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

Consolidation of Funds Webinar
March 8, 2020

Consolidation@doe.k12.ga.us
Georgia’s Continuous Improvement Process
### Consolidation of Funds

#### Contact Us

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<table>
<thead>
<tr>
<th>Title I, Part A</th>
<th>Title I, 1003 (a)</th>
<th>Title I, 1003 (g)</th>
<th>Title I, Part C</th>
<th>Title I, Part D</th>
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<td>Ken Banter</td>
<td>Gary Wenzel</td>
<td>Patty Rooks</td>
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<td>Eric McGhee</td>
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<th>McKinney-Vento</th>
<th>IDEA 611 &amp; 619</th>
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<tr>
<td>Meg Baker</td>
<td>Dawna Hatcher</td>
<td>Deirdre Smith</td>
<td>Eric McGhee</td>
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<td>Amber McCollum</td>
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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!
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
Consolidation of Funds
What is Consolidation?

Fund 150

School District
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
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
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.
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.
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
Consolidation of Funds
Flexibility with a purpose...

IMPLEMENTING THE PLAN
Consolidation of Funds

Why consolidate?

Students
Consolidation of Funds

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
Consolidation of Funds
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*
Consolidation of Funds

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.
Consolidation of Funds

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
Consolidation of Funds

Cohort 4 Feedback On Consolidation

- 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.
- 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.
Consolidation of Funds
Do you still have to serve subgroups?

• 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.

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2004 Federal Register
Consolidation of Funds

Traditional Use of Funds

Title I, Part A: Poverty, Minority, Foster
Title I, Part C: Migrant
Title I, Part D: N&D
Title III, Part A: EL, Immigrant
McKinney-Vento: Homeless
IDEA: SWD

Consolidation of Funds

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.

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2004 Federal Register
Consolidation of Funds

State Education Agency

Local Education Agency

School

Application for Funds

LEA Allocations

Set-Asides

LEA Requirements

Consolidation
Consolidation of Funds

Sources

Fund 150

- IDEA 611 & 619
- State & Local
- Title I, Part A
- Title I, Part C
- Title I, Part D, Subpart 2
- Title II, Part A
- Title III, Part A, EL/Imm.
- Title IV, Part A
- Title IV, Part B
- Title V, Part B
- McKinney-Vento
- IA PFE
- SIG 1003a
- SIG 1003g
- IDEA 611 & 619
Consolidation of Funds

- Needs Assessment
- Plan for Implementation
- Monitoring for Effectiveness
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
Consolidation of Funds
Resources - Guidance

GaDOE Consolidation of Funds Website

USDE Non-Regulatory Guidance

Consolidation of Funds Manual
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
Consolidation of Funds
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 procedures 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
Consolidation of Funds
How does this change the role of GaDOE?

• CLIP
• Budget Review
• Monitoring
• Specialists
• Consolidation Staff
Consolidation of Funds
Key Components of Consolidation

Guidance

Intent & Purpose

Schoolwide Plan

Fund 150 Budget

Fund 150 Allocations
## Consolidation of Funds

### Budget Attachments

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

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
Consolidation of Funds
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

**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.
Consolidation of Funds
Examples of Flexibility

Grant Period as it Impacts Inventory
(Retention Requirements for Records: 2 CFR § 200.333 and 34 CFR 81.31(c))

<table>
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<tr>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
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- **Grant 1 - Original 15 Month Allocation**
- **Grant 1 - 12 Month Carryover Period**
- **Grant 2 - Original 15 Month Allocation**
- **Grant 2 - 12 Month Carryover Period**
- **Grant 3 - Original 15 Month Allocation**
- **Grant 3 - 12 Month Carryover Period**
Consolidation of Funds
Examples of Flexibility

Time and Effort

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

After

Fund 150
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
Consolidation of Funds
Examples of Flexibility

Before

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

MONITORING

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

After

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.

Fund 150
Consolidation of Funds
Examples of Flexibility

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

After
• Report Effectiveness
• OCR/DOJ Notification of EL Service
Consolidation of Funds

Time to Talk

What questions do you have so far?
Consolidation of Funds

Step 1: Speaking to Stakeholders

- Superintendent
- Finance Director
- School Bookkeepers
- Federal Programs Director
- Data Collections Coordinator
- Principal
- School Leaders
- Parents
- Private Schools
Consolidation of Funds
Time to Talk

Who on your team needs to be involved in this discussion?
Consolidation of Funds
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?
Consolidation of Funds
Step 2: Selecting Schools (**New** SWP Waiver)

- **SEC. 1114. [20 U.S.C. 6314] SCHOOLWIDE PROGRAMS.**
  
  (A) ELIGIBILITY.—A local educational agency may consolidate and use funds under Title I, Part A, together with other Federal, State, and local funds, in order to upgrade the entire educational program of a school that serves an eligible school attendance area in which not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families.

- (B) EXCEPTION.—A school that serves an eligible school attendance area in which less than 40 percent of the children are from low-income families, or a school for which less than 40 percent of the children enrolled in the school are from such families, may operate a schoolwide program under this section if the school receives a waiver from the State educational agency to do so, after taking into account how a schoolwide program will best serve the needs of the students in the school served under this part in improving academic achievement and other factors.
Consolidation of Funds
Step 2: Selecting Schools (**New** SWP Waiver)

**FY17-FY20**
GA SCHOOLWIDE WAIVER

➢ Georgia requires that the school’s poverty percentage must be at least 35% to be eligible for a schoolwide program waiver

➢ Waivers must be submitted annually. The District/School desiring a waiver for the upcoming year must apply by April 15th of the previous year using the “Application for Waiver – Schoolwide Poverty Threshold” found on the Title I website

**COMPONENTS OF GA SCHOOLWIDE WAIVER**

➢ Waiver Rationale – describe the need and rationale for waiver including why the need(s) can’t be met without a schoolwide program

➢ Attach a copy of the school’s Schoolwide Program Plan (SWP)

➢ Agree to Assurances
CONSOLIDATION OF FUNDS
Step 2: Selecting Schools (**New** SWP Waiver)

GA’s SCHOOLWIDE WAIVER FOR 2021

- Georgia is considering offering the Schoolwide waiver without a minimum poverty threshold
  - Targeted Assistance Programs may become Schoolwide
  - Schools below the 40% poverty level may become Schoolwide
  - Schools must still have a year planning to become schoolwide unless prior approval is granted by Title I, Part A at GaDOE
  - Schools must develop a Schoolwide Plan that must include all the Schoolwide components found in ESEA Section 1114
  - Waiver applications are available on the Federal Programs/Title I/ Schoolwide Programs website located here
Consolidation of Funds
Time to Talk

Use demographic data for this discussion.
Consolidation of Funds
Step 3: Reorganizing Resources

CONSIDERATIONS

• Resource Allocation Methodology Plan
  o Comparability remains in place for some districts
  o 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
  o Ensures a more streamlined administration of consolidation
  o Does not restrict schoolwide schools from implementing any activities that were authorized under those programs
  o Transferring 100% may negatively impact schools that are not schoolwide
  o 85% Title I Carryover Restriction (Flex Waiver may alleviate this)
  o Impact on Private School Partnerships
Consolidation of Funds
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
  o Do all bookkeepers have the training required for payroll and chart of accounts?
  o 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
Consolidation of Funds Interest Workshop

Step 4: Picking Programs

CONSIDERATIONS

• Program Eligibility
  o Which programs are available in which schools?
  o In which schools are the subgroups the grant supports?
  o Do the grants outline how allocations must be distributed to schools?

• School Initiatives
  o How will consolidation support the school’s initiatives and subgroups?

• District Initiatives
  o Are some school’s plans set up to implement certain initiatives?
  o Will the COA Function codes allowed in Fund 150 allow all initiatives to be implemented?
Consolidation of Funds
Programs Available for Consolidation in Georgia’s Initiative

- 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)
Consolidation of Funds

Formula Grants

• SWP Components
• Intents and Purposes
  • 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

Discretionary & Competitive Grants

• SWP must reflect State Plan
  • Title I, Part C (Implementation Plan)
• SWP must reflect Application
  • Title I – SIG 1003(g) (Grant App.)
  • Title IV, Part B – 21st CLCC (Grant App.)
  • McKinney- Vento (Grant App.)
• SWP must reflect Statute
  • Title I – SIG 1003(a)
  • IDEA 611 & 619
Consolidation of Funds
Consolidating the Parent and Family Engagement Set-aside in FY21

**District Set-Asides**
- Use the exact titles (all caps), below, to consistently name set-asides and add to the beginning of budget detail descriptions.
- **Required Set-asides:**
  - N&D SET-ASIDE
  - HOMELESS SET-ASIDE
  - 1% PARENT INVOLVEMENT SET-ASIDE
  - PRIVATE SCHOOL EQUIVALENT SERVICES SET-ASIDE
- **Optional Set-asides:**
  - ADMINISTRATIVE SET-ASIDE
  - ADDITIONAL PARENT AND FAMILY ENGAGEMENT SET-ASIDE
  - PARENT AND FAMILY ENGAGEMENT CARRYOVER SET-ASIDE
  - INDIRECT COST SET-ASIDE
  - AUDIT COST SET-ASIDE
  - PRIVATE SCHOOL EQUIVALENT SERVICES CARRYOVER SET-ASIDE
  - EXTENDED LEARNING SET-ASIDE
  - PROFESSIONAL LEARNING SET-ASIDE
  - SCHOOL IMPROVEMENT INITIATIVES SET-ASIDE
  - SUPPLEMENTAL EL-LANGUAGE SUPPORT SET-ASIDE
  - FOSTER CARE TRANSPORTATION SET-ASIDE
  - CONSOLIDATION OF ADMINISTRATIVE FUNDS SET-ASIDE

**Required District Set-Asides**
- **1% Parent and Family Engagement Set-Aside**
  - A district with a Title I, Part A allocation greater than $500,000 must reserve at least one percent of its allocation for parent and family engagement activities.
  - If a transferability option is utilized, the 1% Parent and Family Engagement set-aside must be recalculated to reflect the increase in the Title I budget if the total amount with transferred funds exceed $500,000.

The 1% is a federally mandated LEA set-aside for LEA schools. The set-aside occurs prior to consolidation.

Transferring Title II, Part A and/or Title IV, Part A into Title I, Part A impacts the calculation of the 1%. 
Consolidation of Funds
Consolidating the Parent and Family Engagement Set-aside in FY21

**Required District Set-Asides**

- **1% Parent and Family Engagement**
  - At least 90 percent of the required one percent set-aside must be distributed among the district’s Title I schools unless a school or all schools in the district decide to use their share of the reservation to support a district-level activity for parents.
  - If a school or all schools decide to give their share to support a districtwide activity, the Districtwide Parent Activity-Project Assurance form, signed by each participating principal, must be attached to the Title I Attachments tab of the Consolidated Application.

**If fully consolidating, schools would not need to complete the Districtwide Parent Activity-Project Assurance Form.**

**FIRST:** Calculate the federally mandated set-aside.

The 90% of the 1% must be distributed among the District’s Title I schools.

**SECOND:** Schools determine set-aside use.

- **Option 1:** Do not consolidate. Keep as a separate funding source at school level to support school activities or LEA level to support a district activity.
- **Option 2:** Consolidate a partial amount. The remainder is kept as a separate funding source at school level to support school activities or LEA level to support a district activity.
- **Option 3:** Consolidate the full amount.
Consolidation of Funds
Consolidating the Parent and Family Engagement

Under Consolidation, the amount distributed for each school should be indicated in the Parent Involvement column on the School Allocation page.

Title I instructions for completing the School Allocation page must continue to be followed when consolidating.

Required District Set-Asides

- 1% Parent and Family Engagement
  - If 90 percent of the total one percent required set-aside is being distributed among Title I schools, the amount distributed for each school should be indicated in the Parent Involvement column on the School Allocation page.
  - This column should only include parent and family engagement funds that are distributed from the required one percent set-aside. Any additional parent and family engagement set-aside funds, or the parent and family engagement funds that schools use as part of their school allocation, should not be included in this column.
## Consolidation of Funds

Consolidating the Parent and Family Engagement Set-aside in FY21

<table>
<thead>
<tr>
<th>Attendance areas and school allocations Details</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>School ID</td>
<td>School Name</td>
</tr>
<tr>
<td>0276</td>
<td>Anna K. Cane Elementary</td>
</tr>
<tr>
<td>0275</td>
<td>East Central Elementary School</td>
</tr>
<tr>
<td>0050</td>
<td>Elm Street Elementary</td>
</tr>
<tr>
<td>0052</td>
<td>Main Elementary School</td>
</tr>
<tr>
<td>0052</td>
<td>North Heights Elementary School</td>
</tr>
<tr>
<td>0193</td>
<td>Rome High School</td>
</tr>
<tr>
<td>0293</td>
<td>Rome Middle School</td>
</tr>
<tr>
<td>0173</td>
<td>West Central Elementary School</td>
</tr>
<tr>
<td>2021</td>
<td>West End Elementary School</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Richard Woods, Georgia’s School Superintendent | Georgia Department of Education | Educating Georgia’s Future*
## Consolidation of Funds

### Consolidating the Parent and Family Engagement Set-aside in FY21

<table>
<thead>
<tr>
<th></th>
<th>Consolidated</th>
<th>Traditional/Unconsolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY21 Parent and Family Engagement <strong>Set-Aside</strong></td>
<td>1000-881</td>
<td>Budgeted in function code 2100 and expended at the district level (8010).</td>
</tr>
<tr>
<td>FY20 Parent and Family Engagement <strong>Carryover</strong></td>
<td>1000-881</td>
<td>Budgeted in function code 2100 and expended at the district level (8010).</td>
</tr>
</tbody>
</table>

Whether consolidated fully, partially, or not at all, the Parent and Family Engagement Set-Aside and the Parent and Family Engagement Set-Aside carryover may be budgeted in the Consolidated Application Title I, Part A budget 1) in total or 2) school by school.
Consolidation of Funds
Title I, Part C Allocations: ESSA Section 1304 (b)(5) and (d)

State Application; Services
• (b) PROGRAM INFORMATION.—Each such application shall include—
  • (5) a description of how the State will determine the amount of any subgrants
    the State will award to local operating agencies, taking into account the
    numbers and needs of migratory children, the requirements of subsection (d),
    and the availability of funds from other Federal, State, and local programs;
  • (d) PRIORITY FOR SERVICES.—In providing services with funds received under
    this part, each recipient of such funds shall give priority to migratory children
    who have made a qualifying move within the previous 1-year period and
    who—
  • (1) are failing, or most at risk of failing, to meet the challenging State academic
    standards; or
  • (2) have dropped out of school.
Consolidation of Funds
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.
Consolidation of Funds
Title I, Part C Allocations: Example of Data for FY20 Allocation

2018-2019

1819SY PRIORITY FOR SERVICES

<table>
<thead>
<tr>
<th>Grades K-12</th>
<th>OSY</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>102</td>
<td>98</td>
<td>200</td>
</tr>
</tbody>
</table>
## Consolidation of Funds
### 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).*

<table>
<thead>
<tr>
<th>Is the district seeking flexibility?</th>
<th>☐ Yes</th>
<th>☐ No</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Consolidation of Funds
Time to Talk

Use budget data for this discussion.
Consolidation of Funds
Step 5: Tackling a Timeline

Consolidating in FY21

- March
  - Meet with Internal & External Stakeholders
  - Attend March 18 Training in Atlanta
  - Set-Up Fund 150 Account

- April - June
  - Include Fund 150 in LEA Budget to Local BOE
  - Attend June Cohort 5 Meeting 1

Consolidating in FY22

- Fall (October – December):
  - Meet with Internal Stakeholders

- Spring (January-February):
  - 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
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
Consolidation of Funds
Step 5: Tackling a Timeline

What does Year 1 of Consolidation of Funds Implementation look like?

• May/June – Meeting 1 (Federal Programs/Finance)
  • Large Group - Verification of what should be complete by June; next steps with a specific focus on July – September; Q&A

• September – Meeting 2 (Federal Programs/Finance/Select Principals)
  • Large Group - Verification of what should be complete by September; next steps with a specific focus on September – February; Q&A

• November – Principal Meeting (Select Principals)
  • Small Group Regional Meeting- Highlighting best practices and innovative practices for principals involved in Consolidation of Funds Initiative

• February/March – Meeting 3 (Superintendent/Federal Programs/Finance/Select Principals)
  • District Specific- Verification of what should be complete by February/March; Review of Expenses and Schoolwide Plans; next steps with a specific focus on March – June; Q&A

• June – Meeting 4 (Federal Programs/Finance)
  • Large Group - Verification of what should be complete by June; next steps with a specific focus on growth/expansion and CFM Monitoring; Q&A
Consolidation of Funds

Step 5: Tackling a Timeline

• Planning
  • Should describe the strategies the school will use to improve academic achievement for all students, particularly low-performing (2016 NRG p3)
  • Should describe how the strategies will
    • strengthen the instructional program
    • Increase amount and quality of learning time
    • Help provide an enriched and accelerated curriculum
    • Provide student with a well-rounded education (2016 NRG p3)
  • Should include benchmarks for evaluation of program results (2016 NRG p4)
  • May be integrated into an existing improvement plan(2016 NRG p4)
  • Must annually revise the plan based on student needs and evaluation (2016 NRG p4)
Consolidation of Funds
Time to Talk

Use calendar for this discussion.
Consolidation of Funds
Step 6: Focus on Finance (It’s a Partnership)

**PARTNERSHIP**

- District Budget
- Federal Budget
- School Allocations
- Fund 150 Budgets
- Expenditure Approval
- Federal Drawdowns
- Completion Reports
- Audits & Monitoring
Consolidation of Funds
Step 6: Focus on Finance (The budgets)

DE46 Budget – Accounts for All LEA Funds
- State and Local Unconsolidated
- Federal Programs Unconsolidated
- Fund 150 – State, Local and Federal Consolidated

Federal Programs Budgets
- Consolidated Funds budgeted - 1000 881
- Unconsolidated Funds & Set-asides – Regular Budget Process

Fund 150 Budget
- Consolidated Funds completed by school
Consolidation of Funds

Step 6: Focus on Finance

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

<table>
<thead>
<tr>
<th>Months 1-12</th>
<th>1000-881</th>
<th>2100-881</th>
<th>2210-881</th>
<th>2213-881</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2220-881</td>
<td>2400-881</td>
<td>2600-881</td>
<td>2700-881</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Months 13-15</th>
<th>1000-882</th>
<th>2100-882</th>
<th>2210-882</th>
<th>2213-882</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2220-882</td>
<td>2400-882</td>
<td>2600-882</td>
<td>2700-882</td>
</tr>
</tbody>
</table>

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.
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
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
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.
Consolidation of Funds
Step 6: Focus on Finance (Budget Template Example)
Consolidation of Funds

Step 6: Focus on Finance

Accounting for Schoolwide Consolidation – Fund 150 Example

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2100-114.00</td>
<td>SUBSTITUTE/TEMPORARY EMPLOYEE</td>
<td>$2,103.75</td>
</tr>
<tr>
<td>2100-163.00</td>
<td>SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN</td>
<td>$119,119.60</td>
</tr>
<tr>
<td>2100-177.00</td>
<td>FAMILY SERVICES/_PARENT COORDINATOR</td>
<td>$52,117.14</td>
</tr>
<tr>
<td>2100-210.00</td>
<td>STATE HEALTH INSURANCE</td>
<td>$35,004.39</td>
</tr>
<tr>
<td>2100-220.00</td>
<td>FICA</td>
<td>$12,087.32</td>
</tr>
<tr>
<td>2100-230.00</td>
<td>TEACHERS RETIREMENT SYSTEM</td>
<td>$25,096.54</td>
</tr>
<tr>
<td>2100-260.00</td>
<td>WORKMEN COMPENSATION</td>
<td>$555.08</td>
</tr>
<tr>
<td>2100-260.00</td>
<td>OTHER EMPLOYEE BENEFITS</td>
<td>$171.00</td>
</tr>
<tr>
<td>2100-300.00</td>
<td>PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</td>
<td>$8,805.51</td>
</tr>
<tr>
<td>2100-430.00</td>
<td>REPAIR AND MAINTENANCE SERVICES</td>
<td>$220.80</td>
</tr>
<tr>
<td>2100-580.00</td>
<td>TRAVEL - EMPLOYEES</td>
<td>$2,174.94</td>
</tr>
<tr>
<td>2100-610.00</td>
<td>SUPPLIES</td>
<td>$7,706.28</td>
</tr>
<tr>
<td>2100-615.00</td>
<td>EXPENDABLE EQUIPMENT</td>
<td>$518.40</td>
</tr>
<tr>
<td>2100-810.00</td>
<td>DUES AND FEES</td>
<td>$2,907.35</td>
</tr>
<tr>
<td>2100-881.00</td>
<td>SCHOOLWIDE SCHOOLS</td>
<td>$251,028.25</td>
</tr>
<tr>
<td>2100-000.00</td>
<td>TOTAL EXPENDITURE PUPIL SERVICES</td>
<td>-$15,649.71</td>
</tr>
</tbody>
</table>

Note: The total expenditure for pupil services shows a negative balance of $15,649.71, indicating a deficit in the fund.
### Consolidation of Funds

**Step 6: Focus on Finance**

Accounting for Schoolwide Consolidation – Fund 402 Example

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2100-177.00</td>
<td>FAMILY SERVICES/PARENT COORDINATOR</td>
<td>$930.00</td>
</tr>
<tr>
<td>2100-220.00</td>
<td>FICA</td>
<td>$71.15</td>
</tr>
<tr>
<td>2100-260.00</td>
<td>WORKMEN COMPENSATION</td>
<td>$2.98</td>
</tr>
<tr>
<td>2100-610.00</td>
<td>SUPPLIES</td>
<td>$605.23</td>
</tr>
<tr>
<td>2100-611.00</td>
<td>SUPPLIES - TECHNOLOGY RELATED</td>
<td>$234.92</td>
</tr>
<tr>
<td>2100-881.00</td>
<td>SCHOOLWIDE SCHOOLS</td>
<td>$13,154.26</td>
</tr>
<tr>
<td>2100-000.00</td>
<td>TOTAL EXPENDITURE PUPIL SERVICES</td>
<td>$14,998.54</td>
</tr>
</tbody>
</table>
Consolidation of Funds
Step 6: Focus on Finance (Budget Template Example)

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Budgeted Expenditures in Support of Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>INSTRUCTION - Function 1000</td>
<td></td>
</tr>
<tr>
<td>110 Salaries - Teachers</td>
<td>776,990.00</td>
</tr>
<tr>
<td>113 Salaries - Substitutes, for Certified Staff</td>
<td>9,000.00</td>
</tr>
<tr>
<td>114 Salaries - Substitutes, for Non Certified Staff</td>
<td>4,000.00</td>
</tr>
<tr>
<td>140 Salaries - Aides/Parapro</td>
<td>100,000.00</td>
</tr>
<tr>
<td>161 Salaries - Technology Specialist</td>
<td>-</td>
</tr>
<tr>
<td>172 Salaries - Elementary Counselors</td>
<td>-</td>
</tr>
<tr>
<td>210 Group Health</td>
<td>31,200.00</td>
</tr>
<tr>
<td>220 Social Security</td>
<td>12,258.00</td>
</tr>
<tr>
<td>230 Teacher Retirement</td>
<td>16,500.00</td>
</tr>
<tr>
<td>290 Other Benefits</td>
<td>2,000.00</td>
</tr>
<tr>
<td>300 Contracted Services</td>
<td>8,000.00</td>
</tr>
<tr>
<td>563 Tuition to Private Sources</td>
<td></td>
</tr>
<tr>
<td>610 Supplies</td>
<td>28,500.00</td>
</tr>
<tr>
<td>615 Equipment under $5000</td>
<td>4,800.00</td>
</tr>
<tr>
<td>615 Computers under $5000</td>
<td>9,880.00</td>
</tr>
<tr>
<td>642 Books and Periodicals</td>
<td>3,000.00</td>
</tr>
<tr>
<td>730 Equipment</td>
<td>10,800.00</td>
</tr>
</tbody>
</table>

**BUDGETED EXPENDITURES**
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.
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)
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.
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.
Consolidation of Funds
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.
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**
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.
## Consolidation of Funds

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

<table>
<thead>
<tr>
<th>Consolidated Expenditures:</th>
<th>Title I Allocation:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures July - March:</strong> 110,000.00</td>
<td>16,923.08 (using initial budget percentages) 15.38%</td>
</tr>
<tr>
<td><strong>Expenditures April - June:</strong> 25,000.00</td>
<td>5,338.08 (using amended budget percentages) 21.35%</td>
</tr>
<tr>
<td><strong>Total Expenditures:</strong> 135,000.00</td>
<td>22,261.16</td>
</tr>
</tbody>
</table>

28,825.62 (if applying amended budget percentages to year-to-date expenditures)
Consolidation of Funds
Cash Drawdowns

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.
# Consolidation of Funds

## Step 6: Focus on Finance
(Accounting– Fund 402 Completion Report)

<table>
<thead>
<tr>
<th>Function</th>
<th>Object</th>
<th>Amount Budgeted</th>
<th>7/1/2016-6/30/2017 Expenditures</th>
<th>7/1/2017-9/30/2017 Expenditures</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 - INSTRUCTION</td>
<td></td>
<td>$854,316.00</td>
<td>$831,722.22</td>
<td>$0.00</td>
<td>97.36%</td>
</tr>
<tr>
<td>881 - Schoolwide Schools</td>
<td></td>
<td>$200,158.00</td>
<td>$197,092.45</td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>881 - Schoolwide Schools</td>
<td></td>
<td>$449,232.00</td>
<td>$432,334.29</td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>881 - Schoolwide Schools</td>
<td></td>
<td>$204,926.00</td>
<td>$202,295.48</td>
<td>$0.00</td>
<td></td>
</tr>
</tbody>
</table>
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.
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.
<table>
<thead>
<tr>
<th>ACCOUNT NUMBER</th>
<th>DEBIT</th>
<th>CREDIT</th>
<th>PERCENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>150-5-1000-881-0205-0000-0-0000-5900</td>
<td>✔20,863.12</td>
<td>1,712.13</td>
<td>7.27%</td>
</tr>
<tr>
<td>150-5-2100-881-0205-0000-0-0000-5900</td>
<td>1,346.92</td>
<td>1,705.00</td>
<td>12.93%</td>
</tr>
<tr>
<td>150-5-2210-881-0205-0000-0-0000-5900</td>
<td>4,037.49</td>
<td>4,037.49</td>
<td>10.01%</td>
</tr>
<tr>
<td>150-5-2210-881-0205-0000-0-0000-5900</td>
<td>11,028.45</td>
<td>11,028.45</td>
<td>33.33%</td>
</tr>
<tr>
<td>402-5-1000-881-0205-0000-0-1750-0000</td>
<td>1,346.92</td>
<td>1,346.92</td>
<td>43.83%</td>
</tr>
<tr>
<td>402-5-2100-881-0205-0000-0-1750-0000</td>
<td>4,037.49</td>
<td>4,037.49</td>
<td>10.01%</td>
</tr>
<tr>
<td>402-5-2210-881-0205-0000-0-1750-0000</td>
<td>11,028.45</td>
<td>11,028.45</td>
<td>33.33%</td>
</tr>
</tbody>
</table>

**SCHOOLWIDE**

<table>
<thead>
<tr>
<th>ACCOUNT NUMBER</th>
<th>DEBIT</th>
<th>CREDIT</th>
<th>PERCENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>402-1-0101-000-0000-0000-0-0000-5900</td>
<td>✔16,412.86</td>
<td>43.83%</td>
<td>43.83%</td>
</tr>
<tr>
<td>414-5-1000-881-0205-0000-0-1784-0000</td>
<td>104.61</td>
<td>104.61</td>
<td>0.37%</td>
</tr>
<tr>
<td>414-5-2100-881-0205-0000-0-1784-0000</td>
<td>315.57</td>
<td>315.57</td>
<td>0.85%</td>
</tr>
<tr>
<td>414-5-2210-881-0205-0000-0-1784-0000</td>
<td>856.62</td>
<td>856.62</td>
<td>0.85%</td>
</tr>
<tr>
<td>414-1-0101-000-0000-0000-0-0000-5900</td>
<td>✔1,274.90</td>
<td>3.40%</td>
<td>3.40%</td>
</tr>
</tbody>
</table>

**TITLE I-A**

<table>
<thead>
<tr>
<th>ACCOUNT NUMBER</th>
<th>DEBIT</th>
<th>CREDIT</th>
<th>PERCENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>460-5-1000-881-0205-0000-0-1828-0000</td>
<td>2.32</td>
<td>2.32</td>
<td>0.06%</td>
</tr>
<tr>
<td>460-5-2100-881-0205-0000-0-1828-0000</td>
<td>6.96</td>
<td>6.96</td>
<td>0.18%</td>
</tr>
<tr>
<td>460-5-2210-881-0205-0000-0-1828-0000</td>
<td>19.01</td>
<td>19.01</td>
<td>0.52%</td>
</tr>
<tr>
<td>460-1-0101-000-0000-0000-0-0000-5900</td>
<td>✔28.29</td>
<td>0.08%</td>
<td>0.08%</td>
</tr>
</tbody>
</table>

**TITLE II-A**

<table>
<thead>
<tr>
<th>ACCOUNT NUMBER</th>
<th>DEBIT</th>
<th>CREDIT</th>
<th>PERCENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>460-5-1000-881-0205-0000-0-1816-0000</td>
<td>98.78</td>
<td>98.78</td>
<td>0.26%</td>
</tr>
<tr>
<td>460-5-2100-881-0205-0000-0-1816-0000</td>
<td>296.09</td>
<td>296.09</td>
<td>0.78%</td>
</tr>
<tr>
<td>460-5-2210-881-0205-0000-0-1816-0000</td>
<td>808.74</td>
<td>808.74</td>
<td>2.10%</td>
</tr>
<tr>
<td>460-1-0101-000-0000-0000-0-0000-5900</td>
<td>✔1,203.82</td>
<td>3.21%</td>
<td>3.21%</td>
</tr>
</tbody>
</table>

**TITLE III-Imigrant**

<table>
<thead>
<tr>
<th>ACCOUNT NUMBER</th>
<th>DEBIT</th>
<th>CREDIT</th>
<th>PERCENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>408-5-1000-881-0205-0000-0-1847-0000</td>
<td>156.51</td>
<td>156.51</td>
<td>0.42%</td>
</tr>
<tr>
<td>408-6-2100-881-0205-0000-0-1847-0000</td>
<td>478.13</td>
<td>478.13</td>
<td>1.29%</td>
</tr>
<tr>
<td>408-5-2210-881-0205-0000-0-1847-0000</td>
<td>1,306.01</td>
<td>1,306.01</td>
<td>3.55%</td>
</tr>
<tr>
<td>408-1-0101-000-0000-0000-0-0000-5900</td>
<td>✔1,943.85</td>
<td>5.16%</td>
<td>5.16%</td>
</tr>
</tbody>
</table>

**TITLE VI, PART B**

<table>
<thead>
<tr>
<th>ACCOUNT NUMBER</th>
<th>DEBIT</th>
<th>CREDIT</th>
<th>PERCENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>417-5-1000-881-0205-0000-0-1828-0000</td>
<td>2.32</td>
<td>2.32</td>
<td>0.06%</td>
</tr>
<tr>
<td>417-5-2100-881-0205-0000-0-1828-0000</td>
<td>6.96</td>
<td>6.96</td>
<td>0.18%</td>
</tr>
<tr>
<td>417-5-2210-881-0205-0000-0-1828-0000</td>
<td>19.01</td>
<td>19.01</td>
<td>0.52%</td>
</tr>
<tr>
<td>417-1-0101-000-0000-0000-0-0000-5900</td>
<td>✔28.29</td>
<td>0.08%</td>
<td>0.08%</td>
</tr>
</tbody>
</table>

**TOTALS**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>41,726.24</td>
<td>41,726.24</td>
</tr>
</tbody>
</table>

**TOTAL ALLOC TO TITLE PROGRAMS**

<table>
<thead>
<tr>
<th>Debit</th>
</tr>
</thead>
<tbody>
<tr>
<td>20,863.12</td>
</tr>
</tbody>
</table>
Consolidation of Funds

Step 6: Focus on Finance (Audits)

2 CFR PART 200, APPENDIX XI - Compliance Supplement, 2019

ED Cross-Cutting Section - B. Subprograms/Program Elements Unique Features of ESEA Programs That May Affect the Conduct of the Audit Subprograms/Program Elements

The following unique features may affect the conduct of an audit:

Schoolwide Programs
Eligible schools are able to use their Title I, Part A funds, in combination with other Federal, State, and local funds, in order to upgrade the entire educational program of the school and to raise academic achievement for all students. Except for some of the specific requirements of the Title I, Part A program, Federal funds that a school consolidates in a schoolwide program are not subject to most of the statutory or regulatory requirements of the programs providing the funds as long as the schoolwide program meets the intent and purpose of those programs. The Title I, Part A requirements that apply to schoolwide programs are identified in the Title I, Part A program-specific section. If a school does not consolidate Federal funds with State and local funds in its schoolwide program, the school has flexibility with respect to its use of Title I, Part A funds, consistent with Section 1114 of ESEA (20 USC 6314), but it must comply with all statutory and regulatory requirements of the other Federal funds it uses in its schoolwide program.
Consolidation of Funds
Step 6: Focus on Finance (Audits)

• Ensure local internal controls are up-to-date

• Ensure auditors have a copy of the consolidation of funds manual
Consolidation of Funds
Step 6: Focus on Finance (CPI & T&E)

CPI Job Codes

LEA Staff

Certified Consolidated Staff

State/Locally Funded Consolidated Staff

Federally Funded Consolidated Staff

Certified Non-Consolidated Staff

00

01

02
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
Consolidation of Funds

Time to Talk

Use internal controls and budget for this discussion.
GCEL - Consolidation of Funds
Join Cohort 5

Submission of this form expresses the LEA’s interest in participating in the Consolidation of Funds Initiative (fifth cohort) for the 2020-2021 school year.

Deadline: April 30th, 2020

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 decide which schools will consolidate funds and which federal programs’ funds will be consolidated.
- 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 FY19 are ineligible to participate in the Program.

LEAs expressing interest by submitting this form will be contacted to discuss, either face-to-face or via webinar, their readiness to be involved with the Consolidation of Funds Program. The GaDOE reserves the right to make the final determination as to which LEAs are accepted into the fourth cohort for 2020-2021. Completion of this form is not a guarantee of acceptance into the Consolidation of Funds Initiative, nor does it oblige the LEA to participate. LEAs will be notified within three weeks of completion of this form as to their participation in the Program.

A Consolidation Participation form identifying schools and programs will be emailed to school district contacts in May 2020.

If you have any questions, contact GaDOE Consolidation Staff consolidation@ doe.k12.ga.us.

http://tiny.cc/51rbcz
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.

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.
