

**Interested in Consolidating in FY21?
Here's what you need to know.**



**Consolidation of Funds Webinar
March 8, 2020**

Consolidation@doe.k12.ga.us



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1

Georgia's Continuous Improvement Process




2

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2

**Consolidation of Funds
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Title I, Part A Title I, PPF	Title I, 1003 (a)	Title I, 1003 (g)	Title I, Part C	Title I, Part D	Title II, Part A
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Title III, Part A	Title IV, Part A	Title IV, Part B	Title V, Part B	McKinney-Vento	IDEA 611 & 619
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3

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3

THANK YOU!

This webinar was originally scheduled to be in person in Clayton County, but had to be rescheduled due to threat of Covid-19, which quickly became even more flexible after canceling schools through March 31.

Thank you to District staff teams and GaDOE staff who are joining us LIVE and to each staff team who made the time to watch this as a recording. You are amazing! We hope that what you find in this workshop will change the way you run school – for the better!



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4

Consolidation of Funds Agenda

- Overview of Consolidation
- Step 1: Speaking to Stakeholders
- Step 2: School Selection
- Step 3: Reorganizing Resources
- Step 4: Picking Programs
- Step 5: Tackling a Timeline
- Step 6: Focus on Finance
- Next Steps and Feedback



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Consolidation of Funds What is Consolidation?



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Consolidation of Funds Timeline

2001 NCLB

2004 USDE Guidance

2006 GaDOE Consolidation Federal Funds

2008 USDE Guidance

2015 ESSA

2016 USDE Guidance

2016 GaDOE Consolidation Of Funds Initiative

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Consolidation of Funds Cohorts

Want to know how it's going? Ask one of our cohort LEAs

Cohort 1:
Calhoun City, Cartersville City, Foothills Charter, Madison

Cohort 2:
APS, Dougherty, Long, Marietta City, Mitchell

Cohort 3:
Berrien, Bryan, Clarke, Coweta, Effingham, Fulton, Gainesville City, Lamar, Richmond, Scintilla Charter, Tattnall, Walker

Cohort 4:
Atkinson, Barrow, Ben Hill, Du Bois Charter, Griffin-Spalding, Miller, Montgomery, Muscogee, Oglethorpe, Stephens, Terrell

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Consolidation of Funds Criteria

The following criteria apply to all LEAs involved in the Initiative:

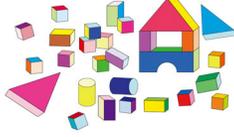
- Only **Title I schoolwide schools** can participate in the Consolidation of Funds Initiative.
- At least **one federal program must be combined with state and local funds** in order to participate.
- LEAs agree to **abide by the guidelines** set forth in the Consolidation of Funds Manual.
- LEAs that are designated by the GaDOE as **high risk for FY20 are ineligible** to participate in the Program.

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Consolidation of Funds Customizing Consolidation

- Determine which/ how many schools will consolidate.
- Determine which programs will be consolidated.
- Determine how much will be contributed from each source.
- Determine if/which staff will be paid from Fund 150.
- Determine what the planning and implementation process will look like.



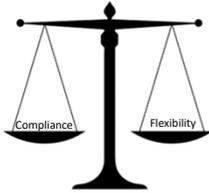
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Consolidation of Funds U.S. Department of Education

Title I authorizes the Secretary to permit schoolwide programs to consolidate funds from any other noncompetitive, formula grant program or any discretionary grant program administered by the Secretary and to exempt schoolwide program schools from many statutory and regulatory provisions of the programs whose funds are consolidated, if the intent and purposes of the programs are met. **All consolidated funds and services must support the school's schoolwide plan.**

2004 Federal Register



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Consolidation of Funds Flexibility with a purpose...



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Why consolidate?



Students

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USDE On Consolidation

Over the years, SEAs and LEAs have initiated changes and innovations to increase the quality of instruction and improve academic achievement for all students. For an LEA implementing these reforms and innovations, it is essential to use Federal education funds effectively and efficiently. Operating a schoolwide program under Title I can be beneficial to LEAs and schools as they explore how to most effectively leverage their local, State, and Federal funds in order to promote school reforms and raise student achievement.

2016 Non-Regulatory Guidance



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U.S. Department of Education

- This authority affords a schoolwide program school **significant flexibility** to better serve all students by improving the entire instructional program, rather than only providing separate services to specific target populations.
- The Secretary emphasizes that a school operating a schoolwide program **must address the needs of all students in the school, particularly the needs of the lowest-achieving students who are members of the target population of any program that is included in the schoolwide program.**

2004 Federal Register

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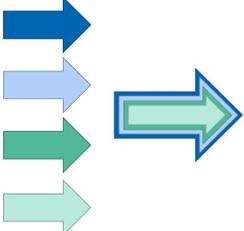
Benefits

-  Consolidating promotes more school level autonomy.
-  Consolidating shifts focus from compliance to school improvement.
-  Consolidating removes time-consuming & frustrating allowability barriers.
-  One activity/strategy can meet the intent and purpose of multiple programs.

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The principal of each consolidating school, in conjunction with LEA central office staff, has the discretion to

- Identify the unique needs of the students, faculty, leadership & community
- Develop a targeted & tailored schoolwide plan to implement & enhance the school's instructional program
 - Customize the instructional program of the school to address identified needs
 - Highlight how the SWP meets the Intent & Purpose of federal funding
 - Streamline budgeting & purchasing through the Fund 150 budget
- Evaluate the success of the schoolwide plan

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Cohort 4 Feedback On Consolidation

<ul style="list-style-type: none"> • We can finally purchase all parts of our curriculum – materials for students, materials for teachers, and PD for teachers. • It is so nice to be able to say 'yes' instead of 'no'. • The money can be used in non-traditional ways to meet the pressing needs of students. • Ability to think outside the box and know I will hear 'yes'. • This way of monitoring makes more sense than the old way. • I love being able to schedule staff (paraprofessionals, coaches, interventionists) the way I need them to be used. 	<ul style="list-style-type: none"> • All our money is closer to the students than it ever has been. • Principals feel increased ownership and accountability for purchases – 'is that coming out of my budget?' • We can change our practices right now to meet the needs of students. • We can rest assured that the SWP is being implemented with fidelity. • We are finally able to fund supplies and training for teachers and areas that have long been neglected. • The teachers and students have noticed a difference and climate has improved.
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Consolidation of Funds Do you still have to serve subgroups?

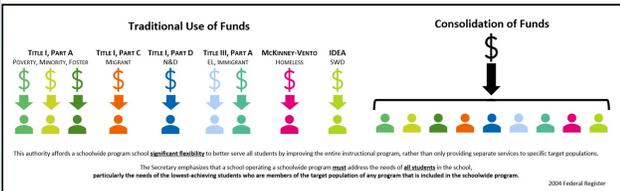
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2004 Federal Register



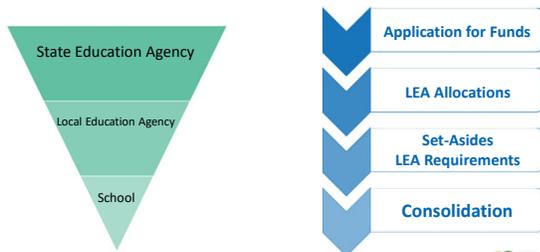
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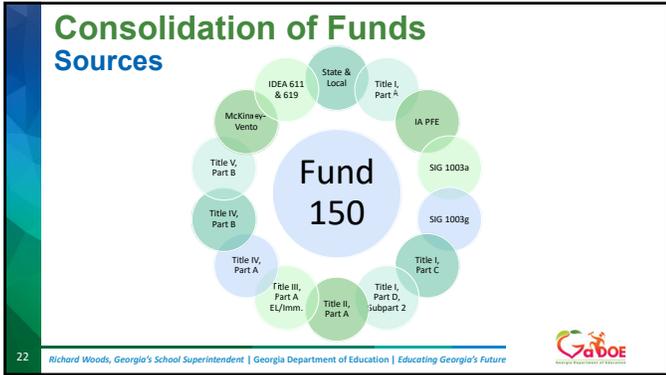


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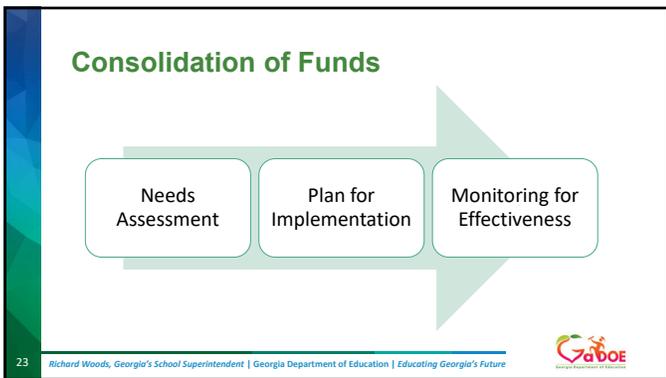
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21



22



23

Consolidation of Funds Federal & State Compliance

Federal Accountability

- Federal Law:
 - ESSA
 - IDEA
- Federal Regulations:
 - 2004 Federal Register
 - 34 CFR Part 200.25-29
 - 34 CFR 300.206
- Federal Guidance:
 - 2008 Fiscal Issues
 - 2016 Schoolwide Programs

State Accountability

- State Law:
 - Charter and Strategic Waiver (20-2-82, 20-2-2065)
 - Uniform Accounting System (20-2-320)
- State Guidance:
 - Consolidation of Funds Manual

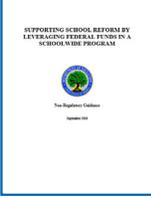
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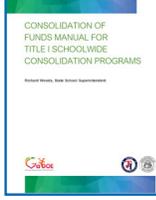
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Resources - Guidance







GaDOE Consolidation of Funds Website
USDE Non-Regulatory Guidance
Consolidation of Funds Manual

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Each State educational agency (SEA) **must** encourage schools to consolidate funds from Federal, State and local sources in their schoolwide programs, and **must** modify or eliminate State fiscal and accounting barriers so that these funds can be more easily consolidated.

2004 Federal Register

[GaDOE Supports Consolidation](#)

- Initiated a state initiative to support consolidation
- One year of structured technical assistance
- Added many federal funding sources
- Created ability to report in Fund 150
- ConApp budget is 1000 881 (may use multiple functions if LEA wants)
- Completion report matches ConApp budget function/object
- Allow monthly or yearly adjustments
- Defer CFM in first year of joining consolidation cohort

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State Responsibilities

State Responsibilities in Supporting Consolidation of Funds

- 34 CFR 76.700-702
 - SEAs and LEAs shall comply with the plan and applicable statutes, regulations, and approved applications.
 - SEAs and LEAs shall directly administer or supervise the administration of each project.
 - SEAs and LEAs shall use fiscal control and fund accounting procedure that insure proper disbursement of and accounting for Federal funds.
- 2 CFR Part 200.331
 - All pass-through entities must ensure subgrantees comply with
 - Collection of required financial and performance reports.
 - Monitoring the activities of the subrecipient to ensure that the subaward is used for authorized purposes and that subaward performance goals are achieved.



2016 Dear Colleague Letter to Georgia

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How does this change the role of GaDOE?

- CLIP
- Budget Review
- Monitoring
- Specialists
- Consolidation Staff

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Consolidation of Funds

Key Components of Consolidation

Guidance

Schoolwide Plan

Fund 150 Allocations

Intent & Purpose

Fund 150 Budget

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Budget Attachments

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

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Key Components of Consolidation

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

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Examples of Flexibility

Before

Purchase & Focus
Literacy Technology Intervention

- Title 1
Software
- Title 2
Salary Instructional Coach
- Title 3
Supplemental Support Specific to ELs & Parents
- Title 4
PD on technology use
- IDEA
Supplemental Support Specific to SWD

Move from Braiding Funds to Blending Funds

Fund 150

After

Purchase & Focus
Literacy Technology Intervention

Fund 150 Budget

- Software
- Salary Instructional Coach
- Supplemental Support Specific to ELs & Parents
- PD on technology use
- Supplemental Support Specific to SWD

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Examples of Flexibility

Inventory Meets State and Local Requirements

Before

Inventory must be kept for 5 years and must include:

Description, Serial/ID Number, Fund Source & %, FAIN, Title, Vendor, Acquisition Date, Unit Cost, Location, Use, Condition, Disposition

- Not Federal -

Fund 150

After

Inventory bought with unconsolidated funds must be kept for up to 5 years.

After 5 years of consolidation, inventory no longer needs to be kept.

New items purchased under consolidation must follow local district policy and do not need to be a part of federal inventory.

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Examples of Flexibility

Grant Period as It Impacts Inventory
(Retention Requirements for Records 2 CFR § 200.333 and 34 CFR 81.311)(i))

YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Grant 1 - December 31 award expiration	Grant 1 - 12 months award expiration	Grant 2 - 24 months award expiration	Grant 2 - 24 months award expiration	Grant 3 - 36 months award expiration
Grant 1 - December 31 award expiration	Grant 2 - 24 months award expiration	Grant 2 - 24 months award expiration	Grant 3 - 36 months award expiration	Grant 3 - 36 months award expiration
Grant 1 - December 31 award expiration	Grant 2 - 24 months award expiration	Grant 3 - 36 months award expiration	Grant 3 - 36 months award expiration	Grant 4 - 48 months award expiration
Grant 1 - December 31 award expiration	Grant 2 - 24 months award expiration	Grant 3 - 36 months award expiration	Grant 4 - 48 months award expiration	Grant 4 - 48 months award expiration

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Examples of Flexibility

Before

Time and Effort

Teachers, Instructional Coaches, Stipends, Subs, etc.
Periodic Certification, Personnel Activity Report

After

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Consolidation of Funds LEAs

Examples of Flexibility

- Monitoring of federal programs is conducted to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education.
- Monitoring emphasizes accountability for using federal resources wisely.
- Monitoring serves as a vehicle for the Department to help LEAs achieve high quality implementation of educational programs utilizing the LEAs' federal allocations.

\$200.331

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Consolidation of Funds Examples of Flexibility

Before **MONITORING** **After**

LEAs must continue to meet LEA responsibilities:
CLIP Requirements, Monitoring Implementation & Effectiveness, Federal Reporting

Check LEA and School selection of expenditures for program allowability and federal regulations for each contributing program. Includes inventory and time and effort.

Fund 150

Check LEA for LEA requirements and LEA level expenditures.
Check a sample of documentation from consolidating schools for implementation of Schoolwide Plan as aligned with the Intent and Purpose of each contributing program.

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Consolidation of Funds Examples of Flexibility

Before **After**

- Establish Evidence-Base
- Title I and Title III Notifications

- Report Effectiveness
- OCR/DOJ Notification of EL Service

Fund 150

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Consolidation of Funds Time to Talk

What questions do you have so far?




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Step 1: Speaking to Stakeholders

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Time to Talk

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Step 2: Selecting Schools

CONSIDERATIONS

- Is it best for students?
- Where are student populations supported by the grant you're consolidating?
- How many title schools v. non-title schools does your district have? Will you increase the number?
- Will you be able to implement district initiatives in schools?
- Do you want to consolidate in a pilot set of schools or all schools?
- What are the current challenges & opportunities in schools?

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Consolidation of Funds
Time to Talk



Use demographic data for this discussion.




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Step 3: Reorganizing Resources

CONSIDERATIONS

- Resource Allocation Methodology Plan
 - Comparability remains in place for some districts
 - Supplement not supplant remains in effect for all districts
- Program Restrictions
Several programs require that funds typically allocated at the district level take student subgroup populations and student academic performance into consideration when determining how to allocate to schools
- Transferring Funds (Title II, Part A and Title IV, Part A) prior to consolidating
 - Ensures a more streamlined administration of consolidation
 - Does not restrict schoolwide schools from implementing any activities that were authorized under those programs
 - Transferring 100% may negatively impact schools that are not schoolwide
 - 85% Title I Carryover Restriction (Flex Waiver may alleviate this)
 - Impact on Private School Partnerships



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Step 3: Reorganizing Resources

CONSIDERATIONS

- District Initiatives
What district expenditures can be allocated to schools that would benefit from being managed by principals (software licenses, personnel with set schedules)
- Training and Support
 - Do all bookkeepers have the training required for payroll and chart of accounts?
 - Do principals understand what constitutes meeting the intent and purpose? Do they know what documentation should be kept to show implementation and effectiveness of the schoolwide plan?
- Review Current Operations Budgets



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Consolidation of Funds Interest Workshop

Step 4: Picking Programs

CONSIDERATIONS

- Program Eligibility
 - Which programs are available in which schools?
 - In which schools are the subgroups the grant supports?
 - Do the grants outline how allocations must be distributed to schools?
- School Initiatives
 - How will consolidation support the school's initiatives and subgroups?
- District Initiatives
 - Are some school's plans set up to implement certain initiatives?
 - Will the COA Function codes allowed in Fund 150 allow all initiatives to be implemented?

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Programs Available for Consolidation in Georgia's Initiative

Consolidation of Funds for Title I Schools	
<ul style="list-style-type: none"> • Title I, Part A - Improving Basic Programs • Title I, Part A - Parent and Family Engagement • Title I, Part A - School Improvement Grants (SIG) • Title I, Part A - Student Support and Academic Enrichment (SSAE) • Title I, Part A - 21st Century Community Learning Centers (CLCC) • Title I, Part A - Rural Education Initiative (REI) • Title I, Part A - McKinney-Vento • Title I, Part A - IDEA 611 • Title I, Part A - IDEA 619 	<ul style="list-style-type: none"> • STATE AND LOCAL FUNDS • TITLE I, PART A IMPROVING BASIC PROGRAMS • TITLE I, PART A PARENT AND FAMILY ENGAGEMENT SET-ASIDE • TITLE I, 1003(A) SCHOOL IMPROVEMENT GRANTS (INCLUDES RURAL AND GSCI GRANTS) • TITLE I, 1003G SCHOOL IMPROVEMENT GRANTS (SUNSETS IN 2020-2021) • TITLE I, PART C EDUCATION OF MIGRATORY CHILDREN • TITLE I, PART D SUBPART 2 ONLY - NEGLECTED & DELINQUENT • TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION • TITLE III, PART A ENGLISH SUPPORT FOR ENGLISH LEARNERS • TITLE III, PART A ENGLISH SUPPORT FOR IMMIGRANT STUDENTS • TITLE IV, PART A STUDENT SUPPORT AND ACADEMIC ENRICHMENT (INCLUDES START GRANT) • TITLE IV, PART B 21ST CENTURY COMMUNITY LEARNING CENTERS • TITLE V, PART B RURAL EDUCATION INITIATIVE • MCKINNEY-VENTO EDUCATION FOR HOMELESS CHILDREN AND YOUTH • IDEA 611 SPECIAL EDUCATION FEDERAL FUNDS (FLOWTHROUGH) • IDEA 619 SPECIAL EDUCATION FEDERAL FUNDS (PRESCHOOL)

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Formula Grants	Discretionary & Competitive Grants
<ul style="list-style-type: none"> • SWP Components • Intents and Purposes <ul style="list-style-type: none"> • Title I, Part A • Title I, Part D – Subpart 2 • Title II, Part A • Title III, Part A EL • Title III, Part A Immigrant • Title IV, Part A • Title V, Part B 	<ul style="list-style-type: none"> • SWP must reflect State Plan <ul style="list-style-type: none"> • Title I, Part C (Implementation Plan) • SWP must reflect Application <ul style="list-style-type: none"> • Title I – SIG 1003(g) (Grant App.) • Title IV, Part B – 21st CLCC (Grant App.) • McKinney- Vento (Grant App.) • SWP must reflect Statute <ul style="list-style-type: none"> • Title I – SIG 1003(a) • IDEA 611 & 619

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Title I, Part C Allocations: GaDOE's Formula

In Georgia, LEAs with migratory student populations are allocated a portion of the funds to provide services to migratory students directly or through the MEP consortium. Allocations, which are approved by the State Board of Education, are based on a formula. The formula has three sections that include:

1. Number of migratory children, P3-21 years of age (.5 each)
2. Needs of migratory children
 - a. Number of migratory children in grades three through eight who scored below proficiency on state assessments in Reading/Language Arts (.2 each)
 - b. Number of migratory children in grades three through eight who scored below proficiency on state assessments in Mathematics (.2 each)
 - c. Number of migratory children in grades nine through twelve who failed one or more of the Milestones End of Course (EOC) Tests (.2 each)
 - d. Number of migratory children appropriately screened and classified as English learners (EL) as set forth in State Board of Education Rule 106-4-5-.02 (.2 each)
 - e. Number of migratory children in grades kindergarten through twelve who are over-age for grade level by one or more years, working on course work below grade placement, or are credit deficient (.2 each)
3. Number of migratory children classified as having "Priority for Service" (.75 each)

A fourth factor of the formula takes into consideration the availability of other federal, state, and local funds to meet the needs of migratory children.

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Title I, Part C Allocations: Example of Data for FY20 Allocation

2018-2019

18195Y PRIORITY FOR SERVICES	
Grades K-12	102
OSY	98
Grand Total	200

59

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Title I, Part C Allocations: *New*Funding Flexibility

G. OPTIONAL Request for Flexibility: Based on a thorough review of migrant participant needs and enrollment trends by month, a district may seek flexibility in funding available to K-12 under consolidation. However, all commitments of supporting preschool children, K-12 students, and Out-of-School Youth must be met. *For example, a district could seek flexibility to prorate the salary of a staff member who serves K-12 for 7 months (Aug-Feb) and who serves out-of-school youth for 5 months (Mar-Jul). Please note that in this example, an individual would be responsible for completing time and effort documentation to include Fund 150 (state and local) and Title I, Part C (federal).*

Is the district seeking flexibility? Yes No

If yes, provide a detailed explanation of what flexibility is sought and how the district will be able to meet commitments to preschool children, K-12 students and out-of-school youth, including verifying that there is no reduction in services to preschool children and out-of-school youth.

60

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Time to Talk



Use budget data for this discussion.




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Step 5: Tackling a Timeline

<p style="color: blue; text-align: center;">Consolidating in FY21</p> <ul style="list-style-type: none"> • March <ul style="list-style-type: none"> • Meet with Internal & External Stakeholders • Attend March 18 Training in Atlanta • Set-Up Fund 150 Account • April - June <ul style="list-style-type: none"> • Include Fund 150 in LEA Budget to Local BOE • Attend June Cohort 5 Meeting 1 	<p style="color: blue; text-align: center;">Consolidating in FY22</p> <ul style="list-style-type: none"> • Fall (October – December): <ul style="list-style-type: none"> • Meet with Internal Stakeholders • Spring (January-February): <ul style="list-style-type: none"> • Meet with External Stakeholders (parents) • Review FY21 CLIP, School Needs and School and District Initiatives, and plans to transfer IIA/IVA to Prepare Updates For FY22 CLIP & Intent to Participate
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Consolidation of Funds

Step 5: Tackling a Timeline

- To Do:
 - Assert Intent to Transfer IIA/IVA if applicable (during CLIP process)
 - Prepare total district budget with Fund 150 for local board of education
 - Submit FY21 CLIP & Migrant Plan (if applicable)
 - Submit Intent to Participate (Due in April)
 - Set-up Fund 150 Accounts and adjust payroll for individuals paid out of Fund 150
 - Read consolidation of funds materials
 - Begin to update internal controls
 - Update Schoolwide Plan Template to increase scope of all programs
 - Introduce and Complete an Intent and Purpose Form
 - Finance Director must attend first Cohort Meeting following an FY21 Financial Review Session
 - Federal Programs Director must attend first Cohort Meeting



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Consolidation of Funds Step 6: Focus on Finance (ConApp Budget Entry)

Flexibility: Including Schools in the ConApp Budget –

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

Federal funds by program that are not included in the Fund 150 Budget must be budgeted using the full LUA Chart of Accounts and must include budget descriptors in accordance with program requirements.



70

Consolidation of Funds Step 6: Focus on Finance (ConApp Budget Entry)

Flexibility: Use of Functional Categories – LEAs may use single or multiple functional categories. In addition to relevant functional categories the "placeholder", object code 881 (months 1-12) or 882 (months 13-15), indicates consolidation.

- A **single functional category** is 1000-881. The advantage to use of a single functional category is that there are fewer budget line item entries and it often requires fewer amendments due to variance across functional categories.
- **Multiple functional categories** may include any combination of the following functional categories:

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

The advantage to use of multiple functional categories is the alignment between functional categories in Fund 150 on the DE46 and those in budget entry and the completion report. However, if there is a variance of more than 25% in a functional category, a budget amendment will be required prior to the submission of the LEA completion report.



71

Consolidation of Funds Step 6: Focus on Finance (The budgets)

Budget approved by Board is required, by law, to include all anticipated revenues and expenditures

MyGaDOE Portal ConApp Program Budgets

- Indicate in Program Budget that funds will be consolidated – 1000 881
 - Some districts may choose to use additional functions and object code 881. It is not required and may necessitate budget amendments. However, if everything is budgeted in 1000 881, the completion report will not align with general ledger. This is okay as long as the amount expended matches.
- All other non-consolidated expenditures will follow standard procedures



72

Consolidation of Funds

Step 6: Focus on Finance (The budgets)

My GaDOE Portal ConApp Consolidation of Funds Attachments

- Fund 150 – Fund to capture the consolidated activity for each school’s schoolwide program. Includes allocations/ contributions and budget to function and object code level. In year 1 a budget for each school is required.
 - The budget is the **financial story** of your schoolwide plan
 - Districts have flexibility in the template submitted
 - The schoolwide budget is loaded as assurance that the usage of the funds budgeted for the schoolwide plan have been considered
 - The budget is the support that shows how the schoolwide comprehensive needs assessment and the intents and purposes of each funding source will be implemented



73

Consolidation of Funds

Step 6: Focus on Finance (The Role of the Board)

Board Approval of District Budget (Including Fund 150)

- Board Approval Process Varies by District. Format is at the discretion of each local board, per the board policy.
 - Board is REQUIRED to approve the budget of all funds. Fund 150 does not have to be broken out.
 - Board may approve Consolidated Activity as is, or it may be disaggregated between General Fund and Special Revenue Funds.



74

Consolidation of Funds

Step 6: Focus on Finance (Budget Template Example)

Schoolwide Consolidation Budget Template		SCHOOL NAME	
		School Code	
GENERAL FUND STATE AND LOCAL ALLOCATION TO SCHOOLS	BUDGET AS AMENDED	PERCENTAGE OF TOTAL FUNDS	
Per Capita	211,098.00	13.52%	
Primary Grades 1-3	200,000.00	30.32%	
Upper Elementary Grades 4-5	171,250.00	11.58%	
State	3,842.00	0.59%	
State Professional Development	1,000.00	0.15%	
Principal Professional Development	100.00	0.02%	
ESOL	3,842.00	0.59%	
21st Amendment State Instruction	1,163.00	0.18%	
District Conf. School Administration	34,457.00	5.13%	
FEDERAL ALLOCATIONS TO SCHOOLS			
Title I, Part A	384,657.00	58.32%	
Title II, Part A	45,500.00	6.88%	
Title II, Part D		0.00%	
Title III, Part A		0.00%	
Title IV, Part A	30,890.00	4.65%	
Title V, Part A		0.00%	
Title VI, Part A		0.00%	
Total State, Local, Federal Funds Allocations - Site Level	1,365,423.00	100.00%	

FUNDING SOURCES BUDGETED



75

Consolidation of Funds
Step 6: Focus on Finance (Creating 150, Grant Period & Carryover)

- Create Fund 150 and all needed account codes within Fund 150.
 - If the schoolwide budgets overlap, determine how the activity will be maintained separately in Fund 150. I.E., if Fund 150 does not zero out at June 30th and the new grant award period starts on July 1, how will the activity be identified separately on the general ledger?
- Determine personnel to be funded in the consolidated funds and set up salary costs in Fund 150.
- Modify Purchase Order templates to include the new account codes.
- Grant Period:
 - State/Local Funds follow 12 month fiscal year – July-June.
 - Federal Funds follow 15 month grant period July-following September.
 - **Fund 150 Runs 12 months – LEAs have flexibility to determine how to handle remaining months.**
 - For purposes of Title I ensure at least 85% is spent by June 30th (includes salaries/benefit accruals).
- Carryover – Limits remain the same under consolidation. Carryover and any mid-year adjustments may be consolidated, but will adjust school level percentages.

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Consolidation of Funds
Step 6: Prepare the Finances (Available Function Codes)

Function Codes Available In Consolidation
 (Focus is on Instructional Program of a School)

- 1000 – Instruction
- 2100 – Pupil Services
- 2210 – Improvement of Instructional Services
- 2213 – Instructional Staff Development
- 2220 – Media Services
- 2400 – School Administration
- 2600 – M&O – Only for School Resource Officers
- 2700 – Pupil Transportation

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

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Consolidation of Funds
Step 6: Focus on Finance

- **LEA Finance System & Fund 150**
 - Utilizes the QBE instructional codes.
 - Reported as a separate fund on the DE 46.
 - Expenditures allocated to Federal funding sources are disaggregated (moved out) using program code 8881, object code 881.
 - Depending on Budget Software, the allocation between the Federal Funds and the Consolidated Fund 150 will be shown as a Transfer or a Negative Expense (Expense-Credit) in object code 881.

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Consolidation of Funds

Step 6: Focus on Finance (Applying Indirect Cost)

- Indirect Cost is Applied to Each Individual GRANT
- Apply the Indirect Cost Rate to the total expenditures in each Federal program AFTER the allocation entry is posted to allocate Fund 150 expenditures to each Federal program.
- Each Federal Program will budget for Indirect Cost in the individual fund – do NOT budget for indirect cost within the consolidated Fund 150
- If Indirect Cost is drawn down throughout the fiscal year, must apply the rate to the year-to-date expenditures.

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Step 6: Focus on Finance (Budget Amendments)

Budget Amendments

- If increasing the amount of funds a federal program is consolidating for the schoolwide plan, the contributing program budget will have to be amended in the Consolidated Application (1000-881). This may happen for carryover.
- The amended Fund 150 attachment budget detail does not have to be approved, but needs to be maintained to document how the funds are going to be spent.
- Removing Funds – GaDOE encourages LEAs to only contribute what they know they will spend July 1 – June 30.

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Consolidation of Funds

Step 6: Focus on Finance (Journal Entries)

Journal Entries

- Financial Review recommends posting the journal entries each period a cash drawdown is requested.
- The expenditures are allocated/disaggregated for the cash drawdown documentation, and the detail can be uploaded in a journal entry template for upload.
- This methodology ensures the journal entries agree with the cash drawdowns, and the federal funds maintain a balanced account.
- Journal Entries Allocated by Function and School Code

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Consolidation of Funds

Step 6: Focus on Finance (Cash Drawdowns)

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.

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Consolidation of Funds

Step 6: Focus on Finance (Applying Year to Date Budget Percentages – Example)

Consolidated Expenditures:	Title I Allocation:	
Expenditures July - March: 110,000.00	16,923.08 (using initial budget percentages)	15.38%
Expenditures April - June: 25,000.00	5,388.08 (using amended budget percentages)	21.35%
Total Expenditures: 135,000.00	22,261.16	
	28,825.62 (if applying amended budget percentages to year-to-date expenditures)	

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Consolidation of Funds

Cash Drawdowns

Program Name: 30 <input type="text" value="Battine the Grant"/>		State Project number: 100		
Title I.A. Improving the Academic Achievement of the Disadvantaged (CFR 84.610) 551 - 100 - 30		LEA Fund Code: 402		
		LEA Program Code: 1750		
Grant Period: 07/01/2017 through 09/30/2018		Approved Budget: \$853,361.00		
1. Year-to-Date Cash Disbursements as of End of month prior to Requested Month: \$377,834.20				
a. Grant Funds Received and/or Requested through Previous Period:		\$377,834.20	*	
b. Estimate Cash Disbursements through Previous Period:		\$377,834.20		
c. Estimated Cash Balance of Funds at End of Previous Period:		\$5.00		
*The funds requested in Part 3 are <u>not</u> to be included in Part 2.				
3. Request of Funds for Period:				
Month/Year	Estimated Requirements	Less Estimated Cash Balance From Previous Period	Requested Amount	Date Paid by DOE
03/2018	\$66,879.25	\$5.00	\$66,879.25	01/29/2018

Ensure the amount requested for each cash drawdown is supported by each schoolwide consolidation allocation of expenditures, plus the expenditures for the federal fund that are not consolidated.

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Consolidation of Funds Step 6: Focus on Finance (Accounting- Fund 402 Completion Report)

Function	Object	Amount Budgeted	7/1/2016-6/30/2017 Expenditures	7/1/2017-9/30/2017 Expenditures	Variance
1000 - INSTRUCTION		\$154,316.00	\$511,722.22	\$0.00	97.36%
	881 - Schoolwide Schools	\$200,158.00	\$197,092.45	\$0.00	
	881 - Schoolwide Schools	\$449,232.00	\$432,334.29	\$0.00	
	881 - Schoolwide Schools	\$204,926.00	\$202,295.48	\$0.00	

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Consolidation of Funds Step 6: Focus on Finance (Completion Reports)

Completion Report

- Expenditures are reported on each participating Federal program's completion report separately.
- Accruals are reported in the July-June column of the completion report.
- Ensure Receivable is posted on general ledger for revenue earned on each federal program through June 30
- Consolidated Expenditures should follow fiscal year.
- Federal grant award can include 15-month grant period for unconsolidated activity.
- If 15-months used for consolidation, there should be a separate consolidated Fund 150 for each grant award period to maintain separate expenditures.

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Consolidation of Funds Step 6: Focus on Finance (Year End Salaries and Benefits Accruals)

- Accrue Salaries/Benefits for contracted employees in Fund 150.
- Allocate the accrual to all federal funding sources via journal entry.
- Consider the accrual when considering if a receivable needs to be posted as of June 30th in each federal fund.
- Ensure accrual includes the appropriate TRS and other Benefit rates.
- In next fiscal year, **reverse** journal entry used to allocate the salaries/benefits accruals.
- Run payroll as usual for July/August.
- Reallocate the expenditures to each Federal Program.
- Determine cash drawdown necessary for payroll cash payment.
- If a difference between the accrual and the actual expenditures, apply difference to the NEXT fiscal year.
- If no difference, the entries to reverse and reallocate may not be necessary.

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Consolidation of Funds Step 6: Focus on Finance (CPI & T&E)

CPI Job Codes



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    graph LR
      LEA[LEA Staff] --> CS[Certified Consolidated Staff]
      LEA --> CNS[Certified Non-Consolidated Staff]
      CS --> SLF[State/Locally Funded Consolidated Staff]
      CS --> FF[Federally Funded Consolidated Staff]
      SLF --> 01[01]
      FF --> 02[02]
      CNS --> 00[00]
  
```

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Consolidation of Funds Step 6: Focus on Finance (RAM/P, Comparability, SNS)

- Supplement not Supplant is still applicable for all programs under consolidation.
 - However, traditional supplement not supplant presumptions to not apply to a schoolwide program school.
 - LEAs should have enough non-federal funds to provide a basic education program in all schools.
 - If required by state or local law, LEAs must provide funding for specific purposes for all students.
 - Example: Title III services must be supplemental to ESOL services
 - Districts with multiple schools per grade level band can demonstrate compliance with SNS through the RAM/P
 - Districts with one school per grade band do not have to have a Title I RAM/P.
 - SNS will be considered to be 'met' by most other programs if the Intent and Purpose statements do not reflect supplanting
- Comparability continues to be a requirement and may also be demonstrated through the RAM/P

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Consolidation of Funds Time to Talk



Use internal controls and budget for this discussion.

SUPPORT

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GCEL - Consolidation of Funds
Join Cohort 5



Georgia Department of Education
Consolidation of Funds FY21 Interest Form

Submission of this form represents the LEA's interest in participating in the Consolidation of Funds Initiative (CFI) selected for the 2020-2021 school year.
Deadline: April 30th, 2020

The following criteria apply to all LEAs interested in the Initiative:
 1. The LEA is currently or will be participating in the Consolidation of Funds Initiative.
 2. The LEA has a current or planned program or project that aligns with the Consolidation of Funds Initiative.
 3. LEAs should provide the information requested on the Consolidation of Funds Interest Form.
 4. LEAs that are designated by the GDOE as High Use for FY21 are eligible to participate in the Program.
 5. LEAs requesting interest by submitting this form will be contacted by email, either prior to their 2020-2021 meeting, and invited to the meeting with the Consolidation of Funds Program. The GDOE reserves the right to make future use of a program of assistance into the Consolidation of Funds Initiative, and does not obligate the LEA to participate. LEAs will be notified when more information is available to help participate in the Program.

Consolidation of Funds Initiative form identifying schools and programs will be emailed to school district contacts in May 2020.

If you have any questions, contact GDOE Consolidation Team: consolidation@doe.k12.ga.us

<http://tiny.cc/51rbcz>

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Consolidation of Funds
Feedback - consolidation@doe.k12.ga.us

Please provide us with feedback by completing our short survey.
The survey can be accessed by QR code or the abbreviated link below.



OR <https://bit.ly/2LepHaM>

Open your phone's camera and hold up until you can see QR code. Your phone will prompt you to access a website – allow access.

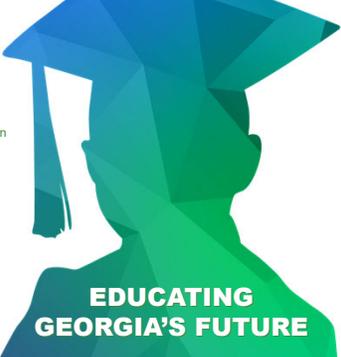
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