Budget Approval Process Guide for Federal Programs

Title I, Part A and Schoolwide Consolidation of Funds Budgets

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Budget Approval Process Guide for Federal Programs
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Introduction

In 1999, Georgia began participating in the federal consolidated application (ConApp). The current programs that utilize the local educational agency (LEA) ConApp Web site, as well as several additional programs that have come online in the last few years, single-handedly dispense over $1 billion dollars to school LEAs in Georgia. Title I, Part A and schoolwide consolidation funds budgets are among the programs that must be approved by the appropriate program manager before funds are available through Georgia’s Grants Accounting Online Report System (GAORS).

This manual is provided as guidance for the Georgia Department of Education (Department) Title I Education Program Specialists who are approving the Title I, Part A and schoolwide consolidation of funds budgets; however, local Title I program directors are also receiving this document at the annual Federal Programs Conference. Title I program directors should use the document for step-by-step directions as well as a guidance tool to assist them in accurately completing the Title I budgets. Submitting accurate Title I, Part A and schoolwide consolidation of funds budgets will expedite the budget approval process and result in LEAs receiving their Title I, Part A funds in a timely manner.

An approximate range of times has been included for each step in the approval process. The range of times does not take into account routine job-related interruptions that occur daily nor the time taken to provide technical assistance to LEAs prior to submission of the budgets. Many factors influence the time required for review of a Title I, Part A and/or schoolwide consolidation of funds budget. These factors are:

**Size of the LEA:** The range of hours included in the timeframe takes into account the size of the LEA. The lowest amount of time reflects a small LEA ranging up to the time it takes for a large LEA. A larger LEA requires more time because of the larger number of schools and increased data entry verification required for school allocations and attendance area calculations. There is also a greater amount of funds to be allocated and budgeted appropriately for each of these schools. Each of the budget items in the large budgets must be reviewed and approved. Budget clarity and detail can expedite the process and reduce the amount of additional information requested or revisions that might be required.

**Private school participation:** An LEA serving eligible private school students requires several additional steps in the approval process. This is compounded in that the majority of LEAs that have private school participation are also larger LEAs.

When a Title I director follows the specific directions provided at the LEA regional meetings and includes all required information and required attachments/documentation, the approval process can be expedited. However, if multiple extensive revisions are required, the approval process may begin again from the start and the approval process is slowed tremendously.
Availability of Title I Funds

Title I funds become available for LEAs’ use beginning July 1 of each year. The funds remain available for an initial 15 months, which is through September 30 of the succeeding year. After this period of time, the LEA can carry over the remaining funds (up to 15-percent) for an additional year. This extra 12-month period is referred to as the Tydings Period, after Senator Joseph Tydings, who sponsored the provision in the law for this additional period of time to expend funds. The chart on the next page illustrates the 27-month period extending from July 1, 2016 through September 30, 2018.
Availability of Title I Funds

27 Months of Availability

15 Months

12 Months

Tydings Period

State and Local Fiscal Year

July 1 2016

Funds Become Available to LEAs

End of Initial Period of Availability

Completion Report Submitted to Department

Grantees May Carry Over Funds until This Time

Jan 2017

July 1 2017

Sept 30 2017

Jan 2018

July 1 2018

Sept 30 2018
Title I, Part A Approval Review

Title I, Part A is a federally funded program under the Elementary and Secondary Education Act of 1965 (ESEA). This Act provides federal funds through the Georgia Department of Education (Department) to local educational agencies (LEAs) and public schools with high percentages of poverty children to help ensure that all children meet challenging state academic content and student academic achievement standards.

LEAs must submit, through the ConApp, the Title I, Part A budget.

Prior to review of any budget submitted for approval, the Title I Education Program Specialist reviews the changes made to the Comprehensive LEA Improvement Plan (CLIP). The CLIP contains 31 Descriptors, 24 of which must be reviewed for revision and/or approval by the Title I Education Program Specialist.

ESEA Flexible Learning Program (FLP) plans are required for all eligible students in Priority and Focus Schools. The FLP Plan contains ten components, which the LEA must respond to detailing the LEA’s program for those LEAs with Title I Priority and Focus Schools that are required to set aside a minimum of 5-percent of their Title I, Part A allocation for flexible learning academic interventions and support. FLP plans are submitted through the consolidated application and are reviewed and approved through the Title Programs Division. The FLP plan must be reviewed and approved in order to assure that the budget matches the approved plans.

The Title I, Part A Consolidated Application Approval Checklist for the current fiscal year must be used for the approval process.

Step 1 Preliminary Review of LEA Documentation

Many factors influence the way an LEA must distribute Title I funds. For the Title I Education Program Specialist to have an overall picture of an LEA’s plan for the use of federal funds, the following preliminary information must be gathered and reviewed for each LEA in the Title I Education Program Specialist’s region prior to beginning the budget-approval process.

This information is gathered and compiled in individual district files for all the LEAs in which the Title I Education Program Specialist works. Then, at the time of budget approval, the information is readily available for review for each LEA. Preliminary information to be gathered includes the following:

**Allocation:** Obtain and review the State Board of Education (SBOE)-approved allocations and the Neglected and Delinquent Subpart 1 set-aside.

**Accountability status of each LEA:** Obtain and review the current fiscal year accountability status for the LEA. LEAs identified with Priority or Focus Schools must set-aside a minimum of 5-percent of their Title I, Part A allocation for flexible learning academic interventions and support.
Accountability status of each school: Obtain and review the current fiscal year accountability status for the individual schools within a LEA. Schools accountability status may be identified as Reward Schools, Priority Schools or Focus Schools. Schools identified as Priority Schools or Focus Schools are required to implement a Flexible Learning Program (FLP). Title I, Part A FLP programs are provided support from the districts via a required FLP set-aside. Priority and Focus Schools have specific requirements for professional learning and FLP plans.

List of schools within the LEA: Use the Department facilities database to verify that the list includes all schools within the LEA, including charter schools, residential treatment facilities, and Neglected and Delinquent programs. Any facility designated by a school code must be ranked in poverty ranking within the district. Any facility designated by a program code should not be included in the ranking of schools in the districts’ poverty rank order of schools.

List of outstanding audit or monitoring findings: Determine if there are any outstanding financial audits, school nutrition audits, or Title I cross-functional monitoring findings that may delay the approval of a grant.

The Highly Qualified Report for Paraprofessionals and Teachers must be secured from the Professional Standards Commission (PSC) for each LEA to determine the highly qualified status for paraprofessionals and teachers in the LEA.

Obtain the poverty determination for each LEA: Each LEA will provide the Department documentation as to whether the LEA and/or schools within the LEA will use the community eligibility provision (CEP) or free- or reduced-meal (FRM) eligibility for poverty determination. The previous year’s FRM eligibility reports must be secured from the Data Collections section of the Department Web site to verify poverty numbers for the schools within the LEA that will use the FRM eligibility.

The previous year’s October Enrollment by Grade Level Full-Time Equivalent (FTE) report must be secured from the Data Collections section of the Department Web site to verify enrollment.

A list of schools within the LEA that receive a School Improvement Grant (SIG) 1003(g) grant funds must be obtained to determine schools that have been granted a waiver to allow schools who are less than 40-percent poverty to become schoolwide.

- A list of schools within the LEA that have been identified as Priority or Focus Schools, which are schools that may become schoolwide with less than a 40-percent poverty status.

- A list of schools within the LEA that receive School Improvement Grant (SIG) 1003(g) grant funds and that have been identified as Priority or Focus Schools, because these schools will not be served by Title I, Part A but instead will continue to be served and implement their State-approved SIG grant application and allocation.
A list of any LEAs designated as an official US ED High-Risk LEA: An official designation of High-Risk for an LEA by the Department Title Programs Division will require an LEA to follow the same budget approval process as all other districts. However, the High-Risk LEA does not follow the same drawdown process. The LEA must submit all invoices and supporting documentation for the Title I Education Program Specialist’s review and approval before reimbursement of funds. The approval process is made via the Grants Application tab within the ConApp.

A list of the Georgia Chart of Accounts: Reference when reviewing and approving all budgets.

Copy of the Minimum Set-Asides for Title I Part A: Worksheet of the minimum set-asides for each district to include parental involvement, indirect cost, neglected and delinquent, FLP, HiQ professional learning.

A list of LEA Declared Class-Size Ranges for the current school year: Review should the LEA use Title I funds for class size reduction teachers.

District Profile Sheet: Complete or have the LEA complete a profile sheet for the current year. The completed sheet will give a snapshot of the LEA.

System Status: Review School System Flexibility Status for Strategic Waivers School System (formerly IE²), Charter Systems, or Title 20/No Waivers System (formerly Status Quo). Verify that the district has an approved Charter performance contract, check Charter performance contract to ensure a class size is established in the contract, if not then for class size reduction the state’s established class size as mandated by State Board rule 160-5-1-.08 Class Size would be utilized. Title 20/No Waivers System (formerly Status Quo) would, of course, not be eligible for a class size reduction waiver from the State and therefore, would also use the state’s established class size as mandated by State Board rule.

Timeframe

The gathering and compiling of the above mentioned preliminary information into individual LEA folders takes approximately 5–7 hours. A review of the compiled information, at the time of budget review, takes approximately 1–1.5 hours.

Step 2 Printing Process

Once the superintendent has signed off on a program budget, the District Consolidated-Application Coordinator and State Program Manager receive an email message stating that the budget has been signed off. At this time, the next step in the approval process is the printing of the individual program information that is to be reviewed.
Items to be Printed for the Approval of the Title I, Part A Budget

Print a copy of the appropriate Department Consolidated Application Checklist for the LEA budget being reviewed. A copy of the current year’s Title I, Part A ConApp and the Schoolwide Consolidation of Funds Checklist can be located on the Department Title Programs Web site.

Program Status Page

Print the Coordination Page. If the LEA provided the identification process and service procedures narrative as an attachment, this must be printed as well.

All attachments applicable for the budget to be reviewed must be printed. A detailed description of the possible required attachments is listed in the next section. Refer to this list to determine which attachments are needed for the LEA budget being reviewed.

Individual Program Information: There are two different methods that can be used for printing program budget documents for approval: printing through reports or printing from within the individual program being reviewed.

Printing Through Reports

Choose Miscellaneous Reports, Program Summary Report, the fiscal year, LEA name, and the program being reviewed. Click Review Report to print the Program Summary report being reviewed. The summary report will not print the Schoolwide Consolidation of Funds Summary worksheet that is attached to the Program Information tab within the schoolwide budget. The Program Summary Report does include, however, a Budget Summary page, which indicates the total amount budgeted by function and object code.
Printing from Within the Individual Program Being Reviewed

The Title I, Part A and schoolwide consolidation of funds budget documents can also be printed from within the individual programs. When printing from within the individual program, each section must be opened and printed separately. Within the Title I, Part A program, the following tabs will need to be opened and printed:

Program Information Page:

- Fiscal Effort
- Set-Asides
- Other Funds
- School Allocations:
  - Public Schools
  - Private Schools
  - Private School Proportionality
- Eligible Attendance Area Worksheet

Data Collections:

- Indirect Cost Worksheet
Highly Qualified (HiQ) Request for Lesser Amount Worksheet

Equitable Services for Participating Private Schools Worksheet

Budget Page: Use the print button to print the budget detail.

Print FLP plans for Priority and Focus Schools, if applicable.

Printing Specific to Schoolwide Consolidations of Funds

In addition to printing the budget, the Schoolwide Consolidations of Funds Budget Summary worksheet will also need to be printed. This worksheet is attached to the Program Information page within the schoolwide budget.

The Title I Education Program Specialist may choose to print the budget pages from each of the specific programs in which funds are being consolidated into the schoolwide consolidation of funds budget.
Timeframe

The printing and organizing of material each time a budget is ready for approval takes approximately 1 hour, depending on the number of attachments that are required and the size of the budget.

Attachments

The Attachments tab within the ConApp is used for all program budgets submitted through the ConApp. LEAs are required to submit data to support information provided on the ConApp. Many of the documents are provided by the Georgia Department of Education (Department); however, LEAs are not required to use these forms. Supporting data may be submitted on forms created by the LEA, as long as the data on the forms is the same as the information requested by the Department.

Below is a comprehensive list of the attachments that may be required. Not all LEAs will be required to use all these attachments. The Title I Education Program Specialist reviewing and approving the budget will need to know which attachments are required based on the preliminary information gathered. The Title I Education Program Specialist may also require the LEA to provide additional information to support requested budgeted items, for example, job descriptions that are unique to the LEA.

**Eligible Attendance Area Worksheet:** This must be attached for Title I, Part A if the LEA has rezoned and/or opened new schools and/or the attendance area is different from what is reflected on the previous year’s October FTE information for enrollment.

**Reconfiguration Explanation:** If the LEA has rezoned and/or opened new schools and the attendance area is different from what is reflected on the previous year’s October FTE information for enrollment and poverty, then the LEA must attach an explanation of the process used to determine the new data.

**Districtwide Parent Activity Assurance Form:** If schools have returned their 95-percent portion of the required 1-percent set-aside requirement for parental involvement to the LEA, the Districtwide Assurance form with principal signatures must be attached.

**Maintenance of Effort and Financial Analysis Reports:** LEAs not meeting maintenance of effort (MOE) are required to attach appropriate documentation indicating the acceptance or denial of waiver request from the US ED.

**Maintenance of Effort Waiver for State/Commissioned Charter Schools:** State/Commissioned Charter Schools that have not been in existence during the previous two years will utilize a waiver for MOE.

**Educational Field Trip Budget Approval Form:** If an LEA is using Title I funds for an education-related field trip, then an Educational Field Trip Budget Approval form must be completed.
Carryover Worksheets: LEAs that are required to set aside funds for parental involvement, FLP plans, and/or private schools must attach worksheets to indicate whether or not those funds have been expended. An individual worksheet is needed for each required set-aside. Financial documentation to support the worksheet is kept on file at the District.

Class Size–Reduction Worksheet: If the LEA is using Title I funds for class size–reduction teacher(s) a worksheet must be attached to demonstrate that the teacher(s) funded is reducing class size in the grades and/or subject areas in which the teacher(s) is funded and, that the reduction is due to implementing an academic intervention for Title I eligible students. A sample worksheet is provided for the LEA’s use; however, the LEA may use a locally developed worksheet with the following information: maximum individual class size per Georgia State Board rule, local board of education resolution to increase maximum class size, number of students enrolled in the grade/subject category, and number of non-federally funded teachers.

Justification Narrative for use of Class Size-Reduction teachers: Attach a narrative explaining the strategies that will be more effectively implemented with smaller class sizes.

Schedules for Grades and/or Subject Areas to Support Class Size–Reduction teachers: A master schedule in chart format for each school in which class size reduction teachers are placed must be attached to support the number of teachers being paid with Title I funds.

Note: A daily schedule should be attached for all teachers in the school, or at a minimum, in the grade level or content area where a class size reduction is placed.

Transferability Notification Letter: An LEA that is transferring funds from either Title II, Part A or Title VI, Part B into Title I, Part A funds must attach an Intent-to-Transfer notification letter addressed to the Department Title Programs Director.

Community Eligibility Provision (CEP) Direct Certified Numbers Worksheet: LEAs using CEP direct certified numbers must attach a worksheet completed, signed and dated by the school food nutrition department.

Grandfather Rule: If an LEA exercising the grandfather rule to serve a school one additional year that is no longer eligible to be served a narrative explaining this must be attached. Note: if the grandfathered school is below the 35-percent poverty level the 125-percent rule will not result as policy regulated by US ED.

Capital Outlay Approval: LEAs must have prior approval from the Department’s Title I, Part A Program Manager before this type of expenditure can be approved. Documentation of prior approval must be kept on file at the LEA. The prior approval must be attached to the ConApp, as well.
LEAs must ensure that minimum program consultation and participation requirements have been met for each of the Title I Elementary and Secondary Education Act of 1965 (ESEA) programs. LEAs must coordinate ESEA programs with other educational services.

Verify that status boxes are checked for each of the following subgroups in which students have been identified:

- Migrant and formally migrant (Title I, Part C)
- Homeless (number of homeless in all schools, not just non-Title I schools)
- Immigrant
- Limited English-Proficient (LEP)
- Neglected and/or Delinquent
- Youth At-Risk
- Early Childhood

The migrant, homeless, immigrant, LEP, and neglected and/or delinquent students each have a predetermined method of identification. The number included should be the number of students identified (most current) at the time of completion of the ConApp.

The LEA must define the youth at-risk population. Examples of identified youth at-risk are alternative school students who are placed there due to academic and/or discipline problems, students being served by a graduation coach, students not passing the state-mandated tests from previous year, students retained, et cetera.

The Early Childhood subgroup includes the students in pre-kindergarten programs and/or Head Start programs.
The LEA’s Liaison for Homeless Youth section must be completed to include the identification of the name, address, phone, and email address of the LEA’s liaison for homeless youth.

The identification process and service procedures narrative is reviewed. The LEA must describe its process for identifying and serving all subgroups in the above list. If a subgroup has zero students identified, the LEA must still address its identification process and the type of services that would be provided should students be identified at a later time.

The text box is limited to 2,000 characters. The LEA can provide this information as an attachment. A statement should be included in the text box that indicates an attachment is provided. The attachment must be clearly labeled as the coordination identification process and service procedures.
The identification process and service procedures narrative concerning homeless students must be reviewed by the Department Title I Homeless Program Specialist if there are non-Title I schools within the LEA. The Title I Homeless Program Specialist also reviews the required set-aside for LEAs that have non-Title I schools. The Title I Education Program Specialist emails the Title I Homeless Program Specialist to alert him/her that the coordination page and the set-aside descriptions are ready for review. The Title I Homeless Program Specialist responds back to the Title I Education Program Specialist via email with an approval or request for revision.

Timeframe

The review and approval of the identification process and service procedures will take approximately one hour to complete.

Program Information

The total allocation available to the LEA for the current fiscal year is pre-populated by the Department’s Finance and Business Office (FBO). The allocation should be verified to ensure the correct amount has been pre-populated in the budget.

If an LEA exercises the flexibility to transfer a portion of the funding received by formula under another federal program, such as Title II, Part A, Improving Teacher Quality and Title II, Part D, Subpart 1: Enhancing Education Through Technology, to their Title I, Part A allocation, the transferred amount is added to the total Title I, Part A allocation. It is important to remember that once the funds are transferred to Title I, the funds become subject to all regulations of Title I. Transferred funds change the total allocation, hence impacting the required set-aside amount to include parental involvement, FLP and private schools. If the LEA has transferred funds to Title I, the letter of intent to transfer must be reviewed. The LEA must have notified Grants
Accounting via email prior to the transfer being made. The Title I Education Program Specialist should verify this has been done.

There should be no unallocated funds. Even though there is a new feature in the ConApp prohibiting LEAs from signing off with unallocated funds, this should be verified.

The following areas should be reviewed on the Fiscal Effort tab:

**Grade-Span Grouping:** If the LEA is using grade-span grouping to serve schools in correct rank order, then this box must be checked.

**Maintenance of Fiscal Effort (MOE) Aggregate and Average Per-Pupil Expenditure** is calculated and pre-populated by the Department’s Finance and Business Office (FBO) for LEAs, except for State Charter Schools. State Charter Schools must attach the MOE worksheets and the Fund 100 Financial Analysis Reports for the previous two years.

- LEAs that did not meet MOE must complete appropriate documentation to request a waiver from US ED.

**Poverty Determination:** The LEA must indicate the option used to determine the number of children from low-income families. School lunch should be marked if using community eligibility provision (CEP) or free- or reduced-meal (FRM) eligibility for poverty determination.

**Timeframe:** Review of the Fiscal Effort tab takes approximately 30 minutes if the LEA met MOE. However, additional time will be required should the Title I Education Program Specialist need to review MOE worksheets and financial analysis reports.
The set-asides section identifies administrative funds that will not be a part of the per-pupil allocations. There are two categories of set-asides for Title I, Part A programs. Title I of the Elementary and Secondary Education Act of 1965 (ESEA) and the Department’s ESEA Flexibility Waiver include the following required set-asides for LEAs to implement out of their Title I, Part A allocation: FLPs for Priority and Focus Schools; professional development for highly qualified teachers; professional development for district effectiveness; parental involvement; eligible private school children, homeless children and youth in non-participating schools; and neglected and delinquent students.

There are also optional districtwide set-asides. These set-asides are for LEA level / districtwide activities only. These activities must be executed at the district level and not allocated in a set-aside on a grant basis. In other words, it is important to note that when approving districtwide set-asides, an LEA must have a well-crafted districtwide program plan that incorporates the expenditure according to clear criteria to overcome unintentionally serving schools out of rank order, due to having schools with lower rates of poverty receiving a higher per-pupil amount than schools with a higher amount of poverty. Districtwide personnel, such as academic coaches, are a red flag. For example if an academic coach is included as a set-aside, but is only working in select schools, then the expenditures for this position should be allocated to the appropriate schools, not as a set-aside. Districtwide activities are not charged to a school’s facility code, but rather the LEA’s facility code—8010.

**Process for Approval of Set-Asides**

Verify that there are no unallocated funds.

Using the previously reviewed required preliminary work, determine if the following required set-asides must be included on the LEA’s set-aside page. Descriptions on the set-aside page should be specific enough to determine how the funds are to be broken down in the budget.

If a required set-aside is not applicable to the LEA, the LEA must still list an explanation for the Homless set-aside. The LEA would list the set-aside, with zero dollars, and include a statement indicating why a Homeless set-aside is not included. For example, for an LEA in which there are no non-Title I schools, the following would be an acceptable statement in the description next to the zero entry for homeless set-aside: “All schools in Long County are Title I schools. As a result, all homeless students receive services and support in the regular Title I program at each school site.” The reason for listing an explanation in the Homeless set-aside is in the event a number of students within the LEA’s area become Homeless due to unforeseen circumstances, such as catastrophic storm damages, the LEA should be able to explain why a set-aside amount to cover Homeless students was not shown on the budget.

The set-aside description for the LEAs with participating private schools must include a statement to explain the portion that is available to both public and private schools. For example, a professional learning optional set-aside may have the following statement: “The LEA’s portion
Check for the following required set-asides:

**Parental involvement:** An LEA with a Title I allocation greater than $500,000 must reserve at least 1-percent of its allocation for parental involvement. Ninety-five percent of the required 1-percent must be distributed among the LEA's Title I schools, unless a school or all schools in the LEA decide to use their share of the reservation to support a district-level activity for parents. If the school(s) decides to use its share for an LEA-level activity, then the districtwide Parent Activity/Project Assurance, signed by each participating principal, must be attached to the Attachments tab of the ConApp.

- If the 95-percent or the total 1-percent required is being distributed among Title I schools, be sure that the amount distributed for each school is indicated in the Parental Involvement column on the School Allocation–Public School page. This column should only include Parental Involvement funds that are distributed from the required set-aside, not the Parental Involvement funds that schools use as part of their school allocation. Funds entered in the Parental Involvement column must be budgeted as a set-aside and cannot be budgeted in a school budget.

- The portion of the 1-percent required for Parental Involvement not used during the previous fiscal year must be carried over to the present fiscal year. The LEA would [create a custom set-aside entitled “Parental Involvement Carryover,”](#) and indicate the amount of carryover. If the LEA expended the required 1-percent, an assurance statement must be included within the description of the Parental Involvement Carryover custom set-aside explaining that the required 1-percent was expended in the previous year. A carryover worksheet should be attached to demonstrate the parental involvement carryover amount.

- If the LEA sets aside more than the required 1-percent for Parental Involvement, the additional funds must be listed as a separate custom set-aside.

**Flexible Learning Programs (FLP):** An LEA with a Title I Priority and/or Focus School must set aside a minimum of 5-percent of the LEA Title I allocation for FLP. This minimum 5-percent set-aside must be an LEA set-aside, not a portion of the identified school’s allocation.

- LEAs may set aside additional funds above the required minimum 5-percent to implement interventions (i.e., FLP) in its Priority and Focus Schools. This set-aside would be a custom set-aside in a LEA’s ConApp that would clearly explain the intervention and list the Priority and Focus Schools to which it applies. This set-aside would not be subject to the requirement to provide equitable services to eligible private school children, their teachers, and their families because public Title I school students, as a whole, do not benefit from those services either.
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- Unless the LEA was approved to spend a lesser amount for FLP, any portion of the required FLP set-aside not used during the previous fiscal year must be carried over to the current fiscal year. The LEA would create a custom set-aside entitled FLP Carryover and indicate the amount of carryover. If the LEA expended the required 5-percent, an assurance statement must be included within the description of the FLP carryover custom set-aside explaining that the required 5-percent was expended in the previous fiscal year. A carryover worksheet should be attached to demonstrate the FLP carryover amount.

Professional Learning: An LEA will have one required districtwide professional learning set-aside for highly qualified required professional learning.

- Highly Qualified Professional Learning
  - Title I, Part A of ESEA requires that LEAs spend an amount not less than 5-percent of their Title I, Part A funds on professional development activities to ensure that teachers and paraprofessionals meet the Title I highly qualified requirements. LEAs have the option of using additional Title I funds beyond 5-percent for professional development should there be a need.

  - However, if a lesser amount is sufficient to ensure that staff are highly qualified, the LEA is not required to spend 5-percent of Title I funds on professional development. The Request for Lesser Amount worksheet, found within the Data Collection tab, will calculate the amount of funds that are needed for professional learning to ensure that teachers who are not highly qualified can become highly qualified. This form must be completed if the LEA is setting aside a lesser amount.

  - LEAs can also choose to use funds other than Title I to meet this need. If “other funds” are used for professional learning for teachers who are not highly qualified, the amount needed (amount greater than the amount indicated on the worksheet) should be included in the description on the set-aside page as well as on the Other Funds tab. The statement on the Other Funds tab would also include the funding source and the amount used for this purpose. For example, if the worksheet indicated that an amount greater than $1,050 is needed for the teachers in ABC District to become highly qualified, then the following would be an accurate statement for the Other Funds tab: “Title II, Part A, PD for HiQ at $1,060.” An accurate statement for the set-asides page would be: “Title II, Part A funds at the amount of $1,060, is sufficient to provide professional learning for all non-highly qualified faculty and staff.”

- All Title I Priority Schools are required to allocate a minimum of 3- to 5-percent of their Title I allocation for professional development. This professional learning must include training for the teachers that are providing FLP services to students. Focus Schools are not required to set aside 3- to 5-percent of their school’s Title I allocation for professional development. However, Focus Schools may set
aside funds for professional development if the need for professional development is addressed in the school’s Title I targeted assistance, schoolwide plan, or FLP plan. This will be checked in the budget detail; it is not part of the set-aside page.

- **Outlier Professional Learning:** As part of the ESEA Flexibility Waiver Renewal Amendment LEAs with low category performance scores on the College and Career Ready Performance Index (CCRPI) that are identified as outliers will be required to spend not less than 5-percent of the Title I, Part A allocation for professional learning. This required set-aside excludes funds reserved for professional development under ESEA Section 1119. This determination will be made annually by utilizing weighted category performance by grade span for LEAs. Funding under this set-aside must be used to address identified academic deficiencies in the LEA for the content areas of reading, English/language arts, mathematics, science and/or social studies (page 57 of Georgia’s ESEA Flexibility Waiver as renewed June 12, 2015).

**Homeless Children and Youth:** In the ConApp, LEAs must set aside a portion of their Title I, Part A funds to meet the educational needs of homeless children and youth not enrolled in Title I schools and provide a budget description that reflects how these funds are projected to be spent.

- In addition to serving homeless students not enrolled in Title I schools, US ED guidance states that set-aside funds may also be used to provide services to homeless students who are attending Title I schools. In determining the set-aside amount, LEAs may allow for the provision of services to homeless students who attend Title I schools that will meet the unique needs of these children above and beyond the regular Title I programs at those schools. LEAs must set aside an amount for services to homeless students who do not attend Title I schools.

- The description of the services provided for homeless students in non-Title I schools, as well as the unique needs of students in Title I schools, must include one of four methods to determine how many funds are needed. The four methods are:
  
  - (1) Identify homeless students’ needs, and fund accordingly.
  
  - (2) Obtain a count of homeless students, and multiply by the LEA Title I, Part A, per-pupil allocation (PPA).
  
  - (3) Reserve an amount of funds greater than or equal to the amount of the LEA’s McKinney-Vento Homeless Assistance Act subgrant.
  
  - (4) Reserve a specific percentage based on the LEA’s poverty level or total Title I, Part A allocation.

**Neglected and/or Delinquent Children:** Based on information submitted to the Department in an Annual Survey of Local Institutions for Neglected or Delinquent Children, the LEA receives an amount that must be set aside to meet the requirements under ESEA. This
amount is calculated by the Department and is listed among the allocation amounts provided annually to the LEAs.

- Verify that the LEA has set aside the appropriate amount and indicated, in the description, how the funds will be used. The explanation must include the facility names and types of services provided at each. The services should be comparable to those provided to children in schools funded under Title I, Part A.

**Private Schools Participation:** LEAs are required by ESEA to provide equitable services to eligible students in participating private schools. Funding of these services must be included in the LEA set-aside. If the LEA serves eligible private school students, there should be two separate private school set-asides: (1) private school per-pupil amount (PPA) (instructional) and (2) private school equitable services (services from the set-asides for which private school students qualify).

**Private School Instructional Services Per-Pupil Amount (PPA):** The PPA is determined by the number of private school students from low-income families who reside in Title I, Part A participating public school attendance areas.

- Review the completed private school per-pupil amount (PPA) School Allocation page to verify that the amounts for each school are accurate and that the total set-aside amount is accurate. While checking the Private School Allocation page, be sure that each public school is listed with its corresponding PPA. These PPAs must be verified to ensure they match the PPAs on the public school allocation pages. Each private school is listed across the top of the spreadsheet. The number of poverty students in the private school that reside in each of the public school’s attendance area is entered. The appropriate PPA for each private school is calculated. The funds from the PPA calculation may only be budgeted for instructional activities.

- Allowable measures of calculating poverty for private school allocations are data from the same source, survey with extrapolation, comparable data, proportionality, and correlated measure. If any of these other methods are used to calculate poverty, the Title I education program specialist will need to review the information provided in *Implementing Title I in Georgia Schools – A Handbook for Title I Directors* and the Title I Services to Eligible Private School Children, Non-Regulatory Guidance, October 17, 2003.

- The description on the set-aside page should include each of the participating private schools with the appropriate total amount earned from PPA for the school. For example, private school PPA: Heritage Academy $33,580; Pinewood $22,450. For LEAs with a larger number of participating private schools, this information can be provided as an attachment.

**Private School Equitable Participation of Services:** If the LEA reserves funds to provide instructional and related activities for public school students at the LEA level, the LEA must also provide from those funds, as applicable, equitable services to eligible private school children. Equitable services fall into three categories: parental involvement,
instruction, and professional learning. The amount of the reserved funds that must be used for private schools must be proportionate to the number of private school children from low-income families residing in Title I, Part A participating public school attendance areas.

- LEAs with participating private schools must complete the Equitable Participation of Services worksheet on the Data Collections tab. This worksheet must be reviewed to ensure that: (1) all private schools are included; (2) all the appropriate services are included in the calculation of equitable services. This would include only districtwide instructional programs, such as summer school, after school, professional learning (highly qualified professional learning and other district-level professional learning), parental involvement, and instructional activities. Set-asides that should not be included in equitable services are administrative, FLPs, pre-kindergarten, district effectiveness professional learning, homeless and neglected and delinquent; and (3) the number of private school children from low-income families and the number of public school children from low-income families from all Title I schools in the LEA is accurate. The public school poverty numbers should be same numbers that are used for the ranking of schools (school allocation page).

- The description detail should include the name of the private school, the amount of funds available for instruction, professional learning and parental involvement. For example, Parental involvement $8,066: Pinewood $2,262; St. Johns $1,482; St. Mary’s $2,057; Country Day Academy $988; Grace Academy $824; Hope Christian $453. For LEAs with a larger number of participating private schools, this information can be provided as an attachment.

**Private School Carryover Funds:** An LEA must carry over any funds that were not used for providing equitable services to private school children, unless private school officials sign a statement that all needs were met. These carryover funds must be carried over in the category in which they were originally budgeted.

- These carryover funds would also be in addition to funds that the LEA would otherwise be required to use to provide equitable services for private school students out of the LEA’s current-year allocation.

- The description for the set-asides should list each private school, the carryover amount and the area in which the money is carried over. The LEA is responsible for keeping documentation to support the amount for each private school. For example, Private School Carryover Funds: St. Mary’s: Instructional $4,353, Professional Development $1,864, Parental Involvement $5,100; Pinewood: Instruction $3,200, Parental Involvement $2,156. For LEAs with a larger number of participating private schools, this information can be provided as an attachment.

- A carryover worksheet should be attached to demonstrate the Private School carryover amount.
Optional Districtwide Set-Asides: The LEA determines the need of additional districtwide activities. These activities could include:

- **Administrative:** LEA may set aside district-level administrative costs, such as salary and benefits for Title I director, clerical staff, administrative supplies, travel, and audit costs.

- **Indirect Cost:** While this is an administrative set-aside, it should be listed as a separate line on the set-aside page. The Department calculates indirect-cost percentages for LEAs each fiscal year, based on requirements established by the U.S. Department of Education (US ED). The LEA must complete the Indirect Cost worksheet, located within the Data Collection tab, which calculates the maximum amount allowable to be set-aside. Check to determine if the worksheet is completed correctly and that the set-aside amount is less than or equal to the maximum allowed.

- **Summer School and/or Before/After School:** The description for these set-asides must specifically state that the set-aside is a districtwide or grade-span supplemental initiative, not an activity for a selected number of schools. The LEA must indicate that summer school activities are beyond those that are required by local boards of education and/or the state.

- **Professional Learning and/or School Improvement:** The description should specifically describe any districtwide supplemental initiative.

Budget Detail Considerations of Set-Asides

The next step for review of the set-asides is to check the budget pages to verify that each set-aside is budgeted correctly. The amount broken down in the budget should match the amount of each set-aside. The description, within the budget detail, should describe exactly what the expenditure is and include a statement that this is a set-aside line item, for example, private school PPA, N/D, Homeless set-aside. Each function and object code must be checked for accuracy.

Below are specific details that are unique to the certain set-asides:

- **Parental Involvement:** All parental involvement expenditures are coded with function code 2900. The object code will depend on the specific area.

- **Flexible Learning Program (FLP) Transportation:** FLP expenditures are budgeted in to the appropriate function and object code to match the activity.

- **Professional Learning:** All professional learning expenditures are budgeted in function code 2210. Delineation should be made in the description between the professional learning that is required or professional learning for highly qualified (HiQ) and other districtwide professional learning (PL set-aside).

- **Homeless Children and Youth:** The set-aside for comparable services for Homeless children and youth should be budgeted in the function and object code appropriate for the
expenditure. For example, if $1,500 is earmarked for tutoring services for homeless students, then there should be a line item in the budget with a function code of 1000 and an object code of 300 for tutors that are contracted, or 199 if an employee is providing the services for the homeless students. Be sure there is enough detail to show exactly how the money is to be used.

Neglected and Delinquent Children: The comparable services for neglected and delinquent children should be budgeted in the function and object code appropriate for the expenditure. Details in the budget must include the name of the facility receiving the service.

Private Schools: The budget detail description must distinguish the appropriate set-aside and the name of the private school where the funds are to be expended, for example, Parental Involvement $8,066: Pinewood $2,262; St. Johns $1,482; St. Mary’s $2,057; Country Day Academy $988; Grace Academy $824; Hope Christian $453.

Administrative: All administrative expenditures should be charged to function code 2230 in the budget detail, with the exception of audit and indirect costs, which should be coded 2300. The object code for audit costs is 300 and 880 for indirect costs.

Summer School and/or Before/After School: If the instructors for these services are employees of the LEA, the services are charged to function code 1000 with an object code 199. If the instructor is a contracted person, the function code used should be 1000 with an object code of 300.

Timeframe

The review and verification of the set-aside section is very tedious. The approximate time of approval will depend on the size of the LEA; CCRPI status, which guides the required set-asides of the LEA; and whether or not the LEA is serving eligible private school students. The range could be 2–20 hours to verify that the appropriate set-asides have been included, the description on the set-aside page is sufficient, and the budget details reflect the correct set-aside amount.
Step 6  Other Funds

This section is for documentation of other funding sources for professional development. The LEA should list the funding sources and amounts that will be used to offset the required spending amounts for professional development. For example, if the LEA sets aside an amount less than the 5-percent required for teachers to become HiQ, they may list how other funds will be used to meet this requirement. Check that the funding source is listed in addition to a brief statement for what the funds are used for. For example, Title II, Part A, PD for HiQ, then indicate the amount.

Timeframe

The approximate time for review and approval of the amount of other funds used to support with FLP services, and/or professional development is approximately 10 minutes.

Step 7  School Allocation – Public Schools

After all the set-aside funds have been entered, the remaining funds are allocated to the eligible public schools. The LEA shall use funds received under the Title I, Part A of ESEA only in eligible school attendance areas. The term “school attendance area” means, in relation to a particular school, the geographical area in which the children who are normally served by that school reside. The term “eligible school attendance area” means a school attendance area in which the percentage of children from low-income families is at least as high as the percentage of children from low-income families served by the LEA as a whole.

Process for Approval of Public School Allocations

Eligible Attendance Areas

The embedded Eligible Attendance Area worksheet must be completed. The data within the worksheet must be checked to determine if the enrollment matched the source data taken from the first FTE count of the previous year. The source data used for poverty must be checked. The previous year’s FRM eligibility reports must be secured from the Data Collections section of the Department Web site to verify poverty numbers for the schools within the LEA that use the FRM eligibility. Verify that pre-kindergarten enrollment and poverty numbers are subtracted from these numbers. Verify the poverty numbers match the numbers on the attached CEP direct certified worksheet.
If the LEA has rezoned schools or opened new schools, there must be a Reconfiguration Explanation document attached to the consolidated application. The data on the Eligible Attendance Area worksheet must be compared to the data provided in the explanation. The Title I Education Program Specialist must also review the reconfiguration explanation to ensure that the process used by the LEA is an accurate measure of the attendance area. The adjusted totals for the rezoned schools must total the Attendance Area Spreadsheet public school enrollment (minus pre-kindergarten) and poverty numbers (either the free- or reduced-meal (FRM) or community eligibility provision (CEP) (minus pre-kindergarten) counts.

Verify that all schools, including Charter schools, residential treatment facilities and any district virtual schools served under O.C.G.A 20-2-133 are included on the worksheet.

**School Names**

Check to determine that all schools in the LEA, including charter schools, residential facilities designated as schools and any district virtual schools, and the grades served have been listed under School Name column. Check the following two sites to be sure all schools have been included: Office of Regulatory Services – Facilities and Location and Information Guide, and the Department Facilities Database.

Residential facilities for neglected and delinquent children that function as programs are managed by the LEA as other alternative programs in the LEA. These programs should be listed and have a zero entered for resident children, poverty number, and PPA. Only the number of participants in reading and mathematics are entered on the School Allocation tab for these programs because their poverty and enrollment numbers are already included in their home schools.
Grade Span

The actual grades for the school should be entered. Pre-kindergarten should not be included. In other words, an elementary school that contains grades Pre-K through fifth grade should be listed as K–5, not Pre-K–5.

Enrollment and Poverty Data

Verify that the enrollment minus pre-kindergarten and the poverty numbers minus pre-kindergarten match the embedded eligible attendance area information.

Even though the poverty percentage is calculated, this should be verified for accuracy and to note eligibility for schoolwide/targeted assistance (SWP/TA) status and the system average, if needed for the 125-percent rule.
Per-Pupil Amount (PPA)

The per-pupil amount (PPA) allocated to each school receiving funds must be checked. The LEA must allocate funds to schools or attendance areas in rank order, or rank order by grade span based on the information contained in this section. If the LEA is unable to serve all eligible attendance areas, then schools above 75-percent must receive allocations first in rank order.

After all schools above 75-percent have been served, the LEA has the option to continue with the districtwide ranking or rank remaining areas by grade-span grouping. If the LEA chooses to use grade-span grouping, the Grade-Span Grouping box should be checked on the Fiscal Effort tab.

Check to determine if the LEA is serving schools below 35-percent poverty; if so, the PPA for each school must be 125-percent of allocation divided by the LEA’s free- or reduced-meal (FRM) count prior to set-asides. This is called the 125-percent rule. The formula for this calculation is allocation divided by total LEA FRM count times 1.25 to equal the minimum PPA for each school served. If a district has a school that was previously served and observed that the school’s poverty rate dropped to the point where it was no longer eligible for Title I dollars, the district has the option to continue serving, for one year, the now ineligible school using the grandfather clause. The 125-percent rule would not apply to this situation. A narrative explaining this process must be attached to the ConApp.

Schools not receiving Title I funds will have an allocation of zero. Recheck the poverty percentage and rank order to verify that no schools were skipped.

An LEA must allocate Title I, Part A funds to participating school attendance areas or schools, that will enable the school to implement a viable Title I academic instructional program. The allocation must be enough to operate a viable academic program that must cover all the required components for a targeted assistance or schoolwide program.
Allocation

The allocation is the total amount that the school receives based on the PPA provided.

Parental Involvement

If the 1-percent or 95-percent of the 1-percent of the required set-aside for parental involvement is being distributed among Title I schools, the amount distributed for each school will be indicated in the Parental Involvement column on the School Allocation tab. This column should only include Parental Involvement funds that are distributed from the required set-aside, not the Parental Involvement funds that schools use as part of their school allocation or an additional custom parental involvement set-aside. Match this amount to the Set-Aside page. The funds indicated in this column are not linked to or calculated with any other data within the consolidated application.
School Type

The schools receiving funds must be listed as either a targeted assistance program (TAP) or a schoolwide program (SWP). All SWP must have a poverty percent of 40 or greater. Check last year’s Title I, Part A application to determine if the school program type has changed from TAP to SWP. If so, a SWP approval letter must be in the file. Remember that Priority and Focus Schools may become schoolwide programs with less than a 40-percent poverty level. However, all schoolwide programs must have an approvable schoolwide plan.

Paid Staff

The number of teachers, paraprofessionals, academic coaches, clerical staff and other staff who are to be paid with Title I funds must be listed. These positions are for staff specifically assigned to schools rather than those working on a districtwide basis. The numbers are reported as whole numbers—do not use fractions. For example, if ABC Primary School has one and one-half academic coaches being paid with Title I funds, then the number indicated in the Academic
Coaches column would be 2. The budget detail, however, would indicate that these two positions are 1 literacy coach and .5 math coach.

Verify that the number of staff included matches the number included in the budget detail by school. If the LEA is consolidating funds, this will be checked during the approval process of the schoolwide consolidation of funds budget.

Estimated Participants

The estimated number of participants to be served in reading and mathematics should be listed for each school and program. In a schoolwide program school, the estimated number of participants to be served is the total school enrollment minus pre-kindergarten. Check that these numbers are accurate. In a targeted assistance program school, the number of estimated participants is the actual number of students being served in reading and mathematics.

Neglected programs would include the number of students being served in the Neglected program.
Timeframe

The review and verification of the Public School Allocation page is very tedious. The approximate time of approval will depend on the number of schools in the LEA, if there are rezoning and opening of new schools, and the range of poverty percentages. The timeframe could be from two to 20 hours to verify that all the data is accurate and that the schools are being served in rank order.

Step 8 School Allocation – Private Schools

The per-pupil amount allocated to eligible private school students is determined by the number of private school students from low-income families who reside in Title I, Part A participating public school attendance areas. If the LEA determines poverty for the private school students in the same manner as the public schools, then the Private School tab, which is the same as the Private School Per-Pupil Amount worksheet, is completed for each participating private school. The following should be reviewed:

Private School

- Verify that all the participating private schools are listed. The same schools should be listed as appears on the Equitable Participation worksheet.

Public School

- Verify that each of the public schools is listed for each private school with participating students, even if the number of participating private school students is zero.
PPA (Per-Pupil Amount)

- Private schools receive the same allocation for each low-income private school student that would have been earned by the student, if the private school student did attend school in the home school district in which he or she resides.

- Number of Poverty Children
  - Verify the number of poverty students residing in each participating public school attendance area.

- Dollar Amount Earned for Instructional Service
  - A verification of the allocation for each public school, the number of private school students residing in specific public school attendance areas, and the allocation on the private school allocations page must be made.

- Number of Eligible Students
  - This is the number of students that are eligible for services based on the educationally related multiple selection criteria.

- Reading and Mathematics Participants
  - The number indicated is the number of students actually receiving services. This will be verified during the cross-functional monitoring team visit.

- Staff (Teachers, Paraprofessionals, Others)
  - Number of highly qualified teachers and paraprofessionals employed by the LEA to provide services to private school children. The budget detail should match the number indicated here.
Title I funds should not be used for “other” staff in a private school. Therefore, a zero should be entered in this column.

Private School Proportionality

LEAs using proportionality to determine poverty of private schools must complete the embedded Private School Proportionality worksheet. The following should be reviewed on the Private School Proportionality tab:

- **Private School**
  - Verify that all the participating private schools are listed.

- **Public School**
  - Verify that each of the public schools is listed for each private school with participating students.

- **Number of Private School Students in Attendance Area**
  - Verify the number of students residing in each participating public school attendance area.

- **Percent of Public School Poverty**
  - Verify the poverty percent of each public school.

- **Number of Proportionate Poverty Students**
  - This number will be automatically calculated.
• Number of Eligible Students
  
  o This is the number of students that are eligible for services based on the educational multiple selection criteria.

Timeframe

The timeframe for approval of private school allocation could be from 2–7 hours, depending on the number of participating private schools.

Step 9  Data Collection

The Indirect Cost, Highly Qualified (HiQ) Request for Lesser Amount, and Equitable Services for Participating Private Schools worksheets are available to LEAs on the Data Collection Tab. Each of these worksheets are previously described as part of the approval process. The Title I director and superintendent must “submit” the information completed in this section. This is essential for the information to be saved and transferred in future amendments. Check the audit trail to be sure this has been done.
Step 10  Budget Detail

The budget detail must include all expenditures from the Set-Aside page and the School Allocation tab.

Budget Detail Descriptions

The descriptions of all budgeted items must be specific and clearly describe the intent of the expenditure. Examples of detailed budget items are included below.

Budget Detail Examples

<table>
<thead>
<tr>
<th>Adequate Examples</th>
<th>Inadequate Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplies: writing utensils, notebooks, poster board, staples, markers, and tape</td>
<td>Supplies: writing utensils, staples, etc. or Supplies such as writing utensils and staples</td>
</tr>
<tr>
<td>Salaries for 10 teachers at 5 Title I schools: 2 reading teachers at AES, 1 reading and 1 math at EES, 1 third grade teacher (self-contained) at ALES, 3 math intervention teachers at CMS, and 2 at DES (second and third)</td>
<td>Salaries for 10 teachers at 5 Title I schools or $30,000 for salary for 10 teachers</td>
</tr>
<tr>
<td>$30,000 for salary for school-level parental involvement coordinator (parental involvement)</td>
<td>Parental involvement coordinator</td>
</tr>
<tr>
<td>$20,000 for computers: 5 at HES for Math Lab, 5 at MES in third grade classrooms, and 10 at CES for Literacy Lab</td>
<td>$20,000 for computers</td>
</tr>
</tbody>
</table>

LEAs must refrain from using these words: such as, will include, including but not being limited to, and etc.

LEAs have the option to budget expenditures by individual schools or combined schools together for one line item. However, it should be evident in the budget detail how the funds are to be
used. If the LEA budgets expenditures by school, there is a budget report called **Budget Export to Excel** that will allow verification that each school is receiving the correct allocated amount. The totals are not included in the Excel spreadsheet.

This report can be located by following these steps:

- Reports
  - Budget Reports
  - Budget Export to Excel
  - Choose Year, System, Program
  - View Report
  - Download Excel Report
    - Sort by school
    - Add a column or row to allow for a formula to be added for calculation of the total for each school and total for set-asides.

Check for use of acronyms and/or abbreviations that may be unfamiliar and may lead to not knowing the intent of the budgeted item.

If unfamiliar with an instructional purchase, contact the LEA to get a full description or research the program/item on the Internet.
Unallocated Funds

The set-aside page and the school allocation page link to one another, but they do not link to the budget detail pages. If all funds have been budgeted, there should be no unallocated funds. However, this should be verified.

Budgeted Items Addressed in Plans

All budget items must be addressed in the CLIP (descriptors and/or implementation plan) and individual school program plans. Flexible Learning Program (FLP) activities will also need to be addressed in these areas, as well as the approved FLP plan. While verification cannot be made during the approval process, all budget activities should also be addressed in the individual school-level targeted assistance or schoolwide plans. Questionable expenditures may need to be verified during the approval process. All FLP activities will be budgeted based on the area of service. For example, after-school tutors should be budgeted as 1000-199 and supplies for tutoring should be budgeted as 1000-610.

Set-Asides Correctly Budgeted

If the set-asides expenditures were not compared to the budget during the review of the set-asides in Step 5, then it should be done at this time. The amount broken down in the budget should match the amount of each set-aside. The description, within the budget detail, should describe exactly what the expenditure is and include a statement, at the beginning or at the end, that this is a set-aside line item; for example, private school PPA, N/D, homeless set-aside. Each function and object code must be checked for accuracy. Refer to Step 5 for specific details that are unique to the certain set-asides.

Detail Examples

**Adequate example:** (N&D set-aside). After-school tutoring for the children at Flowering Branch Children’s Shelter

**Inadequate example:** After-school tutoring.

**Adequate example:** (Professional Learning set-aside). Differentiated Instruction training for all teachers at ABC Middle School

**Inadequate example:** Professional learning.

Supplemental

All budgeted items must be supplemental. Supplanting occurs when Title I funds are used in place of state and/or local funds that the school/LEA earned. Monitoring by the school and Title I director is required to ensure that Title I funds are supplemental.

In a schoolwide program the LEA must ensure that federal funds have the opportunity to make a difference. In order to do this the LEA relies on the equitable distribution of non-federal funds. Equitable distribution of non-federal funds requires that: (1) A schoolwide program school shall
use Title I funds only to supplement the amount of funds that would, in the absence of Title I funds, be available from non-federal sources for the school, including funds needed to provide services that are required by law for children with disabilities and English Learners. Supplement in a schoolwide program is no longer determined at the expenditure level. It is determined at the district level and looks to ensure non-federal funds are distributed to all schools across the district in **equitable** ways.

**Allocable, Allowable, Reasonable, and Necessary**

Are the expenditures allowable Title I expenditures? Do the expenditures appear to be necessary in light of the LEA’s goals and objectives? Are the costs of the expenditures reasonable? Are the expenditures meeting the needs identified by the comprehensive needs assessment and part of the schools improvement/schoolwide/targeted assistance plan?

**Targeted Assistance Expenditures**

Targeted Assistance instructional expenditures and parental involvement expenditures should target only identified students and their parents. Professional learning expenditures may be used for any teacher who instructs the identified students. Expenditures for targeted assistance schools should be budgeted separately in order to ensure that the activities are indeed earmarked for the targeted students, their parents, and their teachers.

In a targeted assistance program regular supplement not supplant rules applies. Title I funds must be supplemental, meaning that the services provided are in addition to what would be offered in the absence of Title I funds.

**Professional Learning**

All Title I Priority Schools are required to set aside 3- to 5- percent of their school’s Title I allocation for professional development. Focus Schools are not required to set aside 3- to 5- percent of their school’s Title I allocation for professional development. However, Focus Schools may set aside funds for professional development if the need for professional development is addressed in the school’s Title I targeted assistance or schoolwide plan or FLP Plan. Check the budget detail to ensure that a sufficient amount of professional learning has been clearly earmarked for Priority and/or Focus Schools. For example, meets or partially meets 3- to 5- percent PL for ABC School.

If the LEA is consolidating funds, the Needs Improvement professional learning expenditures for schoolwide schools will be reviewed during the approval process of the schoolwide consolidation of funds.

**Budget Function and Object Codes**

Verify that all function and object codes are correct. Refer to the Department Chart of Accounts.

For consistency, the following function and object codes should be used:

- Before/after-school tutoring by employee – 1000-199
Before/after-school contracted tutoring – 1000-300
Software license leases – 1000-612
E-books – 1000-642
Schoolwide consolidation of funds – 1000-881
Academic Coach – 2210-191
Title I Director – 2230-190
Homeless Liaison – 2230-191
Audit cost – 2300-300
Indirect cost – 2300-880
Bus transportation (energy) – 2700-620
Bus transportation (driver) – 2700-180
  o Check that transportation for FLP transportation has a separate line item from other transportation, i.e., after school or summer school
Parental Involvement Coordinator – 2100-177
Parent notification letters – 2100-530
Child care for parent meetings – 2100-595
Light snacks for parent meeting from a vendor – 2100-595
Light snacks for parent meeting purchased from a grocery store or school lunchroom – 2100-610

Check for object code “700” – Property – Capital Outlay. LEAs must have prior approval from Title I Program Manager before this type of expenditure can be approved. Documental of prior approval must be kept on file at the LEA. The prior must be attached to the ConApp.

Schoolwide Consolidation of Funds

If the LEA is consolidating funds, then object code 881 should be used with any function code to move funds to schoolwide consolidation of funds. Be sure the budget From Program and To Program columns indicate that the funds have been moved from Title I, Part A to schoolwide consolidations of funds. If this has not been done, the funds will not move to the schoolwide consolidation of funds budget.
Verify that only the allocations from schoolwide schools have been moved to Schoolwide. Set-aside expenditures and targeted assistance schools’ allocation expenditures should not be moved to schoolwide consolidation of funds. There may be circumstances in which a schoolwide school does not participate in consolidation of funds. If a Title I schoolwide school is not included, consult with the LEA to determine the reason.

Verify that no expenditures for schoolwide schools have been left in the Title I budget.

Timeframe

The review and verification of the budget detail is very tedious. The approximate time of approval will depend on the size of the LEA and could be 5–20 hours to review the detail for accuracy, function and object codes; to determine if the expenditures are allocable, reasonable and necessary; and if the descriptions are sufficient.

**Step 11  Sign-Off or Request for Revision**

**Sign-Off Approval**

If after review of the above steps is complete and all areas are acceptable, then the Title I Education Program Specialist will sign off on the budget indicating approval. An email is automatically sent to Grants Accounting requesting approval of the program. Once Grants Accounting has approved the budget, funds are available through Georgia’s Grants Accounting Online Report System (GAORS).

If the budget is ready for approval the Title I Education Program Specialist will submit the information on the Data Collection tab.
The Title I Education Program Specialist for an LEA that is designed as High-Risk will contact the Title Programs Director of the approval of the Title I budget. The Title Program Director will contact Grants Accounting that the budget has been approved so that the reimbursement process can begin. The LEA will submit, once a month via the Grants Accounting tab, the expenditures in which reimbursement is requested. The request is submitted to the Title I Education Program Specialist for approval. This approval process will be available through the Grants Accounting link within the consolidated application. The Title I Education Program Specialist will review the requests, along with any attached supporting documentation to determine whether or not the request is allowable and matches the approved budget.

Request Revision

Throughout the approval process, the Title I Education Program Specialist will keep a record of changes that need to be made, as well as additional information and/or clarifications that may be needed for the budget. If a revision request is needed, the Title I Education Program Specialist must provide detailed information indicating what is needed for revision, additions, deletions and/or clarifications. This information is provided in the Request for Revision box inside the
individual program. Once the requested revision is completed and the Superintendent signs off again, the budget will be reviewed again to ensure that all areas are addressed.

The sign-off and revision requests create an audit trail of the approval process. Emails are automatically sent to the LEA (superintendent and consolidated application coordinator) once the budgets have been approved and/or a revision is requested by the Department Title Programs Director.

LEAs that have revisions will go through the same sign-off and approval process with the amended budget. It is important to note that a revision request can be as simple as changing the number of estimated participates from 55 students to 58, or as complex as changing the school’s allocation because a school was not being served in rank order. Simple changes or clarifications may not require as much time as with an original review of the budget. However, if the changes that are needed involve the changing of schools’ allocations or with private school participation, then the review of the revised budget will be as time-consuming as the original review.

Also, if a great deal of time has transpired between the request revision date and the revised sign-off, the Title I Education Program Specialist will need as much time to review the budget as the original sign-off. This additional time will be needed for two reasons: (1) by the time the revisions are made, there were other LEA changes that may be needed, and/or (2) the Title I Education Program Specialist will need the additional time to review and be reacquainted with the requirements for the LEA.

In many cases, the entire process must begin from the beginning, since there is no way to validate that changes have not been made to forms, set-asides, and expenditures that were accurate the first time the budget was reviewed.
Title I, Part A Amendments

Amendments of Approved Budget Without Carryover

Local educational agencies (LEAs) must submit budget amendments for any changes in the original approved budget that exceed 25-percent in any function code using the LEA consolidated application approval process. Budget amendments must also be made if there are changes in the scope of the plan or if there are expenditures for function or object codes that are not in the approved budget.

Just as with the original budgets, once the superintendent has signed off a program, the consolidated application coordinator and Department Title Programs Director will receive an email message stating that budget amendment has been signed off. At this time the approval process begins for an amendment.

Step 1 Printing Process

In order to determine the changes made in an amendment, the Title I Education Program Specialist must make a comparison between the set-aside page, public school allocation page and the budget detail pages of the most recent approved budget and the new budget to be approved. These comparisons can be made by printing a copy of each of these pages for each of the most recent approved budget and the new amendment.

Some set-aside changes may result in changes to required attachments, such as the Private School Equitable Services worksheet. Print any revised attachments.

Timeframe

The printing and organizing of material each time a budget is ready for approval takes approximately 1 hour, depending on the number of attachments that are required and the size of the budget.

Set-Asides Page

Make a comparison of the two set-aside pages to determine the changes made. Follow the same criteria as with the regular budget in reviewing and approval of the set-aside changes. Refer to Step 9 Budget Detail of the Title I, Part A Approval Process for details.

Private School Participation Changes

If the LEA serves eligible private school students, a careful review of the changes to the set-asides page is needed to determine if changes need to be made to the equitable services.
Changes to the public school allocations will also result in changes being made to the private school per pupil amount (PPA). If changes are made, then a revised Private School Equitable Services worksheet and the embedded private school per-pupil amount (PPA) form must be printed and reviewed.

Set-Asides Budget

Check the budget detail to determine if the changes made to the set-asides were also made to the amended budget. The same criteria are needed for amendment changes as with the original budget. Refer to Step 9 Budget Detail of the Title I, Part A Approval Process for details.

Timeframe

The review and verification of the set-aside section is very tedious, even with an amendment. The approximate time of approval will depend on the size of the LEA; CCRPI status, which guides the required set-asides of the LEA; and whether or not the LEA is serving eligible private school students. The time range could be 2–12 hours to verify that the appropriate set-asides have been included, the description on the set-aside page is sufficient, and the budget details reflect the correct set-aside amount.

Step 3 School Allocation – Public and Private Schools

Check the public school allocation page to determine if changes were made to the allocations. If changes were made to the public school allocations, then the appropriate changes need to be made to the private school allocations, if there is private school participation.

If changes were made to the schools’ allocations, verify that the schools continue to be served in rank order.

Running the Budget to Excel report will verify that all public schools are receiving their correct allocation in the budget.

Timeframe

The approximate time of approval of an amended public and private school allocation page could be 2–10 hours to verify that all the data is accurate, that the schools are being served in rank order, and to determine changes to the number of paid staff.
A comparison of the amended budget detail to the most recently approved budget must be made, even if there are no changes to the school’s allocations. LEAs could have simply shifted funds around to accommodate the needs of the LEA and/or schools or made major changes in the budget. The review process for the budget detail follows the same steps as with the original approval. Refer to Step 9 Budget Detail of the Title I, Part A Approval Process for extensive information for reviewing the budget detail portion of the grant.

Timeframe

The review and verification of the budget detail is very tedious. The approximate time of approval of an amended budget will depend on the size of the LEA and the number of changes. It could take 2–14 hours to review the detail for accuracy and function and object codes; to determine if the expenditures are allocable, reasonable, and necessary; and to determine if the descriptions are sufficient.

The sign-off and/or Request for Revision process is the same for amendments as for original budgets. Refer to Step 10 Sign-Off or Request for Revision of the Title I, Part A Approval Process for details.
Amendment of Title I, Part A Approved Budget With Carryover

The Georgia Department of Education (Department) requires each local educational agency (LEA) receiving grant funds to submit a Completion Report no later than 30 days after the grant period ends. For Title I, Part A, this would mean Completion Reports are due October 30. The Department calculates the official carryover after the LEA’s submission of the completion report for Title I.

LEAs are notified regarding the exact amount of carryover funds and must submit a budget amendment using the approval process. The Title I Education Program Specialist must approve the amended budget through the ConApp before funds are expended.

Process

The Title I Education Program Specialist will follow the same steps for approval of an amendment with carryover as for any other amendment. This includes the printing and reviewing/comparing of the most recently approved budget and the budget amendment.

Key Points

The following key points should be taken into account when approving an amendment that includes additional allocations, such as with carryover.

Determine the method in which the LEA used to budget the carryover funds. LEAs have options when determining how to spend carryover funds. They may:

Allocate the funds to schools by increasing the per-pupil amount (PPA) to maintain rank order, basing that amount on the total number of children from low-income families in each area or school.

- If changes are made to the public school allocations, then the appropriate changes must be made with the private school instructional services (PPA) set-asides. The Private School Schools Allocation page (per-pupil amount) should be reviewed. Check the data on the worksheet, and compare to the set-aside page for accuracy. Check budget details to ensure that the appropriate amounts were addressed in the budget.

Allocate the funds for district-level activities, for example, professional development. LEAs implementing this option must ensure that private schools have equitable participation, if appropriate.

- Check that LEAs have not allocated funds in a set-aside to schools on a grant basis. All set-asides must be districtwide activities.

- If changes made to the set-asides impact equitable private school services, an updated Private School Equitable Services worksheet should be attached to the ConApp.
Check the data on the worksheet, and compare to the set-aside page for accuracy. Check budget details to ensure that the appropriate amounts were addressed in the budget.

Allocate the funds back to the school that originally earned the dollars and give that school an opportunity to spend the carryover funds. The LEA must ask the school for a plan to spend such funds.

- If the LEA chooses to allocate carryover funds in this manner, supporting documentation will have to be attached to the consolidated application to demonstrate how the amounts given back to the schools were determined.

- The amount allocated is placed in the carryover column. Validate that the documentation attached to the ConApp has been accurately reflected in the Carryover column.

- If private schools participated in the previous year’s Title I program, the private school must also receive any unspent funds from the previous year. This should be a separate set-aside on the set-aside page. Supporting documentation must be attached to the ConApp.

Allocate the funds back to all the schools on an equal basis, and give each school an opportunity to spend the funds. The LEA must ask the school for a plan to spend such funds. For example, if $8,000 is available from carryover, and the LEA has a total of two Title I schools, each school would receive $4,000.

- If the LEA chooses this method, the funds available to the schools must be **equally** divided. The amount available for each school is indicated in the Carryover column on the Public School Allocation page.

If a school receiving carryover in this manner has participating private school students, the LEA must ensure that private schools are receiving their portion. These are the steps that must be followed:
Add the number of poverty students at the public and private schools together.

Divide the amount that is being allocated to each school by the total number of poverty students at each school to arrive at a per-pupil amount.

Multiply the number of private school students by the per-pupil amount for each private school.

Subtract the private school allocation from the public school allocation, and place the remaining amount now allocated to the public school in the Carryover column on the ConApp.

Attach the documentation to support the PPA allocation for the private schools to the attachment.

Additional Statement about Timeframe:

Approval of the amendments follows the same step-by-step process as the original budget approval. However, the approval timeframe will depend on how many changes have been made to the budget. Changes on the set-aside pages could reflect changes to be made in private school participation; changes to the school allocation page always require a change in private school per-pupil allocation; hence, updated private school worksheets for private school equitable services and private school per-pupil allocation may need to be reviewed. Changes made in the public school allocations would directly impact changes to be made in the private schools per-pupil amount.
Schoolwide Consolidation of Funds

A local educational agency (LEA) may consolidate and use funds under this part, together with other federal, state and local funds, 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. ESEA, Section 1114(a)(1)

A school that consolidates and uses funds from different federal programs under this section shall not be required to maintain separate fiscal accounting records by program that identify the specific activities supported by those particular funds, as long as the school maintains records that demonstrate that the schoolwide program, considered as a whole, addresses the intent and purposes of each of the federal programs that were consolidated to support the schoolwide program. ESEA, Section 1114(3)(C)

Budget Review Process

The Title I Education Program Specialist receives an email once the LEA superintendent has signed off on the schoolwide consolidation of funds budget.

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<th>Step 1 Printing Process</th>
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Once the superintendent has signed off on a program in the ConApp, the Title I Education Program Specialist and Department’s Title I, Part A Program Manager receive an email message stating that the budget has been signed off. At this time, the next step in the approval process is the printing of the individual program information that is to be reviewed.

Items to be printed for the approval of schoolwide consolidation of funds:

- Print the Schoolwide Budget worksheet that is attached to the Program Information page within the schoolwide consolidation of funds budget.
- Print the Schoolwide Budget Detail.
- Print the School Allocation page from Title I, Part A. This page is needed to verify the schools’ allocations and the number of staff to be budgeted in Schoolwide.

For larger LEAs, the Title I Education Program Specialist may want to print all budget detail pages for all grants being consolidated to verify consolidated funds.

Timeframe

The printing and organizing of material each time a budget is ready for approval takes approximately 1–2 hours, depending on the number of grants being consolidated.
Verify that each of the programs being consolidated is included at the top of the worksheet. The following budgets can be consolidated: Title I, Part A—Disadvantaged Children; Title II, Part A—Teacher Quality; Title III, Part A—LEP; Title III, Part A—Immigrant; and Title VI, Part B—Rural & Low-Income Schools.

Verify that the amount listed on the Schoolwide Budget worksheet is the same amount transferred from each program to Schoolwide.

Verify that each school participating in consolidated funding is combining a minimum of two federal programs.

Check to see that all program budgets with funds being transferred into Schoolwide have been approved. **Note:** The schoolwide budget cannot be approved prior to the original budgets being approved.

Review each of the approved budgets being consolidated to be certain that all schoolwide school expenditures have been included in the transfer of funds. Consolidated funds have an object code of 881 and are indicated as being moved to schoolwide consolidation of funds. The only budget line items that remain with the home grant should be district-level and targeted assistance expenditures.

**Timeframe**

The verification of information on the School Budget worksheet will take approximately 1–2 hours.

**Step 3 Budget Detail**

Compare the budgeted items to the uploaded Schoolwide Budget Summary page to ensure that all items are budgeted appropriately. The budget detail must match the worksheet.

Review the descriptions of all budgeted items for specificity to ensure that the expenditure is clearly described. Refer to Step 9—Budget Detail of Title I, Part A Approval Process for extensive information for reviewing budget details.

Compare the number of staff budgeted in the schoolwide budget with the number of staff on the Title I School Allocation page.

All Title I Priority Schools are required to set aside 3- to 5-percent of their school’s Title I allocation for professional development for FLP. Focus Schools utilize the district set-aside for FLP for professional development related to the FLP. Therefore Focus Schools are not required to set aside 3- to 5-percent of their school’s Title I allocation for professional development for
FLP. Focus Schools may set aside funds for professional development if the need for professional development is addressed in the school’s Title I targeted assistance or schoolwide plan. Check the budget detail to ensure that a sufficient amount of professional learning has been clearly earmarked for Priority and/or Focus Schools; for example, meets or partially meets 3- to 5-percent PL for ABC School.

**Timeframe**

The review and verification of the budget detail is very tedious. The approximate time of approval will depend on the size of the LEA. It could be 3–15 hours to review the detail for accuracy, function and object codes; to determine if the expenditures are allocable, reasonable, and necessary; and if the descriptions are sufficient.

**Step 4 Sign-Off or Request for Revisions**

**Sign-Off Approval**

If after a review of the above steps is complete and all areas are acceptable, then the Title I Education Program Specialist will sign off on the budget indicating approval. An email is automatically sent to Grant Accounting requesting approval of the program. Once Grants Accounting has approved the budget, funds are available through Georgia’s Grants Accounting Online Report System (GAORS).

**Request Revision**

Throughout the approval process, the Title I Education Program Specialist will keep a record of changes that need to be made as well as additional information and/or clarifications that may be needed to the budget. If a revision request is needed, the Title I Education Program Specialist must provide detailed information indicating what is needed for revision, additions, deletions, and/or clarifications. This information is provided in the Request for Revision box inside the individual program. Once the requested revision is completed and the superintendent signs off again, the budget will be reviewed again.

The sign-off and revision requests create an audit trail of the approval process. Emails are automatically sent to the LEA (superintendent and consolidated application coordinator) once the budgets have been approved and/or a revision is requested by the Department Title Programs Director.

LEAs that have revisions will go through the same sign-off and approval process with the amended budget. It is important to note that a revision request can be as simple as changing the number of estimated participates from 55 students to 58, or as complex as changing the school’s allocation because a school was not being served in rank order. Simple changes or clarifications may not require as much time as with an original review of the budget. However, if the changes that are needed involve the changing of school’s allocations or with private school participation, then the review of the revised budget will be as time-consuming as the original review.
Also, if a great deal of time has transpired between the request revision date and the revised sign-off, the Title I Education Program Specialist will spend as much time to review the budget as the original sign-off. This time will be needed for two reasons: (1) by the time the revisions were made, there were other LEA changes that may have been needed, and/or (2) the Title I Education Program Specialist will need the additional time to review and be reacquainted with the requirements for the LEA.

In many cases, the entire process must begin from the beginning, because there is no way to validate that changes have not been made to forms, set-asides, and expenditures that were accurate the first time the budget was reviewed.
Appendix

Approval Process Flowcharts

Approval Process – Title I, Part A Budget

Approval Process – Title I, Part A Amendment

Approval Process – Schoolwide Consolidation of Funds

Consolidation Application Budget

Approval Process Charts

An approximate range of times has been included for each step in the approval process. The range of times does not take into account routine job-related interruptions that occur daily, nor the time taken to provide technical assistance to LEAs prior to submission of the budgets. Below is a list of factors that would influence the time required to review a budget for Title I, Part A and schoolwide consolidation of funds.

**Size of the LEA:** The range of hours included in the timeframe takes into account the size of the LEA. The lowest amount of time reflects a small LEA ranging up to the time it takes for a large LEA. A larger LEA requires more time because of the larger number of schools and increased data entry verification required for school allocations and attendance area calculations. There is also a greater amount of funds to be allocated and budgeted appropriately for each of these schools. Each of the budget items in the large budgets must be reviewed and approved. Budget clarity and detail can expedite the process and reduce the amount of additional information requested or revisions that might be required.

**Private school participation:** An LEA serving eligible private school students requires several additional steps in the approval process. This is compounded because the majority of LEAs that have private school participation are also larger LEAs.

**Accuracy:** When a Title I director follows the specific directions provided at the LEA regional meetings and initially includes all required information and required attachments/documentation, the approval process can be expedited. However, if multiple extensive revisions are required, it is sometimes like starting the approval process from the beginning, and the process is slowed down tremendously.

In other words, the low end of the range is the amount of time it would take with a small LEA that followed the steps for completing the budget application with little or no mistakes. The greater amount of time is for a large LEA or an LEA that has many errors in completing the budget.
Budget Approval Process Guide for Federal Programs
Title I, Part A and Schoolwide Consolidation of Funds Budget

Approval Process – Title I, Part A Budget

NEXT STEPS:
• The LEA may submit budget amendments to reflect program changes.
• The Department will calculate official carryover after the LEA submits a completion report. The LEA will then submit an amendment reflecting the carryover.
Budget Approval Process Guide for Federal Programs
Title I, Part A and Schoolwide Consolidation of Funds Budget

Approval Process – Title I, Part A Amendment

LEA Superintendent Signs Off

GaDOE Title I Staff Receives Email

Print Program Information
- Set-aside page, budget and budget summary of the most recently approved budget
- New attachments relevant to the amendment

1 hour

School Allocations - Private
- Check for changes in Per-Pupil Amount if the Public School Allocations changed.

1 - 3 hours

Schools Allocation - Public
- Compare the Per-Pupil Allocation (PPA) in the amendment to the approved budget.
- If changes were made in PPA then run a School Allocation Combined Report.
- Check to see if changes were made in the Title I Paid Staff

1 - 7 hours

Set-Asides
- Compare amendment to approved budget
- Note if changes affected private school equitable services.
- Budget Details - Codes and Descriptions

1 - 12 hours

Budget Detail
- Function and Object Codes
- Supplement versus Supplant
- Allocable, Allowable, Reasonable, Necessary
- Specific Details
- Expenditures Included in Plans

2 - 14 hours

Revision Request
- Email to LEA
- Revisions made
- Review Process begins again

.5 - 2 hours

Approval
- Email to Grants Accounting
- Funds Available in GAORS

OR
Budget Approval Process Guide for Federal Programs
Title I, Part A and Schoolwide Consolidation of Funds Budget

Approval Process – Schoolwide Consolidation of Funds

NEXT STEPS:
The LEA may submit budget amendments due to:
- Changes within the SW schools budgets.
- Changes made in SW allocations within the Title I, Part A budgets and/or,
- Changes made in any of the other consolidated program budgets involving schoolwide schools.