOE Portal Consolidated Application Attachments Tab.</li> </ul>			
<b>District Name</b>		<b>Fiscal Year</b>	
<b>School Name</b>		<b>Date Submitted</b>	
<b>Programs</b>	<input type="checkbox"/> IA <input type="checkbox"/> IC <input type="checkbox"/> ID <input type="checkbox"/> 1003(a) <input type="checkbox"/> 1003(g) <input type="checkbox"/> IIA <input type="checkbox"/> IIIA (English Learners) <input type="checkbox"/> IIIA (Immigrant) <input type="checkbox"/> IVA <input type="checkbox"/> IVB <input type="checkbox"/> VB <input type="checkbox"/> McKinney-Vento <input type="checkbox"/> Sp. Ed. 611 <input type="checkbox"/> Sp. Ed. 619		
	<b>School Intent and Purpose Statements (Required for State Review)</b>	<b>School Level Evidence (Optional – For Local Use Only)</b>	<b>Sign-Off</b>
<b>Program</b>	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
<b>State and Local</b>			
<b>Title I, Part A</b>			
<b>Title I, Part C</b>			
<b>Title I, Part D</b>			
<b>Subpart A</b>			
<b>Title I, 1003 (a)</b>			
<b>Title I, 1003 (g)</b>			
<b>Title II, Part A</b>			
<b>Title III, Part A</b>			
<b>English Learners</b>			
<b>Title III, Part A</b>			
<b>Immigrant Students</b>			
<b>Title IV, Part A*</b>			
Indicate which IVA requirements are funded at this school.			
<input type="checkbox"/> Safe & Healthy			
<input type="checkbox"/> Well-Rounded Ed.			
<input type="checkbox"/> Effective Use of Tech.			
<b>Title IV, Part B</b>			
<b>Title V, Part B</b>			
<b>McKinney-Vento</b>			
<b>IDEA (611 &amp; 619)**</b>			
<b>Superintendent’s Signature (or Designee Signature)</b>		<b>Date</b>	<b>Principal Signature</b>

(Full document available online)



## Consolidation of Funds Initiative: Intents and Purposes Sample

Programs	Brief Summary of Purpose	SAMPLE Ways to Meet Purpose	Examples of Monitoring Documentation that would Support Intents and Purposes
<b>State/Local</b>	State/Local funds are to be used at the LEA's discretion		No documentation is required
<b>Title I, Part A</b>	Supporting the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet State academic standards and any other factors as determined by the LEA	Extended Learning Time with interventions to reinforce academic standards, tutoring, afterschool programs, additional in-class assistance, small group pull-out when needed to reinforce academic standards, software and other materials and training to support content learning, Family Engagement Coordinator, reading and math inventories, technology to support interventions, Instructional Coaches, PBIS, and professional learning aligned to interventions	Invoices, Job Descriptions, Stipend Agreements, Tutoring Logs, Meeting Agendas & Sign-In Sheets, class schedules showing intervention classes, payroll reports, detailed expenditure reports
<b>Title I, 1003 (a)</b>	Title I Part A 1003 (a) School Improvement funding use must be directly related to instruction and professional learning that supports instruction in order to increase student achievement.	Title I Part A 1003 (a) School Improvement funding may be used to purchase salary and benefits for instructional and graduation coaches, and tutors; teacher stipends for extended learning as in after-school, Saturday and summer school (including transportation); supplemental instructional materials and supplies; technology including computers, laptops, tablets, Smartboards, and software; and, professional learning training for teachers and administrators using evidence based practices focused on the areas of needs improvement as addressed in the SIP or School Improvement Plan.	Title I Part A 1003 (a) School Improvement funding monitoring documentation includes LEA written procedures and expenditure reports; school improvement plans; faculty meetings and professional learning trainings with dated agendas, minutes, sign-in sheets, and training materials; and, emails and correspondence between the LEA and schools, GaDOE, and RESA.
<b>Title I, 1003 (g)</b>	Increase student achievement and school performance significantly by implementing the SBOE approved grant and all assurances with fidelity	Initiatives as defined within the approved grant including increased learning time (ILC) for students (e.g. extended school day, tutoring sessions, intersessions, and before/after, Saturday and summer school programs), PBIS, professional learning communities, professional development for leadership and staff aligned to the approved initiatives and the technology, instructional resources/materials and supplies necessary to implement the initiatives with fidelity, teacher stipends, instructional coaches, family engagement liaison, SIG 1003(g) coordinator	Scope of work supported with consolidated funds, invoices, job descriptions, contracts, stipend agreements, agendas, sign-in sheets, semi-annual/annual certifications, SIG 1003(g) inventory

Updated 06.14.19

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(Full document available online)

# APPENDIX B – Budget Template

## Budget Template

Form to be completed by the LEA’s business office.  
**Distribution of State Aid and Local Tax Revenues**

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

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

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

**Comments:**

# APPENDIX C – Screenshot of Sample Monthly Allocation of Expenditures to Each Funding Source

(3 templates available online)

		Expenditures as of 12/31/2016																	
		BUDGET AS AMENDED	Amendments	Total	PERCENT AGE OF TOTAL														
<b>GENERAL FUND STATE AND LOCAL ALLOCATION TO SCHOOLS</b>		16,946,274.61		16,946,274.61	94.03%														
<b>TOTAL STATE AND LOCAL ALLOCATION</b>					0.00%														
<b>FEDERAL ALLOCATIONS TO SCHOOLS</b>					0.00%														
	Title I, Part A	746,316.00	108,000.00	854,316.00	5.04%														
	Title II, Part A	72,306.00	33,102.00	111,408.00	0.66%														
	Title III	41,715.00	4,042.00	45,757.00	0.27%														
	Title III, Part A	1,563.00		1,563.00	0.01%														
	Title III Immigrant				0.00%														
	Title V, Innovative				0.00%														
<b>Total State, Local, Federal Funds Allocations - Site Level</b>		16,808,174.61	151,144.00	16,959,318.61	100.00%														
		Actual YTD Expenditures in Support of Schoolwide Plan	State/Local YTD Allocation	Less Prior Month's Expenditures Allocated To	Total Current Month Allocation	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	Title III, Part A YTD Allocation	Less Prior Month's Expenditures Allocated to Title III, Part A	Total Current Month Allocation to Title III, Part A		
<b>Expenditures</b>																			
INSTRUCTION - Function	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		
	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		
	118 Art, Music, PE	313,654.08	294,910.34		294,910.34	15,900.15		15,900.15	2,060.44		2,060.44	846.25		846.25	28.91		28.91		
	161 Technology Specialist	44,095.08	41,461.11		41,461.11	2,221.26		2,221.26	289.67		289.67	119.97		119.97	4.06		4.06		
	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		
	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		
	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		
	220 FICA	285,241.04	249,491.22		249,491.22	13,966.40		13,966.40	1,743.06		1,743.06	716.90		716.90	24.45		24.45		
	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		
	260 Workmen Comp	11,890.33	11,890.08		11,890.08	598.97		598.97	78.11		78.11	32.08		32.08	1.10		1.10		
	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		
	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		
	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		
	532 Communications - Web Based Softw	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		
	580 Travel	282.00	265.16		265.16	14.21		14.21	1.85		1.85	0.76		0.76	0.03		0.03		
	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		
	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		
	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		
	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		
	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		
	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		
	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		
	810 Dues and Fees	2,193.00	2,062.00		2,062.00	110.47		110.47	14.41		14.41	5.92		5.92	0.20		0.20		
	<b>Total</b>	5,330,239.92	5,011,643.76	0.00	5,011,643.76	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		

## APPENDIX D – Consolidation of Funds New Cohort Meeting Agendas

# 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

GaDOE, West Tower, 10<sup>th</sup> Floor, Rooms A, B, C, D

9:00-3:00

- 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		
Mon., March 2		
Tues., March 3		
Wed., March 4		
Thurs., March 5		
Fri., March 6		
Tues., March 17		

# 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

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 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 E – Adjustment to Consolidation of Funds Contributions

LEA Name:

Date of Request:

Signature – LEA Federal Programs Director:

Signature – LEA Financial Director:

Signature – LEA Superintendent:

Brief Explanation for adjusting consolidation of funds contributions:

Will this withdrawal impact:

- |  |     |    |
|--|-----|----|
| • CLIP (Needs Assessment/District Improvement Plan)? | Yes | No |
| • Schoolwide Plan?                                   | Yes | No |
| • Intents and Purpose?                               | Yes | No |

*If the adjustment impacted any of the items above, they must be resubmitted for GaDOE review.*

Table of Contributions:

COF Contributing Fund Source	Original Contribution	COF Contributing Fund Source	Adjusted Contribution
Title I, Part A		Title I, Part A	
Title I, Part C		Title I, Part C	
Title I, Part D, Subpart 2		Title I, Part D, Subpart 2	
Title II, Part A		Title II, Part A	
Title III, Part A – EL		Title III, Part A – EL	
Title III, Part A - IS		Title III, Part A - IS	
Title IV, Part A		Title IV, Part A	
Title V, Part B		Title V, Part B	
Title I –1003(a)		Title I –1003(a)	
Title I –1003(g)		Title I –1003(g)	
McKinney-Vento		McKinney-Vento	
IDEA - 611		IDEA - 611	
IDEA - 619		IDEA - 619	
State/Local Funds		State/Local Funds	

FOR GADOE USE ONLY - Consolidation of Funds Program Office	
Form Received, Complete, Copied to Program Offices and Financial Review	
CLIP/SWP/I&P Complete and Reviewed by Program Offices	

*Form should be submitted to GaDOE Consolidation staff at [consolidation@doe.k12.ga.us](mailto:consolidation@doe.k12.ga.us) and copied to the assigned program specialist and Financial Review.*

# APPENDIX E – FY20 Monitoring Indicators with Consolidation of Funds Appendix

(Full document available online)

 Georgia Department of Education

**GaDOE Cross-Functional Monitoring Indicators  
2019-2020**



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 Georgia Department of Education

**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:

- o 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
- o 34 CFR Part 200.25-29 – includes regulations on schoolwide programs and consolidation
- o 2 CFR Part 200, Compliance Supplement – Published annually, this regulatory document provides guidance to auditors relevant to LEAs that consolidate funds in schoolwide programs
- o 2004 Federal Register Notice 69 – discusses required components of schoolwide programs/plan and outlines intents and purposes for several programs
- o 2008 Title I Fiscal Issues Non-Regulatory Guidance – contains a section of questions and answers relative to consolidation of funds
- o 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)

The GaDOE is available for questions, see [here](#).

 Georgia Department of Education

**GaDOE Cross-Functional Monitoring Indicators  
2019-2020**



REQUIREMENTS	EVIDENCE OF IMPLEMENTATION
<p><b>1. LEA MONITORING OF PROGRAMS</b></p> <p>The LEA conducts monitoring of its programs for both implementation and effectiveness of funded strategies/activities at the LEA, school and program levels to ensure compliance with Uniform Grant Guidance and Federal program requirements.</p>	<p>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.</p> <ol style="list-style-type: none"> <li>1. Written Procedures for Monitoring Implementation                             <p>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.</p> <ul style="list-style-type: none"> <li>• IDEA – Must include procedures for SST, Child Find, Evaluation/RE-evaluation, Eligibility and Discipline</li> </ul> </li> <li>2. Evidence of Monitoring Implementation                             <p>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:</p> <ul style="list-style-type: none"> <li>• Title I, Part A – Must include implementation of the FY20 Equity Action Plan</li> <li>• SIG - Minutes of board meeting approving the annual Grant Award Notification and Policies on Federal Grant Administration</li> <li>• Title I, Part C –                                     <ul style="list-style-type: none"> <li>a. Funds not consolidated (Preschool, OSY) - Supplemental Services Tracking Form, home visit documentation, OSY profiles (required), preschool assessments</li> <li>Funds consolidated (K-12) - Tutoring Schedules</li> </ul> </li> <li>• Title III, Part A- English Learners                                     <ul style="list-style-type: none"> <li>a. Must include evidence of implementation of supplemental language instruction programs) (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)</li> <li>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</li> <li>c. Must include evidence of EL parent, family and community engagement activities that enhance or supplement the school's language instruction programs for ELs</li> </ul> </li> <li>• Title III, Part - Immigrant                                     <ul style="list-style-type: none"> <li>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.</li> </ul> </li> </ul> </li> <li>3. Evidence of Monitoring Effectiveness                             <p>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:</p> <ul style="list-style-type: none"> <li>• 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</li> </ul> </li> </ol>

REQUIREMENTS	EVIDENCE OF IMPLEMENTATION
<b>1. LEA MONITORING OF PROGRAMS</b>	
<p>The LEA conducts monitoring of its programs for both implementation and effectiveness of funded strategies/activities at the LEA, school and program levels to ensure compliance with Uniform Grant Guidance and Federal program requirements.</p>	<p><b>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.</b></p> <ol style="list-style-type: none"> <li>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. <ul style="list-style-type: none"> <li>• IDEA – Must include procedures for SST, Child Find, Evaluation/RE-evaluation, Eligibility and Discipline</li> </ul> </li> <li>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: <ul style="list-style-type: none"> <li>• Title I, Part A – Must include Implementation of the FY20 Equity Action Plan</li> <li>• SIG - Minutes of board meeting approving the annual Grant Award Notification and Policies on Federal Grant Administration</li> <li>• Title I, Part C – <ol style="list-style-type: none"> <li>a. Funds not consolidated (Preschool, OSY) - Supplemental Services Tracking Form, home visit documentation, OSY profiles (required), preschool assessments</li> <li>Funds consolidated (K-12) - Tutoring Schedules</li> </ol> </li> <li>• Title III, Part A- English Learners <ol style="list-style-type: none"> <li>a. Must include evidence of implementation of supplemental language instruction program(s) <i>[must be supplemental to language instruction program required by US Office for Civil Rights (OCR), Civil Rights Act of 1964, Equal Education Opportunities Act of 1974, and State/Local Laws]</i></li> <li>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</li> <li>c. Must include evidence of EL parent, family and community engagement activities that enhance or supplement the school’s language instruction programs for ELs</li> </ol> </li> <li>• Title III, Part - Immigrant <ol style="list-style-type: none"> <li>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.</li> </ol> </li> </ul> </li> </ol>

### 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
- Title I, Part C - Program Evaluation Template; data disaggregation of migrant compared to non-migrant; migrant PFS compared to migrant non-PFS
- Foster – Effectiveness of SWP in supporting Foster subgroup including comparison of Foster care subgroup performance with non-foster care subgroup
- Homeless – Effectiveness of SWP in supporting homeless subgroup including comparison of homeless subgroup performance with non-homeless subgroup
- Title II, Part A – For any funds not consolidated in FY19 - Source documentation (summary data and analysis) to support effectiveness determination in the FY19 Title II, Part A Effectiveness Budget Attachment that explains the effectiveness of each Title II, Part A funded strategy/activity in addressing one or more of the LEA's prioritized needs from the FY19 District Improvement Plan.
- Title III, Part A
  - a. Evidence of increase in English Language proficiency and academic achievement of English Learners (Must include data from Access and Georgia Milestones - CCRPI: Progress Towards Proficiency Progress Points and Closing the Gaps). Additional data may be provided (MAP, digital language learning resources, etc.)
  - b. Effectiveness 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. Effectiveness of EL parent, family and community engagement activities that enhance or supplement the school's language instruction programs for ELs
- Title IV, Part A – Evidence of ongoing consultation with required community-based partners

<b>2. CONSOLIDATED LEA IMPROVEMENT PLAN (CLIP) and SCHOOLWIDE (SWP)</b>	
<p>The LEA ensures that it complies with the provision for submitting an annual application to the SEA and revising the LEA's plans as necessary to reflect substantial changes in the direction of the LEA's program.</p>	<p><b>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.</b></p> <ol style="list-style-type: none"> <li>1. CLIP evidence shall include:               <ol style="list-style-type: none"> <li>a. Written procedures for creating, reviewing, and approving the CLIP for all programs, which shall include resolution procedures for unapproved CLIPs</li> <li>b. SIG ONLY - Documentation to support the selection of evidence-based action steps in CLIP</li> <li>c. CLIP Preparation:                   <ol style="list-style-type: none"> <li>i. Evidence to verify the participation of required stakeholders and community-based partners in CLIP preparation                       <ol style="list-style-type: none"> <li>a. Title IV, Part A—Evidence of initial consultations with community-based partners with relevant and demonstrated expertise in programs and activities for the purposes of progress monitoring and programmatic effectiveness towards meeting intended objectives and outcomes and to include coordinating implementation with other related strategies, programs and activities. (Ongoing consultation checked in Indicator 1.3)</li> </ol> </li> <li>ii. Evidence of CLIP preparation</li> </ol> </li> </ol> </li> </ol> <li>2. Title I, Part A Schoolwide evidence shall include:               <ol style="list-style-type: none"> <li>a. Written procedures for creating, reviewing, and approving the Schoolwide Program Plans which also includes resolution procedures for unapproved Schoolwide Program</li> <li>b. Timely guidance to schools on submission of plan amendments</li> <li>c. Evidence of timely Schoolwide Program plan approval and release of funds</li> <li>d. Source documentation verifying stakeholder involvement in Schoolwide Program Plan development</li> </ol> </li>
<b>3. SERVICES TO ELIGIBLE PRIVATE SCHOOL CHILDREN</b>	
3.1 & 3.2	LEA requirement – No variation
<b>4. MAINTENANCE OF EFFORT (MOE) AND COMPARABILITY, ASSESSMENT SECURITY, REPORTING, EL PARTICIPATION</b>	
4.1, 4.2 & 4.3	LEA requirement – No variation

**5. INTERNAL CONTROLS, EXPENDITURES, INVENTORY, DRAWDOWNS, COST PRINCIPLES**

<p>1a. Evidence that all LEA Internal Controls specific to LEA expenditures required to be in writing by 2 CFR Part 200, OCGA, GA Polices, SBOE Rules are present and meet requirements for internal controls:</p> <ul style="list-style-type: none"> <li>a. Effectiveness and efficiency of operations;</li> <li>b. Reliability of reporting for internal and external use;</li> <li>c. Compliance with applicable laws and regulations.</li> <li>d. Ability to meet the following objectives for Federal Awards:                             <ul style="list-style-type: none"> <li>1. Transactions are properly recorded and accounted for, in order to 1) Permit the preparation of reliable financial statements and Federal reports; 2) Maintain accountability over assets</li> <li>2. Transactions are executed in compliance with 1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and 2) Any other Federal statutes and regulations that are identified in the Compliance Supplement</li> </ul> </li> </ul>	<p><b>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.</b></p>		
	<b>CONTROL</b>	<b>FEDERAL REQUIREMENT</b>	<b>GEORGIA REQUIREMENT</b>
	<p>1a. Evidence shall include internal controls required to be in writing by 2 CFR Part 200 and/or State law, policy, or rule.</p>		
	Written Allowability Procedures	2 CFR Sec. 200.302(b)(7)	Not Applicable
	Segregation of Duties	GAO-14-704G	SBOE Rule 160-5-2-.23 & Generally Accepted Accounting Principles (GAAP)
	Written Procurement Procedures	2 CFR Sec. 200.319(c)	SBOE Rule 160-5-2-.23 (Suspension and Debarment) Georgia Procurement Manual Authorized Under OCGA 50-5
	Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients	2 CFR Sec. 200.320(d)(3)	Georgia Procurement Manual Authorized Under OCGA 50-5
	Written Conflict of Interest Policy	2 CFR Sec. 200.318(c)(1)	OCGA 45-10; Georgia Procurement Manual Authorized Under OCGA 50-5
	Written Personal Compensation Policies (Time and Effort to include salaries, substitutes, and stipends)	2 CFR Sec. 200.430	Not Applicable
	Written Stipend Policy	2 CFR Sec. 200.474(b)	SBOE Rule 160-3-3.04 Written Travel Policy
Procedures to support suspension and debarment is checked prior to making purchases above \$25,000 threshold from single vendor	(34 CFR 85.110)	SBOE Rule 160-5-2-.23	

<p>1b. Evidence that the LEA maintains accounting records that are supported by source documentation and costs are allowable under applicable laws and regulations. Expenditures meet the following standards including, but not limited to:</p> <ol style="list-style-type: none"> <li>Segregation of duties in review and authorization.</li> <li>Reconciles all applicable reports – expenditure, budget, etc.</li> <li>Allowable under schoolwide plan</li> <li>Expenditures used to support Intent and Purpose/SWP are allocable and supported by source/implementation documentation.</li> <li>Align with approved Fund 150 budget.</li> <li>Maintain oversight of contracts/purchase orders for contracted services.</li> <li>Avoid conflict of interest.</li> <li>Provides time stamped documentation of verifying vendors against suspension and debarment database.</li> <li>Follow state/local procedures and/or policies related to competition and methods of procurement.</li> </ol>	<p>1b. Evidence shall include:</p> <ol style="list-style-type: none"> <li>Copy of FY19 and FY20 Payroll &amp; Expenditure Detail Reports for every program organized by site, function and object (if applicable, with LEA Chart of Accounts crosswalk).</li> <li>Sample Expenditure Packets to demonstrate that consolidated purchases were used to support activities and interventions included in the schoolwide plan. Samples should be comprehensive to show implementation of the schoolwide plan and labeled to indicate which program(s) intent and purpose is being demonstrated. Source Documentation may include: purchase orders, invoices, contracts/ contract deliverables, agendas, receipts, travel authorizations, pre-approval,</li> <li>Copy of special approval documentation (capital expenses, transfer of funds, consolidation of administrative funds, etc.).</li> <li>Copy of single audit reports for last two years available.</li> <li>Copy of FY19 Completion Report and FY19 general ledger for each federal program</li> </ol> <ul style="list-style-type: none"> <li>Title IV, Part A – Expenditures selected to demonstrate the intent and purpose of the program should also collectively across the LEA demonstrate equity in addressing 1) Well Rounded, 2) Safe and Healthy, 3) Effective Use of Technology. If using the purchase of technology to show equity and intent and purpose, PD for technology must also be included.</li> </ul> <p>Any funds not consolidated, including district level set-asides, are subject to the full indicator.</p>
<p>2.a Inventory Internal Control 2.b Inventory</p>	<p>Inventory procedures and records must be maintained for equipment purchased in the last five years with non-consolidated funds. <i>See 5.2 on original document if applicable.</i></p>
<p>3.a Cash Management Internal Controls 3.b Cash Management</p>	<p>LEA requirement – No variation</p>
<p><b>6. TITLE I, PART A - WITHIN DISTRICT ALLOCATION PROCEDURES</b></p>	
<p>6.1 &amp; 6.2</p>	<p>LEA requirement – No variation</p>
<p>6.3</p>	<p>Not Applicable</p>
<p><b>7. PROFESSIONAL QUALIFICATIONS</b></p>	
<p>7.1, 7.2, 7.3 &amp; 7.4</p>	<p>LEA requirement – No variation</p>
<p><b>8. TITLE I, PART A - NOTICE TO PARENTS</b></p>	
<p>8.1</p>	<p>LEA requirement – No variation</p>
<p><b>9. TITLE I, PART A - PARENT AND FAMILY ENGAGEMENT</b></p>	
<p>9.1, 9.2, 9.3, 9.4, 9.5, 9.6</p>	<p>LEA requirement – No variation</p>
<p><b>10. SCHOOL IMPROVEMENT 1003(a) (84.010)</b></p>	
<p>10.1, 10.2, 10.3, 10.4, 10.5, 10.6</p>	<p>LEA requirement – No variation</p>

<b>11. SCHOOL IMPROVEMENT 1003(g) SIG (84.377)</b>	
11.1	LEA requirement – No variation
<b>12. SERVICES FOR HOMELESS CHILDREN AND YOUTH</b>	
12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 12.7, 12.8	LEA requirement – No variation
<b>13. SERVICES FOR NEGLECTED AND DELINQUENT CHILDREN (Neglected Set-Aside)</b>	
13.1, 13.2, 13.3, 13.4, 13.5, 13.6	LEA requirement – No variation
<b>14. PREVENTION AND INTERVENTION PROGRAMS FOR CHILDREN WHO ARE NEGLECTED, DELINQUENT, OR AT-RISK (TITLE I, PART D, SUBPART 2 GRANTEES)</b>	
14.1	Only applicable to Taylor County and Troup County
<b>15. SERVICES FOR CHILDREN IN FOSTER CARE</b>	
15.1	LEA requirement – No variation
<b>16. TITLE IV, PART A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT</b>	
16.1, 16.2	LEA requirement – No variation
16.3-16.6	The contents of these indicators are checked in 5.1
16.7	LEA requirement – No variation
16.8	The contents of these indicators are checked in 1.3 and 2.1 <ul style="list-style-type: none"> <li>o Ongoing Stakeholder Communication Checked in 1.3</li> <li>o Initial Stakeholder Communication Checked in 2.1</li> </ul>
16.9	The contents of this indicator are checked in 1.2, 1.3
<b>17. TITLE V, PART B - RURAL AND LOW-INCOME SCHOOLS PROGRAM</b>	
17.1	LEA requirement – No variation
17.2	The contents of this indicator are checked in 5.1
<b>18. TITLE III, PART A - LANGUAGE INSTRUCTION FOR ENGLISH LEARNERS (EL) AND IMMIGRANT (IMM) STUDENTS</b>	
18.1,	LEA requirement – No variation
18.2, 18.3, 18.4, 18.5	The contents of these indicators are checked in 1.2, 1.3
<b>19. TITLE I, PART C - EDUCATION OF MIGRATORY CHILDREN (MEP) SERVICES</b>	
19.1, 19.2, 19.3, 19.5	LEA requirement – No variation
19.4, 19.6	The contents of these indicators are checked in 1.2 and 1.3 (Tutoring Schedules must be included in compliance with State Plan)
<b>20. INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) - FISCAL INDICATORS</b>	
20.1, 20.2, 20.3, 20.4	LEA requirement – No variation
<b>21. INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) - RESULTS-BASED MONITORING PROGRAM INDICATORS</b>	
21.1	LEA requirement – No variation

## 22. INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) – CONSOLIDATION INDICATORS

### IDEA Consolidation of Funds in a Schoolwide Program

Evidence that:

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 DE046 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 consolidation budget approval. The formula calculation and 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 applies to the schools where LEAs are consolidating funds in schoolwide programs (Fund 150):**

1. IDEA Consolidation of Funds in a Schoolwide Program Evidence
  1. Excess Cost Calculation Portal showing that IDEA funds are reported as federal funds.
  2. Schoolwide Program IDEA Formula is used at each participating school. Evidence would include IDEA expenditure total consolidated in each school. Detailed expenditure reports are not needed.
  3. Evidence for student IEP services 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.

## APPENDIX G – Consolidation of Funds Stakeholders Quick Guide

Stakeholder consultation required by statute is initially asserted in the CLIP and supporting documentation is verified during scheduled LEA monitoring.

	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	2101	3116	4106	4204				
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					
<b>SCHOOLS</b>																
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					
<b>PARENTS/FAMILY</b>																
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									
<b>EXTERNAL STAKEHOLDERS</b>																
Business Leaders			X*													

	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
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*					
<b>PRIVATE SCHOOLS</b>																
Private School Reps for Equitable Services	X						X		X	X	X	X			X	X
Home School Families															X	X

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

# APPENDIX H – FY20 Consolidation of Funds Budget Submission Guidance

## Budget Deadline October 1, 2019

	FULL CONSOLIDATION	PARTIAL CONSOLIDATION	SPECIAL NOTES
<b>OVERARCHING</b>	<ul style="list-style-type: none"> <li>• CLIP – Already Submitted</li> <li>• Schoolwide Plan – each school</li> <li>• Fund 150 Budget – each school</li> <li>• Intent &amp; Purpose – each school</li> <li>• Submit, if applicable, job descriptions for positions asserted to meet Intent &amp; Purpose – does not include additional teachers/teachers</li> <li>• Use Function/Object 1000 881 in ConApp budgets for each consolidated program to indicate intent to consolidate.</li> </ul>	<ul style="list-style-type: none"> <li>• CLIP – Already Submitted</li> <li>• Schoolwide Plan – each school</li> <li>• Fund 150 Budget – each school</li> <li>• Intent &amp; Purpose – each school</li> <li>• Submit, if applicable, job descriptions for positions asserted to meet Intent &amp; Purpose – does not include additional teachers/teachers</li> <li>• Use Function/Object 1000 881 in ConApp budgets for each consolidated program to indicate intent to consolidate.</li> </ul>	<ul style="list-style-type: none"> <li>• For LEAs considering consolidating administrative funds or reserving indirect costs, this may impact the amount to be set-aside/consolidated.</li> </ul>
<b>TITLE I, PART A</b> Improving Basic Programs	<ul style="list-style-type: none"> <li>• Submit a RAM/P, if applicable</li> <li>• Determine required and optional set-asides in ConApp Set-aside Tab</li> <li>• Principals Submit signed SWP Checklist to FP Directors – kept on file at LEA for CFM monitoring</li> </ul>	<ul style="list-style-type: none"> <li>• Submit a RAM/P, if applicable</li> <li>• Determine required and optional set-asides in ConApp Set-aside Tab</li> <li>• Principals Submit signed SWP Checklist to FP Directors – kept on file at LEA for CFM monitoring</li> </ul>	
<b>TITLE I, SIG 1003(A)</b> School Improvement Grant	<ul style="list-style-type: none"> <li>• SWP must reflect federal requirements for SI</li> </ul>	<ul style="list-style-type: none"> <li>• SWP must reflect federal requirements for SI</li> </ul>	
<b>TITLE I, SIG 1003(G)</b> School Improvement Grant	<ul style="list-style-type: none"> <li>• SWP must reflect 1003(a) Scope of Work from Grant Application</li> </ul>	<ul style="list-style-type: none"> <li>• SWP must reflect 1003(a) Scope of Work from Grant Application</li> </ul>	<ul style="list-style-type: none"> <li>• If work changes, submit an amendment</li> <li>• 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</li> </ul>

	FULL CONSOLIDATION	PARTIAL CONSOLIDATION	SPECIAL NOTES
<b>TITLE I, PART C</b> Education of Migratory Children	<ul style="list-style-type: none"> <li>• Submit IC CoF Plan (July 30)</li> <li>• Submit IC LEA Preschool, OSY Implementation Plans in Formstack (July 30)</li> </ul>	<ul style="list-style-type: none"> <li>• Submit IC CoF Plan (July 30)</li> <li>• Submit IC LEA Preschool, OSY Implementation Plans in Formstack (July 30)</li> </ul>	<ul style="list-style-type: none"> <li>• IC CoF Plan (July 30) must be in place and approved prior to IC expenditures</li> </ul>
<b>TITLE I, PART D SUBPART 2</b> Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk	<ul style="list-style-type: none"> <li>• Annual Survey in ConApp</li> <li>• Annual Program Evaluation</li> </ul>	<ul style="list-style-type: none"> <li>• Annual Survey in ConApp</li> <li>• Annual Program Evaluation</li> </ul>	
<b>TITLE II, PART A</b> Supporting Effective Instruction	<ul style="list-style-type: none"> <li>• Submit Budget Attachment: School Level Allocations</li> <li>• Submit, if applicable, Budget Attachment: Equitable Services</li> </ul>	<ul style="list-style-type: none"> <li>• Submit Budget Attachment: School Level Allocations</li> <li>• Submit, if applicable, Budget Attachment: Equitable Services</li> <li>• Submit Budget Attachment: Effectiveness (For Funds Not Consolidated)</li> <li>• Program Information Tab (For Funds Not Consolidated in current or prior year)</li> </ul>	<ul style="list-style-type: none"> <li>• LEAs who transfer IIA funds in the current year must submit <ul style="list-style-type: none"> <li>○ IIA Budget – 1000 - 881</li> <li>○ FY19 Budget Attachment: Effectiveness if they did not transfer/consolidate 100% in previous year.</li> <li>○ FY20 Budget Attachment: Effectiveness if transferring/ consolidating &lt;100% in current year.</li> </ul> </li> </ul>
<b>TITLE III, PART A ENGLISH SUPPORT</b> English Language Acquisition, Language Enhancement, and Academic Achievement	<ul style="list-style-type: none"> <li>• Submit Questions 1 &amp; 5 in Program Information Tab in IIIA Program</li> </ul>	<ul style="list-style-type: none"> <li>• Submit Questions 1 - 5 in Program Information Tab in IIIA Program</li> </ul>	<ul style="list-style-type: none"> <li>• Answers submitted to Program Information Tab in IIIA Budget</li> </ul>
<b>TITLE III, PART A IMMIGRANT STUDENTS</b> English Language Acquisition, Language Enhancement, and Academic Achievement	<ul style="list-style-type: none"> <li>• Submit Question 1 Program Information Tab in IIIA Program</li> </ul>	<ul style="list-style-type: none"> <li>• Submit Question 1 Program Information Tab in IIIA Program</li> </ul>	

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

# APPENDIX I – Consolidation of Funds Schoolwide Plan Checklist



## FY20 Consolidation of Funds Schoolwide Plan Checklist

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.

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

LEA: \_\_\_\_\_

Approved	Revision Requested	Schoolwide Components
		<b>Select the programs this school is consolidating.</b>
		<input checked="" type="checkbox"/> IA <input type="checkbox"/> 1003A <input type="checkbox"/> ID <input type="checkbox"/> IIIA (EL) <input type="checkbox"/> IVA <input type="checkbox"/> VB <input type="checkbox"/> 611 <input type="checkbox"/> IC <input type="checkbox"/> 1003(g) <input type="checkbox"/> IIA <input type="checkbox"/> IIIA (Imm.) <input type="checkbox"/> IVB <input type="checkbox"/> MV <input type="checkbox"/> 619
		<b>1. Comprehensive Needs Assessment – Section 1114(b)(6)</b>
		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;
		<b>For GaDOE Review: Are the needs of each consolidated program addressed?</b>
		<input type="checkbox"/> IA <input type="checkbox"/> 1003A <input type="checkbox"/> ID <input type="checkbox"/> IIIA (EL) <input type="checkbox"/> IVA <input type="checkbox"/> VB <input type="checkbox"/> 611 <input type="checkbox"/> IC <input type="checkbox"/> 1003(g) <input type="checkbox"/> IIA <input type="checkbox"/> IIIA (Imm.) <input type="checkbox"/> IVB <input type="checkbox"/> MV <input type="checkbox"/> 619
		<b>2. Schoolwide Plan Development– Section 1114(b)(1-5)</b>
		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;
		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: <ul style="list-style-type: none"> <li>o IA: 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;</li> </ul>
		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
		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.
		<b>3. Schoolwide Reform Strategies– Section 1114(b)(7)(A)(i-iii)</b>
		a. The school will be implementing to address school needs, including a description of how such strategies will

Approved	Revision Requested	Schoolwide Components
		<p>i. Provide opportunities for all children, including each of the subgroups of students (economically disadvantage students, students from major racial and ethnic groups, children with disabilities and English learner [Section 1111(c)(2)])</p> <p><b>For GaDOE Review: Are the needs of the following subgroups addressed?</b></p> <p><input type="checkbox"/> ED   <input type="checkbox"/> Minority   <input type="checkbox"/> Migrant   <input type="checkbox"/> Homeless   <input type="checkbox"/> Foster   <input type="checkbox"/> N&amp;D   <input type="checkbox"/> EL   <input type="checkbox"/> SWD</p>
		<p>ii. Use methods and instructional strategies that strengthen the academic program in the school, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education;</p> <p><b>For GaDOE Review: Are there strategies that address each consolidated program?</b></p> <p><input type="checkbox"/> IA   <input type="checkbox"/> 1003A   <input type="checkbox"/> ID   <input type="checkbox"/> IIIA (EL)   <input type="checkbox"/> IVA   <input type="checkbox"/> VB   <input type="checkbox"/> 611</p> <p><input type="checkbox"/> IC   <input type="checkbox"/> 1003(g)   <input type="checkbox"/> IIA   <input type="checkbox"/> IIIA (Imm.)   <input type="checkbox"/> IVB   <input type="checkbox"/> MV   <input type="checkbox"/> 619</p>
		<p>iii. Address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards, through activities which <b>MAY</b> include -</p> <p>a). counseling, school-based mental health programs, specialized instructional support services, mentoring services, and other strategies to improve students' skills outside the academic subject areas;</p> <p>b). preparation for and awareness of opportunities for postsecondary education and the workforce, which may include career and technical education programs and broadening secondary school students' access to coursework to earn postsecondary credit while still in high school (such as Advanced Placement, International Baccalaureate, dual or concurrent enrollment, or early college high school);</p> <p>c). implementation of a schoolwide tiered model to prevent and address problem behavior, and early intervening services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act (20 U.S.C 1400 et seq.);</p> <p>d). professional development and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data from academic assessments, and to recruit and retain effective teachers, particularly in high need subjects;</p> <p><b>For GaDOE Review: Are the needs of the following students addressed?</b></p> <p><input type="checkbox"/> All   <input type="checkbox"/> ED   <input type="checkbox"/> Minority   <input type="checkbox"/> Migrant   <input type="checkbox"/> Homeless   <input type="checkbox"/> Foster   <input type="checkbox"/> N&amp;D   <input type="checkbox"/> EL   <input type="checkbox"/> SWD</p>
<b>4. ESSA Requirements to Include in the Schoolwide Plan</b>		
		a. 1003a/1003g Only - Define how your interventions are evidence-based; or other effective strategies to improve student achievement. Section 1111(b)(B)
		b. Describe how the school will use and implement effective parent and family engagement strategies under Section 1116, Section 1112(b)(7), and Section 1112(e)(3)(C) for parents of English Learners.
		c. If a middle or high school, describe how the school will implement strategies to facilitate effective transitions for students from middle grades to high school and from high school to postsecondary education including, if applicable -
		i. Through coordination with institutions of higher education, employers, and other local partners; and
		ii. Through increased student access to early college high school or dual or concurrent enrollment opportunities, or career counseling to identify student interests and skills. Section 1112(b)(10)
		d. Include all application components of approved discretionary (competitive) grants
		<b>For GaDOE Review: Are the plans of the following discretionary grants addressed?</b>
		<input type="checkbox"/> 1003A <input type="checkbox"/> 1003g <input type="checkbox"/> McKinney-Vento <input type="checkbox"/> IVB 21 <sup>st</sup> CLCC
		e. Aligned to CLIP, Intent and Purpose, Fund 150 Budget

Approved	Revision Requested	Schoolwide Components
		<b>5. Evaluation of the Schoolwide Plan</b>
		<p>a. Annually evaluating the schoolwide plan, using data from the State's assessments, other student performance data, and perception data to determine if the schoolwide program has been effective in addressing the major problem areas and, in turn, increasing student achievement, particularly for the lowest-achieving students. Schools must annually revise the plan, as necessary, based on student needs and the results of the evaluation to ensure continuous improvement. (ESEA section 1114(b)(3); 34 C.F.R. § 200.26(c)).</p>

Feedback on SWP revision requests:

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### Program Key

IA	Title I, Part A (Improving Basic Programs)	IIIA (Imm.)	Title III, Part A (Immigrant Students)
1003A	School Improvement (Direct Services)	IVA	Title IV, Part A (Student Support Academic Enrich.)
1003(g)	School Improvement Grant (NCLB)	IVB	Title IV, Part B (21 <sup>st</sup> CLCC)
IC	Title I, Part C (Migrant Education)	VB	Title V, Part B (Rural Education Initiative)
ID	Title I, Part D Subpart 2 (Neglected & Delinquent)	MV	Title IX, Part A (McKinney-Vento Homeless Assist.)
IIA	Title II, Part A (Supporting Effective Instruction)	611	IDEA 611 (children ages three through 21)
IIIA (EL)	Title III, Part A (English Learners)	619	IDEA 611 (children ages three through five)

## APPENDIX J – 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	<i>Preschool Special Education Teacher</i>	<i>Teaches Students with disabilities to pre-school students.</i>	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	<i>GNETS Teacher - Locally Funded</i>	<i>Teaches students in a locally-funded GNETS program.</i>	Y	Y
N/A	153	<i>GNETS Teacher - Grant Funded</i>	<i>Teaches students in a grant-funded GNETS program.</i>	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	<i>Adult Education Teacher</i>	<i>Teaches students in the Adult Education program.</i>	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	<i>Special Education Bus Driver</i>	<i>Responsible for the operation of a school bus for students with disabilities.</i>	N	N
N/A	304	<i>Special Education Bus Aide</i>	<i>Aids and assists a bus driver with students with disabilities</i>	N	N
2400	305	Special Education Secretary/Clerk	Supports special education staff with record-keeping and other clerical activities related to students with disabilities.	N	N
N/A	306	<i>GNETS Counselor</i>	<i>Counsels students in the GNETS Program any grade level</i>	Y	Y
2210 2213	347	Staff Development Specialist (School)	Responsible for planning, coordinating, and scheduling staff development activities for the school.	N	Y
1000	395	Facilitator	Provides classroom supervision and assistance to students using computer-based learning software for Study Skills and/or Credit Recovery. (Not a content area class with teacher providing direct instruction.)	Y	Y
2100	396	Non-Instructional Aide	Non-instructional aides work solely in non-instructional roles, such as food service, cafeteria 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	<i>Superintendent Secretary</i>	<i>Secretary for the Superintendent of School System</i>	N	N
2100	400	Elementary Counselor	Counsels students in grades P through 5.	Y	Y
2100	401	Middle School Counselor	Counsels students in grades 6 through 8.	Y	Y
2100	402	High School Counselor	Counsels students in grades 9 through 12.	Y	Y
2100	403	Counseling Paraprofessional	Assists the school counseling staff with counseling and guidance activities.	N	Y
N/A	404	<i>GNETS School Psychologist</i>	<i>Measures and interprets students intellectual, emotional, and social development, diagnoses</i>	Y	Y

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

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
N/A	428	Enterprise Clerk	<i>Provides clerical services to an enterprise (self-sustaining program that operates on generated revenue) operation.</i>	N	N
2400	429	Data Clerk	Assists with the collection and data entry of student or administrative information.	N	N
2400	430	School Secretary/Clerk	Supports the principal or other certified school personnel with record-keeping and other clerical activities.	N	N
N/A	431	Business Services Secretary/Clerk	Supports the business services department with record keeping and other clerical activities at the system level.	N	N
N/A	432	Psychoeducational/GNETS School Secretary/Clerk	Supports the GNETS director or other certified school personnel with record-keeping and other clerical activities in the GNETS program.	N	N
N/A	433	Head Start/Even Start Worker	Provides services to students enrolled in the Head Start Program or in the Even Start Program.	N	N
1000	434	Lottery Paraprofessional Personnel - Pre-K	Assists Pre-Kindergarten teachers in instructional activities.	N	Y
1000 2100	435	Paraprofessional/Teacher Aide Personnel	Assists teachers and other certified personnel in instructional activities.	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	<i>GNETS Para-professional/Teacher Aide</i>	<i>Assists GNETS teachers and other certified personnel in the GNETS program in instructional activities.</i>	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	<i>Repairs and maintains equipment for an enterprise (self-sustaining program that operates on generated revenue) operation.</i>	N	N
N/A	447	Staff Development Specialist	<i>Responsible for planning, coordinating, and scheduling staff development activities for the school system.</i>	N	Y
N/A	448	Hearing Officer	<i>Coordinates and conducts discipline hearings for the school district.</i>	N	N
N/A	449	Lunchroom Monitor	<i>Monitors student behavior in the school cafeteria while teachers are at lunch. Salary is from Function 3100.</i>	N	N
N/A	450	Lunchroom Monitor	<i>Monitors student behavior in the school cafeteria while teachers are at lunch. Salary is from Function 2400.</i>	N	N
2400	451	Support Services Secretary/Clerk	Assists any support services person with clerical duties.	N	N
2400	452	Student Clerk/Aide	Assists school or system personnel with clerical and other activities.	N	N

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
N/A	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
2100	480	Speech-Language Pathologist	Provides diagnostic services to students who meet eligibility requirements in the area of Speech-Language Impairments.	N	Y

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

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
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
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

Function Code	Job Code	Title	Description	Cert. Required	Report Cert. on CPI
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