

Consolidation of Funds for Title I Schoolwide Schools Initiative



Shaun Owen, Director of Consolidated Federal Initiatives and State Ombudsman

Audra Saunders, Director of Curriculum & Accountability, Cartersville City Schools

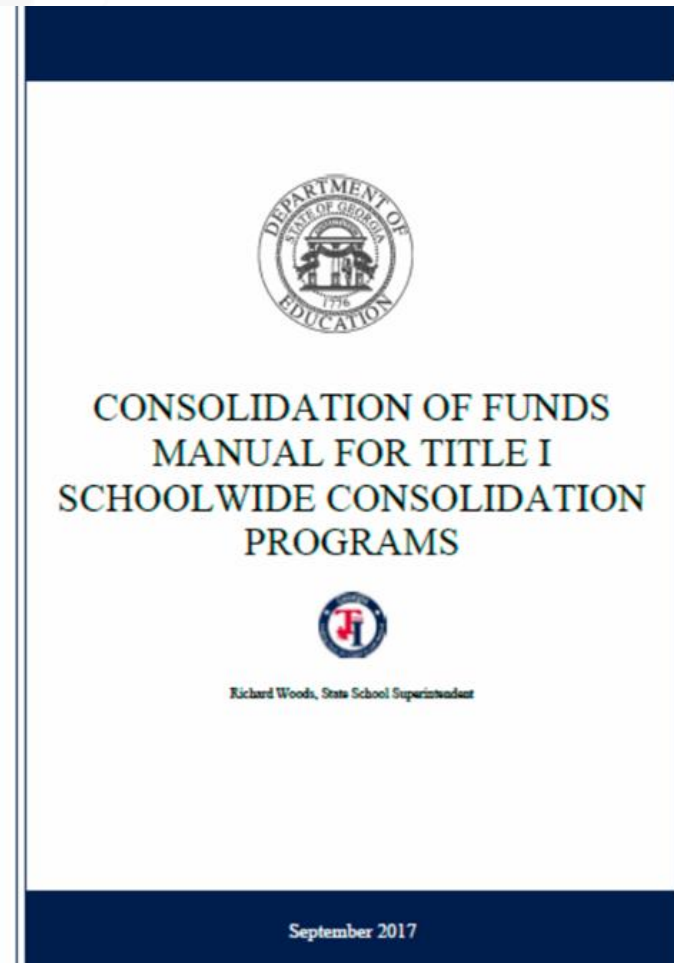
**Brittan Ayers, Coordinator of Federal Programs and Director of Secondary Curriculum,
Madison County School District**

Kelli Kendrick, Director of School Improvement, Calhoun City Schools

Georgia's Consolidation of Funds Initiative mentioned by USDE at the National Title I Conference



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaDOE.org





Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaDOE.org

APS

**Foothills
Charter HS**

**Calhoun
City**

Long

**Marietta
City**

**Cartersville
City**

Lumpkin

Mitchell

Dougherty

Madison



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gadoe.org

Manual



CONSOLIDATION OF FUNDS
MANUAL FOR TITLE I
SCHOOLWIDE CONSOLIDATION
PROGRAMS



Richard Woods, State School Superintendent

September 2017

partment of Education

What is it?

- An Initiative to fully consolidate federal, state, and local funds in specific Title I schools that operate schoolwide programs.



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaDOE.org



CONSOLIDATION OF FUNDS MANUAL FOR TITLE I SCHOOLWIDE CONSOLIDATION PROGRAMS



Richard Woods, State School Superintendent

August 2016



Federal

State

Local

Pool of Money

Lose Identity



State Money

Georgia Department of Education

Flexibility:

- Under the Pilot, only certain federal and state funds may be consolidated with local funds in the schoolwide program.

- Once those funds are consolidated, the federal funds lose their identity as federal funds, and expenditures of those funds are no longer limited to the federal requirements for the individual programs. (p. 18)



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaDOE.org

**Flexibilities only
apply to
Consolidated
Funds.**



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaDOE.org

Allowability:

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

Time and Effort:

- A schoolwide school that consolidates federal, state and local funds “is not required to keep any time and effort documentation on employees paid out of the consolidated pool of funds, unless otherwise required by the state and local district.” (See Non-Regulatory Guidance, Sec. E-17, Page 63)

Property Records:



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaode.org

- Items purchased with consolidated funds should reflect that Schoolwide Consolidation of Funds as the Title holder on the inventory records.
- All other state and local requirements for inventory management must be followed.

Procedures above only apply to Consolidated Funds.

Procurement Records:



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga.gov
ga DOE.org

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

Procedures above only apply to Consolidated Funds.

Allowable Expenses:



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaDOE.org

- School resource officer, security guard;
- Clinic aide, school nurse, clinic supplies;
- ELL coordinators, ELL required forms and tests;
- Behavioral intervention positions;
- Marketing items such as brochures, banners, and flags;
- Memberships for professional organizations;
- Field trips;
- Food/snack items for students and parents;
- Guidance counselors; and
- Similar expenses to help remediate the effects of poverty in support of the schoolwide program.

Georgia Department of Education

Federal Programs that can be Consolidated

Richard Woods,

IA- Disadvantaged Children

ID- subpart 2 only- Prevention & Intervention Programs for Children & Youth who are Neglected, Delinquent or At-Risk

IIA- Supportive Effective Instruction

IIIA- English Language Acquisition, Language Enhancement, and Academic Achievement Act

IVA- Student Support and Academic Enrichment

Federal Programs that can be Consolidated

Richard Woods,
Georgia's School Superintendent

VB- Rural Education Initiative

School Improvement 1003(a)

School Improvement 1003(g)

McKinney-Vento- Education of Homeless Children
& Youth

State Funds NOT to be consolidated- Special Allotments



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaode.org

Special
Education
State Funds

Bilingual
Education
Allotment

Career &
Technology
Education
Allotment

Although some state and local funds may not be consolidated, those funds may still be used in conjunction with federal monies to implement federal program requirements.

Six Functional Categories



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga DOE.org

1000

- **Instruction**

2100

- **Pupil Services**

2210

- **Improvement of Instructional Services**

2213

- **Instructional Staff Training**

2220

- **Educational Media Services**

2700

- **Transportation (supplemental)**



			SCHOOL NAME	
			School Code	
GENERAL FUND STATE AND LOCAL ALLOCATION TO SCHOOLS			BUDGET AS AMENDED	PERCENTAGE OF TOTAL FUNDS
State/Local Fund Sources				#VALUE!
FEDERAL ALLOCATIONS TO SCHOOLS				#VALUE!
Title I, Part A				#VALUE!
Title II, Part A				#VALUE!
Title III, Part A				#VALUE!
Title IV, Part A				#VALUE!
Title V, Part B				#VALUE!
Total State, Local, Federal Funds Allocations - Site Level			-	#VALUE!
			Budgeted Expenditures in Support of Schoolwide Plan	
Expenditures				
INSTRUCTION - Function 1000	110	Salaries - Teachers		
	113	Salaries - Substitutes, for Certified Staff		
	114	Salaries - Substitutes, for Non Certified Staff		
	140	Salaries - Aides/Parapros		
	161	Salaries - Technology Specialist		
	172	Salaries - Elementary Counselors		
	200	Benefits		
	300	Contracted Services		
	430	Repair and Maintenance		
	563	Tuition to Private Sources		
	610	Supplies		



STUDENT SERVICES - Function 2100	140	Aides, Paraprofessionals	
	172	Elementary Counselor	
	173	Secondary Counselor	
	200	Benefits	
	610	Supplies	
IMPROVEMENT OF INSTRUCTION SERVICES - Function 2210	113	Salaries - Substitutes, for Certified Staff	
	114	Salaries - Substitutes, for Non Certified Staff	
	116	Salaries - Stipends	
	142	Salaries - Clerical	
	200	Group Benefits	
	300	Contracted Services	
	580	Travel of Employees	
	610	Supplies	
	810	Dues and Fees	
IMPROVEMENT OF INSTRUCTION SERVICES - Function 2213	113	Salaries - Substitutes, for Certified Staff	
	114	Salaries - Substitutes, for Non Certified Staff	
	116	Salaries - Stipends	
	142	Salaries - Clerical	
	200	Group Benefits	
	220	Social Security	
	300	Contracted Services	
	580	Travel of Employees	
	610	Supplies	
	810	Dues and Fees	



STUDENT TRANSPORTATION - Function 2700				
	180	Bus Drivers		
	200	Group Benefits		
	430	Repair, Maintenance Services		
	595	Other Purchased Services (Van Rentals, etc.)		
	620	Energy		
EDUCATIONAL MEDIA SERVICES - Function 2220				
	165	Librarian/Media Specialist		
	200	Group Benefits		
	610	Supplies		
	642	Books and Periodicals		
		TOTAL EXPENDITURES	-	-



1% Parent Engagement
Equitable Services
Homeless
Administrative
District Initiatives



Set asides
still
apply...

System
determines the
proportion of
state, local and
federal funds
to consolidate

Not Fund 400

Title 1
Schoolwide
School

System
determines
the federal
programs
consolidated

Money is at
the school
level

1 or more
federal
programs
must be
combined

Transfer of Funds



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga.gov
ga DOE.org



- **Transfer of funds**
 - Helps simplify financial reporting
 - Helps simplify intents and purposes at district and school level
 - Helps simplify monitoring
 - Does NOT restrict allowability b/c LEA is consolidating w/ state and local

Allocation of Funds



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga DOE.org



T&E/CPI



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga DOE.org



SNS & the RAMP



Richard Woods,
 School Superintendent
 of Georgia's Future"
ga DOE.org

FY2018

Anywhere School District
 My Favorite Middle School

EARNED STATE/LOCALLY FUNDED PERSONNEL ALLOCATION				EARNED STATE/LOCALLY FUNDED NON-PERSONNEL ALLOCATION			
Positions	Staff	T&E	Earnings**	Category	FTE/Multiplier	Base Amount	Total
Teacher - Kindergarten				Per Pupil			
Teacher - Grade 1-5				At-Risk			
Teacher - Grade 6-8				ESOL Instructional			
Teacher - Grade 9-12				New School			
Teacher - Specialist (Music, Art, etc.)				IB Implementation			
Teacher - Physical Ed (MS - HS)				SAT Prep			
Teacher - Band Director				CTAE (MS)			
Teacher - TAG				CTAE (HS)			
Teacher - ESOL				Professional Days			
Teacher - SpEd Cat II				TOTAL NON-PERSONNEL			
Teacher - SpEd Cat III							
Teacher - SpEd Cat IV				TOTAL ALLOCATION			0
Para - ISS*				SOURCE DATA			
Para - ESOL				Enrollment - Kindergarten			
Para - SpEd Cat II				Enrollment - Grade 1-5			
Para - SpEd Cat III				Enrollment - Grade 6-8			
Para - SpEd Cat IV				Enrollment - Grade 9-12			
Counselor				Enrollment - ESOL			
Graduation Coach				Enrollment - SpEd Cat II			
Media Specialist				Enrollment - SpEd Cat III			
Technology Specialist *				Enrollment - SpEd Cat IV			
Media Para*				Enrollment - JROTC			
Principal				Enrollment - Band			
Assistant Principal				Enrollment - EIP			
Head Secretary				Enrollment - Gifted			
General Secretary (190 Day)				School Square Footage			
Counselor Clerk							
Clinic Assistant							
Resource Officer							
Custodian				Signature Principal			
Stadium Custodian							
TOTAL PERSONNEL		0		Signature Superintendent			

* Must verify person is certified in order to mark T/E

** Earnings - Utilize District Average Salary

EARNED STATE/LOCALLY FUNDED PERSONNEL ALLOCATION			
Positions	Staff	T&E	Earnings**
Teacher - Kindergarten			
Teacher - Grade 1-5			
Teacher - Grade 6-8			
Teacher - Grade 9-12			
Teacher - Specialist (Music, Art, etc.)			
Teacher - Physical Ed (MS - HS)			
Teacher - Band Director			
Teacher - TAG			
Teacher - ESOL			
Teacher - SpEd Cat II			
Teacher - SpEd Cat III			
Teacher - SpEd Cat IV			
Para - ISS*			
Para - ESOL			
Para - SpEd Cat II			
Para - SpEd Cat III			
Para - SpEd Cat IV			
Counselor			
Graduation Coach			
Media Specialist			
Technology Specialist *			
Media Para*			
Principal			
Assistant Principal			
Head Secretary			
General Secretary (190 Day)			
Counselor Clerk			
Clinic Assistant			
Resource Officer			
Custodian			
Stadium Custodian			
TOTAL PERSONNEL		0	

EARNED STATE/LOCALLY FUNDED NON-PERSONNEL ALLOCATION			
Category	FTE/Multiplier	Base Amount	Total
Per Pupil			
At-Risk			
ESOL Instructional			
New School			
IB Implementation			
SAT Prep			
CTAE (MS)			
CTAE (HS)			
Professional Days			
TOTAL NON-PERSONNEL			
TOTAL ALLOCATION			0
SOURCE DATA			
Enrollment - Kindergarten			
Enrollment - Grade 1-5			
Enrollment - Grade 6-8			
Enrollment - Grade 9-12			
Enrollment - ESOL			
Enrollment - SpEd Cat II			
Enrollment - SpEd Cat III			
Enrollment - SpEd Cat IV			
Enrollment - JROTC			
Enrollment - Band			
Enrollment - EIP			
Enrollment - Gifted			
School Square Footage			
Signature Principal			
Signature Superintendent			

Consolidated Administrative Funds Pilot



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga.gov
gaedoe.org



Timeline (Prior To Starting)



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaode.org

- Winter/Spring/Summer Prior to School Year Start
 - Needs Analysis
 - School Improvement Plans
 - Decide what expenditures consolidated
 - Create Fund 150
 - Budget General Fund
 - Consolidated amounts at school level in Fund 150
 - If consolidated personnel, change payroll account numbers
 - Consolidated Funds allocations after you receive your federal allocations from DOE
 - If consolidated personnel, change payroll account numbers
 - Develop & Review RAMP
 - Complete Intent and Purposes

Timeline (First Year)



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaDOE.org

- Summer/Fall
 - Consolidated Application Completed
 - Schools budget consolidated federal funds (upload to attachment tab)
 - Finance adds those budgets to existing Fund 150 accounts that have general fund dollars budgeted in them
- Fall/Winter/Spring
 - Schools spend money as school improvement plans dictate through intent and purpose statements
 - Program staff works with schools to make sure funds are spent on intent and purposes
 - Finance staff begins drawdowns using fund 150 and federal funds for set asides reports
 - Journal Entries are done to match drawdowns
 - Finance and Program staff meet regularly to review drawdowns and project carryover
 - Monitoring by DOE (visits with federal programs field reps and DOE staff to share and work on school improvement – NOT TRADIATIONAL MONITORING)

Timeline (First Year)



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaDOE.org

- Summer/Fall
 - Completion Report is done using Fund 150 and Federal Fund set aside reports
- We have sample task timelines to share with districts if they are interested

Georgia Department of Education



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga.gov
gaedoe.org

Federal
Programs
&
Curriculum
Rooms
A & B

Finance
Room C



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaode.org

Government
Grants

Curriculum

**Comprehensive
Needs Assessment**

**Schoolwide School
Improvement Plan**

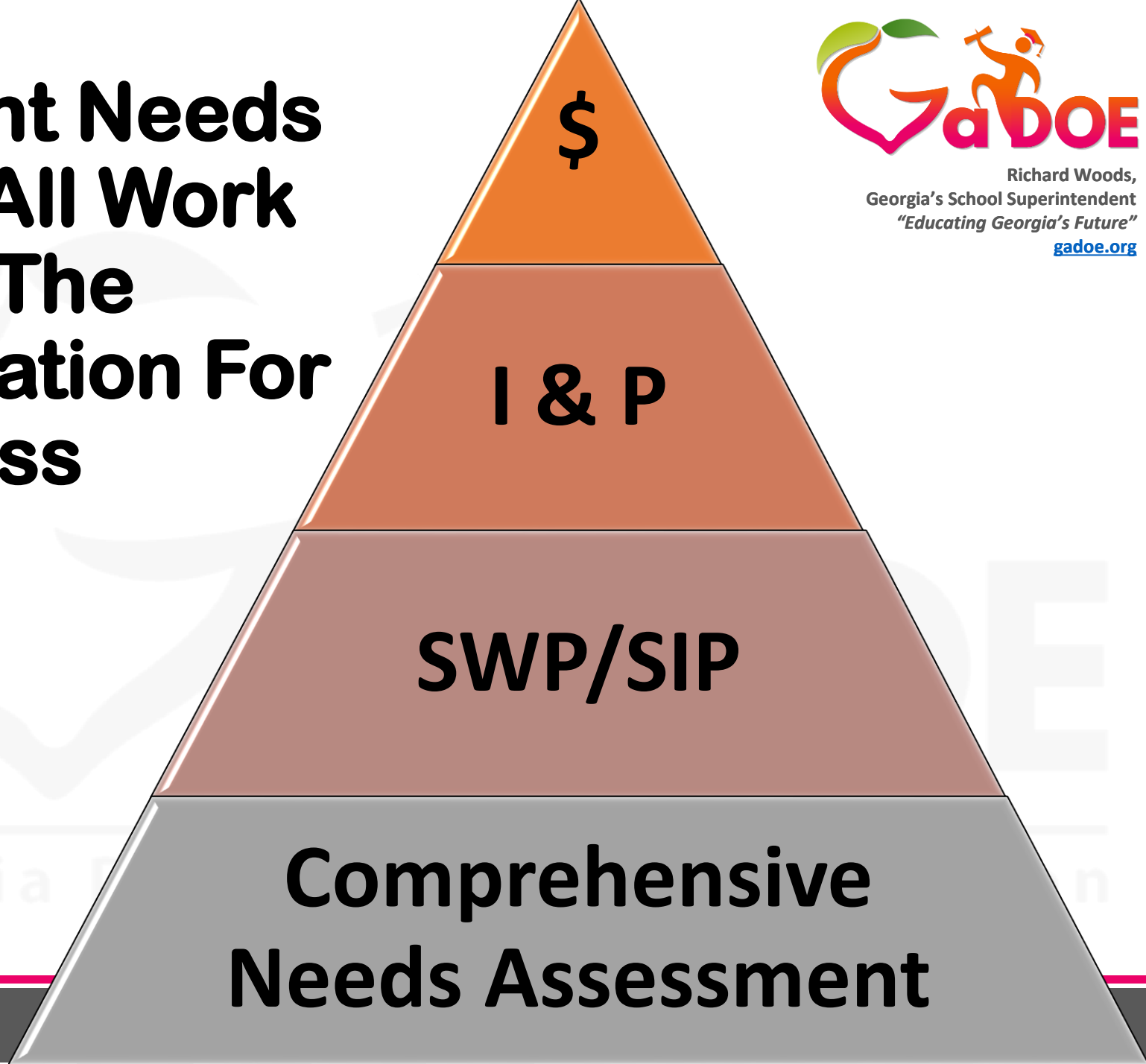
Intent & Purposes

Audra Saunders, Brittan Ayers, Kelli Kendrick

Student Needs Drive All Work & Lay The Foundation For Success



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga.gov
gaDOE.org



Intent & Purposes



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga DOE.org

District Name: Cartersville City School District		Fiscal Year: 2017
School Name: Cartersville Primary School		Date Submitted: 10/6/2016
Grade Levels: K-2		
Describe how the Intent and Purpose for each consolidated funding source will be met by the school		
Program	Intent and Purpose Statement	
Title I, Part A	Afterschool tutorial program, phonics program, small group pull-out when needed to reinforce academic standards, parent-involvement coordinator	
Title I, Part D	N/A	
Title II, Part A	Professional learning communities, content specific trainings and conferences, instructional lead teacher, writing training, induction/mentor program	
Title III	After school tutoring, WIDA standards/ESOL conferences and trainings, extra language support during the instructional day, EL materials and program specific supplies, Title III specialist to conduct PD and home visits	
Title VI, Part B	N/A	
Other	N/A	

Purposely Broad

APPENDIX A- Budget Template 1

Schoolwide School Improvement Plan-Combining Funds How the school will meet the Intent and Purpose of each funding source?

- Complete an Intent and Purposes chart for EACH schoolwide school participating in schoolwide consolidation.
- Provide an accurate description of how the intent and purposes will be met for each program to be included in the consolidation. The intent and purposes statement may or may not reflect how the money from each funding source is being spent, but must explain how the school is meeting the intent of the specific program legislation
- Attach template for EACH school consolidating funds to the Consolidated Application

District Name: Cartersville City School District		Fiscal Year: 2018
School Name: Cartersville Primary School		Date Submitted: 1/3/2018
Grade Level: K-2		
Describe how the Intent and Purpose for each consolidated funding source will be met by the school		
Program	Intent and Purpose Statement	
Title I, Part A	Family Engagement Coordinator, phonics program, small group pull-out when needed to reinforce academic standards	
Title II, Part A	Professional learning communities, content specific trainings and conferences, instructional lead teacher, teacher induction/mentor program	
Title III, Part A Language Instruction for English Learners	Title III specialist to conduct PD and home visits, conferences and trainings on WIDA standards and ESOL, extra language support during the instructional day, ELL materials and program specific supplies	
Title III, Part A Language Instruction for Immigrant Students	Rosetta Stone (online program) for immigrant students/parents who are non-English speaking.	
Title IV, Part A	Provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students	

Signatures:

Title I Director Andrea Saunders

Date 1-3-18

Title II Director Ken Clavin

Date 1-3-18

Title III Director Andrea Saunders

Date 1-3-18

Superintendent Johnston Winery

Date 1-3-18

Principal Yvonne Bishop

Date 1-3-18

Intent & Purposes



Richard Woods

District Name: My Favorite School District		Fiscal Year: 2018
School Name: My Favorite Elementary School:		Date Submitted: 7/30/17
Grade Level: K-5		
Describe how the Intent and Purpose for each consolidated funding source will be met by the school		
Program	Intent and Purpose Statement	
State/Local	Classroom instruction in all core and “specials” classes, school principal office, plus all associated supplies and materials	
Title I, Part A	Afterschool program, additional in-class assistance, small group pull-out when needed to reinforce academic standards	
Title I, Part D	After school and summer tutoring at N&D facilities, establish reading library at N&D facilities, mentoring program	
Title II, Part A	Professional learning communities, data coach, ongoing reading and writing training	
Title III, Part A	After school tutoring, extra language support during the instructional day	
Title IV, Part A	Provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. (ESEA § 4101)	
Title V, Part B	Designed to assist rural school districts in using federal resources more effectively to improve the quality of instruction and student academic achievement.	
Title I, 1003 (a)	Professional learning communities, training for teachers, academic coaches, after school tutoring,	
Title I, 1003 (g)	Increase student achievement and school performance significantly by implementing the SBOE approved grant and all assurances with fidelity.	
McKinney-Vento	Address the issues that children and youth experiencing homelessness face in enrolling, attending, and succeeding in school.	



Richard Woods,
State School Superintendent
"Ensuring Georgia's Future"
ga DOE.org

Developing Budgets For Each School

ConApp Entry

Audra Saunders, Brittan Ayers, Kelli Kendrick



Richard Woods.



Consolidated Application

District Code : 695 **District Name :** Madison County
Fiscal Year : 2017 **Program :** Title II-A, Improving Teacher Quality
Status : Approved
Superintendent Sign off date : 12/13/2016 14:53:15

Budget Details

Allocation : \$171,975.00
Additional Allocation : \$0.00
Carryover : \$1,917.00
Total Grant Award: \$173,892.00
Transfer Amount : \$0.00
Total budgeted funds for this Fiscal Year : \$173,892.00 **Not Budgeted Funds :** \$0.00

Budget Details

Fiscal Year	From Program	To Program	School	To Sub-Grant	Function	Object	Units	Price	Amount	Description
2017	Title II-A, Improving Teacher Quality	Title II-A, Improving Teacher Quality	Colbert Elementary School		1000	881	1	\$3,500.00	\$3,500.00	Transfer to schoolwide budget - consolidation of funds pilot.
2017	Title II-A, Improving Teacher Quality	Title II-A, Improving Teacher Quality	Comer Elementary School		1000	881	1	\$3,500.00	\$3,500.00	Transfer to schoolwide budget - consolidation of funds pilot.
2017	Title II-A, Improving Teacher Quality	Title II-A, Improving Teacher Quality	Danielsville Elementary School		1000	881	1	\$5,100.00	\$5,100.00	Transfer to schoolwide budget - consolidation of funds pilot.
2017	Title II-A, Improving Teacher Quality	Title II-A, Improving Teacher Quality	Hull-Sanford Elementary School		1000	881	1	\$3,500.00	\$3,500.00	Transfer to schoolwide budget - consolidation of funds pilot.
2017	Title II-A, Improving Teacher Quality	Title II-A, Improving Teacher Quality	Ila Elementary School		1000	881	1	\$3,500.00	\$3,500.00	Transfer to schoolwide budget - consolidation of funds pilot.
2017	Title II-A, Improving Teacher Quality	Title II-A, Improving Teacher Quality	Madison County Middle School		1000	881	1	\$27,500.00	\$27,500.00	Transfer to schoolwide budget - consolidation of funds pilot.



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gadoe.org

Fund 150 Budget

	A	B	C	D	E	F	G
1		CPS Consolidated Budget					
2	FUND	ACCOUNT	ACCOUNT DESCRIPTION	ROLLUP	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET
3	150	150-1000-543000-0110-1011-0000-0000	REPAIR & MAINTENANCE	P1000	1,925	0	1,925
4	150	150-1000-553200-0110-1011-0000-0000	COMMUNICATIONS-WEB BASED	P1000	0	16,500	16,500
5	150	150-1000-561000-0110-1011-0000-0000	SUPPLIES	P1000	16,283	-1,500	14,783
6	150	150-1000-561500-0110-1011-0000-0000	EXPENDABLE EQUIPMENT < 5000	P1000	1,000	0	1,000
7	150	150-1000-543000-0110-1021-0000-0000	REPAIR & MAINTENANCE	P1000	2,600	0	2,600
8	150	150-1000-553200-0110-1021-0000-0000	COMMUNICATIONS-WEB BASED	P1000	0	35,990	35,990
9	150	150-1000-561000-0110-1021-0000-0000	SUPPLIES	P1000	33,184	-6,000	27,184
10	150	150-1000-561200-0110-1021-0000-0000	COMPUTER SOFTWARE	P1000	30,000	-29,990	10
11	150	150-1000-561500-0110-1021-0000-0000	EXPENDABLE EQUIPMENT < 5000	P1000	1,000	0	1,000
12	150	150-1000-561600-0110-1021-0000-0000	EXPENDABLE COMPUTER EQUIP<5000	P1000	500	0	500
13	150	150-1000-561000-0110-1351-0000-0000	SUPPLIES	PESOL	1,000	0	1,000
14	150	150-1000-561200-0110-1351-0000-0000	COMPUTER SOFTWARE	PESOL	3,000	0	3,000
15	150	150-1000-581000-0110-1351-0000-0000	DUES AND FEES	PESOL	300	0	300
16	150	150-1000-558000-0110-2111-0000-0000	TRAVEL	PGIFT	200	0	200
17	150	150-1000-561000-0110-2111-0000-0000	SUPPLIES	PGIFT	750	0	750
18	150	150-1000-581000-0110-2111-0000-0000	DUES AND FEES	PGIFT	200	0	200
19	150	150-1000-561000-0110-1061-0000-0000	SUPPLIES	PEIP	1,500	0	1,500
20	150	150-1000-561000-0110-1071-0000-0000	SUPPLIES	PEIP	1,500	0	1,500
21	150	150-1000-561500-0110-1071-0000-0000	EXPENDABLE EQUIPMENT < 5000	PEIP	250	0	250
22	150	150-2100-530010-0110-9990-0000-0000	OTHER FEES	P2100	3,000	0	3,000
23	150	150-2100-561500-0110-9990-0000-0000	EXPENDABLE EQUIPMENT < 5000	P2100	500	0	500
24	150	150-2100-561000-0110-9990-0025-0000	SUPPLIES	P2100	3,300	0	3,300
25	150	150-2100-581000-0110-9990-0025-0000	DUES AND FEES	P2100	1,000	0	1,000
26	150	150-2100-561000-0110-9990-0030-0000	SUPPLIES	P2100	1,500	0	1,500
27	150	150-2100-581000-0110-9990-0030-0000	DUES AND FEES	P2100	850	0	850



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gadoe.org

Fund 150 Budget

	A	B	C	D	E	F	G
21	150	150-1000-561500-0110-1071-0000-0000	EXPENDABLE EQUIPMENT < 5000	PEIP	250	0	250
22	150	150-2100-530010-0110-9990-0000-0000	OTHER FEES	P2100	3,000	0	3,000
23	150	150-2100-561500-0110-9990-0000-0000	EXPENDABLE EQUIPMENT < 5000	P2100	500	0	500
24	150	150-2100-561000-0110-9990-0025-0000	SUPPLIES	P2100	3,300	0	3,300
25	150	150-2100-581000-0110-9990-0025-0000	DUES AND FEES	P2100	1,000	0	1,000
26	150	150-2100-561000-0110-9990-0030-0000	SUPPLIES	P2100	1,500	0	1,500
27	150	150-2100-581000-0110-9990-0030-0000	DUES AND FEES	P2100	850	0	850
28	150	150-2220-543000-0110-1310-0000-0000	REPAIR & MAINTENANCE	P2220	250	0	250
29	150	150-2220-553000-0110-1310-0000-0000	COMMUNICATION	P2220	100	0	100
30	150	150-2220-553200-0110-1310-0000-0000	COMMUNICATIONS-WEB BASED	P2220	1,656	0	1,656
31	150	150-2220-558000-0110-1310-0000-0000	TRAVEL	P2220	100	0	100
32	150	150-2220-559500-0110-1310-0000-0000	OTHER PURCHASED SERVICES	P2220	1,800	0	1,800
33	150	150-2220-561000-0110-1310-0000-0000	SUPPLIES	P2220	4,000	0	4,000
34	150	150-2220-561200-0110-1310-0000-0000	COMPUTER SOFTWARE	P2220	100	0	100
35	150	150-2220-561500-0110-1310-0000-0000	EXPENDABLE EQUIPMENT < 5000	P2220	3,500	0	3,500
36	150	150-2220-561600-0110-1310-0000-0000	EXPENDABLE COMPUTER EQUIP<5000	P2220	3,030	0	3,030
37	150	150-2220-564200-0110-1310-0000-0000	BOOKS & PERIODICALS	P2220	9,000	0	9,000
38	150	150-2220-581000-0110-1310-0000-0000	DUES AND FEES	P2220	115	0	115
39	150	150-2213-511300-0110-1210-0000-0000	SUBSTITUTES - CERTIFIED	P2213	5,000	0	5,000
40	150	150-2213-511600-0110-1210-0000-0000	PROF DEVELOPMENT STIPENDS	P2213	2,000	5,500	7,500
41	150	150-2213-522000-0110-1210-0000-0000	FICA	P2213	300	0	300
42	150	150-2213-526000-0110-1210-0000-0000	WORKERS COMPENSATION	P2213	200	0	200
43	150	150-2213-530010-0110-1210-0000-0000	OTHER FEES	P2213	500	0	500
44	150	150-2213-558000-0110-1210-0000-0000	TRAVEL	P2213	10,000	0	10,000
45	150	150-2213-581000-0110-1210-0000-0000	DUES AND FEES	P2213	15,000	-5,500	9,500
46							176,993
47							



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"

A green rectangular sign with rounded corners and a white border is mounted on a metal post. The word "Finance" is written on the sign in a large, white, sans-serif font. The sign is tilted slightly upwards to the right. The background is a clear blue sky with a few wispy white clouds.

Finance

Setting Up Fund 150

Setting Up The Fund Accounting Side Of Consolidation

Bonnie Knight, Dee Wrisley, and Richard Dyke

Budgeting

- System's strategic plan and school improvement plans should be used to create budgets
- State, local and federal funds will be budgeted to meet the same strategic planning and school improvement goals
- Still budgeting at the function, object and program level
- All federal program set asides remain
- Supplemental funds completed
 - Multiple Models
- Consolidated application budgeting MUCH easier

Function Code	Object Code	Description	Expenditures in Support of Schoolwide Plan
Expenditures			
INSTRUCTION - Function 1000	110	Salaries - Teachers	784,873.00
	113	Salaries - Substitutes, for Certified Staff	9,000.00
	114	Salaries - Substitutes, for Non Certified Staff	4,000.00
	140	Salaries - Aides/Parapros	100,000.00
	161	Salaries - Technology Specialist	
	172	Salaries - Elementary Counselors	
	210	Group Health	31,200.00
	220	Social Security	12,258.00
	230	Teacher Retirement	16,500.00
	290	Other Benefits	2,000.00
	300	Contracted Services	8,000.00
	563	Tuition to Private Sources	
	610	Supplies	28,500.00
	615	Equipment under \$5000	4,800.00
	616	Computers under \$5000	9,680.00
	642	Books and Periodicals	3,000.00
	730	Equipment	10,800.00
		Total Instructional Expenditures	1,024,611.00



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga DOE.org

- The LEA will establish a consolidated schoolwide pool for each school that is consolidating funds as part of a schoolwide Program.

Pg. 10

Table A: Example Consolidated Schoolwide Pool

School	State & Local Funds [†]	Title I-A	Title I-D	Title II-A	Title III-A	Title V-B	Total
A	1,000,000	215,000	20,000	40,000	10,000	5,000	1,290,000
B	1,500,000	322,500	30,000	60,000	15,000	7,500	1,935,000
C	500,000	87,500	5,000	10,000	25,000	12,500	640,000
D	800,000	122,500	7,000	14,000	35,000	17,500	996,000
Total funds distributed to schools	3,800,000	747,500	62,000	124,000	85,000	42,500	4,861,000

Fund 150:

- The participating school districts will utilize Fund 150 to consolidate all expenditures.
- This is not the same as Fund 400.
- All federal funds lose their identity and are treated like state and local funds.
- No more Federal Control Requirements.
- Federal set asides remain in Federal Funds and must meet federal compliance



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga.doe.org



CONSOLIDATION OF FUNDS MANUAL FOR TITLE I SCHOOLWIDE CONSOLIDATION PROGRAMS



Richard Woods, State School Superintendent

August 2016



Richard Woods,

Georgia's School Superintendent

"Educating Georgia's Future"

gadoe.org

Table B: Monthly Allocation of Expenditures to Each Funding Source

Function Code	Object Code	Description	Expenditures in Support of Schoolwide Plan	Less Prior Month Allocation of Expenditures	Current Month Allocation of Expenditures	State/Local	Title I	Title II	Title III
Expenditures									
INSTRUCTION - Function 1000									
	110	Salaries - Teachers	784,873.00		784,873.00	582,626.63	144,853.40	49,476.69	7,916.27
	113	Salaries - Substitutes, for Certified Staff	9,000.00		9,000.00	6,680.88	1,661.01	567.34	90.77
	114	Salaries - Substitutes, for Non Certified Staff	4,000.00		4,000.00	2,969.28	738.23	252.15	40.34
	140	Salaries - Aides/Paraprofessionals	100,000.00		100,000.00	74,231.96	18,455.65	6,303.78	1,008.61
	161	Salaries - Technology Specialist			-	-	0.00	0.00	0.00
	172	Salaries - Elementary Counselors			-	-	0.00	0.00	0.00
	210	Group Health	31,200.00		31,200.00	23,160.37	5,750.16	1,966.78	314.68
	220	Social Security	12,258.00		12,258.00	9,099.35	2,262.29	772.72	123.63
	230	Teacher Retirement	16,500.00		16,500.00	12,248.27	3,045.18	1,040.12	166.42
	290	Other Benefits	2,000.00		2,000.00	1,484.64	369.11	126.08	20.17
	300	Contracted Services	8,000.00		8,000.00	5,938.56	1,476.45	504.30	80.69
	563	Tuition to Private Sources			-	-	0.00	0.00	0.00
	610	Supplies	28,500.00		28,500.00	21,156.11	5,259.96	1,796.58	287.45
	615	Equipment under \$5000	4,800.00		4,800.00	3,563.13	895.87	302.58	48.41
	616	Computers under \$5000	9,680.00		9,680.00	7,185.65	1,786.51	610.21	97.63
	642	Books and Periodicals	3,000.00		3,000.00	2,226.96	553.67	189.11	30.26
	730	Equipment	10,800.00		10,800.00	8,017.05	1,933.21	680.81	108.93
		Total Instructional Expenditures	1,024,611.00		1,024,611.00	760,588.86	189,098.61	64,589.25	10,334.28
PUPIL SERVICES - 2100									
	161	Technology Specialist	38,000.00		38,000.00	28,208.15	7,013.15	2,395.44	383.27
	163	School Nurse	40,000.00		40,000.00	29,682.79	7,382.26	2,521.51	403.44
	164	Physical/Occupational/Mobility Therapist	65,000.00		65,000.00	48,250.78	11,996.17	4,097.46	655.59
	172	Elementary Counselor	55,000.00		55,000.00	40,827.58	10,150.61	3,467.08	554.73
	210	Group Health	10,111.00		10,111.00	7,505.59	1,866.05	637.38	101.98
	220	Social Security	4,500.00		4,500.00	3,340.44	830.50	283.67	45.39
	230	Teacher Retirement	6,800.00		6,800.00	5,047.77	1,254.98	428.66	68.59
	290	Other Benefits	1,100.00		1,100.00	816.55	203.01	69.34	11.09
		Total Pupil Services Expenditures	220,511.00		220,511.00	163,689.64	40,696.74	13,900.54	2,224.09
IMPROVEMENT OF INSTRUCTION SERVICES -									
	113	Salaries - Substitutes, for Certified Staff	1,600.00		1,600.00	1,187.71	295.29	100.86	16.14
	114	Salaries - Substitutes, for Non Certified Staff	300.00		300.00	222.70	55.37	18.91	3.03
	116	Salaries - Stipends	20,000.00		20,000.00	14,846.39	3,691.13	1,260.76	201.72
	142	Salaries - Clerical			-	-	0.00	0.00	0.00
	210	Group Health			-	-	0.00	0.00	0.00
	220	Social Security	1,250.00		1,250.00	927.90	230.70	78.80	12.61
	300	Contracted Services	6,000.00		6,000.00	4,453.92	1,107.34	378.23	60.52
	580	Travel of Employees	2,000.00		2,000.00	1,484.64	369.11	126.08	20.17
	610	Supplies	1,500.00		1,500.00	1,113.48	276.83	94.56	15.13
	810	Dues and Fees	2,500.00		2,500.00	1,855.80	461.39	157.59	25.22
		Total Improvement of Instr Svcs Expenditures	35,150.00		35,150.00	26,092.53	6,487.16	2,216.78	354.52
EDUCATIONAL MEDIA SERVICES - FUNCTION 2220									
	140	Salaries - Aides/Paraprofessionals	89,000.00		89,000.00	66,066.45	16,425.53	5,610.37	897.66
	165	Salaries - Librarian/Media Specialist	98,000.00		98,000.00	72,747.32	18,086.54	6,177.71	988.43
	210	Group Health	10,111.00		10,111.00	7,505.59	1,866.05	637.38	101.98
	220	Social Security	4,500.00		4,500.00	3,340.44	830.50	283.67	45.39
	230	Teacher Retirement	6,800.00		6,800.00	5,047.77	1,254.98	428.66	68.59
	290	Other Benefits	1,100.00		1,100.00	816.55	203.01	69.34	11.09
	611	Supplies - Technology Related	16,566.00		16,566.00	12,297.27	3,057.36	1,044.28	167.09
	615	Expendable Equipment	42,000.00		42,000.00	31,177.42	7,751.37	2,647.59	423.61
	642	Books and Periodicals	38,000.00		38,000.00	28,208.15	7,013.15	2,395.44	383.27
		Total Media Services Expenditures	306,077.00		306,077.00	227,206.96	56,488.50	19,294.43	3,087.11
		TOTAL EXPENDITURES	1,586,349.00		1,586,349.00	1,177,578.00	292,771.00	100,000.00	16,000.00

Monthly Allocation of Expenditures to Each Funding Source

Function Code	Object Code	Description	Expenditures in Support of Schoolwide Plan	Less Prior Month Allocation of Expenditures	Current Month Allocation of Expenditures	State/Local	Title I	Title II
Expenditures								
INSTRUCTION - Function 1000								
	110	Salaries - Teachers	784,873.00		784,873.00	582,626.63	144,853.40	49,476.69
	113	Salaries - Substitutes, for Certified Staff	9,000.00		9,000.00	6,680.88	1,661.01	567.34
	114	Salaries - Substitutes, for Non Certified Staff	4,000.00		4,000.00	2,969.28	738.23	252.15
	140	Salaries - Aides/Parapro	100,000.00		100,000.00	74,231.96	18,455.65	6,303.78
	161	Salaries - Technology Specialist			-	-	0.00	0.00
	172	Salaries - Elementary Counselors			-	-	0.00	0.00
	210	Group Health	31,200.00		31,200.00	23,160.37	5,758.16	1,966.78
	220	Social Security	12,258.00		12,258.00	9,099.35	2,262.29	772.72
	230	Teacher Retirement	16,500.00		16,500.00	12,248.27	3,045.18	1,040.12
	290	Other Benefits	2,000.00		2,000.00	1,484.64	369.11	126.08
	300	Contracted Services	8,000.00		8,000.00	5,938.56	1,476.45	504.30
	563	Tuition to Private Sources			-	-	0.00	0.00
	610	Supplies	28,500.00		28,500.00	21,156.11	5,259.86	1,796.58
	615	Equipment under \$5000	4,800.00		4,800.00	3,563.13	885.87	302.58
	616	Computers under \$5000	9,680.00		9,680.00	7,185.65	1,786.51	610.21
	642	Books and Periodicals	3,000.00		3,000.00	2,226.96	553.67	189.11
	730	Equipment	10,800.00		10,800.00	8,017.05	1,993.21	680.81
		Total Instructional Expenditures	1,024,611.00		1,024,611.00	760,588.86	189,098.61	64,589.25
PUPIL SERVICES - 2100								
	161	Technology Specialist	38,000.00		38,000.00	28,208.15	7,013.15	2,395.44
	163	School Nurse	40,000.00		40,000.00	29,692.79	7,382.26	2,521.51
	164	Physical/Occupational/Mobility Therapist	65,000.00		65,000.00	48,250.78	11,996.17	4,097.46
	172	Elementary Counselor	55,000.00		55,000.00	40,827.58	10,150.61	3,467.08
	210	Group Health	10,111.00		10,111.00	7,505.59	1,866.05	637.38
	220	Social Security	4,500.00		4,500.00	3,340.44	830.50	283.67
	230	Teacher Retirement	6,800.00		6,800.00	5,047.77	1,254.98	428.66
	290	Other Benefits	1,100.00		1,100.00	816.55	203.01	69.34
		Total Pupil Services Expenditures	220,511.00		220,511.00	163,689.64	40,696.74	13,900.54
IMPROVEMENT OF INSTRUCTION SERVICES -								
	113	Salaries - Substitutes, for Certified Staff	1,600.00		1,600.00	1,187.71	295.29	100.86
	114	Salaries - Substitutes, for Non Certified Staff	300.00		300.00	222.70	55.37	18.91
	116	Salaries - Stipends	20,000.00		20,000.00	14,846.39	3,691.13	1,260.76
	142	Salaries - Clerical			-	-	0.00	0.00
	210	Group Health			-	-	0.00	0.00
	220	Social Security	1,250.00		1,250.00	927.90	230.70	78.80
	300	Contracted Services	6,000.00		6,000.00	4,453.92	1,107.34	378.23
	580	Travel of Employees	2,000.00		2,000.00	1,484.64	369.11	126.08
	610	Supplies	1,500.00		1,500.00	1,113.48	276.83	94.56
	810	Dues and Fees	2,500.00		2,500.00	1,855.80	461.39	157.59
		Total Improvement of Instr Svcs Expenditures	35,150.00		35,150.00	26,092.53	6,487.16	2,215.78
EDUCATIONAL MEDIA SERVICES - FUNCTION 2220								
	140	Salaries - Aides/Parapro	89,000.00		89,000.00	66,066.45	16,425.53	5,610.37
	165	Salaries - Librarian/Media Specialist	98,000.00		98,000.00	72,747.32	18,086.54	6,177.71
	210	Group Health	10,111.00		10,111.00	7,505.59	1,866.05	637.38
	220	Social Security	4,500.00		4,500.00	3,340.44	830.50	283.67
	230	Teacher Retirement	6,800.00		6,800.00	5,047.77	1,254.98	428.66
	290	Other Benefits	1,100.00		1,100.00	816.55	203.01	69.34



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaode.org

Review Spreadsheet For Drawdowns

Bonnie Knight, Dee Wrisley, and Richard Dyke

Federal Program Draw Downs



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga.doe.org

- Monthly Expenditure Reports will be generated by school
- Percentages by federal program calculated in your consolidated pool will be used to document your draw down amounts
- Must make sure the federal programs do not incur a larger cash burden than is budgeted (Cash Flow Management)

Georgia Department of Education

Calculation of Monthly Cash Drawdowns

Table D: Calculation of Monthly Cash Drawdowns

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

Jan 17 Drawdown- Madison County

Richard Woods,
Georgia's School Superintendent

Schools	State & Local Funds	Title I-A	Title I-A carryforward	Title II-A	Title III-A	Title III-A carryforward	Totals	State & Local Funds	Title I-A	Title II-A	Title III-A	Totals
Hull	3,397,643	267,240	11,424	3,500	1,600	1,139	3,682,546	92.26%	7.57%	0.10%	0.07%	100.00%
MCMS	5,517,435	89,000	7,120	27,500	21,625	1,139	5,663,819	97.42%	1.70%	0.49%	0.40%	100.00%
Dville	2,940,367	187,330	8,008	5,100	1,500	1,139	3,143,444	93.54%	6.21%	0.16%	0.08%	100.00%
Colbert	2,817,585	186,020	7,952	3,500	1,600	1,139	3,017,796	93.37%	6.43%	0.12%	0.09%	100.00%
Comer	2,360,807	155,890	6,664	3,500	1,500	1,139	2,529,500	93.33%	6.43%	0.14%	0.10%	100.00%
Ila	2,583,926	165,715	7,084	3,500	1,500	1,138	2,762,863	93.52%	6.25%	0.13%	0.10%	100.00%
	19,617,763	1,051,195	48,252	46,600	29,325	6,833	20,799,968	94.32%	5.29%	0.22%	0.17%	100.00%

Oct.	\$1,679,266	\$89,982		\$3,989	\$2,510		\$1,775,747
Nov.	\$1,700,412	\$91,115		\$4,039	\$2,541		\$1,798,107
Dec.	\$1,457,551	\$78,101		\$3,462	\$2,179		\$1,541,293
Jan.	\$1,390,269	\$77,915		\$3,302	\$2,563		\$1,474,049
Feb.							
Mar.							
Apr.							
May							
June							
July							
Aug.							
Sept.							

Jan 17 Drawdown- Madison County

Richard Woods,

CURRENT PERIOD: 01/01/2017 TO 01/31/2017

IDEAL REMAINING PERCENT: 41%

<u>ACCOUNT</u>	<u>BUDGETED EXPENDITURE</u>	<u>CURRENT EXPENDITURE</u>	<u>YEAR TO DATE EXPENDITURE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
150 FUNDS CONSOLIDATION						
1000 INSTRUCTION						
110 TEACHERS						
150-1011-1000-110-00-0101-0000 Kdgn-Salary Teacher	198,923.25	8,621.51	47,710.80	0.00	151,212.45	76
150-1011-1000-110-00-0195-0000 Kdgn-Salary Teacher	207,266.21	15,178.46	75,892.30	0.00	131,373.91	63
150-1011-1000-110-00-1050-0000 Kdgn-Salary Teacher	135,291.00	11,384.91	56,924.55	0.00	78,366.45	58
150-1011-1000-110-00-2050-0000 Kdgn-Salary Teacher	105,378.00	6,415.71	32,078.55	0.00	73,299.45	70
150-1011-1000-110-00-4050-0000 Kdgn-Salary Teacher	126,012.00	9,657.45	48,091.32	0.00	77,920.68	62
150-1021-1000-110-00-0101-0000 Gr 1-3 Teacher	338,719.30	30,530.88	152,800.60	0.00	185,918.70	55
150-1021-1000-110-00-0195-0000 Gr 1-3 Teacher	527,860.50	32,763.30	164,154.43	0.00	363,706.07	69
150-1021-1000-110-00-1050-0000 Gr 1-3 Teacher	404,266.18	23,901.92	119,509.60	0.00	284,756.58	70
150-1021-1000-110-00-2050-0000 Gr 1-3 Teacher	367,834.40	20,307.19	102,573.83	0.00	265,260.57	72
150-1021-1000-110-00-4050-0000 Gr 1-3 Teacher	458,758.00	34,815.16	176,823.03	0.00	281,934.97	61
150-1041-1000-110-00-1050-0000 TEACHERS	22,492.00	0.00	0.00	0.00	22,492.00	100
150-1051-1000-110-00-0101-0000 Gr 4-5 Teacher-Salary	367,986.00	28,725.56	143,627.80	0.00	224,358.20	61
150-1051-1000-110-00-0195-0000 Gr 4-5 Teacher-Salary	302,911.32	19,039.83	95,199.15	0.00	207,712.17	69
150-1051-1000-110-00-1050-0000 Gr 4-5 Teacher-Salary	474,233.40	20,039.66	102,945.53	0.00	371,287.87	78
150-1051-1000-110-00-2050-0000 Gr 4-5 Teacher-Salary	287,470.94	17,159.52	84,024.60	0.00	203,446.34	71
150-1051-1000-110-00-4050-0000 Gr 4-5 Teacher-Salary	308,539.50	14,646.16	73,230.80	0.00	235,308.70	76
150-1061-1000-110-00-0101-0000 Kdg EIP Teacher	94,020.34	9,193.45	50,854.45	0.00	43,165.89	46
150-1061-1000-110-00-0195-0000 Kdg EIP Teacher	36,892.29	9,661.82	48,309.10	0.00	-11,416.81	-31
150-1061-1000-110-00-1050-0000 Kdg EIP Teacher	22,249.68	9,297.94	46,489.70	0.00	-24,240.02	-109
150-1061-1000-110-00-2050-0000 Kdg EIP Teacher	42,698.50	9,718.24	48,591.20	0.00	-5,892.70	-14
150-1061-1000-110-00-4050-0000 Kdg EIP Teacher	51,935.81	6,691.02	33,455.10	0.00	18,480.71	36
150-1071-1000-110-00-0101-0000 Gr 1-3 EIP-Teacher	408,405.78	45,473.13	227,511.85	0.00	180,893.93	44
150-1071-1000-110-00-0195-0000 Gr 1-3 EIP-Teacher	142,316.01	32,348.24	161,907.62	0.00	-19,591.61	-14

Journal Entry



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga.gov
gaedoe.org

- A journal entry will be required at least annually to transfer funds to the federal program
 - The JE can be done monthly or quarterly
 - Done at the function level
 - Example – amount of Title 1 expenditures for function 1000 will be credited to 1000-881 in Fund 150 and debited to 1000-881 in Fund 402

Georgia Department of Education

Monthly /Annual Allocation of Expenditures by Functional Categories- Note- for FY 18, the entry will be at school level rather than the district level. Pg. 13

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

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

Journal Entry #1: *To allocate federal portion of schoolwide plan to Federal Funds.*

	Debit:	Credit:	
17-150-0-9990-1000-881.00-8010-0-000000		-264,022.14	Transfers the Federal portion of the consolidated expenditures to the Federal funding source.
17-150-0-9990-2100-881.00-8010-0-000000		-56,821.37	
17-150-0-9990-2210-881.00-8010-0-000000		-9,057.46	
17-150-0-9990-2220-881.00-8010-0-000000		-78,870.03	
17-150-0-0101-0000-000.00-0000-0-000000	408,771.00		Cash balance of monthly activity allocated to the Federal funding sources.
17-402-0-1750-1000-881.00-8010-0-000000	189,098.60		Detail of expenditures allocated to the total federal programs. These entries will be required for all federal programs consolidated, and all schools participating in
17-402-0-1750-2100-881.00-8010-0-000000	40,696.74		
17-402-0-1750-2210-881.00-8010-0-000000	6,487.16		
17-402-0-1750-2220-881.00-8010-0-000000	56,488.50		
17-402-0-0101-0000-000.00-0000-0-000000		-292,771.00	
17-414-0-1784-1000-881.00-8010-0-000000	64,589.25		
17-414-0-1784-2100-881.00-8010-0-000000	13,900.54		
17-414-0-1784-2210-881.00-8010-0-000000	2,215.78		
17-414-0-1784-2220-881.00-8010-0-000000	19,294.43		
17-414-0-0101-0000-000.00-0000-0-000000		-100,000.00	
17-460-0-1828-1000-881.00-8010-0-000000	10,334.29		
17-460-0-1828-2100-881.00-8010-0-000000	2,224.09		
17-460-0-1828-2210-881.00-8010-0-000000	354.52		
17-460-0-1828-2220-881.00-8010-0-000000	3,087.10		
17-460-0-0101-0000-000.00-0000-0-000000		-16,000.00	
	<u>817,542.00</u>	<u>-817,542.00</u>	

Financial FAQ



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gaode.org

- **Completion Report**
 - **Completed using proportions equally total Fund 150 expenditures**
- **Maintenance of Effort**
 - **DE046 Fund 100 and 150 will be used**
- **CPI reporting**

Georgia Department of Education



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga DOE.org



Consolidation of Funds for Title I Schoolwide Schools Initiative

Shaun Owen,
**Director of Consolidated Federal Initiatives
and State Ombudsman**
sowen@doe.k12.ga.us
404-971-0096