



# FEDERAL PROGRAMS HANDBOOK

Information Applicable to  
All Federal Programs



*The contents of this handbook were developed under a grant from the U.S. Department of Education. However, those contents do not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement. This handbook is subject to change at any time given updates in federal or state legislation or guidance. LEAs are responsible for local program implementation. Any questions not addressed in the handbook should be directed to an assigned Georgia Department of Education (GaDOE) federal program specialist.*

## Handbook Update Tracking

Updates made to this handbook will be organized in this chart.

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4.20.2018	Methods of Procurement	24
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## Federal Programs Overview

The purpose of Federal education program funding under the Every Student Succeeds Act (ESSA) is to provide LEAs and their schools with supplemental financial resources and assistance in order to ensure equitable access to a high quality education, regardless of student economic status or other equity factors. Under a variety of recent state-granted flexibility structures (waivers), all Georgia school LEAs have the opportunity to pursue flexibility in exchange for agreeing to measures that will ensure that all students receive an equitable and high quality education from effective educators. Federal program funds in Georgia supplement and support the programs and strategies that help all students thrive through these existing LEA flexibility structures and systems.

While Federal funding comes to Georgia through a variety of funding sources with specific intents and purposes, LEAs and schools are required to coordinate their Federal funding allocations into their existing flexibility agreements in a manner that ensures that the intent and purpose of each Federal program is maintained. In support of LEA autonomy, Georgia LEAs may consolidate planning efforts (improvement planning, strategic plans and charter/ strategic waiver applications) thereby allowing Georgia LEAs the benefit of carrying forward their existing flexibility structures and systems with the logical integration of Federal funding where and when its defined use is best suited.

With that said, LEA applications to the Georgia Department of Education (GaDOE) for Federal funding rely heavily on what has been defined by the LEAs through their flexibility agreements with the state. Flexibility options in Georgia include Strategic Waiver School Systems, Charter School Systems, and Status Quo School Systems. Each option sets a course for improvement for all students based on academic achievement targets to which the LEAs and schools are committed in exchange for greater flexibility under the law.

LEAs apply for their Federal funds through a consolidated application process to GaDOE. The application requires LEAs to identify the methods through which the intent and purpose(s) of each Federal program will be integrated into the LEAs' existing academic achievement targets and efforts towards continuous improvement. Responses as to how the LEA will meet Federal program requirements, as defined in ESSA, are submitted in the consolidated application through the lens of the LEAs' flexibility structure. Where very unique and targeted Federal funding streams exist, e.g., School improvement funds for Comprehensive and Targeted support, IDEA, homeless, migrant, and rural, LEAs must expand on the identified needs for these populations or schools within their Federal consolidated funding application. This may require LEAs and schools to delve more deeply into the root causes of the academic deficiencies of these schools and populations. Through its consolidated application, GaDOE supplies CNA tools to support this important aspect of the problem-solving process – examining progress. In summary, when existing targets do not allow for the inclusion of Federal funds, LEAs must define the needs as part of their consolidated application for Federal funding.



# Chapter 1: A Common Framework for Improvement – Georgia’s Systems of Continuous Improvement

The GaDOE developed and adopted a common framework for supporting schools and LEAs called Georgia’s Systems for Continuous Improvement. The “Who” of the framework is the Whole Child, which is the center of the work. The “What” of the framework comprises five systems focused on Coherent Instruction, Professional Capacity, a Supportive Learning Environment, Effective Leadership, and Family and Community Engagement. The “How” of the framework is the continuous improvement/problem solving process: Identify Needs, Select Interventions, Plan Implementation, Examine Progress, and Implement Plan. The GaDOE uses the following graphic to illustrate and communicate with teachers, leaders, parents and other stakeholders how the continuous improvement model focuses on the whole child. This model also helps GaDOE staff to focus on those components that improve the conditions for learning.

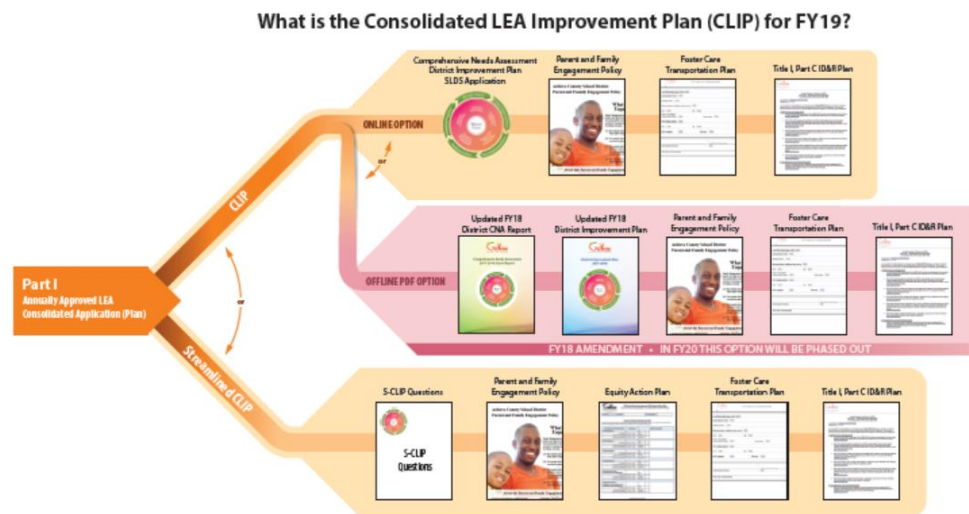
The GaDOE will align programs, initiatives, tools, and resources across the agency around this framework to keep the agency’s focus on the components that support the whole child. It is through this framework that LEAs will coordinate their Federal programs to complete the Consolidated LEA Improvement Plan (CLIP).



## Chapter 2: Consolidated LEA Improvement Plan (CLIP)

Sec. 8305 of the Elementary and Secondary Education Act of 1965 (ESEA) as reauthorized by the Every Student Succeeds Act of 2015 (ESSA) states that a local educational agency receiving funds under more than one covered program may submit plans or applications to the State educational agency under those programs on a consolidated basis. The GaDOE has integrated the requirements for planning across all ESSA programs. The Consolidated LEA Improvement Plan (CLIP) eliminates the need for LEAs to submit separate plans for individual programs. The CLIP, reviewed annually, has two parts:

### Part I – Approved LEA Consolidated Application (Plan)



### Submission Options

LEAs may choose the pathway to complete the CLIP that best fits their needs:

#### Option I

##### Online SLDS Application:

1. Within Georgia's Systems of Continuous Improvement, the LEA will access the State Longitudinal Data System (SLDS) and work through the Comprehensive Needs Assessment and District Improvement Plan. Embedded in this online application are the requirements needed for a portion of the CLIP.
2. The LEA will review and update the Parent and Family Engagement Policy, as required under Sec. 1112 of ESSA, and upload this within the SLDS.
3. The LEA will review and update the Foster Care Transportation Plan and upload this within the SLDS.
4. The LEA will review and update the Title I, Part C – Education of Migratory Children Identification and Recruitment Plan for LEAs receiving a direct allocation. This plan will also be uploaded within the SLDS.

**OR**

Offline FY18 Amendment:

1. The LEA will review and update the FY18 Comprehensive Needs Assessment. Embedded in this PDF document are the requirements needed for a portion of the CLIP. This document and the amendment overlay will be uploaded within the SLDS.
2. The LEA will review and update the Parent and Family Engagement Policy, as required under Sec. 1112 of ESSA. This document will be uploaded within the SLDS.
3. The LEA will review and update the FY18 District Improvement Plan. Embedded in this PDF document are the requirements needed for a portion of the CLIP. This document and the amendment overlay will be uploaded on the planning tab within the SLDS.
4. The LEA will review and update the Foster Care Transportation Plan and upload this within the SLDS. This document will be uploaded on the planning tab within the SLDA.
5. The LEA will review and update the Title I, Part C – Education of Migratory Children Identification and Recruitment Plan for LEAs receiving a direct allocation. This document will be uploaded on the planning tab within the SLDS application.

Option II

1. Within Georgia's Systems of Continuous Improvement, the LEA will complete the Streamlined CLIP (S-CLIP) template and upload this on the planning tab within the SLDS application. Embedded in this document are the requirements needed for a portion of the CLIP.
2. The LEA will complete the Parent and Family Engagement Policy, as required under Sec. 1112 of ESSA, and upload on the planning tab within the SLDS.
3. The LEA will complete the Equity Action Plan and upload this within the SLDS.
4. The LEA will review and update the Foster Care Transportation Plan and upload this on the planning tab within the SLDS.
5. The LEA will review and update the Title I, Part C – Education of Migratory Children Identification and Recruitment Plan for LEAs receiving a direct allocation. This plan will also be uploaded within the SLDS.

The LEA will notify the Division of Federal Programs to indicate the CLIP option that will be used. The LEA will notify GaDOE by completing a brief survey. After initial submission of the CLIP, annual updates will be accepted throughout the duration of ESSA with GaDOE reserving the authority to request amendments as needed.

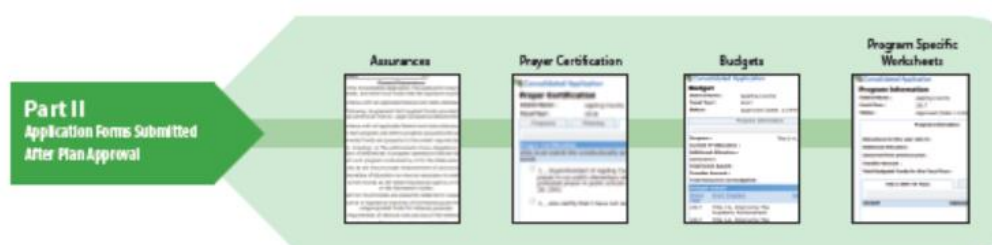
Each LEA must submit all components of the CLIP to receive funding from the following federal programs:

- Title I, Part A – Improving the Academic Achievement of the Disadvantaged
- Title I, Part A – School Improvement 1003(a)
- Title I, Part A – School Improvement 1003(g)
- Title I, Part C – Education of Migratory Children
- Title I, Part A and Title I, Part D – Programs for Neglected and Delinquent Children
- Title II, Part A – Supporting Effective Instruction
- Title III, Part A – Language Instruction for English Learners and Immigrant Students

- Title IV, Part A – Student Support and Academic Enrichment
- Title V, Part B – Rural Education Achievement Programs (REAP)
- Individuals with Disabilities Education Act (IDEA) – Programs for Exceptional Students
- Title I, Part A and Title IX, Part A McKinney-Vento Education of for Homeless Children and Youth (EHCY)

LEAs must submit CLIP plans through the SLDS prior to submitting budgets. A review team will evaluate each plan for approval. Once an LEA plan has been approved, the LEA may submit its budgets.

## Part II – Application Forms



## Assurances

Sec. 8306 of the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Success Act of 2015 (ESSA) requires that LEAs shall have on file with the State educational agency a single set of assurances, applicable to each program for which a plan or application is submitted. Each LEA will acknowledge general assurances addressing all federal programs and specific program assurances where an allocation is received. This acknowledgement occurs on the My GaDOE Portal annually (<https://portal.doe.k12.ga.us/login.aspx>). The Superintendent's sign-off on the consolidated application denotes agreement to each assurance.

The assurances are as follows:

General Assurances	<p>As a condition of receiving the federal funds for which application is made in this Consolidated Application, the applicant's local board of education (Applicant) assures the following:</p> <ol style="list-style-type: none"> <li>1. each such program will be administered in accordance with all applicable statutes, regulations, program plans, and applications;</li> <li>2. the control of funds provided under each such program and title to property acquired with program funds will be in a public agency or in a eligible private agency, institution, organization, or Indian tribe, if the law authorizing the program provides for assistance to those entities; and</li> <li>3. the public agency, eligible private agency, institution, or organization, or the Indian tribe will administer the funds and property to the extent required by the authorizing statutes;</li> <li>4. the applicant will adopt and use proper methods of administering each such program, including—</li> </ol>
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	<ol style="list-style-type: none"> <li> <ol style="list-style-type: none"> <li>a. the enforcement of any obligations imposed by law on agencies, institutions, organizations, and other recipients responsible for carrying out each program; and</li> <li>b. the correction of deficiencies in program operations that are identified through audits, monitoring, or evaluation;</li> </ol> </li> <li>5. the applicant will cooperate in carrying out any evaluation of each such program conducted by or for the State educational agency, the Secretary, or other Federal officials;</li> <li>6. the applicant will use such fiscal control and fund accounting procedures as will ensure proper disbursement of, and accounting for, Federal funds paid to the applicant under each such program; and</li> <li>7. the applicant will— <ol style="list-style-type: none"> <li>a. submit such reports to the State educational agency (which shall make the reports available to the Governor) and the Secretary as the State educational agency and Secretary may require to enable the State educational agency and the Secretary to perform their duties under each such program; and</li> <li>b. maintain such records, provide such information, and afford such access to the records as the State educational agency (after consultation with the Governor) or the Secretary may reasonably require to carry out the State educational agency's or the Secretary's duties; and</li> <li>c. before the application was submitted, the applicant afforded a reasonable opportunity for public comment on the application and considered such comment.</li> </ol> </li> </ol>
Title I, Part A – Improving the Academic Achievement of the Disadvantaged	<p>In General – Each local educational agency shall provide assurances that the local educational agency will;</p> <ul style="list-style-type: none"> <li>• Participate, if selected, in the State National Assessment of Educational Progress in 4th and 8th grade reading and mathematics carried out under Sec. 411(b)(2) of the National Education Statistics Act of 1994;</li> <li>• Inform eligible schools and parents of schoolwide program authority and the ability of such schools to consolidate funds from Federal, State, and local sources;</li> <li>• Provide technical assistance and support to schoolwide programs;</li> <li>• Work in consultation with schools as the schools develop the school's schoolwide plans pursuant to Sec. 1114;</li> <li>• Under Sec. 1115, provide an accelerated, high-quality curriculum minimizing the removal of children from the regular classroom during regular school hours for instruction provided under this part; and on an ongoing basis, review the progress of eligible children and revise the targeted assistance program under this section, if necessary, to provide additional assistance to enable such children to meet the challenging State academic standards.</li> <li>• Provide services to eligible children attending private elementary schools and secondary schools in accordance with Sec. 1117, and timely and meaningful consultation with private school officials regarding such services;</li> <li>• Develop, review, and revise an LEA homeless policy to remove barriers to the enrollment and retention of children and youth in homeless situations;</li> <li>• Ensure that all teachers and paraprofessionals working in a program supported with funds under this part meet applicable State certification and licensure requirements, including any requirements for certification obtained through alternative routes to certification; and</li> <li>• In the case of a local educational agency that chooses to use funds under this part to provide early childhood education services to low-income children</li> </ul>

	<p>below the age of compulsory school attendance, ensure that such services comply with the performance standards established under Sec. 641A(a) of the Head Start Act (42 U.S.C. 9836a(a)).</p> <ul style="list-style-type: none"> <li>• Take into account the experience of model programs for the educationally disadvantaged, and the findings of relevant effectiveness-based research indicating that services may be most effective if focused on students in the earliest grades at schools that receive funds under this part;</li> <li>• Work in consultation with schools as the schools develop and implement their plans or activities under Sections 1118 and 1119; Coordinate and collaborate, to the extent feasible and necessary as determined by the local educational agency, with the State educational agency and other agencies providing services to children, youth, and families if a school requests assistance from the local educational agency in addressing major factors that have significantly affected student achievement at the school;</li> <li>• Ensure, through incentives for voluntary transfers, the provision of professional development, recruitment programs, or other effective strategies, that low-income students and minority students are not taught at higher rates than other students by unqualified, out-of-field, or inexperienced teachers.</li> <li>• Use the results of the student academic assessments required under Sec. 1111(b)(3), and other measures or indicators available to the agency, to review annually the progress of each school served by agency and receiving funds under this part to determine whether all of the schools are making the progress necessary to address low academic achievement and achievement gaps;</li> <li>• Ensure that the results from the academic assessments required under Sec. 1111(b)(3) will be provided to parents and teachers as soon as is practicably possible after the test is taken, in an understandable and uniform format and, to the extent practicable, provided in a language that the parents can understand; and</li> <li>• Assist each school served by the agency and assisted under this part in developing or identifying examples of high-quality, effective curricula consistent with Sec. 1111(b)(8)(D).</li> <li>• Include the use of the U. S. Department of Education’s Migrant Student Information Exchange (MSIX) website in new migrant student records transfer, enrollment and grade/course placement protocols; it will use the Title I, Part C - Migrant Education Program occupational survey for all students during new school year registration for returning students and new student registration during the school year.</li> <li>• Ensures the annual assessment of English language proficiency in the four language domains of all English learners. [Sec. 1111 (b)(2)(G)]</li> <li>• Shall notify the parents of each student attending any school receiving funds under this part that the parents may request information regarding the professional qualifications of the student’s classroom teacher(s).</li> </ul>
Title I, Part C – Education of Migratory Children	<p>The applicant agency assures the Georgia Department of Education that it will keep such records and provide such information to the state educational agency (SEA) as may be required for fiscal audit, program review, and program evaluation, consistent with the responsibilities of the SEA under the Elementary and Secondary Education Act. The applicant agency assures the Georgia Department of Education that:</p> <ol style="list-style-type: none"> <li>1. in the planning and carrying out of services with funds received under this part, it will dedicate sufficient program funding, personnel, and resources to ensure the full and appropriate identification and recruitment (ID&amp;R) of all children eligible for program support and services residing within the LEA, including pre-school children (age 3-5 yrs. old) and out-of-school youth (up to age 21) during the regular school year and summer, and that these activities</li> </ol>

	<p>will comply with the eligibility and ID &amp; R requirements, including the use of the occupational survey during new school year registration for returning students and new student registration during the school year, as defined by the state and in sections 1115(b)(1)(A) and 1309;</p> <ol style="list-style-type: none"> <li>2. the unique educational needs of migratory children, including pre-school migratory children and out-of-school youth to age 21, will be identified and addressed through a comprehensive plan for needs assessment and service delivery during the regular school year and summer that meets the requirements of Sec. 1306;</li> <li>3. it will take steps to provide all migratory children with the opportunity to meet the same challenging state academic content standards and challenging state student academic achievement standards that all children are expected to meet;</li> <li>4. it will provide for educational continuity through the timely transfer of pertinent school records, including information on health, when children move from one school to another;</li> <li>5. it will include the use of the U. S. Department of Education's Migrant Student Information Exchange (MSIX) website in new migrant student records transfer, enrollment and grade/course placement protocols;</li> <li>6. the funds received under this part will be used only for programs and projects, including the acquisition of equipment, in accordance with Sec. 1306(b)(1);</li> <li>7. it will coordinate such programs and projects with similar programs and projects within the state and other states, as well as with other federal programs that can benefit migratory children and their families;</li> <li>8. programs and projects will be carried out in a manner consistent with the objectives of sections 1114, except that the special educational needs of migratory children are met <i>before</i> using any funds under this part for school wide programs; subsections (b) and (d) of Sec. 1115; Sec. 1120; and subsections (b) and (c) of Sec. 1120A; and part F;</li> <li>9. in the planning and operation of the program, there will be appropriate consultation with parent advisory councils, in a format and language understandable to the parents, for programs of one school year in duration, and that all such programs and projects will be carried out, to the extent feasible, in a manner consistent with Sec. 1118;</li> <li>10. in the planning and carrying out of services, there will be adequate provision for addressing the unmet educational needs of pre-school migratory children (age 3-5 yrs. old) and out-of-school youth (up to age 21) who have not graduated or received a GED;</li> <li>11. the effectiveness of such programs and projects will be determined using both the SEA's Title I, Part C Implementation Plan (IP) evaluation procedures and, where feasible, the same approaches and standards that will be used to assess the performance of students, schools, and LEAs under part A;</li> <li>12. to the extent feasible, services will include – (1) advocacy and outreach activities for migratory children and their families, including informing such children and families of, or helping such children and families gain access to, other education, health, nutrition, and social services; (2) professional development programs, including mentoring, for teachers and other program personnel; (3) family literacy programs, including such programs that use models developed under Even Start; (4) the integration of information technology into educational and related programs; and (5) services to facilitate the transition of secondary school students to postsecondary education or employment;</li> <li>13. all activities and services will abide by the General Education Provisions Act (GEPA);</li> </ol>
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	<ol style="list-style-type: none"> <li>14. all activities and services will address required activities and are supplementary and do not supplant existing state and locally funded activities and required services;</li> <li>15. in providing services with funds received under this part, projects will give priority, as defined by the state to migratory children who have made a qualifying move within the previous 1-year period and who (1) are failing, or most at risk of failing, to meet the State's challenging State academic content standards and challenging State student academic achievement standards, and whose education has been interrupted during the regular school year; or (2) have dropped out of school; and</li> <li>16. it will adhere to the Migrant Education Program (MEP) data collection and reporting requirements as outlined in the Georgia Migrant Education Program Identification, Recruitment, and Data Reporting Handbook including due dates, data verifications, and training.</li> </ol>
<p>Title I, Part D, Subpart 1 – State Agency Programs and</p> <p>Title I, Part D, Subpart 2 – Local Educational Agency Programs</p>	<p>In General – Each state agency receiving Title I, Part D, Subpart 1 funding and local educational agency (LEA) receiving Title I, Part D, Subpart 2 funding shall provide assurances that it will:</p> <ol style="list-style-type: none"> <li>1. Give priority to children and youth in adult correctional institutions who are likely to complete incarceration within a 2-year period.</li> <li>2. Assist in locating alternative programs through which students can continue their education if the students are not returning to school after leaving the correctional facility or institution for neglected or delinquent children and youth.</li> <li>3. Work with parents to secure parents' assistance in improving the educational achievement of their children and youth, and preventing their children's and youth's further involvement in delinquent activities.</li> <li>4. Work with children and youth with disabilities in order to meet an existing individualized education program and an assurance that the agency will notify the child's or youth's local school if the child or youth:</li> <li>5. Is identified as in need of special education services while the child or youth is in the correctional facility or institution for neglected or delinquent children and youth; and</li> <li>6. Intends to return to the local school.</li> <li>7. Work with children and youth who dropped out of school before entering the correctional facility or institution for neglected or delinquent children and youth to encourage the children and youth to reenter school and attain a regular high school diploma once the term of the incarceration is completed or provide the child or youth with the skills necessary to gain employment, continue the education of the child or youth, or attain a regular high school diploma or its recognized equivalent if the child or youth does not intend to return to school.</li> <li>8. Ensure that teachers and other qualified staff are trained to work with children and youth with disabilities and other students with special needs taking into consideration the unique needs of such students.</li> <li>9. Coordinate with any programs operated under the Juvenile Justice and Delinquency Prevention Act of 1974 (42 U.S.C. 5601 et seq.) or other comparable programs, if applicable.</li> <li>10. Ensure that an annual performance and fiscal report is submitted for each year grant funds are received.</li> <li>11. Ensure that all data requests from the Georgia Department of Education and any entity acting on the behalf of the Georgia Department of Education are accurately and promptly reported.</li> </ol>



<p>Title II, Part A – Supporting Effective Instruction</p>	<ul style="list-style-type: none"> <li>• The Applicant assures that it will coordinate professional development activities authorized under this part with professional development activities provided through other Federal, State, and local programs. [ESSA Sec. 2102(b)(2)(F)]</li> <li>• The Applicant assures it will annually submit a written equity plan that seeks to reduce identified equity gaps impacting poor and minority children. [GaDOE Equitable Access to Excellent Educators State Plan 2015 authorized by Title I and the EAEE State Plan and administered by Title II, Part A Program Staff]</li> </ul> <p><b><u>Title II, Part A Grant Allocation Notification Compliance</u></b></p> <p>The Applicant acknowledges receipt of the following requirements as included in the annual U.S. DEPARTMENT OF EDUCATION Grant Allocation Notification.</p> <ul style="list-style-type: none"> <li>• Attachment 3 – The LEA assures compliance with single audit requirements. [2 CFR 200.512]</li> <li>• Attachment 8 – The LEA assures compliance with the requirements for Trafficking in Persons with U.S. DEPARTMENT OF EDUCATION conditions. [2 CFR 75, 2 CFR 175.15.(b)]</li> <li>• Attachment 9 – The LEA assures compliance with the Federal Funding Accountability and Transparency Act’s requirements for reporting awardee’s executive’s compensation.</li> <li>• Attachment 10 – The LEA assures compliance with the Federal Funding Accountability and Transparency Act’s requirements for reporting subgrantee data.</li> <li>• Attachment 11 – The LEA assures compliance with the special conditions for disclosing federal funding in public announcements [Division H, Title V, Sec. 505 of Public Law 113-76, Consolidated Appropriations Act, 2014]</li> <li>• Attachment 12 – The LEA assures compliance with the prohibition of text messaging and email while driving during official federal grant business. [2009 White House Executive Order 13513]</li> <li>• Attachment 13 - The LEA assures compliance with having a registered DUNS and TIN number with the SAME database.</li> <li>• Attachment 14 - The LEA assures compliance with maintaining current information in SAM and keeping relevant records.</li> <li>• Enclosure 3 - The LEA assures compliance with the 2014 U.S. DEPARTMENT OF EDUCATION Memorandum to Ed Grantees Regarding the Use of Grant Funds for Conferences and Meetings.</li> </ul>
<p>Title IX, Part A - Education for Homeless Children and Youth</p>	<p>In General – Each local educational agency receiving Title IX, Part A funding as amended by the Every Student Succeeds Act shall provide assurances that it will:</p> <ol style="list-style-type: none"> <li>1. Collect and promptly provide data requested by the State Coordinator pursuant to paragraphs (1) and (3) of Sec. 722(f).</li> <li>2. Meet the requirements of Sec. 722(g)(3).</li> <li>3. Provide access to educational and other services to ensure homeless children and youth have the opportunity to meet the same challenging state performance standards to which other students are held.</li> <li>4. Review and revise policies that may act as barriers to the enrollment of homeless children and youth in the school, including policies related to transportation, immunization, proof of residency, birth certificates, guardianship, school records, and other documentation.</li> <li>5. Determine the particular school that is in the best interest of a child to attend with compliance to the wishes of the parent(s), to the extent feasible.</li> </ol>

	<ol style="list-style-type: none"> <li>6. Provide transportation to the school deemed in the best interest of the child.</li> <li>7. Ensure that all homeless children and youth receive free meals, textbooks, and Title I services.</li> <li>8. Ensure the enrollment and attendance of homeless children and youth who are not currently attending school.</li> <li>9. Coordinate with local social services agencies and other agencies or programs providing services to homeless children or youth and their families to minimize educational disruption for children who are homeless.</li> <li>10. Ensure that all homeless children and youth receive placement in appropriate programs, such as Special Education, gifted and talented, or English as a Second Language programs.</li> <li>11. Ensure that all data requests from the Georgia Department of Education and any entity acting on the behalf of the Georgia Department of Education are accurately and promptly reported.</li> <li>12. Ensure that identified and enrolled homeless children and youth are reported as required in the Georgia Department of Education Student Record.</li> <li>13. Ensure that services provided by funds from this grant will not replace the regular academic program and will be designed to expand upon or improve services provided as part of the school's regular academic program.</li> <li>14. Ensure that an annual performance and fiscal report will be submitted for each year grant funds are received.</li> </ol>
School Improvement Grant 1003a	<p>The superintendent certifies that each of the statements below concerning the use of funds allocated through the Title I, Part A, 1003(a) School Improvement Grants for FY18 are true and correct. Title I, Part A, 1003(a) School Improvement Grant funds will be used to support the following:</p> <ul style="list-style-type: none"> <li>• Improved student achievement in the target areas and subgroups to be addressed regarding status as a Priority or Focus school.</li> <li>• Costs directly associated with schools developing required school improvement plans; the school is awarded the funds and the principal with the leadership team will create the budget and justification of expenses with the support of a school effectiveness specialist.</li> <li>• Specific content areas and/or subgroups to be addressed regarding status as a Priority or Focus school and the degree that a direct connection between the budget and the areas of need must be evident.</li> <li>• For instruction or to support instruction.</li> <li>• For personnel services and benefits that are non-recurring, since the funds are for a fifteenth month period (July 1, 2017 through September 30, 2018).</li> </ul> <p>Each LEA will provide technical assistance and support to Priority and Focus schools in the following areas:</p> <ul style="list-style-type: none"> <li>• Needs assessment and root cause analysis in support of School Improvement Planning</li> <li>• Allowable expenses related to Title I, Part A, 1003(a) School Improvement Grant funds</li> <li>• Appropriate reporting of improvement activities by schools and engagement in provided professional learning trainings for LEA and school leadership</li> </ul>
School Improvement Grant 1003g	<ol style="list-style-type: none"> <li>1. All funds will be used in accordance with the guidance requirements of the School Improvement Grant (SIG) 1003(g).</li> <li>2. SIG schools will be served as school-wide and not targeted assistance schools.</li> <li>3. All teachers in SIG schools will be highly qualified.*</li> <li>4. There will be no reduction to state funding in SIG schools.</li> <li>5. The LEA will implement the TKES/LKES evaluation systems in the SIG schools.</li> </ol>

	<ol style="list-style-type: none"> <li>6. Incentives may be provided to secure highly effective teachers and high-performing turnaround principals within the SIG schools.</li> <li>7. Incentives and rewards will be provided to retain highly effective teachers and high-performing turnaround principals within the SIG schools.</li> <li>8. A process will be developed for removing teachers from SIG schools, who after ample opportunity have not improved. Further, ineffective teachers will not be transferred to SIG schools.</li> <li>9. The LEA will maintain a high-performing turnaround principal in SIG schools.</li> <li>10. The LEA must ensure that principal selection for SIG schools is approved by GaDOE.</li> <li>11. The SIG schools will implement the Georgia Standards of Excellence (GSE) and use Georgia's Frameworks in core academic subjects.</li> <li>12. The SIG schools will administer benchmark framework assessments and analyze results to guide instruction.</li> <li>13. The SIG schools will implement short-term action plans and report the plans via Indistar®.</li> <li>14. The SIG schools will address targeted areas from the GSAPS through short-term action plans.</li> <li>15. The SIG schools will analyze teacher attendance and develop action plans if needed.</li> <li>16. The SIG schools will analyze student attendance and develop action plans if needed.</li> <li>17. The SIG schools will analyze discipline records and develop action plans if needed.</li> <li>18. The SIG schools will participate in the mandated GaDOE professional learning for School Improvement Grant schools.</li> <li>19. The SIG schools will provide increased learning time as defined by the SIG guidance. The increased learning time will include a minimum of 60 additional hours added to the school year for all students.</li> <li>20. The SIG schools will provide mechanisms for family and community engagement.</li> <li>21. Relevant, ongoing, high-quality, job-embedded professional development for all staff, which may include common, collaborative, vertical planning time, will be provided in SIG schools.</li> <li>22. The LEA will modify practices and policies that interfere with the implementation of the School Improvement Grant as directed by the SIG guidance.</li> <li>23. The LEA will provide the principal operational flexibility in the areas of staffing, scheduling, and budget.</li> <li>24. The LEA will monitor and evaluate SIG funded external providers/vendors to ensure quality performance.</li> <li>25. The LEA will monitor the SIG school to determine whether the school is implementing the intervention model with fidelity, making progress on the leading indicators described in the SIG Final Requirements, and meeting annual goals established by the LEA for student achievement. The LEA will submit the required monitoring reports via Indistar®.</li> <li>26. The Georgia Department of Education will assign a Turnaround School Effectiveness Specialist to provide technical assistance to the SIG school, and a Lead School Effectiveness Specialist to provide technical assistance, and a District Effectiveness Specialist to assist in monitoring the LEA while serving as a liaison.</li> <li>27. The LEA will collaborate with representation from GaDOE's District Effectiveness Team to support the reform efforts in the SIG school, and to provide a mid- and end-of-year SIG status update to the local BOE and an end-of-year status report for the SBOE.**</li> </ol>
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	<p>28. The SIG schools will establish SMART (specific, measurable, attainable, relevant and time-bound) annual goals for student achievement on the Georgia’s assessments in both reading/language arts and mathematics and measure annual progress on the leading indicators in order to monitor each Priority school and feeder school that it serves with school improvement funds.***</p> <p>29. The LEA will monitor and evaluate the actions schools have taken, as outlined in the approved SIG application, to sustain the reforms after the funding period ends and that it will provide technical assistance to schools on how they can sustain progress in the absence of SIG funding.***</p> <p><i>*Optional for SIG schools implementing the Restart model of reform</i>  <i>**Required of LEAs with Cohort 4 and Cohort 5 schools</i>  <i>***Required of LEAs with Cohort 5 schools</i></p>
Title III, Part A – Language Instruction for English Learners and Immigrant Students	<ul style="list-style-type: none"> <li>• The LEA assures compliance with standardized, statewide ESOL entrance and exit procedures and screens all students who may be English learners within 30 days of enrollment. [Sec. 3113(b)(2)]</li> <li>• The LEA assures compliance with Sec. 1112(e) prior to, and throughout, each school year as of the date of application [Sec. 3116(b)(4)(A)];</li> <li>• The LEA assures that it is not in violation of any State Law, including constitutional law, regarding the education of English learners, consistent with Sections 3125 and 3126 [Sec. 3116(b)(4)(B)].</li> <li>• The LEA assures that consultation took place with teachers, researchers, school administrators, and parents and family members, community members, public or private entities, and institutions of higher education, in developing and implementing its educational plan for English learners. [Sec. 3116(b)(4)(C)]</li> <li>• The LEA assures that, if applicable, it will coordinate activities and share relevant data under its plan with local Head Start and Early Head Start agencies, including migrant and seasonal head Start agencies, and other early childhood education providers. [Sec. 3116(b)(4)(D)]</li> <li>• The LEA assures that all teachers in any Title III-funded language instruction educational program are fluent in English and any other language used for instruction, including having written and oral communications skills.[Sec. 3116(c)]</li> <li>• The LEA consults with officials of private schools in a timely and meaningful manner to make available equitable Title III, Part A services to eligible English learners and immigrant children attending private schools located within the LEA’s geographical boundaries. [Sec. 9501]</li> </ul>
Title IV, Part A – Student Support and Academic Enrichment	<p>ASSURANCES. —Pursuant to ESSA, Sec. 4106 (e)(2), the LEA assures that it will—</p> <p>(A) prioritize the distribution of funds to schools served by the local educational agency, or consortium of such agencies, that—</p> <p>(i) are among the schools with the greatest needs, as determined by such local educational agency, or consortium;</p> <p>(ii) have the highest percentages or numbers of children counted under Sec. 1124(c);</p> <p>(iii) are identified for comprehensive support and improvement under Sec. 1111(c)(4)(D)(i);</p> <p>(iv) are implementing targeted support and improvement plans as described in Sec. 1111(d)(2); or</p> <p>(v) are identified as a persistently dangerous public elementary school or secondary school under Sec. 8532;</p> <p>(B) comply with Sec. 8501 (regarding equitable participation by private school children and teachers);</p>

	<p>(C) use not less than 20 percent of funds received under this subpart to support one or more of the activities authorized under Sec. 4107;</p> <p>(D) use not less than 20 percent of funds received under this subpart to support one or more activities authorized under Sec. 4108;</p> <p>(E) use a portion of funds received under this subpart to support one or more activities authorized under Sec. 4109(a), including an assurance that the local educational agency, or consortium of Local Educational Agencies, will comply with Sec. 4109(b); and</p> <p>(F) annually report to the State for inclusion in the report described in Sec. 4104(a)(2) how funds are being used under this subpart to meet the requirements of subparagraphs (C) through (E).</p> <p><b>SPECIAL RULE.</b> — For an LEA receiving an allocation under Sec. 4105(a)(1) in an amount less than \$30,000, these assurances are amended and only require such LEA to provide for one of the assurances described in subparagraphs (C), (D), and (E) of subsection (e)(2) above. In submitting these assurances, it is understood that such LEA is adhering to this special rule.</p>
Title V, Part B – Rural and Low-Income School Program	<p>In General – Each local educational agency receiving Title VI, Part B funding shall provide assurances that it will:</p> <ol style="list-style-type: none"> <li>1. Comply with the eligibility requirements listed in Sec. 6221(b)(1)(A-B).</li> <li>2. Target funds to schools for activities listed in Sec. 6222(a)(1-7). <ul style="list-style-type: none"> <li>○ Teacher recruitment and retention.</li> <li>○ Teacher professional development.</li> <li>○ Educational technology.</li> <li>○ Parent involvement activities.</li> <li>○ Safe and Drug-Free School Program activities.</li> <li>○ Title I, Part A activities.</li> <li>○ Title III Activities.</li> </ul> </li> <li>3. Comply with the stricture against supplanting in Sec. 6232.</li> <li>4. Keep necessary records and provide information to the Georgia Department of Education that are consistent with responsibilities and accountability requirements listed in Sec. 6224(a)(1-3).</li> <li>5. Administer an assessment that is consistent with Sec. 1111(b)(3).</li> <li>6. Will ensure that all data requests from the Georgia Department of Education and any entity acting on the behalf of the Georgia Department of Education are accurately and promptly reported.</li> </ol>

## **Prayer Certification**

Sec. 8524 of the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Success Act of 2015 (ESSA) requires that, as a condition of receiving ESEA funds, a sub-grantee or sub-recipient must certify in writing to its state educational agency (SEA) that it has no policy that prevents, or otherwise denies, participation in constitutionally protected prayer in public schools as set forth in the law. Each fiscal year, the Superintendent will review and complete this certification on the My GaDOE Portal (<https://portal.doe.k12.ga.us/login.aspx>) by October 1. *An LEA is any district, charter school, agency, or program receiving a federal allocation.*

### Budgets

- Budget by each program: LEAs must submit a program budget for each applicable program in the consolidated application each fiscal year. The budget must be approved by the appropriate program manager before funds are available through Georgia's Grants Accounting Online Report System (GAORS). Budgets should be submitted as soon as the LEA CLIP is approved and no later than October 1. This will ensure the LEA implements its supplemental support services for children when the school year begins. Amendments to original budgets are accepted throughout the year.
- Budget summary: LEAs will be able to view a budget report that compiles budgeted items by function and object across all programs. This feature will enable LEAs to view all funds that are budgeted for professional learning, teacher salaries, travel, instructional materials, etc.

### **Program-Specific Worksheets**

Some programs require data unique to their legislation and the Consolidated Application houses these data requirements. For example, Title I, Part A requires rank order of schools based on poverty percentages. This requirement is not required by other programs.

### Surveys and Attachments

Some programs require surveys and other data collections unique to their legislation and the Consolidated Application houses these surveys and data collections. For example, Title I, Part A requires documentation of rezoning and opening/closing of schools.

## Chapter 3: Allocations for Federal Programs

The U.S. Department of Education (USED) provides official formula-based allocations to states by July 1 of each year for the majority of federal programs. Once received by GaDOE, each federal program follows its specific procedures to determine allocations to LEAs in Georgia. These specific procedures are found in each program's handbook (located on our website). The Division of Federal Programs presents these allocations to the State Board of Education as soon as they are available, typically in July and August, for review and approval. Once approved, each program will create official grant award notices (GANs) and send these via email to the superintendents in LEAs receiving the allocation.

To support LEAs with planning efforts before official formula-based allocations are received from USED, the Division of Federal Programs will create an estimated allocation spreadsheet that includes all LEAs and programs for which preliminary estimates are feasible. These estimates are based on preliminary allocation information posted by USED during the months leading up to final allocations in July or August. LEAs are encouraged, but not required, to use these estimates. The spreadsheet with estimated allocations will be posted [here](#) by May 1 of each year.

### **Federal Program Statutes**

Federal grants are subject to Federal laws and any additional requirements specified in state laws. The following statutes are the most commonly applicable to federal programs in Georgia.

- *Elementary and Secondary Education Act of 1965 (ESEA)* as amended by *Every Student Succeeds Act, 2015 (ESSA)*
- *Individuals with Disabilities Education Act (IDEA)*
- The Official Code of Georgia (OCGA) - Title 20 Education, SBOE rules, GaPSC rules

### **Federal Program Regulations**

Regulations further detail the requirements of the laws. Regulations supporting the statutes governing federal programs may be found [here](#).

### **Federal Program Guidance**

Non-regulatory guidance usually serves to outline and describe the goals of the statute or regulations for which it was developed. State Education agencies (SEAs) and Local Education Agencies (LEAs) that adhere to non-regulatory guidance are more likely to achieve the goals of the grant and comply with relevant laws and regulations. The following guidance supports the statutes and regulations governing key federal programs.

- ESSA Early Learning Guidance, 2016
- ESSA Fiscal Changes and Equitable Services Guidance, 2016
- ESSA Title IV, Part A Guidance, 2016
- ESSA Title II, Part A Guidance “Building Systems of Support for Excellent Teaching and Leading”, 2016
- ESSA English Learners and Title III Guidance, 2016

- ESSA Schoolwide Guidance, 2016
- ESSA Title I, Part C Guidance, 2017
- ESSA Using Evidence to Strengthen Education Investments Guidance, 2016



## Chapter 4: Fiscal Requirements for Federal Programs

### Internal Controls, Budget Management, Fiscal Requirements

#### **INTERNAL CONTROLS**

##### **Code of Federal Regulations**

LEAs must operate their federal grants in accordance with the [Code of Federal Regulations](#).

LEAs must establish and maintain effective fiscal control and fund accounting procedures (internal controls) over the Federal award that provide reasonable assurance that the LEA is compliantly managing the Federal award. *Internal controls* can be defined as a process, implemented by an LEA designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency in operations, reliability of reporting for internal and external use, and compliance with applicable laws and regulations (2 CFR §200.61). The goal of internal controls is to reduce fraud, waste and abuse in the use of Federal funds. LEAs must adequately safeguard all assets and assure that they are used solely for authorized purposes.

Some internal controls are captured in LEA board policies and some are informal and maintained in the LEA's Federal programs division written procedures. Written processes and procedures governing the LEA implementation of federal grants should be reviewed routinely and revised as needed. If, in the course of monitoring and audits, a revision of internal controls is required, LEAs must take prompt action.

Written procedures for financial management must include information addressing:

- LEA accounting system(s)
- How budgets are loaded onto the system
- Process for comparing budgets to expenditures
- Process for drawing down funds
- Process and authorizations for budget revisions
- Period of performance and when obligations are made
- Process for carryover
- Process for completing the completion reports
- Incorporate state agency requirements, if applicable

##### **Required Written Procedures**

Required Internal Control	Requirement	Authorizing Citation
Cash Management	Written Procedures	§200.302(b)(6), §200.305
Allowability	Written Procedures	§200.302(b)(7)
Equipment Management	Written Procedures	§200.313(d)
Conflict of Interest	Written Standards of Conduct	§200.318(c)
Procurement	Written Procedures	§200.319(c)

(Specific levels described in §200.67, §200.88, §200.320 – subject to change.)		
Procurement: Competitive Proposals - Conducting Technical Evaluations of Proposals Received and for Selecting Recipients	Written Method	§200.320(d)(3)
Compensation– Personal Services (Time and Effort, Stipends, etc.)	Written Policy	§200.430(a)(1) SBOE 160-3-3-.04
Travel	Written Travel Policy	§200.474(b) OCGA §50-5B-5 OCGA §20-2-167(b) SBOE 160-5-2-.23 Financial Management for GA LUAs Chapter 40
Segregation of Duties	Written Procedures	2 CFR §200.303(a) GAO-14-704G Standards for Internal Controls for the Federal Government 10.03, 10.12-10.14

### **Time and Effort Flexibility**

Upon legal consultation, in 2017-2018, GaDOE is allowing increased flexibility with time and effort as follows:

- Type 1: Period Certification
  - Single Cost Objective
  - May be completed twice a year OR once a year as detailed in your LEA’s written procedures
  - Supporting documentation is still required
  - Signed after the fact by employee or supervisor with knowledge of the work performed
  - May be completed by for an individual or group (both forms available on GaDOE Website)
- Type 2: Personnel Activity Report (PAR) also known as time logs
  - Multiple Cost Objectives
  - Can be submitted to supervisor quarterly or monthly as detailed in your LEA’s written procedures

Flexibility for time and effort must be addressed in the LEA’s internal controls

### **Methods of Procurement**

The LEA must use one of the following methods of procurement:

1. **Procurement by micro-purchases.** Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (§200.67 Micro-purchase) of \$3,500.00, but this threshold is periodically adjusted for inflation. LEAs should calculate the aggregate dollar amount for each purchase order of supplies or services. To the extent practicable, the non-Federal

entity must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable.

1. As the LEA monitors purchases by program, there are times when multiple program funds could be combined for a single purchase, professional learning for example. The LEA should remember that the total amount of the purchase, not each program's contribution, dictates the procurement procedures to follow.
2. **Procurement by small purchase procedures.** Small purchase procedures (§200.320) are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the simplified acquisition threshold (§200.88) of \$150,000.00. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number (at least 2) of qualified sources.
3. **Procurement by sealed bids** (formal advertising) for purchases greater than \$150,000.00. Bids are publicly solicited, and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price (§200.319).
  - a. In order for sealed bidding to be feasible, the following conditions should be present:
    - i. A complete, adequate, and realistic specification or purchase description is available;
    - ii. Two or more responsible bidders are willing and able to compete effectively for the business; and
    - iii. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
  - b. If sealed bids are used, the following requirements apply:
    - i. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for local, and tribal governments, the invitation for bids must be publicly advertised;
    - ii. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
    - iii. All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;
    - iv. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
    - v. Any or all bids may be rejected if there is a sound documented reason.
4. **Procurement by competitive proposals** (§200.319). The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- c. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
  - d. Proposals must be solicited from an adequate number of qualified sources;
  - e. The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
  - f. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
  - g. The non-Federal entity may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.
5. **Procurement by noncompetitive proposals.** Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
- h. The item is available only from a single source;
  - i. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
  - j. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
  - k. After solicitation of a number of sources, competition is determined inadequate.

### **Statewide Contracts – Georgia Department of Administrative Services**

To the extent that a need exists for purchasing contracted services or equipment with federal funds, local educational agencies (LEAs) may utilize Georgia's [statewide contracts](#) for the procurement of services in the same capacity as state agencies and universities. The use of statewide contracts may benefit LEA federal programs in that these contracts can, oftentimes, fill a need for specialized supplemental supports such as interpreting and translation services, to name two relevant examples. In exercising this option for the procurement of services, LEAs will follow the ordering instructions listed on the individual contract information sheets. LEAs should follow their own internal processes for using these statewide contracts as administered by the Georgia Department of Administrative Services (DOAS).

These statewide contracts developed by DOAS adhere to the Code of Federal Regulations (CFR) 200 Procurement Standards for [states](#). However, LEAs are still responsible for ensuring that all federal regulations for [LEAs](#) are followed when utilizing these contracts:

- If utilizing a statewide contract for a Federal purchase between \$3,500 and \$150,000, a statewide contract should suffice without additional quotes.
- If using a statewide sole source contract, the district should either attempt to get additional quotes or document that the provider is a sole source for their individual needs.

- If utilizing a statewide contract for a purchase in excess of \$150,000, the district must ensure all federal requirements are met.

Each LEA should ensure their local procurement policy is updated to include the procedures the LEA will follow when using these statewide contracts.

### **Additional Internal Controls**

While the internal controls mentioned in this chart are not required to be in writing, the LEA must still adhere to these requirements. Addressing the topics in writing may reduce the risk of not adhering to the requirements. (Following this chart is additional information on several internal controls topics.)

<b>Internal Control</b>	<b><u>Authorizing Citation</u></b>
Accounting <ul style="list-style-type: none"> <li>• Records</li> <li>• Reconciliation</li> </ul> Reporting	Accounting <ul style="list-style-type: none"> <li>• Records – 2 CFR §200.302(b)(3)</li> <li>• Reconciliation– 2 CFR §200.302(b)(5)</li> </ul> Reporting – 2 CFR §200.302(b)(2)
Basic Considerations	2 CFR§200.402-411
Contract Oversight	2 CFR §200.318(b)
Drawdown Procedures	2 CFR §200.305(b)(3)
Expenditure Authorization by Program	2 CFR§200.303
General Provisions for Selected Items of Cost	2 CFR§200.420-475
Period of Performance	2 CFR §200.77, 200.309, 200.403(g); 34 CFR §76.707
Records Retention	2 CFR §200.333, 200.335; 34 CFR §81.31(c)
Source Documentation	2 CFR §§200.302(b)(3), 200.403(g)
Supplement Not Supplant	ESSA, IDEA
Suspension and Debarment	2 CFR §200.212, 2 CFR Part 180

### **Period of Performance Flexibility** (2 CFR §200.77, 200.309, 200.403(g); 34 CFR §76.707)

The intent of federal funds is to benefit students, teachers, and school leaders in that fiscal year through the grant period as indicated on the Grant Award Notice (GAN). Regarding purchases that cross grant periods (software, computers, equipment), GaDOE is providing flexibility as follows:

- Purchases may extend beyond one year to take advantage of cost reductions, IF the students, teachers and school leaders in the current fiscal year receive benefit from the purchase.
- Leases and licenses – If instructional software subscriptions are purchased after January, the LEA will need to provide explanation within the budget description indicating how students in the current fiscal year will benefit from the purchase. Professional learning and/or recruitment software and/or licensing do not require an explanation within the budget description.
- PL Registration – To maximize cost efficiency, LEAs may take advantage of early bird professional development registration where early bird registration occurs in the original grant period and the actual professional development occurs in the carryover period. Supporting documentation should be kept on file.

In general and to reduce risk of non-compliance, GaDOE strongly advises that LEAs align all purchases to the original grant period as much as possible. GaDOE recognizes that each purchase is circumstantial and encourages LEAs to carefully plan purchases weighing all options and maximizing benefits to LEA students and staffs as good stewards of taxpayer dollars.

### **Suspension and Debarment** (2 CFR §200.213)

- Non-federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180.
- These regulations restrict awards, sub-awards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.
- 2 CFR §180.220 Procurement contracts included as covered transactions:
  - Any contract or subcontract expected to equal or exceed \$25,000 must be checked against the System for Award Management (SAM) for suspension or debarment (includes contracted tutors)
  - Evidence of the verification can be in the form of a date/time stamped print screen or other digital method that is readily available

Website for checking status: [System for Award Management \(SAM\)](#)

## **BUDGET MANAGEMENT**

Local Educational Agencies (LEAs) accepting federal funds must implement procedures to ensure appropriate fiscal management of funds. GaDOE's processes and procedures are based on the fiscal regulations and guidance provide by the U. S. Department of Education through the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (known as the Uniform Grants Guidance or UGG) and EDGAR.

LEAs must be aware of and implement these regulations and guidance:

### **Fiscal Regulations**

#### **EDGAR: Education Department Guidance and Regulations**

- [34 CFR Part 76 State-Administered Programs](#)
- [34 CFR Part 77 Definitions that Apply to Department Regulations](#)
- [34 CFR Part 81 The General Education Provisions Act](#)
- [2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards](#)
- [2 CFR Part 3474 U.S. Department of Education Acceptance of Uniform Administrative Requirements](#)

### **Fiscal Guidance**

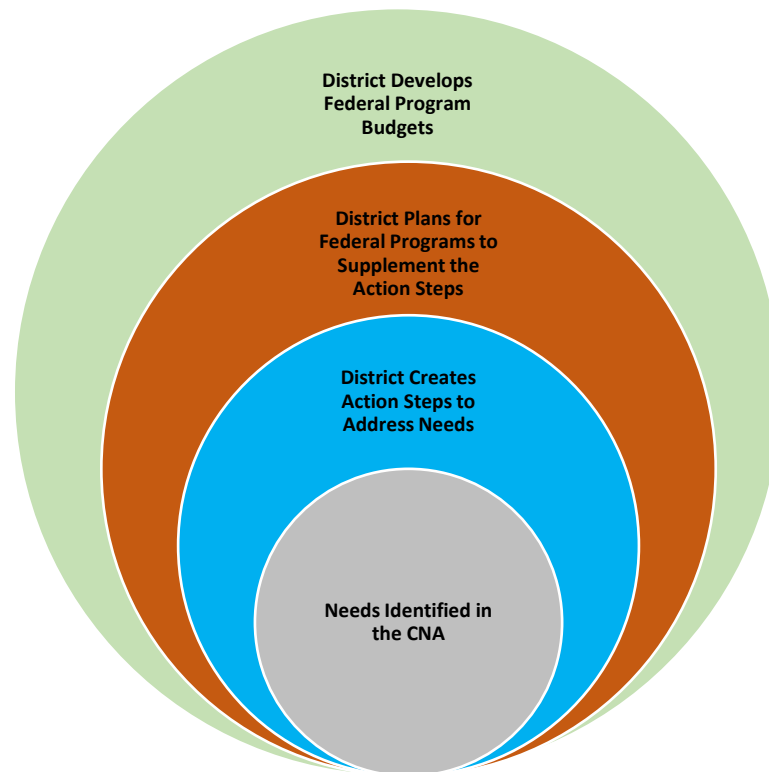
- [USGAO Standards for Internal Control in the Federal Government \(2014\)](#)
- [OMB: FAQs on Uniform Administrative Requirements \(09.2015\)](#)
- U.S. Department of Education: [FAQs on Uniform Administrative Requirements](#)
- U.S. Department of Education: [Dear Colleague Policy Letters](#)

### **Budget Planning**

When planning for budgeting for all federal programs, the LEA must:

- adhere to the LEA's approved Consolidated LEA Improvement Plan (CLIP)
- coordinate funds to meet the goals and needs of the LEA
- include all supporting program documents (job descriptions, class size reduction worksheets, class size reduction documentation, private school documents, etc.)
- account for the expense of all funds in the year in which they are allocated

The following graphic represents how LEAs work through budget planning:



Identified needs are the core of the budget development and approval process for all federal programs.



## **Creating Budgets**

Local Educational Agencies (LEAs) accepting federal funds must implement procedures to ensure appropriate fiscal management of funds. The Georgia Department of Education's (The GaDOE's) indirect cost calculation, chart of accounts, and Grants Accounting Online Reporting System (GAORS) used to draw down funds and report when all funds have been expended (completion report) are resources to assist LEAs with fiscal management.

### **Chart of Accounts**

Local units of administration (LUAs) are required by Georgia law [O.C.G.A. 20-2-167 (b) (1)] to comply with uniform regulations established by the State Board of Education relative to the statewide uniform computerized budget and accounting system. Rule 160-5-2-.23, of the Georgia Board of Education incorporates the LUA Manual by reference. Additionally, this manual provides guidance to LUA fiscal personnel and serves as a useful training and reference source for LUA employees.

The annually updated LUA Chart of Accounts and corresponding guidance can be found on GaDOE [Website](#). For budgeting and reporting purposes, LEAs must use the LUA Chart of Accounts or have a corresponding crosswalk. Not all LUA Chart of Accounts function and object codes are available when budgeting. As a rule, parameters for use of function and object code combinations are determined by the objectives and allowable activities of a program.

When reading an annual, quarterly or monthly detailed expenditure report, coordinators can identify the fund source and intended expense by looking at the coding

EXAMPLE: 414-1784 -2210 -116

- 414 (FUND: Government Funds),
- 1784 (PROGRAM: Title II, Part A),
- 2210 (FUNCTION: Improvement of Instructional Services),
- 116 (OBJECT: Stipends)

## **Professional Development**

In 2017, Georgia's Governor Deal signed HB 139 which addressed transparency of financial information in LEAs. In an effort to support LEAs working toward these requirements, GaDOE added an additional function code to allow LEAs to separate and report the impact and purpose of professional development.

2210 – Improvement of Instructional Services

2213 – Instructional Staff Training

2210 – Improvement of Instructional Services

- Activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for students.
- Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that motivate students.

- Technology activities and services for the purpose of supporting instruction. Includes costs associated with technology personnel, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities.
- Any other activities or services supporting the instructional staff

#### 2213 – Instructional Staff Training

- Instructional Staff Training - Activities associated with the professional development and training of instructional personnel to impact students.
- In-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel
- Training that supports the use of technology for instruction should be included in this code
- The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code
- Training by internal and external vendors
- Stipends for off contract work
- Travel costs for workshops and conferences that are instructionally focused

### **Completion Reports**

The GaDOE requires each LEA receiving Federal grant funds to submit a completion report no later than 30 days after the initial 15-month period of availability ends. Therefore, completion reports are due on October 30. Completion reports may be accessed online through the Grants Accounting Online Reporting System (GAORS).

A completion report defines the total amount of the original grant award and the total amount of funds that were expended by an LEA during the initial 15-month period of availability. Grants Accounting uses completion reports to determine the amount of unexpended funds and the amount of funds available for carryover for each LEA.

Federal program administrators within each LEA should work with their Finance Directors/Contacts to ensure that completion reports are submitted in a timely manner.

## **Draw Downs**

Local educational agencies (LEAs) that participate in Federal Programs with the Georgia Department of Education (GaDOE) will draw down Federal funds on a reimbursement basis for all allowable expenditures incurred in their respective participating Federal Program(s). An incurred expenditure will be defined as an expenditure for goods and/or services that the LEA has received, even if no payment was made. This will include goods and services received such as salaries, consumed utilities, rent, and supplies.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (also known as the Uniform Administrative Requirements, 2 CFR Part 200, or UAR) requires all Federal programs to have written procedures to implement the requirements for payments of Federal funds (2 CFR 200.302). These procedures include how GaDOE will draw down funds from the Federal Government and how GaDOE will make these funds available to LEAs to draw down each month. Therefore, it is the responsibility of GaDOE to establish the procedures as to how LEAs will receive their Federal funds.

The payments section of the UAR (2 CFR 200.305) allows for two methods of Federal fund disbursements to Federal program participants: advance payments and reimbursements.

Advance payments to a non-Federal entity must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the non-Federal entity in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-Federal entity for direct program or project costs and the proportionate share of any allowable indirect costs.<sup>1</sup>

If the requirements for advance payments above cannot be met, then reimbursement is the preferred method. Additionally, at any time, GaDOE, per § 200.305(b)(3), can require LEAs to request payments by reimbursement.

It is the procedure in Grants Accounting, due to system limitations in the Grants Accounting Online Reporting System (GAORS), that LEAs are limited to one drawdown each month (15 payments for Federal grants) during the grant period. The cut off for monthly drawdowns will be each Thursday at 3 PM, with funds disbursed to the LEA the subsequent Thursday. Therefore, since GaDOE cannot guarantee the timing and amount of the advance payments will be as close as administratively feasible to the actual payment of the advance (usually 3 days) with one drawdown per month, it is the procedure of GaDOE that all disbursements to LEAs will be reimbursement for all allowable incurred Federal program expenditures.

Incurred expenditures and paid expenditures are not the same thing. For example, an LEA would have incurred an allowable program expenditure when they ordered and received

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<sup>1</sup> Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards § 200.305(b)(1)

computers, but they may not have paid the invoice. The obligation to pay was established when the LEA contracted to purchase the computers and payment was due when received. When the expense is incurred and equipment received, the LEA can seek reimbursement as part of its monthly drawdown in the GAORS. The LEA does not have to wait until final payment is made on the invoice. However, LEAs must meet all cash management requirements and should have a local policy in place to ensure cash is not held more than 3 days after receipt of the Federal funds drawdown. LEAs must also ensure that equipment/supplies are purchased and received during the period of performance (2 CFR 200.77) of the grant award.

Salaries are paid each month in arrears. Therefore, at the end of each month the LEA has incurred a salary expense for that month. It is our recommendation that LEAs seeking salary reimbursements should submit their drawdown the third Thursday of each month. This would make their funds available the subsequent Thursday in time to meet the end of the month's payroll. If this methodology is used, the LEA will have to develop a reconciliation process to ensure any differences from the amount requested and the actual amount paid at the end of the month are corrected the subsequent month. It is the expectation that any differences are insignificant in amount and will not create a cash management issue. However, if the excess cannot be corrected in the subsequent month, the LEA should notify their proper Federal programs specialist and/or GaDOE Grants Accounting Office to determine the appropriate refund of excess funds drawn down.

Monthly drawdowns (or DE0147) in the GAORS system is an electronic payment process. The LEA will request the amount to be reimbursed and upon approval from grants accounting they will receive their money the subsequent Thursday. A monthly drawdown is limited to 20% of the approved budget balance. Monthly requests for amounts more than the 20% require a comment/explanation before approval is granted. LEAs should drawdown funds as needed, however, no more than one drawdown per month. It is the recommendation of GaDOE that a best practice for an LEA is to include in their drawdown procedures and practices a copy (paper or electronic) of the complete expenditure detail report that directly relates to each DE0147 drawdown request.

Each LEA is required to document their procedures for cash management compliance of Federal programs. (2 CFR 200.302) The procedures must document the internal controls in place to ensure there is appropriate review and authorization of the cash drawdown by someone other than the individual requesting the drawdown. It is the recommendation of GaDOE that the Federal program administrator reviews and approves all drawdown requests prior to the finance officer submitting the request in GAORS. This is necessary to ensure that funds are spent in accordance with the budget as approved by GaDOE program manager. If funds are not drawn down appropriately for approved budgeted expenditures or if the drawdowns are not based on actual expenditures already incurred, the LEA could be required to return the funds to GaDOE.

The UAR section on required certifications (2 CFR § 200.415) states that on all completion reports and vouchers requesting payment (DE0147), the following legally binding certification must be included:

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Sec. 1001 and Title 31, Secs. 3729-3730 and 3801-3812).

The language is incorporated into GaDOE completion reports and drawdown forms, as well.

All LEA Federal programs are on a four-year monitoring cycle. Part of this monitoring is to review actual expenditures and cash drawdowns to ensure funds were appropriately spent and purchases were allowable. If an LEA is placed on High Risk by either the Federal Programs staff or by GaDOE Department of Audits, they will be monitored that fiscal year.

If an LEA is found to have spent funds inappropriately or has drawn down more money than they have spent, then funds will be refunded to GaDOE. Furthermore, if the LEA is found to have earned interest over \$500 due to excess drawdowns of funds during the period of performance, then the LEA must comply with 2 CFR Part 200.305(b)(9) and remit the additional interest earned. The GaDOE also reserves the right to take further corrective action as necessary, including a more restrictive reimbursement method of submitting invoices prior to being reimbursed.

To ensure that its LEAs are fully and appropriately drawing down available federal grant funds throughout the period of availability, GaDOE monitors the drawdown of the funds. The following chart defines the specific actions taken by each federal program to monitor the appropriate and timely draw down of funds throughout the fiscal year.

<b>ESSA Program</b>	<b>Drawdown Specifics</b>
Title I, Part A – Improving the Academic Achievement of the Disadvantaged	Drawdown reports are shared with LEAs monthly. Encouraged best practice for drawdowns: By December 31 = 50%; February 28 = 80%; June 15 = 81% - 100%; and September 30 = at least 85%.
Title I, Part C – Education of Migratory Children (MEP)	Drawdown reports are shared with LEAs quarterly with increased frequency between April and September. Due to mobility inherent with the migratory lifestyle, some LEAs may only provide MEP funded services during certain months when children are residing in the LEA. Thus, drawdown cycles vary by LEA.
Title I, Part D - Subpart 2, Neglected & Delinquent (N&D)	Drawdown reports are shared with LEAs quarterly. Encouraged best practice for drawdowns: By December 31 = 50%; February 28 = 80%; June 15 = 81% - 100%; and September 30 = at least 85%
Title II, Part A - Supporting Effective Instruction	Drawdown reports are shared with LEAs quarterly with increased frequency between June and September. Drawdown % and frequency may vary by LEA; however, IIA encourages LEAs to drawdown regularly in alignment with their approved budget and district improvement plan.
Title III, Part A – Language Instruction for English Learners (EL)	Drawdown reports are shared with LEAs quarterly.

Title III, Part A – Immigrant Students	Drawdown reports are shared with LEAs quarterly.
Title IV, Part A – Student Support and Academic Enrichment (SSAE)	Drawdown reports are reviewed and, when warranted by low draw downs, shared with LEAs quarterly to address areas of concern. The reviews occur with increased frequency between April and September.
Title IV, Part B – 21 <sup>st</sup> Century Community Learning Centers (CCLC)	Based on the results of the initial draw down report that is generated starting the third quarter, the GaDOE will send a status report to subgrantees that have drawn down a low percentage of grant funds.
Title V, Part B – Rural and Low-Income Schools (RLIS)	Drawdown reports are shared with LEAs monthly. Encouraged best practice for drawdowns: By December 31 = 50%; February 28 = 80%; June 15 = 81% - 100%; and September 30 = at least 85%.
Title I, Part A School Improvement Grants	Drawdowns are encouraged to align to this schedule: 35% by December; 50% by March; 70% by May; and 100% by Sept. 30.
IDEA	Drawdown reports are shared with LEAs quarterly. LEAs are encouraged to drawdown 25% by December; 50% by April; and 75% or more by September.

### **Restricted Indirect Costs**

The Georgia Department of Education (Department) calculates restricted indirect-cost rates for Local Educational Agencies (LEAs) each fiscal year based on requirements established by the U.S. Department of Education. Restricted indirect-cost rates are posted on GaDOE's Website and are sent to LEAs. The restricted indirect cost rates are found on GaDOE's [Website](#).

LEAs may only take indirect costs on expenditures which are determined on an LEA by LEA basis. Indirect costs can be budgeted on the whole grant but should only be drawn down after appropriately applied. Completion reports should show indirect costs applied appropriately. If completed correctly in one year, the indirect costs can then apply to carryover in the following year.

#### **Calculation of Restricted Indirect Costs**

If the LEA decides to apply an indirect-cost rate, it is strongly recommended that the LEA work with the LEA's business office in the calculation of the dollar amount.

Remember:

- Equipment purchases must be deducted before applying the indirect-cost rate.
- The indirect costs must be removed from the balance before the indirect rate can be applied (this prevents paying indirect costs on indirect costs).
- LEAs must have a state-approved indirect-cost rate.

The following is an example of how indirect costs are calculated.

*Grant Amount: \$10,000*

*Equipment Purchases under Object Codes 730 and 734: \$1,500*

*State-Approved Indirect-Cost Rate for Your LEA: 2.16%*

$\$10,000.00 - \$1,500.00 = \$8,500.00$  (subtract equipment purchases)  
 $\$8,500.00 / (1 + .0216) = \$8,320.28$  (pull out indirect costs)  
 $\$8,320 \times .0216 = \$179.72$  (calculate indirect costs)  
 $\$179$  (round down to nearest dollar)

### Worksheet for your calculations (fill in shaded cells)

1. Enter the amount of your total Title I funds (Section I of ConApp).	
2. Enter cost of equipment purchase (object codes 730, 734)	\$ -
3. Difference in #1 and #2 (automatic)	\$ -
4. Get your approved current indirect-cost rate from your business office. Enter rate as a decimal (example 2.16% = 0.0216)	
5. Add "1" to the indirect-cost rate (automatic).	1
6. Divide the dollar total in Step 3 by the number in Step 5 (automatic).	\$ -
7. Multiply the dollar total in Step 6 by the indirect-cost rate in Step 4 (automatic).	\$ -
8. The maximum amount you can charge to indirect costs is the amount shown here:	\$ -

### Administrative Costs

Administrative cost (or set-aside) amounts are set in statute for Titles III, Part A and Title IV, Part A. Other Federal Programs are granted authority to set reasonable and necessary thresholds on administrative costs paid within the grants in order to facilitate the utilization of grant funds for the true intent and purpose of the various grants - improving student achievement. The percentages listed below represent the maximum set aside amounts allowed by program as set by the Georgia Department of Education. Any administrative costs above these thresholds would require written approval from the specific program manager at GaDOE.

ESSA Program	Maximum Percentage for Administration
Title I, Part A – Improving the Academic Achievement of the Disadvantaged	≤10%
Title I, Part C – Education of Migratory Children (MEP)	≤2%
Title I, Part D – Subpart 2, Neglected & Delinquent (N&D)	≤2%
Title II, Part A - Supporting Effective Instruction	≤10%
Title III, Part A – Language Instruction for English Learners (EL)	≤2%
Title III, Part A – Immigrant Students	≤2%
Title IV, Part A – Student Support and Academic Enrichment (SSAE)	≤2%
Title IV, Part B - 21 <sup>st</sup> Century Community Learning Centers (CCLC)	≤10%
Title V, Part B – Rural and Low-Income Schools (RLIS)	≤2%

## **Consolidation of Administrative Funds for ESSA – LEA Consolidation**

### **General Authority**

The Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA), allows a local educational agency (LEA) flexibility to consolidate funds for administration of one or more ESSA programs, upon approval of the Georgia Department of Education (GaDOE). The authority for the consolidation of funds for local administration is found in ESSA Sec. 8201 and Sec. 8203.

### **Benefits**

Consolidating federal administrative funds may provide LEAs with greater flexibility in the administration of federal ESSA programs by allowing them to charge administrative costs to an administrative pool instead of assigning specific costs to specific programs. As long as the cost is an allowable administrative activity under any one of the programs that have been consolidated, it may be charged to the administrative cost pool. An LEA would not have to keep separate records, by individual program, to account for costs related to administering the programs included in the consolidation. The consolidated funds would be treated as a single cost objective and the LEA would not have to maintain personnel activity reports but rather do annual or semi-annual certifications for employees whose job duties and responsibilities are allowable under the consolidated administrative funds requirements.

### **Conditions**

An LEA must have the approval of the GaDOE, through procedures and limitations established by the GaDOE in collaboration with LEAs, to consolidate administrative funds. LEAs must notify GaDOE ([federalprograms@doe.k12.ga.us](mailto:federalprograms@doe.k12.ga.us)) by July 1 if they are seeking permission to consolidate administrative funds for the upcoming fiscal year.

When consolidating and using funds for the administration of one or more programs under ESSA, the LEA may not exceed the percentage established by statute or the GaDOE for allowable administrative costs.

An LEA that consolidates administrative funds may not use any other funds from the programs included in the consolidation for administration for that fiscal year.

An LEA must maintain records to show: (1) the amount of administrative funds from each ESSA program for the grant year that the LEA consolidates administrative activities; (2) that the amount consolidated does not exceed any statutory or regulatory cap on administrative funds; (3) that funds were obligated within the period of availability; and (4) that the activities for which the funds were used were allowable under section 8203.



### **Uses of Consolidated LEA Administrative Funds (Section 8203)**

The local uses of these consolidated federal funds are essentially the same as the state's uses of its consolidated administrative funds. The statute states that an LEA that elects to consolidate administrative funds may use those funds for the administration of the programs and for uses at the LEA and school levels that are "comparable to those available to the state."

Allowable administrative costs, which may include both direct and indirect administrative costs, include the following:

- Salaries and wages of staff involved in the **administration** of any of the consolidated programs (such as federal program coordinators and federal program directors)
- Planning for the use of the federal program funds (such as costs associated with federal program budget development)
- Monitoring and evaluation of federal program activities (such as salaries and wages of federal program monitors and internal program auditors, and costs associated with reviewing and defining Consolidated LEA Improvement Plan (CLIP) program goals, objectives, and performance)
- Indirect costs, calculated using the LEA's indirect cost rate, related to processing federal program funds (such as costs associated with federal funds accounting, human resources, and information technology)

From ESSA Section 8201 – although the uses below refer to state activities, the same may be inferred for additional LEA activities, as noted in Section 8203(d)(1).

(2) **ADDITIONAL USES.** —A State educational agency may also use funds available under this section for administrative activities designed to enhance the effective and coordinated use of funds under programs included in the consolidation under subsection (a), such as—

- (A) the coordination of those programs with other Federal and non-Federal programs;
- (B) the establishment and operation of peer-review mechanisms under this Act;
- (C) the administration of this title;
- (D) the dissemination of information regarding model programs and practices;
- (E) technical assistance under any program under this Act;
- (F) State-level activities designed to carry out this title;
- (G) training personnel engaged in audit and other monitoring activities;
- (H) implementation of the Cooperative Audit Resolution and Oversight Initiative of the Department; and
- (I) implementation of fiscal support teams that provide technical fiscal support assistance, which shall include evaluating fiscal, administrative, and staffing functions, and any other key operational function.

### **Eligible Programs**

The ESSA programs listed in the table below may be included in the consolidation of administrative funds. The table also shows the maximum percentages of each LEA's total allocation that may be used for administrative costs. Maximum percentages were either defined in ESSA statute or were defined in consultation with LEAs.

### **Exhibit A**

ESSA Program	Maximum Percentage for Administration
Title I, Part A - Basic Programs	≤10%
Title I, Part C - Migrant	≤2%
Title I, Part D - Subpart 2, Neglected & Delinquent (N&D)	≤2%
Title II, Part A - Supporting Effective Instruction	≤10%
Title III, Part A – Language Instruction for English Learners (EL)	≤2%
Title III, Part A – Immigrant Students	≤2%
Title IV, Part A – Student Support and Academic Enrichment (SSAE)	≤2%
Title IV, Part B - 21 <sup>st</sup> Century Community Learning Centers (CCLC)	≤10%
Title V, Part B – Rural and Low Income Schools (RLIS)	≤2%

Please note that if an LEA exercises its option to transfer funds between allowable programs, the maximum percentage applies to the combined funds under the program to which funds were transferred. For example, if an LEA transfers Title IV, Part A funds to Title III, Part A – EL, the 2% maximum percentage for Title III, Part A – EL applies to the combined Title IV, Part A and Title III, Part A – EL funds.

Generally, state and local administrative funds may not be consolidated with the federal administrative funds; however, there is an exception in statute that if the state and local funds are used **only** for activities authorized in section 8201(b)(2)(I) (see allowable use of funds above), those funds may be combined with the federal administrative consolidated funds and treated as a single cost objective. State/local funds for the previously mentioned exception will not be allowed in the administrative consolidation at this time, due to the restrictive limitations and need for defining, with greater clarity, the activities that can be targeted with those funds. The use of state/local funds for activities authorized in the consolidation will be considered in future periods.

### **Documentation Required**

The GaDOE is required to uphold its administrative responsibilities by ensuring that federal grant subrecipients comply with applicable statutes and regulations, including the rules that apply to the LEAs' consolidation of federal administrative funds. If an LEA is audited or monitored, it must provide adequate documentation to demonstrate that it complies with all applicable requirements. LEAs must maintain documentation that shows:

- The amount of administrative funds from each program for the grant year that the LEA consolidates funds for administrative activities
- That the amount consolidated from each program does not exceed the established or required statutory or regulatory cap
- That funds were obligated within the period of availability
- The activities for which funds were used were allowable under any of the consolidated programs

An LEA can fulfill the first two requirements listed above when it completes and submits to the GaDOE the **Consolidation of ESSA Administrative Funds – LEA Level** form. To fulfill the third and fourth requirements, an LEA must comply with basic accounting requirements for availability of funds and allowability of costs. Please utilize existing guidance and resources for each of the programs included in the administrative consolidation for additional information regarding availability and allowability of funds and costs.

### **Budgeting**

An LEA begins budgeting for consolidated administration by deciding which eligible federal programs to include in its administrative cost pool. Next, the LEA determines the total cost for administering the programs to be consolidated for the school year. The process used to determine administrative needs should not change simply because an LEA is consolidating administrative funds. It should incorporate results from the Comprehensive LEA Improvement Plan (CLIP). The process should be part of creating an overall annual budget for the LEA that takes into account both required programmatic activities and administrative needs. Simply taking the full amount available, up to the designated cap for consolidation, is not appropriate planning. LEAs must always ensure that no amount exceeds the maximum percentage for administrative costs given in statute or defined by GaDOE. Budgets must only include administrative activities that are allowable under any one of the programs being consolidated for administrative purposes, and the costs must be reasonable and necessary. The budget must contain all necessary components, and may generally include administrative costs for staffing, supplies, technology, professional development, and travel costs needed to manage the programs.

The following table shows an example of an LEA's estimated budget of administrative costs for the federal programs included in its administrative cost pool for a school year.

## **Exhibit B**

### **North Georgia County School District Administrative Cost Budget**

	<b>Amount</b>
<b>Direct Administrative Costs</b>	Salaries (one federal programs director)
	\$75,000
	Salaries (one Title I director)
	\$60,000
	Salaries (one migrant education coordinator)
	\$60,000
	Salaries (two administrative assistants)
	\$80,000
	Supplies for administrative staff
	\$2,000
	Travel for administrative staff
	\$6,000
	Training for LEA auditor on the consolidation of federal admin funds
	\$1,000
<b>Total</b>	<b>\$284,000</b>

This budget estimate is the basis for determining how much money from each eligible program the LEA will consolidate in the administrative cost pool to meet its estimated administrative needs. Again, it is critical to ensure that no cap limitations are exceeded, that all reasonable and necessary requirements are met, and that parallel program (non-administrative) budgets continue to contain sufficient funds to effectively operate or carry out required programmatic activities.

Please note that the administrative costs budgeted in the consolidation are funded with federal funds only. Therefore, no indirect costs can be utilized as a revenue source within this budget. The budget will only include direct federal program resources. Indirect costs will continue to be budgeted based on the approved rate that is applied to each federal program's budget. Each federal program's budget will include the consolidated costs. The indirect cost rate is allowed to be applied to the amount of consolidated costs in each individual federal program's budget. Consolidating the administrative costs should have no impact on the amount of indirect costs your district is allowed to budget to each individual federal program.

### **General Accounting Information for Local Finance Personnel**

If an LEA consolidates administrative funds in an administrative cost pool, it must use that pool to pay for administrative costs for all programs that contribute to the pool. It may not use program (non-administrative) funds to pay for any administrative costs for the contributing programs. For example, if Title III contributes to the administrative pool, there should be no expenditures in the individual Title III program fund for administrative costs.

The accounting methodology for the LEA's consolidated federal administrative funds will work just like the schoolwide consolidation for federal funds, only utilizing Fund 400 – Federal Consolidated Initiatives. For the federal administrative funds, an LEA will consolidate a portion of each federal programs' budget into Fund 400, using a unique expenditure object code to identify the portion that will be consolidated. Each portion of the funds going into the consolidation makes up part of a whole and becomes a percentage of the whole consolidation. Funds will always be expended among the contributing funds according to the percentage contributed.

To separately identify the administrative consolidation from a schoolwide consolidation, the GaDOE created the following account:

Object Code – 882 – Federal Administrative Consolidation – Used to allocate costs between the participating federal program funds and Fund 400 in support of consolidated administrative costs for federal programs. 882 will be used in conjunction with Function 2230 for an LEA to report the portion of a federal program's budget that is allocated to the administrative consolidation fund. LEAs will also utilize the expenditure object 882 to move total expenditures out of Fund 400 back to each participating federal program on a monthly or annual basis. Because only federal funds are initially consolidated, and all activity is administrative in nature, the entries to disaggregate the data are fairly simplistic for the administrative consolidation program. The budget will be maintained with one functional category, 2230- Federal Grant Administration, and one facility code, 8010 – Central Office.

Once the amount of available and needed resources has been identified, the LEA will develop a budget. The budget for the administrative consolidation fund will include budgeted expenditures by function-program-object code. All activity will be budgeted such as salaries, travel, professional development, supplies, equipment. Once the budget is developed, the budget is recorded in a budget template. The template will help facilitate the detail to enter into the Consolidated Application portal. The budget is entered into the accounting/budgeting software using Fund 400, Program Code 8882 – Federal Program Administrative Consolidation, Function 2230, Object Code 882.

In the contributing federal program, use object code 882 to report the amount the grant is contributing into the consolidation. For example, if the LEA plans to consolidate \$50,000 of Title I-A funds for federal administrative costs, the budget for Title I-A will include the following line item:

402-1750-2230-882      \$50,000 in the consolidation fund (Fund 400), object code 882 will include a credit balance, to show how much has been sent back to each of the contributing funds. For example, the budget for Fund 400 will include the detail of HOW the \$50,000 allocated from the Title I program will be spent. To offset the total amount of expenditures, the district will record a credit to 882 in Fund 400. This allows the detail of the budget to be presented in the appropriate fund (administrative versus individual federal programs) but the total dollar amount of expenditures will not be overstated. The budget for the Fund 400 consolidated will include the following line items:

400-8882-2230-190	\$42,000
400-8882-2230-200	\$2,000
400-8882-2230-580	\$1,500
400-8882-2230-610	\$1,000
400-8882-2230-810	\$3,500
400-8882-2230-882	-\$50,000
Total budgeted:	\$0

Fund 400 should have an overall zero balance (i.e., no remaining fund balance budgeted). Additionally, the total of expenditures coded to 882, summed for all funds, should have a zero balance as well. An example of a budget template for the administration consolidation program is as follows:

### **Exhibit C**

<b>Fund 400 - Federal Administrative Consolidated Budget:</b>			
<b>Function 2230 - Federal Grant Administration</b>	<b>Initial Budget</b>	<b>Amendments</b>	<b>Amended Budget</b>
142 - Clerical	\$70,000.00		\$70,000.00
190 - Administrative Personnel	\$160,000.00		\$160,000.00
210 - Group Health	\$18,000.00		\$18,000.00
220 - Social Security	\$10,000.00		\$10,000.00
230 - Teacher Retirement	\$15,000.00		\$15,000.00
260 - Workers Compensation	\$1,500.00		\$1,500.00
290 - Other Benefits	\$500.00		\$500.00
532 - Web-based Subscriptions/Licenses	\$500.00		\$500.00
580 - Travel	\$6,000.00		\$6,000.00
610 - Supplies	\$1,500.00		\$1,500.00
810 - Dues and Fees	\$1,000.00		\$1,000.00
882 - Federal Administrative Consolidation	-\$284,000.00		-\$284,000.00
<b>Total Fund 400 Administrative Budgeted Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Please note that the total amount budgeted in the Federal Administrative Consolidated Budget is ZERO. This is for reporting purposes in the Consolidated Application. The \$284,000 negative (or credit) balance that is budgeted to object code 882 is budgeted in each participating federal program. Exhibit D is an example of the allocations of each participating federal grant:

### **Exhibit D**

<b>Budgeted Resources:</b>	<b>Initial Budget</b>	<b>Budget Amendments</b>	<b>Total Amended Budget</b>	<b>Percentage of Total Funds Allotted</b>
Title I, Part A	\$154,000.00		\$154,000.00	54.23%
Title II, Part A	\$85,000.00		\$85,000.00	29.93%
Title III, Immigrant	\$23,000.00		\$23,000.00	8.10%
Title III, LEP	\$8,000.00		\$8,000.00	2.82%
Title VI, Part B	\$14,000.00		\$14,000.00	4.93%
<b>Total Budgeted Resources:</b>	<b>\$284,000.00</b>	<b>\$0.00</b>	<b>\$284,000.00</b>	<b>100.00%</b>

The allocated resources from each federal program is based on the need of that program, not to exceed the maximum percentage allowed of the overall allocation for each

participating federal program. In order to determine the amount needed to budget from each federal funding source, the LEA is required to determine the need of the administrative function. Exhibit E is an example of the possible activities that may be expected to be funded in the consolidated administrative fund:

**Exhibit E**

<b><u>Direct Administrative Costs</u></b>		
Salaries (one federal programs director)		\$75,000.00
Salaries (one Title I director)		\$60,000.00
Salaries (one migrant education coordinator)		\$60,000.00
Salaries (two administrative assistants)		\$80,000.00
Online Resources Subscriptions		\$500.00
Supplies for administrative staff		\$1,500.00
Travel for administrative staff		\$6,000.00
Training Conferences		\$1,000.00
<b>Total needs to be budgeted</b>		<b>\$284,000.00</b>

The needs of the LEA are what drives the budget of each federal funding source (Exhibit D). The amount allocated by each participating federal fund will be included in the budget submitted in the Consolidated Application. The next page includes an example of the Title I-A budget. You will note that the amount that is budgeted for the Consolidated Administrative Fund (\$154,000) is included in the budget, utilizing just one line. The detail of how that budgeted expenditure will be spent is included in the Consolidated Administrative Fund Budget (Exhibit C).

## Exhibit F

Fund 402 - Title I Budget:	Initial Budget	Amendments	Amended Budget
<b>Function 1000 - Instruction</b>			
110 - Teacher	\$550,000.00		\$550,000.00
113 - Substitute	\$20,000.00		\$20,000.00
140 - Paraprofessional	\$250,000.00		\$250,000.00
210 - Group Health	\$50,000.00		\$50,000.00
220 - Social Security	\$30,000.00		\$30,000.00
230 - Teacher Retirement	\$45,000.00		\$45,000.00
260 - Workers Compensation	\$8,000.00		\$8,000.00
290 - Other Benefits	\$1,500.00		\$1,500.00
532 - Web-based Subscriptions/Licenses	\$500.00		\$500.00
580 - Travel	\$20,000.00		\$20,000.00
610 - Supplies	\$10,000.00		\$10,000.00
810 - Dues and Fees	\$5,000.00		\$5,000.00
<b>Function 2100 - Pupil Services</b>			
171 - Counselor	\$45,000.00		\$45,000.00
210 - Group Health	\$2,000.00		\$2,000.00
220 - Social Security	\$800.00		\$800.00
230 - Teacher Retirement	\$1,200.00		\$1,200.00
260 - Workers Compensation	\$90.00		\$90.00
290 - Other Benefits	\$0.00		\$0.00
610 - Supplies	\$10,000.00		\$10,000.00
<b>Function 2213 - Instructional Staff Development</b>			
116 - Professional Development Stipend	\$100,000.00		\$100,000.00
210 - Group Health	\$10,000.00		\$10,000.00
220 - Social Security	\$4,000.00		\$4,000.00
230 - Teacher Retirement	\$5,000.00		\$5,000.00
260 - Workers Compensation	\$900.00		\$900.00
290 - Other Benefits	\$100.00		\$100.00
532 - Web-based Subscriptions/Licenses	\$500.00		\$500.00
580 - Travel	\$20,000.00		\$20,000.00
610 - Supplies	\$25,000.00		\$25,000.00
810 - Dues and Fees	\$1,000.00		\$1,000.00
<b>Function 2230 - Federal Grant Administration</b>			
882 - Administrative Consolidation	\$154,000.00		\$154,000.00
<b>Function 2800 - Central Support Services</b>			
199 - Other Salaries	\$160,000.00		\$160,000.00
210 - Group Health	\$18,000.00		\$18,000.00
220 - Social Security	\$10,000.00		\$10,000.00
230 - Teacher Retirement	\$15,000.00		\$15,000.00
260 - Workers Compensation	\$1,500.00		\$1,500.00
290 - Other Benefits	\$500.00		\$500.00
532 - Web-based Subscriptions/Licenses	\$500.00		\$500.00
580 - Travel	\$6,000.00		\$6,000.00
610 - Supplies	\$1,500.00		\$1,500.00
810 - Dues and Fees	\$1,000.00		\$1,000.00
<b>Total Fund 402 - Title I Budgeted Expenditures</b>	<b>\$1,583,590.00</b>	<b>\$0.00</b>	<b>\$1,583,590.00</b>

Note that the only amounts budgeted in Title I-A for administrative costs are budgeted to the function 2230, object 882 for the consolidated administrative costs. The amounts budgeted in the Exhibit above for Title I-A equal the total resources allocated in Exhibit D from Title I-A. Also note that the amount of administrative costs do not exceed 10% of the overall budget for the Title I-A program.



## **Recording Monthly Operations**

All transactions for the consolidation of federal administrative funds will be recorded in Fund 400 – Federal Consolidated Initiatives. At the end of each month, a monthly journal entry is processed by the LEA’s finance office to allocate the expenditures to the grants that have contributed to the consolidation. The percentages budgeted by each participating federal funding source are applied to determine the amount to allocate to each.

The entry is as follows:

Fund 400:

Debit Cash – 0101

Credit Expenditure –8882-2230-882

Each participating Federal Program:

Debit Expenditure – XXXX-2230-882

Credit Cash – 0101

Upon completion of the monthly entry, Fund 400 will have a zero balance. An LEA will have the option to make the entry at the end of the fiscal year, prior to fiscal year end close, although it is recommended that the journal entry to disaggregate the funds is recorded each time a cash drawdown is made for the federal programs. This ensures the funds are easily reconciled to the cash drawdowns. In either case, whether the entry is posted monthly or at year-end, the LEA will maintain the monthly expenditure allocation worksheet to support the cash drawdown requests and ensure there are no cash management issues. An example of a monthly allocation worksheet is below:

Month: October		North Georgia School District XXXX							
FEDERAL ALLOCATIONS TO SCHOOLS		BUDGET AS AMENDED	PERCENTAGE OF TOTAL FUNDS						
Title I, Part A		154,000.00	54.23%						
Title II, Part A		85,000.00	29.93%						
Title III, Immigrant		23,000.00	8.10%						
Title III, LEP		8,000.00	2.82%						
Title VI, Part B		14,000.00	4.93%						
<b>Total Federal Funds Allocations - District Level</b>		<b>284,000.00</b>	<b>100.00%</b>						
		Year-To-Date Expenditures In Support of Schoolwide Plan	Title I	Less Prior Month Title I Allocation	Current Month Title I Allocation	Title II	Less Prior Month Title II Allocation	Current Month Title II Allocation	
Expenditures									
FEDERAL GRANT ADMINISTRATION - Function 2230									
	142 Clerical	16,000.00	8,676.06		8,676.06	4,788.73		4,788.73	
	190 Administrative Personnel	48,000.00	26,028.17		26,028.17	14,366.20		14,366.20	
	210 Group Health	4,500.00	2,440.14		2,440.14	1,346.83		1,346.83	
	220 Social Security	3,000.00	1,626.76		1,626.76	897.89		897.89	
	230 Teacher Retirement	6,000.00	3,253.52		3,253.52	1,795.77		1,795.77	
	260 Workers Comp	800.00	433.80		433.80	239.44		239.44	
	290 Other Benefits	700.00	379.58		379.58	209.51		209.51	
	532 Web-Based Sub/Licenses	385.00	208.77		208.77	115.23		115.23	
	580 Travel	2,438.00	1,322.01		1,322.01	729.68		729.68	
	610 Supplies	1,943.00	1,053.60		1,053.60	581.53		581.53	
	612 Software	-	0.00		0.00	0.00		0.00	
	615 Equipment under \$10,000	-	0.00		0.00	0.00		0.00	
	810 Dues and Fees	3,000.00	1,626.76		1,626.76	897.89		897.89	
	<b>TOTAL-Function 2230</b>	<b>86,766.00</b>	<b>47,049.17</b>	<b>-</b>	<b>47,049.17</b>	<b>25,968.70</b>	<b>-</b>	<b>25,968.70</b>	

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

It is recommended that an LEA apply the most recent budget amendment to the year-to-date expenditures each time a federal cash drawdown is requested. For example, an LEA may have an initial consolidated administration budget that applies 50% of the overall budget to Title I-A. After a few months, the budget is amended and the overall budget increases to 75% of Title I-A in the consolidated budget. If the 75% budget amendment is not applied to the year-to-date expenditures, and only applied to the month's moving forward after the amendment, the year-end allocation for Title I-A will not agree to the 75%. This is a result of the budget being an annual estimate, but applied on a monthly or quarterly basis for cash drawdown requests. An LEA should ensure the budgeted amount of federal dollars for each federal program consolidated are closely monitored throughout the year, to ensure the funds are spent and the carryover thresholds are met.

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

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

After the salaries/benefits accruals are posted in Fund 400, the LEA will have to determine, based on the approved budget, the proportionate share of federal grant funds that are earned and available. All grant funds that are earned as of June 30<sup>th</sup> but not yet received should be posted as an Accounts Receivable (debit Receivable, credit Revenue). The Receivable should be posted in each Federal program based on the amount of expenditures that will be allocated to each federal fund.

The fund balance for Fund 400 and the federal programs should be zero after the allocation entry and the receivable is posted.

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

### **Setting up Salaries/Benefits Payables for Federal Programs**

The procedure below is assuming that the district is posting journal entries to reclassify the expenditures out of Fund 400 and into the appropriate Federal funding sources.

Note: This procedure may vary contingent upon the type of accounting software in use by the district.

06/30/XXXX            Set up salary/benefit accruals to various expenditure accounts in Fund 400 using procedure appropriate for the type of software in use. This should result in debits to the expenditure accounts with an offsetting credit to Balance Sheet account 0422-Salaries and Benefits Payable.

06/30/XXXX Post the same journal entry as always to move expenditures from Fund 400 to Fund 402, Fund 4XX, etc. using expenditure accounts 8882-2230-882, etc. with an offsetting entry to Cash 0101. The journal entry should include accrued as well as actual expenditures. The remaining balances in Balance Sheet accounts 0101-Cash and 0422-Salaries and Benefits Payable in Fund 400 will offset each other. Balances will be reported in these accounts in Fund 400 on the DE46 Financial at fiscal year-end. No balance should be reported in Balance Sheet account 0799 in this fund. The Fund Balance of Fund 400 should remain zero at fiscal year-end.

07/XX/XXXX July payroll is processed. Salaries/Benefits Expenditures are paid out of Fund 400 that results in debits to the expenditure accounts and a credit to Cash 0101 in the new fiscal year. If actual expenditures are the same as the July accrued expenditures as of 06/30/XX, then cash will net to zero. There will still be a balance in 0422-Salaries and Benefits Payable at this time.

07/31/XXXX Post a journal entry to close out July salaries/benefits that were accrued in Fund 400 as of 6/30/XX. Debit 0422 and credit the regular expenditure accounts (not the 8882-2230-882, etc.) for the July accrued expenditure amounts. This closes out the balance in 0422-Salaries and Benefits Payable and leaves only the difference between the actual and the accrued expenditures in the current year expenditure accounts. Note: PC Genesis sites will just need to cancel the prior year salary accrual claims for July.

07/31/XXXX Post the same journal entry as always to move expenditures from Fund 400 to Fund 402, Fund 4XX, etc. using expenditure accounts 2230-882, etc. with the offsetting entry to Cash 0101. This will clear out the remaining expenditure balances that are the difference between actual and accrued expenditures for the prior year. This will not be necessary if actual expenditures are the same as the accrued expenditures.

08/XX/XXXX August payroll is processed. Salaries/Benefits are paid out of Fund 400 that results in debits to the expenditure accounts and a credit to Cash 0101 in the new fiscal year. If actual expenditures are the same as the August accrued expenditures as of 06/30/XX, then cash will net to zero. There will still be a balance in 0422-Salaries and Benefits Payable at this time.

08/31/XXXX Post a journal entry to close out August salaries/benefits that were accrued in Fund 400 as of 6/30/XX. Debit 0422 and credit the regular expenditure accounts (not the 8882-2230-882, etc.) for the August accrued expenditure amounts. This closes out the balance in 0422-Salaries and Benefits Payable and leaves only the difference between the actual expenditures and the accrued expenditures in the current year expenditure accounts. Note: PC Genesis sites will just need to cancel prior year salary accrual claims for August.

08/31/XXXX Post the same journal entry as always to move expenditures from Fund 400 to Fund 402, Fund 4XX, etc. using expenditure accounts 2230-882, etc. with the offsetting entry to Cash 0101. This will clear out the remaining expenditure balances that are the difference between actual and accrued expenditures for the prior year. This

will not be necessary if August actual expenditures are the same as the accrued expenditures.

09/30/XXXX Continue with same procedure as always to move current monthly expenditures from Fund 400 to Fund 402, Fund XXX etc. using 2230-882, etc. expenditure account and continue for subsequent months of the new fiscal year.

### **GaDOE Approval to Consolidate ESSA Administrative Funds**

An LEA must request approval from the GaDOE to consolidate administrative funds each school year. The LEA will do this by fully completing and indicating the specific ESSA programs that it will consolidate on the **Consolidation of ESSA Administrative Funds – LEA Level, School Year 20XX – 20XX** form. The LEA will attach the fully completed form to the Attachments tab in the Consolidate Application portal for the appropriate fiscal year and complete a Consolidated Federal Administrative Funds budget within the Consolidated Application portal. The GaDOE's approval of this budget will serve as the overall approval of the request.

## **Q&A**

### **1. At the end of the fiscal year, how will carryover for each federal program be determined?**

At the end of the fiscal year, the total expenditures recorded in the Consolidated Fund 400 will be allocated, based on the budgeted percentages, back to each participating federal program. The allocation will be in total only, utilizing object code 882. There will not be a balance in Fund 400 that will have to be considered when calculating carryover. The LEA will prepare the completion report for each federal program, recording the total amount of administrative funds expended (not budgeted) for each federal program plus the non-consolidated expenditures that were recorded to the federal program throughout the fiscal year. The carryover calculation will be based on the total amount expended in each federal program, whether consolidated or not, as reported on the completion report.

### **2. How do you calculate indirect costs to charge to each Federal program?**

Indirect costs are charged to each federal program by applying the indirect cost rate to eligible expenditures incurred. To calculate the amount of indirect costs to transfer to the General Fund, the LEA will total all expenditures incurred in the non-consolidated fund, less equipment expenditures (coded to objects 7XX). The application will occur AFTER the entry to reallocate expenditures back to each federal funding source. So the indirect cost rate will be applied to the expenditure balance in object code 882. In other words, the indirect cost rate will be applied to all expenditures charged to a federal program, including the percentage of consolidated expenditures allocated to the federal program and recorded to object 882.

Because the Consolidated Administrative fund will only be consolidating federal funds and is only for those costs directly related to the Federal programs. Therefore, the LEA cannot fund the activities charged to the Consolidated Administrative fund with indirect costs. The indirect costs incurred can be transferred to the General Fund and utilized for other indirect costs such as accounting, utilities and other maintenance costs.

**3. Must an LEA include its administrative funds under equitable services for private school children in the Consolidated Administrative fund?**

Yes, if an LEA is consolidating an ESSA program's administrative funds, it should not maintain any administrative funds for equitable services administration separate from the Consolidated Administrative fund. LEAs are reminded that they must ensure that the overall percentage of program funds, including those for equitable services, allocated for consolidated administrative costs remains at or below the established cap for the program.

### **Budget Amendments**

Local Educational Agencies (LEAs) must submit budgets for their Federal funds within the LEA consolidated application. The original budgets may be submitted when the CLIP is approved. Funds cannot be accessed through Georgia's Grants Accounting Online Reporting System (GAORS) until an LEA budget is approved by the Georgia Department of Education (Department).

Due to the high bar for supplanting in Title III law, Title III requires an amendment to be submitted for any change requested to an approved budget. For all other programs, LEAs must submit budget amendments for any award changes (reduction or increase) or any changes on original approved budgets that exceed 25-percent in any function code using the LEA consolidated application approved process. Federal program administrators are encouraged to contact GaDOE's Federal program staff for specific details in submitting budget amendments.

After the LEA submits a completion report, GaDOE calculates official carryover funds. LEAs are notified regarding the exact amount of carryover funds and must submit a budget amendment using the approved process. The GaDOE must approve the amended budget/consolidated application before funds are expended.

### **Carryover Funds**

Local Educational Agencies (LEAs) are permitted to carry over federal funds not expended within the fiscal year awarded to the next fiscal year. While the law permits LEAs to carry over funds, LEAs are expected to expend the fiscal year allocation within that fiscal year. An approved original budget is required before carryover funds can be applied. The table below provides carryover procedures and requirements for each federal program. (CFR §76.709-710; Sec. 412(b) of the General Education Provisions Act (GEPA), 20 U.S.C. 1225(b).)

<b>Program</b>	<b>Carryover Procedures</b>
Title I, Part A – Improving the Academic Achievement of the Disadvantaged	Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA) as amended by Every Student Succeeds Act (ESSA) permits LEAs to carry over Title I funds not expended within the fiscal year awarded to the next fiscal year (Sec 1127). While the law permits LEAs to carry over funds, LEAs are encouraged to expend the fiscal year allocation within that fiscal year. The law specifies requirements for the expenditure of carryover funds exceeding the 15-percent carryover limitation. However, the waiver process allows LEAs to request waivers from the Georgia Department of Education (Department) once every three years when the LEA fails to expend at least 85-percent of the allocated funds within the fiscal year.
Title I, Part A – School Improvement 1003(a)	SIG 1003(a) does not provide for carryover of unused funds.
Title I, Part A – School Improvement 1003(g)	SIG 1003(a) does not provide for carryover of unused funds.
Title I, Part C – Education of Migratory Children	The SEA examines LEA carry over in order to determine whether to reallocate funds that remain unobligated at the end of the fiscal year. If an LEA has a significant amount of carry over due to a decline in eligible MEP student enrollment or a change in the needs of MEP eligible students, the SEA might choose to adjust the LEA's subgrant downward to make available the funds that the LEA did not spend in the prior year. This allows the SEA to reallocate unobligated MEP funds for new uses in the subsequent fiscal year.
Title I, Part A and Title I, Part D – Programs for Neglected and Delinquent Children	Eligible grantees may obligate Title I, Part D funds during the federal fiscal year for which the funds were appropriated and during the succeeding federal fiscal year. It is the expectation of the U.S. DEPARTMENT OF EDUCATION that Title I, Part D funding be expended during the year in which it is allocated. While there are no provisions for the reallocation of Title I, Part D funds,

	LEAs with carryover funds more than 25-percent of their allocation will be monitored. Reallocation of carryover funds is not guaranteed; therefore, funds from grantees that habitually carryover more than 25-percent of their allocation may be reallocated to other eligible grantees. Technical assistance will be provided to LEAs with an excessive amount of carryover funds.
Title II, Part A – Supporting Effective Instruction	ESSA permits LEAs to carryover 100% of Title II, Part A funds. Unless there are extenuating circumstances, funds set aside for equitable services must be expended in the year in which they are allocated.
Title III, Part A – Language Instruction for English Learners and Immigrant Students	Pursuant to a U.S. DEPARTMENT OF EDUCATION monitoring finding, a minimum of 75% of an LEA's Title III funds must be expended within the 15-month allocation year, resulting in no more than 25% of such funds to be carried over into the following fiscal year.
Title IV, Part A – Student Support and Academic Enrichment	LEAs may obligate Title IV, Part A funds during the federal fiscal year for which the funds were appropriated and during the succeeding federal fiscal year for a total period of 27 months of availability. While there are no restrictions for the carryover of Title IV, Part A funds, LEAs with carryover funds more than 25-percent of their allocation may be monitored and/or provided technical assistance to address the excessive carryover amounts.
Title V, Part B – Rural Education Achievement Programs (REAP)	Eligible LEAs may obligate Title V, Part B funds during the federal fiscal year for which the funds were appropriated and during the succeeding federal fiscal year. It is the expectation of the U.S. DEPARTMENT OF EDUCATION that Title V, Part A funding be expended during the year in which it is allocated. While there are no provisions for the reallocation of Title V, Part B funds, LEAs with carryover funds more than 25-percent of their allocation will be monitored. Technical assistance will be provided to LEAs with an excessive amount of carryover funds.
Individuals with Disabilities Education Act (IDEA)	The IDEA permits LEAs to carryover IDEA 611 and 619 grants. GaDOE allows up to 100% of the annual allocation to be carried over.
Title I, Part A and Title IX, Part C McKinney-Vento Education of for Homeless Children and Youth (EHCY)	EHCY grants are normally awarded on a three-year grant cycle. EHCY grantees are typically eligible to carryover Title IX, Part A funds between years during a three-year grant cycle; however, GaDOE does not allow EHCY grantees to carryover funds at the end of a three-year grant cycle. It is the expectation of the U.S. DEPARTMENT OF EDUCATION that Title IX, Part A funding be expended during the year in which it is allocated. While there are no provisions for the reallocation of Title IX, Part A funds, grantees with carryover funds more than 25-percent of their allocation will be monitored. Technical assistance will be provided to LEAs with an excessive amount of carryover funds.

## **Transferability of Funds Between Federal Programs**

Under the ESEA, SEAs and LEAs may transfer funds they receive by formula under certain programs to other programs to better address State and local needs. The ESSA amended the transferability authority by changing the programs from and to which an SEA or LEA may transfer funds and removing limits on the amount of funds that may be transferred. This guidance addresses those changes.

### **What is transferability?**

Transferability is a flexibility authority that permits State educational agencies (SEAs) and local educational agencies (LEAs) to transfer a portion of the funding they receive by formula under certain Federal programs to their allocations under other programs so they can address more effectively their unique needs.

[\(GUIDANCE ON THE TRANSFERABILITY AUTHORITY June 8, 2004\)](#)

### **Why is transferability important?**

Transferability provides SEAs and LEAs with unprecedented flexibility in targeting Federal resources to meet the needs of all children. It can be a powerful tool in assisting States and districts in pursuing their own strategies for raising student achievement. It facilitates the development and implementation of integrated approaches for addressing local educational needs and priorities.

[\(GUIDANCE ON THE TRANSFERABILITY AUTHORITY June 8, 2004\)](#)

### **Programs from Which an LEA May Transfer Funds**

- Title II, Part A – Supporting effective instruction state grants
- Title IV, Part A – Student support and academic enrichment grants

An LEA may not transfer funds it receives under any other ESEA program. (ESEA section 5103(b)(2)) [\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

### **Programs to Which an LEA May Transfer Funds**

- Title I, Part A – Improving basic programs operated by LEAs
- Title I, Part C – Education of migratory children
- Title I, Part D – Prevention and intervention programs for children and youth who are neglected, delinquent, or at-risk
- Title II, Part A – Supporting effective instruction state grants
- Title III, Part A – State grants for English language acquisition and language enhancement
- Title IV, Part A – Student support and academic enrichment grants
- Title V, Part B – Rural education

(ESEA section 5103(b))

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)



**Is there a limit on the amount of funds an LEA may transfer under IIA and IVA?**

No. An LEA may transfer all or a portion of funds it receives under IIA and IVA.

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

**What are the responsibilities of an SEA or LEA for the provision of equitable services to private school children and teachers with respect to funds being transferred?**

Excluding Title I, Part D and Title V, Part B, each program covered by the transferability authority is subject to the equitable services requirements under Title I or VIII, which may not be waived. (ESEA section 8401(c)(5).) Before an SEA or LEA may transfer funds from a program subject to equitable services requirements, it must engage in timely and meaningful consultation with appropriate private school officials. (ESEA section 5103(e)(2).) With respect to the transferred funds, the SEA or LEA must provide private school students and teachers equitable services under the program(s) to which, and from which, the funds are transferred, based on the total amount of funds available to each program after the transfer.

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

**May an SEA or LEA transfer only those funds that are to be used for equitable services to private school students or teachers?**

No. An SEA or LEA may not transfer funds to a particular program solely to provide equitable services for private school students or teachers. Rather, an SEA or LEA, after consulting with appropriate private school officials, must provide equitable services to private school students and teachers based on the rules of each program and the total amount of funds available to each program after a transfer. (See ESEA section 5103(e).)

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

**Regarding transferability of funds: Can LEAs calculate the nonpublic share first in Titles II or IV and then do transfers out of those programs into each other or into Title I? In other words, can LEAs leave just the nonpublic share in its original program while transferring out all other LEA funds?**

LEAs must calculate equitable service shares based on the total amount of funds available under a program after a transfer. Just as an LEA may not transfer funds to a particular program solely to provide equitable services, it may not retain funds solely for this purpose. Section 5103(e)(1) of the ESEA, as amended by ESSA, is clear that funds transferred under this section are subject to each of the rules and requirements applicable to the funds under the provision to which the transferred funds are transferred. Thus, if an LEA chooses to transfer 100% of its Title IV, Part A funds to Title I, it may not provide equitable services under Title IV, Part A. Please keep in mind that an LEA must consult with private school officials prior to any transfer; however, the final decision about whether to transfer funds remains with the LEA.

**May an LEA transfer Title IV, Part A funds into Title III to get the LEA above the \$10,000 minimum grant required for Title III?**

In response to your question, as Title III, Part A funding is based on an LEA's number of English Learners (ELs), a local educational agency (LEA) may not transfer funds from other programs into Title III, Part A with the purpose of meeting the \$10,000 threshold. However, an LEA that would not otherwise qualify for a subgrant under section 3114(b) of the ESEA because it does not qualify for an award of at least \$10,000 may submit a joint application with one or more other LEAs in order to qualify. More information on the consortium requirements for Title III can be found in A-15 of the September 2016 English Learner guidance available [here](#).

(QUESTIONS AND ANSWERS FROM THE TITLE IV, PART A STATE COORDINATORS' MEETING on January 9-10, 2018)

**Guidelines on Transferability**

- An LEA does not have to apply for transferability authority; it already has that authority (ESSA Sec. 5103(b)).
- The funds transferred into *other eligible ESSA programs* are subject to all rules and regulations of the *other eligible ESSA programs*.
- Equitable services requirements are not waived, and timely and meaningful consultation must occur prior to transferring funds from one program into another program.
- LEAs should think about how the transfer of funds will impact any of their required set-asides.
- The assigned GaDOE specialist who works with the LEA must be notified in writing (email) regarding the LEA's intent to transfer eligible funds to or from *other eligible ESSA programs* 30 days in advance of submitting the budget for approval. This is for notification NOT approval.
- The LEA must notify in writing (email) GaDOE's Grants Accounting Department regarding the LEA's intent to transfer funds to or from *other eligible ESSA programs* prior to the transfer. This is for notification NOT approval. Send the notification 30 days in advance to Regina Hailey ([rhailey@doe.k12.ga.us](mailto:rhailey@doe.k12.ga.us)) and Della Kilpatrick ([dkilpatr@doe.k12.ga.us](mailto:dkilpatr@doe.k12.ga.us)). For documentation purposes, LEAs must also attach the email to the current year consolidated application attachment tab.
- Since the transferred amount is not brought into the Grants Accounting Online Report System (GAORS), the amount transferred to another program will have to be drawn down from the originating program. LEAs must draw down funds from the originating program first.
- The LEA will track the drawdowns at the local level.
- In the budget, include all funds except those to be transferred. When transferring:
  - From Program to Program (*other eligible ESSA program*). Repeat for each eligible ESSA program to which the LEA is transferring funds
  - Function 5000, Object 930, Amount

## **FISCAL REQUIREMENTS**

The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act of 2015 (ESSA), provides several key fiscal requirements that are applicable to federal funds.

- Local Educational Agencies (LEAs) must maintain the financial effort previously provided with state and local funds and to Title I, Part A schools.
- LEAs may not use federal funds to supplant or replace state or local funds
- LEAs must provide services to Title I, Part A schools that are comparable to those of non-Title I, Part A schools.

### **Maintenance of Effort (MOE)**

Under Sec. 8521 of ESSA, A local educational agency may receive funds under a covered program for any fiscal year only if the Georgia Department of Education (Department) finds that either the combined fiscal effort per student or the aggregate expenditures of the agency and the State with respect to the provision of free public education by the agency for the preceding fiscal year was not less than 90 percent of the combined fiscal effort or aggregate expenditures for the second preceding fiscal year, subject to the requirements of subsection (b).

(b) REDUCTION IN CASE OF FAILURE TO MEET.— (1) IN GENERAL.—

The State educational agency shall reduce the amount of the allocation of funds under a covered program in any fiscal year in the exact proportion by which a local educational agency fails to meet the requirement of subsection

(a) of this section by falling below 90 percent of both the combined fiscal effort per student and aggregate expenditures (using the measure most favorable to the local agency), if such local educational agency has also failed to meet such requirement (as determined using the measure most favorable to the local agency) for 1 or more of the 5 immediately preceding fiscal years.

Covered Programs:

- Title I, Part A;
- Title I, Part, D;
- Title II, Part A;
- Title III, Part A;
- Title V, Part B;
- Title IX, Part A--McKinney-Vento Act.

How does GaDOE test for MOE?

- The GaDOE will test aggregate expenditures of state and local funds to determine if the MOE standard is met. If GaDOE determines that the LEA has met MOE based on aggregate expenditures of state and local funds, no further calculations are required.
- If the LEA does not meet MOE based on aggregate expenditures of state and local funds, the LEA may test combined state and local funds per FTE using the worksheet in this section.
- MOE for the Individual with Disabilities Education Act (IDEA) is calculated through other means. Additional details are available [here](#).

The U.S. Department of Education may waive the MOE requirements if it has determined that a waiver would be equitable due to exceptional or uncontrollable circumstances, such as natural disasters or a significant decline in the amount of local funds of the LEA. The following worksheet may be used for calculating MOE using combined state and local funds per FTE.

**RESOURCE:** An electronic copy of this worksheet may be found at:  
<http://www.gadoe.org/School-Improvement/Federal-Programs/Pages/Title-I-Worksheets.aspx>

**Worksheet for Computing Aggregate or Average Per-Pupil Expenditure from General Fund  
(Fund Code 100)**

For \_\_\_\_\_ LEA

Source of data: Financial Report for Year Ending June 30, \_\_\_\_\_

Current Expenditures			
Total of Funds (fund code 100) (1)		Capital Outlay (Equipment) All 700 Objective Codes in each series (2)	Column 1–Column 2 (3)
1000			0.00
2100			0.00
2210			0.00
2220			0.00
2300			0.00
2400			0.00
2600			0.00
2700			0.00
Total	0.00	0.00	0.00
Total of Column (3) Rounded to the Nearest \$100			0

Use only general funds from the local educational agency's (LEA's) Financial Expenditure Report.

Aggregate expenditures (Total of Column 3) should be rounded to the nearest \$100. Average per-pupil expenditures should be rounded to the nearest \$10.

Use the FTE count from the system's October FTE report minus Pre-K Total of Column 3 ÷ FTE = per-pupil expenditure.

Total Col. 3		FTE		Per-Pupil
0.00		÷		=
Per-Pupil Rounded to the Nearest \$10				

### **Maintenance of Effort (MOE) for IDEA**

Under 34 CFR 300 of the Individuals with Disabilities Act, a local educational agency must budget and expend, for the education of children with disabilities, at least the same amount from one of the following sources: state and local aggregate, state and local per pupil, local aggregate, or local per pupil.

The Georgia Department of Education monitors two standards: MOE Eligibility and MOE Compliance.

#### **MOE Eligibility:**

To be eligible to receive IDEA funds, each LEA must complete the MOE Eligibility form along with IDEA budget submission, in which the LEA budgets to expend, at the least the same amount in one of the four sources: state and local aggregate, state and local per pupil, local aggregate, or local per pupil. The eligibility standard must be met in order for IDEA 611 and 619 grants to be approved.

#### **MOE Compliance:**

Each LEA must expend, for the education of children with disabilities, at least the same amount from each of the following sources: state and local aggregate, state and local per pupil, local aggregate, or local per pupil. The compliance test will be conducted annually when financial reports have been verified. The MOE compliance results will be located in the Consolidated Application under "Special Ed MOE".

#### **MOE Exceptions and Adjustments:**

If an LEA does not meet eligibility or compliance, the LEA may request allowable exceptions or adjustments to be processed.

There are five allowable exceptions by which an LEA may reduce its level of expenditures:

- (a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel;
- (b) A decrease in the enrollment of children with disabilities;
- (c) The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child has left the jurisdiction, aged out of special education, or no longer needs the program of special education;
- (d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities; (this requires prior approval from SEA);
- and
- (e) The assumption of cost by the high cost fund operated by the SEA under §300.704(c).

There is one adjustment that can be made to an LEA's effort:

When an LEA's IDEA Part B 611 allocation increases from the previous year, the LEA may be eligible to reduce the amount required to meet the LEA MOE eligibility and compliance standards by up to 50% of the amount of the increase, if

it meets other requirements. This is sometimes called LEA MOE Adjustment or LEA MOE Reduction. The amount of funds expended by an LEA for early intervening services under 34 CFR §300.226 shall count toward the maximum amount of expenditures that the LEA may reduce under 34 CFR §300.205(a).

To reduce effort with exceptions or adjustments, the LEA must complete the Exceptions Requirement form, or the MOE Adjustment form. Both forms are located on our website and must be processed and approved with supporting evidence.

**Consequence of MOE Failure:**

**Eligibility Standard:** If an LEA fails to budget for the education of children with disabilities, at least as much as the LEA expended for that purpose from the same source, in the most recent year for which information is available, the LEA is not eligible for a federal Part B subgrant in the fiscal year for which the LEA is budgeting. This includes IDEA 611 and 619 grants.

**Compliance Standard:**

If an LEA fails to maintain its level of expenditures for the education of children with disabilities, the Georgia Department of Education must return to the U.S. Department of Education, using non-Federal funds, an amount equal to the amount by which the LEA failed to maintain its level of expenditures or the amount of the LEA's Part B subgrant, whichever is lower. The Georgia Department of Education will require the LEA to pay this amount using non-federal funds which will be remitted to the U.S. Department of Education. IDEA 611 and 619 grants may not be available to the LEA until the funds have been remitted to the Georgia Department of Education.

**Supplement, Not Supplant under ESSA**

The ESSA includes significant changes to supplement, not supplant requirements for Title I, Part A. The Georgia Department of Education (The GaDOE) is coordinating with its LEAs to meet the requirements of the statute in Sec. 1118 of ESSA through the implementation of the Resource Allocation Methodology/Plan (RAM/P).

**Supplement, Not Supplant for Title I, Part A (Sec. 1118)**

Sec. 1118(b) (1) IN GENERAL.—A State educational agency or local educational agency shall use Federal funds received under Title I, Part A to supplement the funds that would, in the absence of such Federal funds, be made available from State and local sources for the education of students participating in programs assisted under Title I, and not to supplant such funds.

- (2) COMPLIANCE.—To demonstrate compliance with paragraph (1), a local educational agency shall demonstrate that the methodology used to allocate State and local funds to each school receiving assistance under Title I ensures that such school receives all of the State and local funds it would otherwise receive if it were not receiving assistance under Title I.
- (3) SPECIAL RULE.—No local educational agency shall be required to— (A) identify that an individual cost or service supported under Title I, Part A is

supplemental; or (B) provide services under Title I through a particular instructional method or in a particular instructional setting in order to demonstrate such agency's compliance with paragraph (1).

- (4) PROHIBITION.—Nothing in this section shall be construed to authorize or permit the Secretary to prescribe the specific methodology a local educational agency uses to allocate State and local funds to each school receiving assistance under Title I, Part A.
- (5) TIMELINE.—A local educational agency— (A) shall meet the compliance requirement under paragraph (2) not later than 2 years after the date of enactment of the Every Student Succeeds Act; and (B) may demonstrate compliance with the requirement under paragraph (1) before the end of such 2-year period using the method such local educational agency used on the day before the date of enactment of the Every Student Succeeds Act. This section refers to the Resource Allocation Methodology/Plan (RAM/P) that LEAs complete and load to the My GaDOE Portal.

Consistent with the statute, if an LEA is required by law to provide funding to schools for a specific purpose, the LEA must provide such funds to Title I schools on the same basis as it provides such funds to non-Title I schools, subject to application of the “exclusion” provision. This includes funds needed to provide services that are required by law for students with disabilities and English learners. See, e.g., ESSA Sec. 1114(a)(2)(B)

### **Exclusion of Non-Federal Funds from Supplanting Determinations**

An LEA may exclude from supplanting determinations supplemental non-Federal funds expended in any school for programs that meet the intent and purposes of Title I. A program meets the intent and purposes of Title I if it either -

- Is implemented in a school with at least 40 percent poverty;
- Is designed to promote schoolwide reform and upgrade the entire educational operation of the school; is designed to meet the educational needs of all students in the school, particularly those who are not meeting State standards; and
- Uses the State's assessment system to review the effectiveness of the program;

OR

- Serves only students who are failing, or most at risk of failing, to meet State standards;
- Provides supplementary services to participating students designed to improve their achievement; and
- Uses the State's assessment system to review the effectiveness of the program.

34 C.F.R. § 200.79(b)

In other words, if the services would be allowable under Title I - that is, they are designed to promote schoolwide reform in a school with at least 40 percent poverty or to improve the achievement of students who are failing, or most at risk of failing, to meet State standards -they would not violate the supplanting prohibition, even if they are funded with supplemental non-Federal funds in non-Title I schools and Title I funds in Title I schools.

### Examples of the Exclusion Provision in a Schoolwide Program School

- An LEA offers after-school tutoring for any student who scores below proficient on the State's mathematics assessment. Paying for eligible students in a schoolwide program school with Title I funds and eligible students in a non-Title I school with supplemental local funds would not violate the schoolwide program supplement not supplant requirement. This is true even though the schoolwide program school would not receive its share of the supplemental local funds to provide tutoring to eligible students. Rather, the local funds to provide tutoring in the non-Title I school would qualify for the exclusion because they are supplemental and benefit students who, by virtue of being non-proficient in mathematics, are failing to meet the State's mathematics standards.
- An LEA would not violate the supplement not supplant requirement if it uses Title I funds to implement interventions consistent with the turnaround principles in its comprehensive support and improvement Title I schools and uses supplemental non-Federal funds to provide the same interventions in its non-Title I comprehensive support and improvement schools.

This exclusion provision applies even if the activity is required by State or local law. For example:

- A state law requires all third-grade students to meet the state's proficient achievement standard in reading/language arts in order to be promoted to fourth grade. Any student who is not proficient at the start of third grade must be provided 90 minutes of supplemental services designed to improve his/her reading proficiency. An LEA would not violate the schoolwide program supplement not supplant requirement if it uses Title I funds to implement the required-by-law reading services in a schoolwide programs school and uses supplemental non-federal funds to provide the same services in its non-Title I schools. Non-federal funds are supplemental and benefit only students who are failing to meet the state's reading/language arts standards. This is true even though the schoolwide program school would not receive its share of non-federal funds to meet the state law requirement. This example is distinguishable from the second example under "a word of caution" above because the required-by-law services are supplemental and targeted at only at-risk students. i.e., those for whom Title I is intended – rather than all students.

### Supplement, Not Supplant for Other Programs

- Title I, Part C Sec. 1307
  - (2) UNADDRESSED NEEDS.—Funds provided under this part shall be used to address the needs of migratory children that are not addressed by services available from other Federal or non-Federal programs, except that migratory children who are eligible to receive services under part A may receive those services through funds provided under that part, or through funds under this part that remain after the agency addresses the needs described in paragraph (1).



- Title II, Part A Sec. 2301
  - Funds made available under this title shall be used to supplement, and not supplant, non-Federal funds that would otherwise be used for activities authorized under this title.
- To clarify, Title II, Part A funds may be used only to supplement educational program activities provided with state and local funds. The LEA may not use Title II, Part A funds to pay for activities that, in the absence of these funds, would be provided with state and local funds. Title II, Part A funds may be used to fund only the professional development activities that supplement those mandated locally or by the state, and can supplement those discretionary professional development activities that the LEA would fund in the absence of other local and/or state funding sources.
- When determining whether or not an expenditure would create a presumption of supplanting, the LEA should consider these questions:
  - Is the program or activity that the LEA wants to fund required under state, local, or another federal law? If it is, then it is supplanting.
  - Were state or local funds used in the past year to pay for the program or activity? If they were, it is supplanting.
    - These presumptions are rebuttable if the LEA can demonstrate that it would not have provided the services in question with non-Federal funds had the Federal funds not been available.
- Title III, Part A Sec. 3115
  - “Federal funds made available under this subpart shall be used to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for English learners and Immigrant children and youth and in no case to supplant such Federal, State, and local public funds.”
- Title IV, Part A Sec. 4110
  - Funds made available under this subpart shall be used to supplement, and not supplant, non-Federal funds that would otherwise be used for activities authorized under this subpart.
- Title V, Part B Sec. 5232
  - Funds made available under subpart 1 or subpart 2 shall be used to supplement, and not supplant, any other Federal, State, or local education funds
- IDEA 34 CFR 300.20
  - Must be used to supplement State, local, and other Federal funds and not to supplant those funds.

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. Part 200) presumes supplanting has occurred if federal funds are used to provide services that (not applicable to Title I, Part A):

- were required to be made available under other federal, state, or local laws;
- were provided with non-federal funds in prior years;
- were provided to federal program eligible children, if those same services are provided with non-federal funds to non-federal program eligible children.

An LEA may rebut a supplanting determination if it can demonstrate it would not have provided services had the federal funds not been available. An LEA should maintain documentation, including but not limited to:

- fiscal or programmatic documentation to confirm that, in the absence of Title I, Part A funds, the LEA would have eliminated services in question.
- state or local legislative action.
- budget histories.

**Precipitous Decline: Documenting the LEA is Supplementing and Not Supplanting Funds**  
Occasionally, an LEA may experience a precipitous significant decline in its financial resources that could impact the ability to maintain federal supplement, not supplant requirements.

- **Title I, Part A:** The LEAs Resource Allocation Methodology/Plan (RAM/P) details how the LEA distributes non-federal resources to schools. An LEA experiencing a precipitous decline in financial resources would reflect this decrease in their RAM/P.
- **Other Federal Programs (except IDEA):** Review existing documents such as the LEA's past fiscal year and current fiscal annual state budgets and local revenues. The LEA's finance department should consult with GaDOE if it is faced with precipitous decline. On a program level, if it appears that there is a question as to whether or not the LEA is supplanting in a case of precipitous decline, GaDOE recommends that LEAs write a narrative explaining how funds will be used to supplement the current fiscal year budget that has been reduced since the previous year. Place these items, along with other supporting documentation, in a file that would be available in the event of an audit. Coordinators should discuss the local circumstances with their federal program specialist to determine if supplementing with the specific federal fund is viable in the event of fund reductions from other sources.
- **IDEA:** The GaDOE conducts tests for LEA MOE and LEA Excess Cost. These are the supplanting tests for IDEA.

### **Comparability**

To ensure that funds made available under ESSA (Sec. 1118(c)) are used to provide services that are in addition to the regular services normally provided by a local educational agency (LEA) for participating children, the LEA must provide services in its Title I schools with state and local funds that are at least comparable to services provided in its non-Title I schools. This requirement is critical to the success of Title I, Part A because it ensures that the federal investment has an impact on the at-risk students the program is designed to serve—something that would not occur if federal dollars replaced state and local resources that would otherwise be made available to these at-risk students. At the school building level, comparability requires an LEA to ensure that each Title I school receives its fair share of resources from state and local funds. In other words, an LEA may not discriminate (either intentionally or unintentionally) against its Title I schools when distributing resources funded from state and local sources simply because these schools

receive federal funds. For more details on comparability, please visit the Title I, Part A handbook found [here](#).

### **IDEA Excess Cost**

Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate. An LEA must spend at least the average annual per student expenditure (APPE) on the education of an elementary school or secondary school child with a disability before funds under Part B of the Act are used to pay the excess costs of providing special education and related services.

LEAs must complete the Excess Cost Calculation in the Consolidated Application annually. This is one way the Georgia Department of Education monitors for supplanting of IDEA funds. Excess Cost Results are calculated after expenditures have been processed. This calculation shows the LEA expended the APPE on elementary or secondary children with disabilities before IDEA funds were used. Once an LEA enters results, the LEA must also project to spend at least the APPE on elementary or secondary children with disabilities before IDEA funds were used. This is known as the Base Calculation. The Excess Cost Results and Excess Cost Base calculations are entered into the portal in the Consolidated Application as a two-step submission process. LEAs should refer to the LEA Excess Cost Submission Handbook for further guidance. This handbook is located on the Georgia Department of Education Website under the Special Education Services and Supports webpage. LEAs may also contact the Georgia Department of Education's Special Education Services and Supports office to request a copy of the handbook.

## **Chapter 5: Equitable Services for Private Schools**

Under the Elementary and Secondary Education Act (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), there are a number of programs that require the equitable participation of private school students, teachers, principals and other school leaders. The ESSA requires LEAs to provide services to private school students, teachers, principals and other school leaders that are equitable to those provided to students, teachers, principals and other school leaders in the LEA.

Participating programs include:

- Title I, Part A - Improving the Academic Achievement of the Disadvantaged
- Title I, Part C - Education of Migratory Children
- Title II, Part A - Supporting Effective Instruction
- Title III, Part A - English Language Acquisition and Language Enhancement
- Title IV, Part A - Student Support and Academic Enrichment Grant
- Title IV, Part B - 21st Century Community Learning Centers

The following guidance provides information to LEAs about private school participation and the resources that are available in determining appropriate use federal funds.

This chapter includes the following sections:

Private Schools: Provision of Equitable Services  
Private Schools: Notification Requirements  
Private Schools: Consultation and Planning  
Private Schools: Determining Allocations  
Private Schools: Carryover  
Private Schools: Eligible Activities  
Private Schools: Program Implementation  
Private Schools: Record Keeping  
Private Schools: Complaints  
Private Schools: Role of the Ombudsman  
Private Schools: Applicable Federal Guidance  
Private Schools: Equitable Services for Private Schools for the IDEA

## **Private Schools: Provision of Equitable Services**

*ESSA Sec. 8501; Title I Services to Eligible Private School Children (2003), Title IX, Part E Non-Regulatory Guidance 2009, Title VIII Fiscal Changes (2016)); ESSA Secs. 1117(a)(3)(B)*

### **Private School Eligibility for Participation in Equitable Services**

Elementary and secondary private schools, including those in religiously affiliated schools, with non-profit status are eligible to participate in many ESSA programs. Private schools must provide the collaborating public LEA with W-9 information upon request.

- Under Georgia law (§20-2-690), private schools must notify LEAs within 30 days of the beginning of the school year of the enrollment of students who reside in the LEA. This is captured through the use of the [GaDOE DE1111](#) form. An LEA staff member is often responsible for the upkeep of this data, including the submission of the private school information to GaDOE Data Collections during the fall data collections window.
- LEAs must notify private schools within their geographic boundaries who appear on GaDOE Data Collections Private School List. LEAs are responsible for including private schools not on the list when contacted or when made aware of the opening of a private school within geographic boundaries. New private schools should contact local LEAs and the [GaDOE Ombudsman](#).

The following sections provide additional information for eligibility and notification procedures for each federal program.

### **Title I, Part A – Improving the Academic Achievement of the Disadvantaged**

Title I, Part A eligibility is based on the enrollment of students in a private school (regardless of its location) who reside in Title I attendance zones. For Title I, Part A, private school students eligible for equitable services are those who reside in a participating Title I public school attendance area and who are failing, or are most at risk of failing, to meet challenging student academic achievement standards (same as targeted assistance school Sec. 1115(c) criteria). LEAs must notify private schools outside geographic boundaries if students reside within the LEA's attendance zone, who appear on GaDOE Data Collections Private School List. LEAs are responsible for including private schools not on the list when contacted or when made aware of the opening of a private school within geographic boundaries or a private school outside geographic boundaries if students reside within the LEA's attendance zone. New private schools should contact local LEAs and GaDOE Ombudsman to ensure the new private school is invited to participate in equitable services.

### **Title I, Part C – Education of Migratory Children (MEP)**

Children who attend private school are eligible to receive MEP services if they: 1) meet the statutory and regulatory definition of a migrant child; 2) meet the priority for services criteria in Sec. 1304(d); and 3) have unique needs of migratory children identified through the State's comprehensive needs assessment and service delivery plan.

### **Title II, Part A – Supporting Effective Instruction**

Under the Title II, Part A Program private school teachers, principals, and other school leaders are eligible to participate in all LEA Uses of Funds outlined in Sec. 2103 with the exception of Use of Funds D - reducing class size to a level that is evidence-based. In general, this grant focuses on professional learning and the recruitment and retention of highly effective teachers and leaders, particularly in low-income schools with high percentages of ineffective teachers and high percentages of students who do not meet challenging state academic standards. This grant emphasizes the need to ensure that minority and low-income students greater access to effective teachers, principals and other school leaders.

### **Title III, Part A – Language Instruction for English Learners and Immigrant Students**

Under the Title III, Part A program, students identified as English learners as well as teachers, principals and other school leaders are eligible to participate in Title III-funded initiatives. The use of funds must be to improve the English language proficiency of identified English learners, educators' professional knowledge related to working with English learners in their classroom and/or engagement with parents and families of English learners in the private school. Funds may also be directed toward costs related to the assessment of the quality of Title III services rendered to the private school(s).

### **Title IV, Part A – Student Support and Academic Enrichment**

Under the Title IV, Part A program, all private school children, their teachers, and other educational personnel serving those children, are eligible to participate in grant-funded supports and activities under the Title IV, Part A Student Support and Academic Enrichment Grant. The use of funds must be to address the purpose of the Title IV, Part A Grant, which is to expand well-rounded educational opportunities for students, to promote safe and healthy students, and to support the effective use of technology to better engage students and expand their access to and use of technology as a learning tool.

### **Title IV, Part B – 21<sup>st</sup> Century Community Learning Centers (CCLC)**

Equitable participation of non-public and private school students applies to eligible students who attend non-public and private schools that reside within the attendance area of the targeted school identified by the eligible organization submitting a grant application. The purpose of the 21st CCLC program is to assist and support students academically by providing them with academic enrichment activities and a broad array of other activities during non-school hours or periods when school is not in session.

## **Private Schools: Notification Requirements**

*ESSA Sec. 8501(a)(4)(C); Fiscal Changes (2016)*

### **Federal Programs Notification Guidelines**

Requirements for private school notification vary across ESSA programs. LEAs may invite private schools to participate using one letter or may invite by individual program. While this decision is at the LEA's discretion, Federal Programs staff encourage LEA federal

program coordinators to work in collaboration. LEAs should be reminded that different programs may invite different schools.

LEAs must use GaDOE consultation templates and upload as requested.

July - October	LEAs invite private schools to participate in the following fiscal year
October - December	LEAs conduct initial overview and consultation
December	LEAs upload private school templates <ul style="list-style-type: none"> <li>• <i>Initial Consultation for Provision of Services/ Notification of Intent</i></li> <li>• <i>List of Private Schools Participating in Federal Programs</i></li> </ul>
January	LEAs consult with private schools regarding services for the next year consult with private schools regarding services for the next year
June	LEAs upload private school template <i>Private School Consultation for Provision of Services</i>
October (End Grant)	Upload private school template verifying receipt of services <i>Private School Consultation for Provision of Services</i>

Sample letters and required templates are available [online](#). Mail receipts should be kept verifying invitation. Notification, at a minimum, should include: LEA name, program for which the private school is being invited to participate, the current date, the fiscal year for which the private school is being invited to participate, the name and contact information of someone in the LEA that can assist the private school.

### **Title I, Part A – Improving the Academic Achievement of the Disadvantaged**

Title I, Part A of ESSA requires that public LEAs annually contact appropriate officials of all private schools, including those outside the geographic boundaries if students reside within the LEA's attendance zone to determine if they want to participate in equitable services with Title I, Part A, regardless of whether or not those officials have recently indicated any interest in program participation. A current list of Private Schools is housed on GaDOE's website and will be used during monitoring to check for compliance. This website can be accessed [here](#).

### **Title I, Part C – Education of Migratory Children (MEP)**

The agency that operates the local MEP project must comply with notifying the private school on the notification requirements.

### **Title II, Part A – Supporting Effective Instruction**

Title II, Part A and Title VIII of ESSA require that public LEAs contact appropriate officials of all private schools within the geographic boundaries of the LEA annually to determine if they want to participate in the Supporting Effective Instruction State Grants

program, regardless of whether or not those officials have recently indicated any interest in program participation. A current list of Private Schools is housed on GaDOE's website and will be used during monitoring to check for compliance. This website can be accessed [here](#).

### **Title III, Part A – Language Instruction for English Learners and Immigrant Students**

Title III, Part A and Title VIII of ESSA require that public LEAs annually contact appropriate officials of all private schools within the geographic boundaries of the LEA to determine if they want to participate in the Language Instruction for English Learners and Immigrant Students program, regardless of previous participation decisions made by those private school officials.

### **Title IV, Part A – Student Support and Academic Enrichment**

Title IV, Part A and Title VIII of ESSA require that public LEAs contact appropriate officials of all private schools within the geographic boundaries of the LEA annually to determine if they want to participate in the Title IV, Part A Student Support and Academic Enrichment Grant program, regardless of whether or not those officials have previously indicated any interest in program participation. A current list of Private Schools is housed on GaDOE's website and will be used during monitoring to check for compliance. This website can be accessed [here](#).

### **Title IV, Part B – 21<sup>st</sup> Century Community Learning Centers (CCLC)**

A public school or other public or private entity that is awarded a 21st CCLC sub grant must provide equitable services to eligible private, non-public school students and their families. Equitable participation of non-public and private school students applies to non-public and private schools that reside within the attendance area of the targeted school identified by the eligible organization submitting a grant application. Sub grantees must conduct timely and meaningful consultation with private and non-public school officials during the design and development of the 21st CCLC program on issues such as how the children's needs will be identified and what services will be offered.

## **Private Schools: Consultation and Planning**

*ESSA Sec. 8501(c); ESSA 1117(b)(3); EDGAR 76.652*

### **Federal Programs Consultation**

As part of the Consolidated LEA Improvement Plan (CLIP) submission process, LEA superintendents sign off on assurances affirming that they will comply with ESSA Sec. 8501, participation of private schools requirement.

### **Change to Existing Requirement: Consultation**

The goal of consultation is agreement between the LEA and appropriate private school officials on how to provide equitable and effective programs for eligible private school children. (*ESEA Secs. 1117(b)(1) and 8501(c)(1), (5).*)



### **New Requirement: Transmitting Agreement on Consultation to the Ombudsman**

The results of agreement following consultation must be transmitted to the SEA's equitable services ombudsman. (*ESEA Sec. 1117(b)(1).*)

To ensure timely and meaningful consultation, an LEA must consult with appropriate private school officials during the design and development of the proposed programs. Meaningful consultation provides ample time and a genuine opportunity for all parties to express their views, to have their views seriously considered, and to discuss viable options for ensuring equitable participation of eligible private school students, teachers, and other education personnel, and families. It is important that attention be given to the timing of the consultation so that decisions that affect the opportunities of eligible private schools to participate in Federal Programs are made only after discussions have taken place. The quality of the consultative process will likely have an effect on the quality of services to private school. Consultation shall continue throughout the implementation and assessment of activities.

To meet its general record-keeping responsibility, an LEA should document that representatives of private schools were informed of:

1. how the children's needs will be identified;
2. what services will be offered;
3. how, where, and by whom the services will be provided;
4. how the services will be assessed and how the results of the assessment will be used to improve those services;
5. the size and scope of the equitable services to be provided to the eligible private school children, teachers, and other educational personnel, the amount of funds available for those services, and how that amount is determined;
6. how and when the agency, consortium, or entity will make decisions about the delivery of services, including a thorough consideration and analysis of the views of the private school officials on the provision of services through potential third-party providers; and
7. whether the agency, consortium, or entity shall provide services directly or through a separate government agency, consortium, or entity, or through a third-party contractor;
8. administrative costs;
9. the method/sources of poverty data used; (Title I only)
10. when services will be provided (Title I only); and
11. whether to provide equitable services to eligible private school children—
  - a. by creating a pool or pools of funds with all of the funds allocated under subsection (a)(4)(C) based on all the children from low-income families in a participating school attendance area who attend private schools; or
  - b. in the agency's participating school attendance area who attend private schools with the proportion of funds allocated under subsection (a)(4)(C) based on the number of children from low-income families who attend private schools. (ESSA 8501(c)).

GaDOE federal programs staff also encourage LEAs to consult with private school officials and provide guidance and/ or copies of applicable policies/ written procedures, such as travel, stipends, and source documentation/ record keeping required to determine allowability and ensure compliance. The ESSA requires LEAs to provide services to private school students, teachers, principals and other school leaders that are equitable to those provided to students, teachers, principals and other school leaders in the LEA. In addition, 2 CFR §200.403 requires costs to be uniformly consistent with policies and procedures. (8501(c))

## **Private Schools: Determining Allocations**

Fiscal Changes (2016)

### **Determining Allocations**

Each federal program under ESSA has unique guidance for determining allocations. Allocations are calculated using formulas provided by USED and using data provided by USED and private schools. When calculating the proportionate share of federal funding to serve private school students, their families, and teachers the SEA will base that share on the total allocation the LEA receives prior to reserving any funds for specific public school uses. The State Educational Agency (SEA) receives the federal funding and disperses it to the LEAs and informs the private school officials of the amount of funding available to serve their students, their parents and their teachers in each of the programs.

GADOE will also inform private school officials about how their proportionate share of funding was calculated. This information is posted on the [Ombudsman's website](#).

### **Change to Existing Requirement: Allocating Funds for Equitable Services**

Expenditures for equitable services to eligible private school children, teachers and other educational personnel, and families must be equal to the proportion of funds allocated to participating public school attendance areas based on the number of children from low-income families who reside in those attendance areas and attend private schools. An LEA must determine the proportionate share of Title I funds available for equitable services based on the total amount of Title I funds received by the LEA prior to any allowable expenditures or transfers of funds. (*See ESEA Sec. 1117(a)(4)(A).*)

In Georgia, private schools are asked to annually provide enrollment and poverty data as of the October date the LEA reports FTE data. From the proportionate share of federal funds available to provide equitable services, an LEA may reserve an amount that is reasonable and necessary to administer equitable services. An LEA determines this amount separately from the funds needed to administer the federal program for students in public schools. The LEA should discuss administrative costs for implementing equitable services during consultation with appropriate private school officials. Administrative costs vary from program to program. Administrative costs can be calculated for the different federal programs and there is an administrative cap for each program.

For program specific administrative costs, see below:

ESSA Program	Maximum Percentage for Administration
Title I, Part A – Improving the Academic Achievement of the Disadvantaged	≤ 10%
Title I, Part C – Education of Migratory Children	≤ 2%
Title II, Part A – Supporting Effective Instruction	≤ 10%
Title III, Part A – Language Instruction for English Learners and Immigrant Students	≤ 2%
Title IV, Part A – Student Support and Academic Enrichment	≤ 2%
Title IV, Part B – 21 <sup>st</sup> Century Community Learning Center (CCLC)	≤ 10%

LEAs should ensure that administrative costs are reasonable and necessary for effective program implementation. Any administrative costs exceeding the amount listed above should be discussed with program specialists and a justification may be requested to document how the amount is reasonable and necessary.

### Notification of Allocations (ESEA sections 1117(a)(4)(C) and 8501(a)(4)(C))

#### New Requirement: Notice of Allocation

An SEA must provide notice in a timely manner to appropriate private school officials in the State of the allocation of funds for educational services and other benefits under each ESEA program that an LEA has determined are available for eligible private school children, teachers and other educational personnel, and families. (*ESEA sections 1117(a)(4)(C) and 8501(a)(4)(C).*)

Allocations and the methodology used to determine the allocations are posted to the [State Ombudsman's](#) website.

#### Title I, Part A – Improving the Academic Achievement of the Disadvantaged

Under the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act (ESSA) Sec. 1117(4)(A)(ii), the proportional share of Title I, Part A funds for private schools shall be determined based on the total amount of Title I, Part A funds received by the Local Educational Agency (LEA) prior to any allowable expenditures or transfers by the LEA. The steps to determine the **Proportionate Share formula** are calculated as follows:

- The LEA determines the participating public attendance school areas of Title I schools only.
- The LEA determines the number of children from **low-income families** residing in each participating area (Title I schools) who attend public and private schools.
- The LEA determines proportion of children from low-income families residing in each participating area (Title I schools) who attends private schools.
- The LEA applies the private school proportion to the LEA's total Title I allocation to determine the equitable services proportionate shared.

An example of the above Title I, Part A calculation is below:

Step 1: An LEA named All Georgia School System has a total of ten schools, but only six are Title I schools, which are comprised of three elementary, two middle, and one high school. These six Title I schools are the participating public attendance school areas in Title I funds.

Step 2: The total student enrollment for these six Title I schools is 4,278 and their total number of students from low-income families is 3,251. The All Georgia School System has four private schools participating in the LEA's Title I funds. These four private schools have a total of 36 students who reside within the six Title I schools' attendance zones. Of these 36 students attending private schools, only 12 of the students are from low-income families. Therefore, the total count of students from low-income families is 3,263 (3,251 from the LEA's Title I schools, plus 12 from the private schools who reside in Title I schools' attendance zones).

Step 3: The private school proportionate share is determined by dividing the total private school students from low-income families (12) by the total students from low-income families at the private schools and the LEA (3,263). Therefore,  $12/3,263$  equals .0037 rounded to four decimal places.

Step 4: If the All Georgia School System received a Title I, Part A allocation totaling \$4,080,250, the four private schools' proportionate share would be \$15,097 ( $\$4,080,250 \times .0037$ ). The LEA would have \$15,097 to provide equitable services of eligible private school students who reside in the LEA's attendance areas.

<b>Example of Determining the Title I, Part A Proportionate Share for Private Schools' Equitable Services</b>			
Public School Title I Attendance Areas for the All Georgia School System (LEA)	Number of Public School children from Low-Income Families at Title I schools	Number of Private School children from Low-Income Families residing in the All Georgia School System's Title I Attendance Zones	Total Number of children from Low-Income Families
High School	750	3	753
Middle School	600	2	602
Middle School	500	2	502
Elementary School	500	2	502
Elementary School	450	2	452
Elementary School	451	1	452
<b>TOTAL</b>	<b>3251</b>	<b>12</b>	<b>3263</b>
PROPORTIONATE SHARE of the All Georgia School System's Title I allocation of \$4,080,250	.9963	.0037	
	\$4,065,153 (LEA's share)	\$15,097 (Private Schools' Share)	

### **Title I, Part C – Education of Migratory Children**

For LEAs receiving a Title I, Part C allocation, equitable services for private schools are calculated on a per pupil basis based on program eligibility as determined by GaDOE. Once a migrant child is identified in a private school, the LEA calculates the amount to be set aside per eligible migrant student which is equitable to the per pupil amount in the LEA (total LEA allocation divided by number of LEA and private school migrant children).

### **Title II, Part A – Supporting Effective Instruction**

Title II, Part A allocations are determined on a per pupil basis. First, during consultation, LEAs and private schools determine the amount to be set aside for administrative costs in support of the LEA and private schools. The remainder of the grant is subject to per pupil. Fiscal Changes Guidance (2016) contains a sample chart outlining how allocations may be determined. In Georgia, Title II, Part A asks LEAs to ensure that administrative costs are reasonable and necessary to effective program implementation. Any administrative costs exceeding 10% should be discussed with Title II, Part A program specialists and a justification may be requested to document how the amount is reasonable and necessary.

SEA population numbers account for both public and private school students and come to the state from U.S. DEPARTMENT OF EDUCATION who uses the Census Bureau Small Area Income and Poverty Estimate (SAIPE) report. Public school enrollment numbers come from the October FTE in the year of consultation prior to the provision of services and from the private school enrollment on the same date. This ensures consistent use of official data and reduces the chances that students will be duplicated in enrollment numbers provided by public and private schools.

### **Title III, Part A – Language Instruction for English Learners and Immigrant Students**

Title III, Part A allocations are determined based on the prior year's reported number of identified English learners in each private school in an LEA. The private school per pupil English learner allotment is equal to the LEA's per pupil English learner allotment.

### **Title IV, Part A – Student Support and Academic Enrichment**

Sec. 8501(a)(4) of ESEA, as amended by ESSA, requires that expenditures for educational services and other benefits for eligible private school children, their teachers, and other educational personnel serving those children, under Title IV, Part A, be equal to expenditures for the public school program, taking into account the number and educational needs of the children to be served.

Georgia determines the amount required for Title IV, Part A equitable services to participating private schools based on the relative enrollment of private and public school students, on the assumption that these numbers also accurately reflect the relative needs of students and teachers in the public and private schools. It is permissible for LEAs to use additional factors relating to need, and not base equal expenditures only on the relative enrollments. LEAs electing to use additional factors should do so through consultation with the private schools participating in the grant and inform GaDOE of upward revisions to amounts, if applicable.

#### **Title IV, Part B – 21<sup>st</sup> Century Community Learning Centers (CCLC)**

Any public or private organization is eligible to apply for a 21st CCLC sub-grant. Applicants may request funds ranging from \$50,000 to \$350,000 per year based on need and proposed services to the target population. Based upon the identified needs of the community to be served, applicants are required to complete a Funding Request Worksheet, which calculates the amount of funding requested according to the number of students being served, the number of hours per week that the program will operate and the number of weeks per year of program operations.

#### **Private Schools: Carryover**

*Sec. 8501(a)(4)(B); Title VIII Fiscal Changes (2016) N-6, N-7*

##### **New Requirement: Obligation of Funds**

Funds allocated to an LEA for educational services and other benefits to eligible private school children, teachers and other educational personnel, and families must be obligated in the fiscal year for which the funds are received by the LEA. (ESEA sections 1117(a)(4)(B) and 8501(a)(4)(B).)

However, there may be extenuating circumstances in which an LEA is unable to obligate all funds within this timeframe in a responsible manner. Under these circumstances, the funds may remain available for the provision of equitable services under the respective program during the subsequent school year. In determining how such carryover funds will be used, the LEA must consult with appropriate private school officials.

#### **Private Schools: Eligible Activities**

*Title I, Part A Sec. XXX; Title I, Part C Sec. XXX; Title II, Part A Sec. 2103(b)(3); Title IV, Part A Sec. XXX, Title IV, Part B Sec. 4205(a); Title VIII, Sec. 8501; 34 CFR §76.52, 658*

##### **Eligible Activities**

As with any activity that the LEA carries out for public schools, activities supported with ESSA funds that benefit private school teachers must meet the requirements of the statute. Activities must benefit the specific (not general) needs of the students enrolled in the private school and not the needs of the school itself. The needs should be identified during the consultation process and monitored during ongoing consultation that coincides with implementation.

Activities - Activities should comply with the individual program requirements and meet definitions of evidence-based and professional development as outlined in Title VIII, Part A.

##### **Title I, Part A – Improving the Academic Achievement of the Disadvantaged**

After timely and meaningful consultation with appropriate private school officials, the LEA must provide such children, on an equitable basis and individually or in combination, as requested by the officials to best meet the needs of such children, special educational

services, instructional services (including evaluations to determine the progress being made in meeting such students' academic needs). The activities may include: counseling, mentoring, one-on-one tutoring, or other benefits such as dual or concurrent enrollment, educational radio and television, computer equipment and materials, other technology, and mobile educational services and equipment that address their needs; The LEA must also ensure that teachers and families of the children participate, on an equitable basis, in services and activities developed pursuant to Sec. 1116.

Such educational services or other benefits, including materials and equipment, shall be secular, neutral, and nonideological. Services must benefit eligible students, their teachers, and families and not the private school (34 CFR Sec. 76.658).

### **Title I, Part C – Education of Migratory Children**

The SEA and local operating agency<sup>(b)(1)</sup> activities with the classroom teachers of eligible migrant students, or other strategies

### **Title II, Part A – Supporting Effective Instruction**

LEAs providing private school equitable services may do so in accordance with all allowable Use of Funds except class size reduction (see Fiscal Changes, 2016 P-3). Title II, Part A focuses on professional development, recruitment and retention.

### **Title III, Part A – Language Instruction for English Learners and Immigrant Students**

LEAs providing private school equitable services to English learners and/or their educators may do so in accordance with all allowable Use of Funds. Title III, Part A requires services to be in support of English learners' development of English proficiency, ESOL-related professional learning opportunities and/or school engagement with parents of English learners.

### **Title IV, Part A – Student Support and Academic Enrichment**

LEAs providing private school equitable services under Title IV, Part A must do so in accordance with all allowable use of funds. The use of funds must be to address the purpose of the Title IV, Part A Grant, which is to expand well-rounded educational opportunities for students, to promote safe and healthy students, and to support the effective use of technology to better engage students and expand their access to and use of technology as a learning tool. In applying percentage/portion requirements for the use of funds, the services provided to private schools should be considered within the whole of the LEA's overall use of funds and not applied separately to the funds used for private school services.

### **Title IV, Part B – 21<sup>st</sup> Century Community Learning Centers (CCLC)**

The purpose of the 21st CCLC program is to assist and support students academically by providing them with academic enrichment activities and a broad array of other activities during non-school hours or periods when school is not in session. 21st CCLC grantees providing private school equitable services to eligible students may do so in accordance with all allowable use of funds. Each eligible organization receiving an award may use the funds to carry out a broad array of before- and after-school, summer, weekend, and/or holiday activities that advance overall student achievement, and support student success.

Equitable participation of non-public and private school students applies to eligible students who attend non-public and private schools that reside within the attendance area of the targeted school identified by the eligible organization submitting a grant application.

## **Private Schools: Program Implementation**

*Title VIII, Sec. 8501; Title I Services to Eligible Private School Children (2003); Title IX, Part E Uniform Provisions (2009), Fiscal Changes (2016)*

The LEA must maintain control over the planning, designing, and implementation of the equitable services.

- LEAs providing equitable services retains control of the funds used to provide equitable services. In addition, they must be provided either by an employee of the LEA or by third-party contract.
- The control of funds and title to materials, equipment, and property purchased with such funds, shall be in a public agency (LEA) and a public agency (LEA) shall administer such funds, materials, equipment, and property.
- The LEA is required to remove any equipment and supplies purchased for the equitable services at the private school, if the LEA no longer needs these items to provide services (34 CFR 66.661).
- All employment, contracts, and services shall be under the control and supervision of the LEA.

LEAs are not allowed to reimburse the private schools. The LEA may only obligate and expend federal funds on behalf of private schools.

- The LEA must purchase materials or procure services on behalf of the private school.
- LEAs may use federal funds to reimburse an individual private **school teacher** or **principal** for **professional development** that the LEA has **pre-approved** and that meets the **reasonable and necessary** cost principles of 2 CFR Part 200 and is in compliance with the program statute.
- LEAs must not reimburse for unallowable activities.

Educational services or other benefits including materials and equipment shall be secular, neutral and ideological. In some scenarios private schools and LEAs may determine that the proration of costs is necessary to meet this requirement.

## **Private Schools: Record Keeping**

*Title VIII, Sec. 8501; 34 CFR §76.532*

LEAs who serve private schools expend funds on behalf of the private school, thus all private school expenditures must also comply with LEA procurement procedures. LEAs entering into contracts on behalf of private schools must adhere to LEA procedures and have the primary responsibility for maintaining documentation.



While an LEA may not overburden a private school in paperwork, as the agency fiscally responsible for the management of funds, an LEA may require the private school to submit enough documentation to determine that the expense is allowable, reasonable, defensible and necessary in accordance with any and all federal requirements. This may include, but is not limited to, a participant's name and position, an agenda and receipts.

Each LEA shall maintain in the agency's records and provide to the SEA involved a written affirmation signed by officials of each participating private school that the meaningful consultation required by this section has occurred. The written affirmation shall provide the option for private school officials to indicate such officials' belief that timely and meaningful consultation has not occurred or that the program design is not equitable with respect to eligible private school children. If such officials do not provide such affirmation within a reasonable period of time, the LEA shall forward the documentation that such consultation has, or attempts at such consultation have, taken place to the SEA.

## **Private Schools: Complaints**

*Fiscal Changes (2016)*

### **Change to Existing Requirement: Complaint Process for Participation of Private School Children – Time Limit**

The timeframe that an SEA has for responding to a complaint from parents, teachers, or other individuals concerning violations of ESEA Sec. 8501 regarding the participation by private school children and teachers is 45 days. In addition, the Secretary must investigate and resolve an appeal of an SEA's resolution of a complaint within 90 days.

*(ESEA Sec. 8503.)*

If the private school official wishes to file a complaint related to equitable services for Title I and/or Title VIII, the official shall provide the basis of the noncompliance by completing and submitting the [Complaint Form](#) found on GaDOE's [State Ombudsman's](#) website. The private school official must provide the basis of the LEA's noncompliance. Also, the LEA must forward the appropriate documentation to the Ombudsman in response to the complaint. The Ombudsman will provide a written resolution to a complaint within 45 days (Sec. 8503(a)).

### **Title I, Part A – Improving the Academic Achievement of the Disadvantaged**

A private school official shall have right to file a complaint with to the SEA asserting that the LEA did not:

- engage in consultation that was meaningful and timely,
- give due consideration to the views of the private school official, or
- make a decision that treats the private school students equitably as required by ESSA

In addition, any dispute involving the poverty data on private school students may be appealed to the State. (Secs. 1117(c)(2) and 8503).

**New Requirement: Compliance – State Services**

An SEA must provide equitable services directly or through contracts with public or private agencies, organizations, or institutions, if appropriate private school officials have —

Requested that the SEA provide such services directly; and

Demonstrated that an LEA has not met applicable equitable services requirements in accordance with the procedures for making such a request, as prescribed by the SEA. (*ESEA sections 1117(b)(6)(C) and 8501(c)(6)(C).*)

**Private Schools: Role of the Ombudsman**

*ESEA sections 1117(a)(3)(B) and 8501(a)(3)(B)*

**New Requirement: Ombudsman**

To help ensure equitable services and other benefits for eligible private school children, teachers and other educational personnel, and families, an SEA must designate an ombudsman to monitor and enforce ESEA equitable services requirements under both Title I and Title VIII. (*ESEA sections 1117(a)(3)(B) and 8501(a)(3)(B).*)

**New Requirement: Transmitting Agreement on Consultation to the Ombudsman**

The results of agreement following consultation must be transmitted to the SEA's equitable services ombudsman. (*ESEA Sec. 1117(b)(1).*)

Excerpts from the U.S. Department of Education's [Non-Regulatory Guidance](#): Fiscal Changes and Equitable Services Requirements under the Elementary and Secondary Education of 1965 (ESEA) as Amended by the Every Student Succeeds Act (ESSA):

**N-1. What are the roles and responsibilities of an ombudsman?**

An ombudsman should serve as an SEA's primary point of contact for addressing questions and concerns from private school officials and LEAs regarding the provision of equitable services under Titles I and VIII. In addition, the ombudsman is required to monitor and enforce the equitable services requirements under Titles I and VIII and, thus, should have a significant role in the State's monitoring process. Furthermore, the ombudsman should ensure that private school officials know how to contact the ombudsman. The following are examples of activities the ombudsman could undertake in fulfilling the roles and responsibilities of the position:

- Serve as a general resource regarding equitable services requirements for both LEAs and private school officials, which may include conducting initial outreach to define the contours of the ombudsman's responsibilities.
- Develop, in partnership with other relevant SEA staff, monitoring protocols applicable to the provision of equitable services and participate in a sample of any monitoring activity.
- Provide technical assistance regarding equitable services requirements for SEA staff administering applicable programs, LEA staff, and private school officials.

- Establish a process for receiving documentation of agreement from LEAs consistent with the consultation requirement that the results of such agreement shall be transmitted to the ombudsman. (ESEA Sec. 1117(b)(1).)
- Participate in the State's Title I Committee of Practitioners (ESEA Sec. 1603(b)) and, as applicable, nonpublic schools working group.

## **N-2. What specific responsibilities does an ombudsman have with respect to monitoring and enforcement?**

The primary responsibilities of an ombudsman are to monitor and enforce the equitable services requirements in Titles I and VIII. Accordingly, an ombudsman should work with SEA staff administering Title I and programs covered under Title VIII to develop monitoring protocols applicable to the provision of equitable services under each program. To ensure that monitoring protocols are being followed, the ombudsman should take an active role in the monitoring process, particularly with respect to the resolution of any findings regarding equitable services requirements under Titles I and VIII. The ombudsman also should serve as the primary point of contact for responding to and resolving any complaints regarding equitable services that the SEA receives under its ESEA complaint procedures.

## **Private Schools: Applicable Federal Guidance**

- 2003 Title I Services to Eligible Private School Children
- 2009 Title IX, Part E Uniform Provisions, Subpart 1—Private Schools
- 2016 Non-Regulatory Guidance: Fiscal Changes and Equitable Services Requirements Under the Elementary and Secondary Education Act of 1965 (ESEA), as Amended by the Every Student Succeeds Act (ESSA)

## **Equitable Services for Private Schools for the IDEA**

LEAs have an obligation to provide parentally placed private school children with disabilities or home school children with disabilities *an opportunity for equitable participation* in the services funded with Federal Part B funds that the LEA has determined, *after consultation*, to make available to parentally placed private school children with disabilities.

The amount of Part B funds available for these services is based on the proportionate share calculation. Each LEA must complete the "Proportionate Share" tab in the Consolidated Application with IDEA Flowthrough (IDEA 611 Grant) budget approval to determine the amount of proportionate share funds required. This formula will calculate the amount for the IDEA 611 and 619 grants. Each LEA must include the proportionate share required amount as a line item in the budget for budget approval.

Unspent proportionate share funds must be carried over, budgeted, and expended in the next fiscal year. In rare circumstances a waiver could be granted for unspent proportionate share funds. A high burden of proof would need to be submitted to the Georgia Department of Education in order for a waiver to be granted. To request a waiver for unspent proportionate share funds to be carried over, the LEA must submit a request in writing

(which may include email) to the Special Education Services and Supports Budget Unit of the Georgia Department of Education for Processing.

**Timely and Meaningful Consultation:**

A timely and meaningful consultation must occur before any decisions are made that will affect the participation of parentally placed children in Part B programs. Decisions about services may not be made in advance. A unilateral offer of services by the LEA without discussion is not adequate consultation and does not meet the basic requirements of the consultation process. The LEA is responsible for making final decisions about all aspects of the services to be provided to parentally placed private school children with disabilities or home school children with disabilities.

Attendants to the consultation should include: Representatives of private elementary and secondary schools in the LEA's jurisdiction; parents or parent representatives of those students with disabilities (SWD) in the private schools; and, parents or representatives of eligible home schooled SWD.

When conducting the timely and meaningful consultation process, the LEA must cover the following items during the meeting:

1. The child-find process for private schools – how private school students can participate equitably and how parents, teachers, and private school officials will be informed of the child find process and procedures. Remember: LEA must locate, identify and evaluate all children suspected of having a disability within their jurisdiction – activities should be similar to and completed within comparable time period of students in the public schools.
2. What the proportionate share amount is and how it was calculated.
3. The consultation process itself and how it will operate throughout the school year so eligible students can participate in special education and related services. Services must be comparable in quality, not quantity.
4. How, where and by whom proportionate share funds will be allocated, including a description of the types and amounts of services that will be provided. The LEA must make the final decisions with respect to the services to be provided (even if there are insufficient funds to serve all SWD) after receiving views from the participants.
5. How the LEA, if it disagrees with the views of the private schools on services, will provide a written explanation of why it chose not to follow the views of the private schools.

If there is a disagreement the LEA must provide to the private school officials or home school parent or guardian, a written explanation of the reasons why the LEA chose not to accept the recommendations of the private school officials.

For documentation purposes, it is not enough to simply have a record of attendance. Each participant must be given an affirmation form to sign indicating that the five essential points were discussed and private school views were considered. If the private school or

home school representative refuses to sign an affirmation form, it should be maintained with a note to that effect.

## Chapter 6: Inventory Management for Federal Programs

The Elementary and Secondary Education Assistance Act of 1965 (ESEA) reauthorized by the Every Student Succeeds Act of 2015 (ESSA) requires, among other things, that Local Educational Agencies (LEAs) implement and maintain financial management systems that substantially comply with federal systems management requirements. These requirements, detailed in 2 C.F.R., Part 200.62– Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 C.F.R., Part 200) states that LEAs shall provide: “effective control over and accountability for all funds, **property**, and other **assets**. Recipients shall adequately safeguard all assets and assure they are used solely for authorized purposes”.

To assist in reviews of financial management systems under the requirements of 2 C.F.R., Part 200, the Georgia Department of Education (GaDOE) Federal Programs Division is issuing guidelines to Local Educational Agencies (LEAs) to:

- (1) assist LEAs in implementing and monitoring their federal programs inventory system;
- (2) to assist monitors and auditors in reviewing the systems to determine if the LEA’s inventory system is in substantial compliance with 2 C.F.R. Part 200 – Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and ESEA non-regulatory guidance.

### Authoritative Guidance

2 C.F.R., Part 200 – Uniform Administrative Requirement, Cost Principals, and Audit Requirements for Federal Awards establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions. The principles deal with the subject of cost determination, and make no attempt to identify the circumstances or dictate the extent of agency and institutional participation in the financing of a project. The principles are designed to provide that the Federal Government bear its fair share of total costs, determined in accordance with generally accepted accounting principles, except where restricted or prohibited by law. Agencies are not expected to place additional restrictions on individual items of cost. Provision for profit or other increment above cost is outside the scope of this Circular.

General Education Provisions Act (GEPA) Sec. 443(a) requires each recipient of federal funds to keep records which fully disclose the amount and disposition of the funds, the total costs of the activity for which the funds are used...and such other records as will facilitate an effective financial or programmatic audit.

### Applicability

The provisions of the sections of these guidelines shall be applied by LEAs as recipients of a federal grant awards. LEAs shall apply the provisions of 2 C.F.R. Part 200, to sub recipients performing substantive work under the federal grant allocations that are passed through or awarded by the primary recipient (LEA).

## **Functions of an Inventory Review**

The inventory review requirements ensure that LEAs meet federal guidance for controlling and accounting for inventory in accordance with each federal grant's laws and policies. The procedures and processes of an inventory have the following functions:

- Serves as a needs determination to assist LEAs in determining if additional materials and supplies need to be purchased to implement the LEA's federal programs.
- Surveys the property in storage to determine if it is being (a) held for disposition, (b) in the process of production for disposition, or (c) to be consumed/utilized in the implementation of the LEA's federal programs.
- Tracks the property undergoing repair. Procedures include a process for repair and a work-in-process tracking system.
- Provides an inventory disposition process for the loaning and issuing of equipment, as well as the disposal process.
- Provides policies and standard procedures for program planning and monitoring of equipment use.

## **Inventory Definitions**

### **Equipment**

According to 2 C.F.R. Part 200.33, equipment is defined as an article of nonexpendable, tangible personal property (including information technology systems) having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-profit organization for financial statement purposes, or \$5,000. (See also 2 C.F.R. Part 200.12 Capital assets, 2 C.F.R. Part 200.20 Computing devices, 2 C.F.R. Part 200.48 General purpose equipment, 2 C.F.R. Part 200.58 Information technology systems, 2 C.F.R. Part 200.89 Special purpose equipment, and 2 C.F.R. Part 200.94 Supplies.)

LEAs must develop and maintain controls to ensure that all property with federal funds is purchased in accordance with the LEA's procurement procedures and that adequate controls are maintained to safeguard all equipment purchased. Therefore, an inventory shall be maintained for all tangible property with a useful life of one year, regardless of the acquisition cost. LEAs are not required to track consumable items, but are required to maintain an inventory of items such as computers, DVD players, projectors, cell phones, etc.

The 2 C.F.R. Part 200 establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments and federally recognized Indian tribal governments (governmental units).

### **Supplies**

Supplies are addressed in 2 C.F.R. § 200.94. Supplies are any tangible personal other than those described in § 200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-federal entity

for financial statement purposes or \$5,000, regardless of the length of its useful life. Supplies are generally considered consumable items. These items would generally have a shorter life span than equipment which is kept for recurring use. Therefore, supplies do not have to be recorded in an inventory management system. See also 2 C.F.R. Part § 200.20 Computing devices and 2 C.F.R. Part § 200.33 Equipment.

Even though supplies are not required to be part of the inventory management system, LEAs should have adequate internal control procedures that include a process for labeling and locating property, including supplies, purchased with federal funds. The information maintained about supplies purchased with federal funds will provide documentation to prove all costs are necessary, reasonable and allocable.

### **Pilferable (Walkable) Items**

A January 2010 audit report by the Office of Inspector General (OIG) on the State of Pennsylvania's Philadelphia Title I programs indicated that a large number of what was

*Note: Any equipment paid for under a contract for services is the property of the district's federal program office. The equipment will become the property of the district's federal program office at the dissolution of the contracted services.*

termed as pilferable items were not included on any inventory report. Pilferable items are defined as those items that may be easily be lost or stolen. There has been significant advancement in technology and many technology items are now available for well under \$5,000 per unit cost. Because of the OIG 2010 Philadelphia Audit Report, items considered to be pilferable items and purchased with federal funds must now be

included on any inventory report. Pilferable items include, but not limited to: cell phones, iPads, tablets, iPods, graphing calculators, software, projectors, cameras, camcorders, DVD players, computer equipment, and televisions.

### **Acquisition Cost**

The acquisition cost of an item of purchased equipment means the net invoice unit price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the equipment usable for the purpose for which it was acquired. In addition, freight charges, installation charges, and other charges directly related to placing the equipment in use may be reimbursed.

### **Current Fair Market Value**

Current fair market value is determined by obtaining two signed bids from potential purchasers or two appraisals from authorized appraisers for the purpose of disposing of or transferring equipment. When the equipment is being traded in for like or similar equipment used in the same program for the same purpose, the trade in value constitutes the current fair market value of the traded in equipment.

## **Procedures for Maintaining an Inventory of Equipment**

The Standards for Financial and Program Management section of 2 C.F.R. Part 200 states that effective control and accountability must be maintained for all grant and sub-grant cash, real and



personal property, and other assets. Grantees and sub-grantees must adequately safeguard all such property and must assure that it is used solely for authorized purpose. Such internal control provides reasonable assurance of the effectiveness and efficiency of the program, reliability of reporting and compliance with applicable laws and regulations.

Inventory items purchased with federal funds are divided into the following categories: real property, equipment, pilferable items and supplies. All equipment, that is, any nonexpendable, tangible property having a useful shelf life of more than one year must be included on an inventory. This includes pilferable items, equipment that is considered small items easily lost or stolen. Even though supplies, consumable items, with a shelf life less than a year, are not required to appear on an inventory there should be adequate internal control procedures ensure the supplies purchased with federal funds are used for the intend of the program.

The maintaining of an inventory of equipment is an essential component of internal control. The components of inventory management include procedures for equipment use, equipment management requirements, equipment disposition and supplies disposition. These components are further defined by written procedures for the following areas:

- Acquisition of equipment
- Method for entering information into the LEAs inventory management system
- On-site use of equipment
- Physical inventory
- Equipment disposition
- Supplies disposition
- Lose, damage or theft of equipment
- Equipment use for Title I, Part A targeted assistance programs
- Equipment use for private schools

## **Requisition of Equipment**

Inventory management procedures begin with a process of determining the need and use of the equipment. All equipment purchased with federal funds must be in accordance with the regulations of the funding source. In other words, procedures must be in place to ensure all activities, including the purchase of equipment, paid for with federal funds are necessary, reasonable, allocable, and allowable. Once purchased, the equipment must continue to be used for that or a related purpose.

The requisition for purchase of equipment should follow the LEAs internal control procedures. Procedures should be in place to ensure prior approval of all purchases and provide specifications for receiving the equipment and issuing the equipment to the proper locations.

### **Entry of Information into Inventory Management System**

Once equipment has been received the LEA must have a procedure in place for the entry of information into the LEAs inventory management system. The federal programs director/s and school principal are responsible for the management and inventory of such equipment. The inventory must be available for review and evaluation. A copy of the inventory should be kept at both the LEA office and at the school level. The inventory can be kept electronically so that it is easily assessable at both the LEA and school level.

The written procedures should include the following requirements for equipment items purchased with federal funds.

1. All equipment should be properly tagged and labeled for inventory tracking. The label should mark the equipment with appropriate federal program name and include the fiscal year of purchase and property of the respective LEA.
2. The school shall retain such property in a program as long as there is need for such property to accomplish the purpose of the program for which it was purchased.
3. The inventory must be current and available for review and audit. 2 C.F.R. 200.311, 2 CFR 200.313 and 2 C.F.R. 200.439 states the following information must be included in the recipient's inventory records:
  - A **description** of the equipment.
  - A **serial number**, model number, or other identification number.
  - The **funding source (including the FAIN) and percentage (who holds title)** under which the equipment was acquired. *Note:* Equipment purchased with federal funds shall be identified to indicate federal ownership by specific federal program (e.g., items purchased with Title I Part A monies must be marked as Title I, Part A with grant award year.) FAIN numbers are located on the Grant Award Notice (GAN) document in the upper right box #2.
  - The **source of property (vendor)**.
  - The **acquisition date** and **unit cost**.
  - The present **location** of the equipment.
  - Indication of the **use** of the equipment. For example, instruction, professional learning, parent and family engagement, administration, etc.
  - The **condition** of the equipment.
  - The **date** the information was added to the inventory.
  - Who holds **title** to the equipment? If funds from more than one program was used to purchase the equipment then each program should be listed as the title, and if possible, notation of percentage should be listed.
  - All pertinent information on the final transfer, replacement, or **disposition** of the equipment (including the date of disposal and sale price of the equipment).
4. Inventory must be updated as equipment items are purged or new purchases are made.
5. Equipment items purchased with federal funds are to be identified and physically marked as noted above.
6. Adequate safeguards must be in place related to the loss, damage, or theft of the equipment. Any loss, damage, or theft should be investigated and fully documented.
7. Adequate maintenance procedures should be implemented to keep the equipment in good condition.

### **Off-site Use of Equipment**

The LEA shall develop written procedures for ensuring an effective tracking system for all equipment used off site. These procedures should include the process for requesting the use of and signing out equipment utilized off site. A sample form is provided in this manual that includes documentation of the date the equipment was taken off-site, use of the equipment, person

responsible for the equipment use, date the equipment was returned and the condition of the equipment on return.

## **Physical Inventory**

A physical inventory of equipment purchased with federal funds shall be taken and the results reconciled with the equipment records at least once every two years in accordance with

2 C.F.R. Part 200.313 (d)(2). Any differences between quantities

determined by the physical inspection and those shown in the

accounting records shall be investigated to determine the causes of the difference. The recipient shall, in connection with the inventory, verify the existence, current utilization, continued need for the equipment and condition of the equipment. Documentation shall be maintained of the date and the person conducting the physical inventory. Adequate maintenance procedures shall be implemented to keep the equipment in good condition.

*Conducting a physical inventory ensures that equipment is being used as intended; thus protecting against unauthorized use.*

## **Procedures for Disposition of Equipment**

The LEA should establish procedures for determining the lifecycle of the equipment, as well as, a depreciation methodology. When original or replacement equipment acquired with federal funds is no longer needed for the original project or program, the equipment may be retained, sold or disposed, if it is not needed in any other federally funded project or program. The LEA will need to ensure that records are kept and made available for monitors and auditors as to where the equipment was transferred.

The following are the procedures to eliminate any equipment item from the inventory:

1. Equipment items with an acquisition cost/current per unit fair market (an explanation is provided in the Definitions section) value of less than \$5,000 and are more than three years old may be retained, sold or disposed, with no further obligation to GaDOE. The disposition of such items should be so noted on the equipment inventory maintained by the LEA.

2. Equipment items with an acquisition cost of \$5,000 or more may be retained or sold and the awarding agency (GaDOE) shall have a right to amount calculated by multiplying the current market value or proceeds from sale by the awarding agency (GaDOE's) share of the equipment.

a. If the current per unit fair market value is \$5,000 or more, the equipment may be retained or sold and the awarding agency (Department) shall have a right to an amount calculated by

### ***Miscellaneous***

*When acquiring replacement equipment, the recipient may use the equipment to be replaced as a trade in or sell the equipment and use the proceeds to offset the cost of the replacement equipment, subject to the approval of the state or the awarding federal agency. If the equipment is sold, then the proceeds must be handled as stated earlier in the Disposition Section of this manual.*

*If an item of equipment has been damaged, destroyed, lost, or stolen, an official investigation by the proper authority should be conducted and fully documented. A copy of this report must be kept on file in the district office and the schools' administrative office, usually the principal's office.*

*Permission to dispose items from inventory will be granted, in writing, following review and approval of the inventory report by the district's federal program office. A specific grant recipient is responsible for replacing destroyed, lost, or stolen equipment and repairing damaged equipment.*

multiplying the current market value or proceeds from the sale by the state's share of the equipment. However, the entity is permitted to deduct and retain from the state's share \$500 or 10-percent of the sales proceeds, whichever is less, for the entity's selling and handling expenses.

*Note: The GaDOE does not require this of Georgia's Title I LEAs. To date, GaDOE has not required this action of LEAs for the sale of Title I property in an LEA. However, this procedure is outlined in 2 C.F.R. Part 200.313 (d)(5)(e)(1-4) and allows a state to require this process from their LEAs.*

***LEAs Disposition Guidelines  
for Equipment Purchased with Federal  
Funds***

*The disposition/transfer of equipment policy applies to any equipment item that is obsolete, not repairable, damaged, destroyed, lost, or stolen. This policy covers any equipment item purchased by a recipient with State funds or Federal funds.*

b. The disposition of such items should be so noted on the equipment inventory maintained by the recipient. The recipient should include the date of disposal and sales price or the method used to determine current fair market value if the recipient compensates the state.

**Procedures for Disposition of Supplies**

Procedures should be in place for the disposition of supplies if there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon termination or completion of the

award, and if the supplies are not needed for any other federally sponsored programs or projects, the grantee of sub-grantee shall compensate the awarding agency for its share.

**Loss, Damage or Theft of Equipment**

2 C.F.R. Part 200.313 (d)(3) requires that a control system be developed by recipients of federal funds to ensure that there are adequate safeguards to prevent loss, damage, or theft of the property, including real property, equipment, and pilferable items. These procedures should include:

- Adequate safeguards to prevent loss, damage, or theft of the equipment. Some possible control features could include:
  - Locks or security camera (for particularly valuable or vulnerable items)
  - Access controls to warehouses to limit entry by unauthorized personnel
  - Use of logs or sign-in sheets for certain items of property; for example, iPads, laptops, cameras, projectors
- Procedures for promptly entering items received into the inventory management system
- Process for investigation of any loss, damage and/or theft of equipment. Any loss, damage and/or theft of equipment purchased with federal funds should be reported to the LEA level federal program staff.
- Documentation of notification of loss, damage or theft of equipment and, if appropriate, any police reports. Two sample report forms are provided in this manual.

## **Equipment Use for Participating Private Schools**

Funds from several federal programs may be used to purchase materials and equipment to meet the needs of participating (students eligible to receive services) private school students.

It is important to remember that although the equipment may be used by the private school, the LEA purchasing the equipment retains title and must continue to account for the equipment in its inventory management system. GaDOE shall require all LEAs serving private school children to implement adequate procedures and internal controls to account for the location, custody, and security of materials, equipment, and property purchased with federal funds for private school use. These procedures must include the proper labeling of materials and equipment purchased with federal funds, policies and procedures to ensure that private school officials do not use these materials and equipment with ineligible children, and disposal procedures.

The LEA shall maintain an inventory of all materials, equipment, and property purchased with federal funds for use with eligible students at private schools. The inventory shall contain the same requirements for any equipment purchased with federal funds. These requirements are:

- A **description** of the equipment.
  - A **serial number**, model number, or other identification number.
  - The **funding source (including FAIN) and percentage** under which the equipment was acquired. *Note:* Equipment purchased with federal funds shall be identified to indicate federal ownership by specific federal program (e.g., items purchased with Title I Part A monies must be marked as Title I, Part A with grant award year.)
  - The **source of property (vendor)**.
  - The **acquisition date** and **unit cost**.
  - The present **location** of the equipment (school, classroom, etc.).
  - Indication of the **use** of the equipment-instruction, professional learning, parent and family engagement, administration, etc.
  - The **condition** of the equipment.
  - The **date** the information was added to the inventory.
  - Who holds **title** to the equipment?
  - All pertinent information on the final transfer, replacement, or **disposition** of the equipment (including the date of disposal and sale price of the equipment).
1. Inventory must be updated as equipment items are purged or new purchases are made.
  2. Equipment items purchased with federal funds are to be identified and physically marked as noted above.
  3. Adequate safeguards must be in place related to the loss, damage, or theft of the equipment. Any loss, damage, or theft should be investigated and fully documented.
  4. Adequate maintenance procedures should be implemented to keep the equipment in good condition.
  5. A physical inventory of equipment items must be taken and the results reconciled with the inventory records at least once every two years.

The LEA would follow the same disposition plan for the equipment purchased for participating private school students as with any equipment purchased with federal funds in the public school.

## **Monitoring of Equipment and Inventory**

LEAs receiving federal funds are responsible for managing the day-to-day operations of the grant and its supported activities to ensure that the requirements of the grant are met. The monitoring includes the purchasing, use and disposal of property. These federal regulations and requirements also require the state educational agency (SEA) to monitor the implementation of program requirements and expenditures of federal funds.

The audit requirements of 2 C.F.R. Part 220.501 state that A non-federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in federal awards must have a single audit conducted in accordance with §200.514 Scope of audit

except when it elects to have a program-specific audit conducted in accordance with paragraph (c) of this section.

***Quality Control Suggestion:*** Ensure all inventory forms have the required components (refer to the “Equipment and Real Property” section of the LEA monitoring document). Ensure that inventory forms include the dated signature of individuals conducting the inventory.

Below are persistent inventory findings from A-133 Single Audits, U.S. DEPARTMENT OF EDUCATION Program monitoring, Office of Inspector General (OIG) and Department Cross-Functional Monitoring are listed below.

- Purchasing unneeded supplies or equipment
- Purchasing goods at inflated prices

## **Sample Forms**

As stated throughout this manual, the LEA must establish written procedures for purchasing and monitoring of equipment use to ensure compliance with federal regulations. Many LEAs have purchased programs to assist with inventory requirements. While this is a local decision, it is the responsibility of the federal programs director/coordinator, within the LEA, to ensure that the inventory procedures and forms include the required components.

The enclosed sample documents are merely that, examples of what various forms may look like. The following forms may be as guidelines in the development of local procedures.

## Sample Inventory

### ABC School

Description	Vendor	Purchased Date	Purchased Price	Date included on Inventory	Identification		Funding/Title			Specific Location	Use of Equipment	Condition	Deposition Data Check all that apply	Physical Inventory Initial and date
					Serial #	Decal #	Grant	%age from source	FAIN					
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	

**LEA/SCHOOL NAME**  
**Off-site Equipment Usage**

<b>Date Checked Out</b>	<b>Purpose of Use</b>	<b>Equipment Checkout</b>	<b>Person Responsible</b>	<b>Date Returned</b>	<b>Condition of Equipment Upon Return</b>



### REPORT OF LOST, DAMAGED OR STOLEN PROPERTY

(Report on Arson, Burglary, Vandalism, Theft, Unexplained Loss, and Failure to Return)

Instructions: Please complete this form and forward it to the Federal Programs Office. A police report is required in the event of theft or burglary

School/	Date	<del>Date</del> of Loss/Disposal: of Loss/Disposal:
Principal:		Date Reported:
Who was notified	Type	Type of event reported? of event reported?
<input type="checkbox"/> Principal		<input type="checkbox"/> Disposal - Broken
<input type="checkbox"/> School Resource Officer		<input type="checkbox"/> Disposal - Obsolete
<input type="checkbox"/> Police		<input type="checkbox"/> Burglary/Attempted Burglary*
<input type="checkbox"/> Other (Specify):		<input type="checkbox"/> Larceny*
		<input type="checkbox"/> Theft by Taking*
		<input type="checkbox"/> Mysterious Disappearance
		<input type="checkbox"/> Destroyed by Fire
		<input type="checkbox"/> Other (Specify):

#### Description of Items:

Quantity	Asset Description	Serial No.	LEA Tag #	Cost Per Unit	Total Amount

For Burglary/Larceny/Theft Events Only

Who discovered the loss of equipment, etc.?

Who closed the building prior to the violation?

Who first opened the building after the violation?

What measures were taken to safeguard the property?

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> Alarm system activated | <input type="checkbox"/> In locked closet | <input type="checkbox"/> Other (Specify): |
| <input type="checkbox"/> In locked room         | <input type="checkbox"/> In school vault  |   |

#### Location of the stolen/damaged property:

- ☐ Classroom (specify):
- ☐ Portable/Trailer
- ☐ Media Center
- ☐ Office (specify):
- ☐ Kitchen
- ☐ Other (Specify):

**Report of Lost, Damaged or Stolen Property**

**ABC LEA**

**(Report for Arson, Burglary, Vandalism, Theft, Unexplained Loss, and Failure to Return)**

**School/Department:**

\_\_\_\_\_

**Date Loss Discovered:**

\_\_\_\_\_

**Who Discovered Loss:**

\_\_\_\_\_

**Reported to Police (Yes or No):**

\_\_\_\_\_

**Name of Police Department:**

\_\_\_\_\_

**Date of Report:** \_\_\_\_\_ **Police Complaint Number:** \_\_\_\_\_

**Briefly Explain Circumstances:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Complete Information Below**

Quantity	Description of Equipment	Serial Number	Decal or Tag Number

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

## Chapter 7: Monitoring of Federal Programs

The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act of 2015 (ESSA), requires the state educational agency (SEA) to monitor the implementation of program requirements and the expenditure of federal funds. Georgia's monitoring process consists of five major components:

1. **Program Requirements** – LEAs must submit for approval the Consolidated LEA Improvement Plan (CLIP) through the consolidated application process. Federal Programs staff review each CLIP to ensure that the plan contains allowable activities for use and budgeting of federal funds. Once the CLIP has been approved, the LEA submits a budget reflecting the approved CLIP activities for review and approval by the Federal Programs staff assigned to the LEA. The LEA updates its CLIP under ESSA, as needed, to reflect changes, and it submits the updated CLIP to the SEA for review and approval. Updates to the CLIP are typically performed on an annual basis in Georgia.
2. **Monitoring of Expenditures** – LEAs must submit for approval an annual set of budgets through the consolidated application process. Federal Programs staff review each approved CLIP and program budget to ensure that expenditures are appropriate under program-specific federal guidelines and Uniform Grants guidelines before approving the budget. Once budgets are approved, Federal Programs staff track funds drawn down by LEAs for expenditures to ensure that LEAs are likely to meet the drawdown of funds timelines.
3. **Single Audit** under 2 C.F.R. Part 200.50(b) – An audit is a formal or official examination of records and accounts with the intention to verify that proper accounts have been utilized, proper procedures have been followed, and attending documentation has been maintained. If an auditor is unable to verify a program's accounts, procedures, and documentation, the LEA will be notified in writing, either by first class mail or by electronic mail, of an exception or audit finding(s). The Division of Federal Programs will follow procedures as outlined in the *Subrecipient Audit Resolution Guide* for resolving any LEA audit findings through a single audit process.
4. **On-Site Monitoring** – An SEA on-site cross-functional monitoring team visits an LEA to review the criteria included in the LEA monitoring rubric. LEAs are monitored, at a minimum, on a four-year cycle. Approximately one-fourth of the LEAs are monitored on-site each year. As part of the process for determining which LEAs are to be monitored, the Division of Federal Programs conducts a risk assessment using a combination of elements as defined by Department.

Depending on the implementation of the program at the LEA, the following federal programs may be included on the on-site cross-functional monitoring team visit:

- Title I, Part A – Improving the Academic Achievement of the Disadvantaged
- Title I, Part A – Academic Achievement Awards
- Title I Part A – School Improvement Grants – State Reservations – 1003(a)

- Title I, Part A – School Improvement Grants – Assistance for School Improvement – 1003(g)
- Title I, Part A and Title I, Part D – Programs for Neglected and Delinquent Children
- Title I, Part C – Education of Migratory Children
- Title II, Part A – Supporting Effective Instruction
- Title III, Part A – Language Instruction for English Learners and Immigrant Students
- Title IV, Part A – Student Support and Academic Enrichment
- Title V, Part B – Small, Rural Education Achievement Program (REAP)
- Title I, Part A and Title X, Part C – McKinney-Vento Homeless Education Assistance for Children and Youth
- Title I, Part A - Parent and Family Engagement
- The Individuals with Disabilities Education Act (IDEA)

The results of the cross-functional monitoring team visit are reported through the e-monitoring reporting site within the My GaDOE Portal. Each of the federal programs included in this monitoring process has its own corridor within the e-monitoring reporting site. The Title I Area Specialists serve as overall team leads for the cross-functional monitoring teams. Each federal program that has staff assigned to a team will designate one program staff member as the program's team lead. The program team lead is responsible for entering the data and writing the finding and corrective actions for the specific program, as needed. If there is a federal program that is applicable to the LEA and staff limitations make it unfeasible for a staff member to be present the day of the on-site monitoring, the program will have a desktop monitoring where the documents are uploaded through a secure online site for review by the program staff.

5. **Self-Monitoring** – The LEA self-monitoring process is an outgrowth of the on-site monitoring process of the cross-functional team. It is designed to provide LEAs the support and guidance needed to maintain ongoing high standards for compliance and program delivery by conducting a self-monitoring of compliance with federal law for each fiscal year that the LEA does not participate in the cross-functional on-site team monitoring process. LEAs not receiving an on-site visit may complete and submit the Self-Monitoring Checklist within the reporting site in the My GaDOE Portal (§ 200.328(a)).

## **On-Site Cross-Functional Monitoring (CFM) Team Process**

### **Selection of LEAs for Monitoring**

- LEAs are monitored on a [four-year cycle](#). Approximately one-fourth of the LEAs are monitored each year. As part of the annual review process in determining which LEAs are to be monitored, the Division of Federal Programs conducts a risk assessment using a combination of elements defined by GaDOE. An LEA's risk assessment rating is determined by using both its risk rating, based on a set of established High-Risk Elements developed by the Division of Federal Programs and a risk rating from GaDOE's Financial Review Division.

- During the summer of each year, the Division of Federal Programs completes a risk assessment to determine if an LEA falls into the high-risk category. The results of the risk assessment determine which LEAs may be added to the regular CFM cycle for that year. The SEA has the responsibility to monitor high-risk LEAs (§ 200.331(b)(1-4)). The Division of Federal Programs defines high-risk as:
  - LEAs showing evidence of serious or chronic compliance problems
  - LEAs with financial monitoring/audit findings; and/or LEAs with a high number of complaints from parents and other stakeholders about program implementation.
  - Other elements that may cause an LEA to be determined high-risk include size of allocation and new federal programs for fiscal management personnel in the LEA.
  - High-risk does not necessarily mean an LEA is not meeting the requirements of the program, federal regulations, or administrative procedures. It does mean that an LEA may be at a higher risk of having program elements that could cause it to not meet requirements associated with federal rules, regulations, and administrative procedures.
  - The Division of Federal Programs conducts a risk assessment for the following programs:
    - Title I, Part A – Improving the Academic Achievement of the Disadvantaged
    - Title II, Part A – Supporting Effective Instruction
    - Title III, Part A – Language Instruction for English Learners, Immigrant Students
    - Title IV, Part A – Student Support and Academic Enrichment
    - Title IV, Part B – 21st Century Community Learning Centers
    - Title I, Part C – Education of Migratory Children
    - Title V, Part B – Rural Education Achievement Program (REAP)
    - Title IX, Part A – McKinney-Vento Education for Homeless Children and Youth
    - Individuals with Disabilities Education Act (IDEA)

## **1. On-Site Cross-Functional Monitoring Team**

Each on-site cross-functional monitoring team consists of several team members. The specific makeup of particular teams is determined by the programs being implemented in an LEA. Each cross-functional monitoring team consists of representatives from programs being monitored, some of whom may conduct the monitoring via a desk-top review. The following federal programs may be included on the on-site cross-functional monitoring team visit:

- Title I, Part A – Improving the Academic Achievement of the Disadvantaged
- Title I, Part A – Parent and Family Engagement
- Title I Part A – School Improvement Grants – 1003(a)
- Title I, Part A – School Improvement Grants – 1003(g)

- Title I, Part D – Programs for Neglected and Delinquent Children
- Title I, Part C – Education of Migratory Children
- Title II, Part A – Supporting Effective Instruction
- Title III, Part A – Language Instruction for English Learners and Immigrant Students
- Title IV, Part A – Student Support and Academic Enrichment
- Title IV, Part B – 21<sup>st</sup> Century Community Learning Centers
- Title V, Part B – Rural Education Achievement Program (REAP)
- Title IX, Part A – McKinney-Vento education for Homeless Children and Youth
- The Individuals with Disabilities Education Act (IDEA)

## **2. Preparation Prior to On-Site Visit**

- LEA Training
  - Once the LEAs to be monitored for the current year have been identified, each LEA's superintendent is notified and provided with the current year's monitoring document. The LEA is also notified of the training opportunities provided by GaDOE. This training is made available to all LEA staff members who will be involved in the on-site or desk-top cross-functional monitoring team visit.
  - Other opportunities available to all LEAs concerning the monitoring process include presentations at the annual Georgia Compensatory Educational Leaders (GCEL) conference, the annual Federal Programs Conference and other webinars during the year.
  - Prior to the monitoring date, Federal Programs' staff may provide small group and/or individual technical assistance meetings (face-to-face or online) to provide support and assistance for preparation for an on-site monitoring. On-site visits are scheduled as requested by the LEA; however, on-site technical assistance cannot be provided within two weeks of the cross-functional monitoring team visit.
  - Federal Programs' staff are always available via phone and email to answer questions the LEAs have concerning preparation for their on-site or desk-top visits.
- On-Site Monitoring Visit
  - The on-site visit typically lasts one to two days. During the visit, the team reviews documentation and interviews the LEA staff and other stakeholders. After the on-site visit is completed, the team members follow up with additional contact if necessary. Desk-top reviews performed by program staff in coordination with the on-site review team follow the same steps for document review; however, the review is performed off-site and may not include interviews with the LEA staff and other stakeholders.

### **3. Feedback and Follow-Up to On-Site Visit**

- **Monitoring Report:**
  - The GaDOE provides a monitoring report, via the My GaDOE Portal, to the LEA within 30 business days of the on-site visit. An automated email is sent to the LEA superintendent and LEA staff notifying them that the report is available in the LEA monitoring application on the My GaDOE Portal. The report contains recommendations, findings, and required corrective actions that provide an analysis of the implementation of the programs monitored.
- **LEA Corrective Action (if applicable):**
  - The LEA has 30 business days to respond to any required corrective actions.
  - The LEA must clearly label and attach all documentation that is required by the corrective action.
  - If the corrective action requires written procedures, these procedures must be attached as a separate document rather than stated in the corrective action response text box.
  - The program team lead monitors the implementation of the timeline for the LEA's approved corrective action and recommends an appropriate alternative if strategies are not implemented in a timely manner.
  - Any LEA failing to correct deficiencies, as outlined in its approved written corrective action timeline, could be subject to a delay of funds, at the discretion of GaDOE, until corrections are made.
- **LEA Response to Monitoring Feedback:**
  - The areas in which the indicators are "met" require no further action. The areas that are "met with recommendations" require no further action but may warrant updates to current practices. Only the indicators that are marked as "did not meet" require a corrective action.
- **Department Response to LEA's Corrective Action**
  - Once the LEA superintendent has signed off on the corrective action, the team lead for the specific program reviews the LEA's corrective action documentation. If no further information is needed, the team lead will sign off that the corrective action is complete, indicating that the LEA is now in compliance. The LEA's corrective action is then reviewed by the specific federal program manager and program director. If at any time through this review process it is determined that additional information is needed from the LEA, the corrective action is sent back to the LEA for revision, and the review process continues until the corrective action is complete.
  - Once all the findings have been cleared through the corrective action process, the program manager and director will sign off that the corrective action is complete. The LEA superintendent will receive notification of the sign-off via automated email.
- **Report Analysis:**
  - The GaDOE maintains a database of all on-site visit reports by monitoring cycle. Summary analyses of the findings, recommendations, and commendations from the reports provide a more complete picture of implementation and inform efforts to provide leadership activities and technical assistance to the LEAs.

The cross-functional monitoring document is available [here](#).

## **LEA Self-Monitoring Procedures**

The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act of 2015 (ESSA), requires the state educational agency (SEA) to monitor the implementation of program requirements and the expenditure of federal funds (CFR 200.328(a)). Monitoring and providing guidance and technical support for federal programs at the local level to ensure their compliance with regulations, as well as to assure the quality of the program and the instructional delivery being utilized with at-risk populations, is a primary focus for the Federal Programs Division.

Georgia's procedures for on-site visits specify that LEAs participate in an on-site monitoring process on a four-year cycle. Approximately one-fourth of LEAs are monitored on-site each year. The self-monitoring process is a companion to the on-site monitoring program. It is designed to provide LEAs the support and guidance needed to maintain ongoing high standards for compliance and program delivery by conducting a self-monitoring of compliance with federal law throughout the period that the local program does not participate in the Federal Programs Division on-site monitoring process. Each LEA not monitored as part of the annual cross-functional monitoring cycle is strongly encouraged to complete and submit the self-monitoring report. A best practice is to complete this along with year-end completion report activities (i.e., October – December). LEAs choosing to use this application should notify the Division of Federal Programs, so the application can be activated ([federalprograms@doe.k12.ga.us](mailto:federalprograms@doe.k12.ga.us)).

### **Steps for Completing the Self-Monitoring Process**

1. The LEA team reviews the applicable year's self-monitoring indicators. (The self-monitoring indicators are the same indicators used in cross-functional monitoring for that fiscal year and are found [here](#).)
2. The LEA team reviews its documentation for each indicator. Overarching indicators are reviewed by all program staff together.
3. The LEA will access the self-monitoring application on the My GaDOE Portal.
4. The LEA team determines which rating reflects its performance in the fiscal year: district successfully implementing, district resolving, district requesting assistance, or NA, and marks each criterion accordingly.
5. The LEA may record narrative and upload documentation to support its ratings.
6. The Federal Programs staff assigned to the LEA will review the self-monitoring report to determine which, if any, LEAs may need an on-site visit, phone conference, or virtual meeting for additional technical assistance.
7. LEAs may request technical assistance by contacting the appropriate Federal Programs staff any time during the self-monitoring process.

## **Local Educational Agency (LEA) Audit Resolutions**

The U.S. Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, §200.521 makes GaDOE (as a pass-through entity) responsible for making the management decision for audit



findings that relate to federal awards it makes to subrecipients (i.e., LEAs). Specifically, §200.521(d) states that GaDOE, as the “pass-through entity responsible for issuing a management decision must do so within six months of acceptance of the audit report.”

A single audit or program-specific audit is required, in accordance with the Single Audit Act, of subrecipients that expend \$750,000 or more in federal awards in a fiscal year. A single audit has two main objectives:

- a. Audit of the entity’s financial statements and expenditures of federal awards
- b. Compliance requirement audit of federal awards. Only federal awards considered major programs are audited. A major program is defined in the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards §200.518. The compliance requirements audited are summarized in the compliance supplement, Appendix XI to Part 200 of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

When GaDOE receives an audit report with federal award findings, these findings will be assigned to the appropriate program manager for investigation. The program manager, or his or her designee, will review the findings to determine what corrective action needs to be taken by the sub-recipient and if any action needs to be taken by GaDOE to address the findings. Findings may include questioned costs, instances of non-compliance, or material weaknesses in internal controls. Regardless of the type of finding, the corrective action must be taken on the part of the sub-recipient and it is the responsibility of GaDOE to ensure that the finding is addressed with a corrective action plan. Federal award findings will be considered open by GaDOE Financial Review Office until the appropriate program has completed their review of the finding. LEAs are expected to work with GaDOE program staff to ensure timely resolution to identified findings resulting from the single audit.

## Chapter 8: Records Retention

Local Educational Agencies (LEAs) receiving federal funds are required to maintain records in accordance with the 2 C.F.R. Part 200 – Uniform Administrative Requirements, Cost Principles and audit Requirements for Federal Awards. In addition, LEAs must comply with local records retention policies.

LEA records maintained in accordance with 2 C.F.R. Part 200 will be considered in compliance with federal requirements for records retention. 2 C.F.R. Part 200 sections appropriate for records retention are provided below. However, LEAs should consult the complete document for regulations on administering federal programs. The complete document is available [here](#).

### Title 34 Code of Federal Regulations Parts 76

#### **§ 76.730 – Records Related to Grant Funds of EDGAR.**

- A state and subgrantee shall keep records that fully show:
  - The amount of funds;
  - How funds were used;
  - Total cost of the project;
  - Share of the cost provided from other sources; and
  - Other records to facilitate an effective audit.

Note: There are references throughout the new reporting requirements on financial management in 2 C.F.R. Part 200.302 (performance reporting)

#### **§ 76.731 – Records Related to Compliance**

- A state and subgrantee shall keep records to show its compliance with the program requirements.

The Federal Freedom of Information Act (5 U.S.C. 552) does not apply to records unless required by federal, state, or local law; grantees and subgrantees are not required to permit public access to their records. (Approved by the Office of Management and Budget under control number 1880-0517) (Authority: 20 U.S.C. 3474; Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards [2 C.F.R Part 200], [53 FR 8071 and 8087, Mar. 11, 1988, as amended at 53 FR 8072, Mar. 11, 1988; 53 FR 49143, Dec. 6, 1988; 64 FR 50392, Sept. 16, 1999])

## Chapter 9: Selecting Evidence-Based Interventions

### Purpose

The purpose of this chapter is to support Local Educational Agencies (LEAs) in successfully choosing and implementing evidence-based practices, strategies, and interventions (collectively referred to as “interventions”) that improve outcomes for students. Using, generating, and sharing evidence about effective interventions to support students gives stakeholders an important tool to improve student learning.

### Alignment to Georgia’s Systems of Continuous Improvement

Through its approved state plan under the Every Student Succeeds Act (ESSA), the Georgia Department of Education (GaDOE) adopted *Georgia’s Systems of Continuous Improvement* framework to align work, foster collaboration, and create a common language and approach for improvement. This framework is provided to districts and schools as an optional improvement framework.

All districts and schools should have some systematic framework; this is one option. The GaDOE recognizes and respects that districts and schools have developed/adopted their own robust continuous improvement frameworks. All effective improvement frameworks utilize evidence-based interventions throughout.

The identification and implementation of evidence-based interventions are an integral part of *Georgia’s Systems of Continuous Improvement*. The center of this framework is the Whole Child.

The ‘Why’ of improvement is to ensure that all students in Georgia graduate ready to learn, ready to live, and ready to lead. The Whole Child alludes to this holistic perspective on the shared goal for education in Georgia.

The ‘What’ of improvement includes five systems:

- Coherent Instruction
- Professional Capacity
- Supportive Learning Environment
- Family and Community Engagement
- Effective Leadership



*Georgia’s Systems of Continuous Improvement*

The ‘How’ of the improvement contains the components of a problem-solving cycle:

- Identify Needs
- Select Interventions
- Plan Implementation
- Implement Plan
- Examine Progress



*Georgia’s Systems of Continuous Improvement: Problem-Solving Cycle*

Working together, the shared goal, cycle, and systems form an aligned and coherent improvement process that can address unique strengths and needs of each district and school while also increasing the achievement of Georgia’s students.

In Georgia’s ESSA State Plan, the GaDOE made the commitment to develop and implement a “toolbox” for LEAs and schools with effective practices, processes, and supports that are mapped onto the *Systems of Continuous Improvement* framework. While currently in its infancy, this [toolbox](#) will eventually become a robust repository of aligned programs, initiatives, tools, and resources managed by the GaDOE to support the framework. Evidence-based practices and interventions will be included.

### Supporting Resources

- [Georgia’s Systems of Continuous Improvement: An Overview](#) (GaDOE)
- [LEA Inventory of Current Practice](#) (West Ed)

## The Shift to Evidence-Based Interventions

Broadly, evidence-based interventions are those which have research evidence supporting their success.

Georgia's efforts to improve student outcomes relies on evidence-based interventions. This effort represents a timely shift from the federal requirements of No Child Left Behind (NCLB) to the state-developed ESSA plan for Georgia. NCLB focused strictly on 'scientifically based research' (i.e., quasi-experimental and randomized-controlled experimental) in order to drive federal funds to support activities with proven results; however, since 2001 educational research has expanded to many more methodological designs. Thus, the ESSA provides broader categories of evidence and recognizes additional interventions that show promising evidence. Additionally, the ESSA includes more specific definitions and expectations for each category.

The definition of "evidence-based" is given in section 8101(21) of the ESEA, as amended by the ESSA (United States Congress, 2015). The ESSA delineates "evidence-based" actions according to four categories that reflect strength of evidence:

### EVIDENCE-BASED. —

(A) IN GENERAL. —Except as provided in subparagraph (B), the term 'evidence-based', when used with respect to a State, local educational agency, or school activity, means an activity, strategy, or intervention that—

(i) demonstrates a statistically significant effect on improving student outcomes or other relevant outcomes based on—

- (I) **strong evidence** from at least 1 well-designed and well- implemented experimental study;
  - (II) **moderate evidence** from at least 1 well-designed and well-implemented quasi-experimental study; or
  - (III) **promising evidence** from at least 1 well-designed and well-implemented correlational study with statistical controls for selection bias; or
- (ii) (I) demonstrates a rationale based on high-quality research findings or positive evaluation that such activity, strategy, or intervention is likely to improve student outcomes or other relevant outcomes; and
- (II) includes ongoing efforts to examine the effects of such activity, strategy, or intervention.

(B) DEFINITION FOR SPECIFIC ACTIVITIES FUNDED UNDER THIS ACT. —When used with respect to interventions or improvement activities or strategies funded under section 1003, the term 'evidence-based' means a State, local educational agency, or school activity, strategy, or intervention that meets the requirements of subclause (I), (II), or (III) of subparagraph (A)(i).

The fourth category above, **demonstrates a rationale**, is supported by (a) high-quality research; or (b) a positive evaluation that the intervention is likely to improve student outcomes; or (c) other relevant outcomes that are undergoing evaluation and supported by a logic model.

The ESSA and U.S. Department of Education (ED) regulations require districts and schools to spend federal funds in support of evidence-based interventions:

Federal Funding Source	Level of Evidence Required
<b>Title I, Part A 1003 SIG funds</b>	Interventions applied under Title I, Part A Section 1003 (School Improvement) are required to have strong, moderate, or promising evidence to support them.
<b>IDEA*</b>	Interventions can fall into any of the four categories.
<b>All other federal programs under Titles I–V; Homeless Education</b>	Interventions can fall into any of the four categories.
Federal programs being <b>consolidated</b> with other federal, state, and local funds in a Title I <b>school level</b> schoolwide program	Federal funds consolidated in this manner at the school level lose their identity and, therefore, interventions will not <i>require</i> documentation of an evidence-based intervention.

*\*Also applies to entities that LEAs support with federal funds (N&D residential facilities with schools onsite, GNETS, private school equitable services, etc.)*

### Supporting Resources

- [ESSA and Evidence: Why It Matters](#) (*Chiefs for Change* policy brief)
- [Using Evidence to Strengthen Education Investments](#) (ED Non-Regulatory Guidance)
- [What Works Clearinghouse](#) (IES)
- [Evidence for ESSA](#) (Center for Research and Reform in Education)
- [Child Trends](#) (Child Trends non-profit research organization)
- [GaDOE State Board Rule – Student Support Teams 160-4-2-.32](#)
- [GaDOE State Board Rule - Child Find Procedures 160-4-7-.03](#)

## Alignment to the LEA Consolidated Application

Evidence-based interventions are integral to the LEA Consolidated Application in that *Georgia's Systems of Continuous Improvement* provide the framework for the consolidated LEA improvement plan (CLIP) and the accompanying program budgets. The LEA Consolidated Application follows the continuous improvement model by incorporating the following elements:

- identification of local needs;
- goals and related actions (selection of evidence-based interventions);
- implementation processes (planning, budgeting, implementing);
- examining progress for effectiveness; and
- how the LEA effort will be coordinated among the federal programs.

### Supporting Resources

- [LEA Consolidated Application](#) (GaDOE)

## Georgia's Systems of Continuous Improvement's Problem-Solving Cycle

### Step 1 | Identify Needs

Through *Georgia's Systems for Continuous Improvement* process, districts and schools consult with a wide-range of education stakeholders (e.g., families, students, educators, early learning and post-secondary education, including P-20 and community partners). This is a good opportunity for districts and schools to engage with advisory councils, P-20 partners, and/or governance teams. Together, they can examine relevant data for the system to bolster strengths and identify the most pressing needs.

Georgia's state ESSA plan references and reinforces the need to be responsive to the community and to recognize the value of effective professional educators. Engaging the community and educators in a meaningful way is a key component in ensuring broad-based support of evidence-based interventions.

When identifying needs, leaders and stakeholders should consider a broad view of data, including both summative and formative results, local and state data sets, academic and non-academic factors, equity gaps and equity data, as well as qualitative and quantitative information (ex: interviews, surveys, focus groups). Support for the Whole Child requires multiple data sets to paint a holistic picture of local strengths and true root causes that create barriers to student achievement.

Strategic priorities should be identified to address local challenges. Only a few system-wide priorities should be taken on by a system at one time, no more than four or five. These priorities should bolster local strengths and respond to the root causes for local challenges. The GaDOE has aligned the CLIP, District Improvement Plans, and School Improvement Plans. This aligned

process ensures that all local teams analyze local data, identify strengths and root causes, set priorities, and develop implementation plans to address those priorities. This alignment empowers districts and schools to leverage federal funds to support identified needs in a more streamlined and effective way.

### Questions to Consider

- *Which stakeholders can help identify local strengths, needs, and/or root causes?*
- *Are we engaging with stakeholders in a meaningful and timely manner?*
- *How do we build trust with stakeholders so that authentic conversations can be held, and true root causes identified?*
- *Are all subgroups of students performing at the optimal level?*
- *What data sources are needed to best understand our local context?*
- *What data gaps exist? How do we fill those gaps?*
- *What systems are in place to support success? What system changes are needed?*

### Supporting Resources

#### *Overview*

- [Identify Needs Webinar](#) (GaDOE)
- [Problem Solving Process Webinar](#) (GaDOE)
- [Stakeholder Engagement Quick Guide](#) (GaDOE)
- [Needs Assessment Guidebook](#) (State Support Network)

#### *Data*

- [School Climate and Milestones dashboards](#) (GaDOE)
- [Census and state agency community data](#) (Neighborhood Nexus)
- [Kids Count community data](#) (Family Connections)
- [Policy Map](#) (Get Georgia Reading) -- use this helpful [how-to guide](#)
- [Early Childhood Readiness Radar](#) (GEEARS)
- [Kids Birth-5 and their families data](#) (CACDS)
- [Community health data](#) (DPH)

#### *Engaging Stakeholders*

- [Family & Community Engagement Webinar](#) (GaDOE)
- [Community Action Toolkit](#) (Get Georgia Reading)
- [Meaningful Local Engagement Under ESSA](#) (CCSSO)

#### *Conducting a Root Cause Analysis*

- [Identifying Need and Root Causes](#) (GaDOE)



## Step 2 | Select Interventions

Once local strengths and needs are identified, evidence-based interventions should be selected to meet those needs. The ESSA and ED regulations/guidance lay out four categories of interventions:

Types of Evidence-based Interventions			
Strong Evidence	Moderate Evidence	Promising Evidence	Demonstrates a Rationale
Supported by at least one randomized study	Supported by at least one quasi-experimental study	Supported by at least one correlational study	Supported by programs with a rationale based on high-quality research or a positive evaluation that are likely to improve student or other relevant outcomes and that are undergoing evaluation; supported by a logic model

Several online databases have been developed to assist LEAs with identifying evidence-based interventions. Below is a list of common databases:

- [Evidence for ESSA](#) from the Center for Research and Reform in Education at Johns Hopkins University, in collaboration with a distinguished Technical Work Group focuses on math and reading programs.
- [Best Evidence Encyclopedia](#) provides summaries of scientific reviews produced by many authors and organizations, as well as links to the full texts of each review on a variety of programs available for students in grades K-12.
- [Child Trends](#) provides program evaluations and research syntheses on child development topics, including language and learning in early childhood and for parents and families, and addresses issues affecting disadvantaged students, such as poverty and inequality.
- The [Doing What Works Library \(DWW\)](#) aims to connect research to action, to help educators implement research-based practices more effectively. The library resources are based on the research recommendations from particular IES practice guides.
- The [National Center for Education Evaluation \(NCEE\) and Regional Assistance](#) is one of four centers in the Institute of Education Sciences (IES). IES/NCEE aims to provide quick

and easy access to evidence-based information to help educators and policy makers make informed decisions about education programs.

- [Results First Clearinghouse Database](#) includes numerous searchable databases and provides ratings.
- The [What Works Clearinghouse](#) reviews the existing research on different *programs, products, practices, and policies* in education with the *goal* of providing educators with the information they need to make evidence-based decisions. WWC focuses on the results from *high-quality research* to answer the question “What works in education?”

[Ask a Regional Educational Laboratory](#) is a free reference desk service for LEAs and schools; provides references and summaries of research tailored for topics requested.

*Note: This is not an exhaustive list. LEAs can utilize other reputable databases and identify other practices that are supported by studies/research.*

## **Fostering Innovation**

Georgia is unique in that school districts are provided with flexibility from state mandates in exchange for greater accountability through performance contracts. This flexibility affords districts the opportunity to innovate and develop practices to increase student achievement.

The ESSA allows for this innovation by demonstrating a rationale. Districts and schools are allowed to utilize federal funds – except for 1003 SIG funding – to support practices that are not proven but based on a strong rationale via a logic model and data set that can be tracked to show gains over time.

### **Questions to Consider**

- *What evidence support the identified interventions?*
- *If 1003 funds are used, do the interventions meet the strong, moderate, or promising evidence federal thresholds for being evidence-based?*
- *Are you using research to select your intervention instead of preselecting an intervention and looking for evidence to justify?*
- *If an intervention is identified as “Demonstrating Rationale,” what is your logic model and what data points will you use to track its effectiveness?*

### **Supporting Resources**

- [Overview of the Four Categories of Evidence](#) (CA DOE)
- [Identifying and Implementing Educational Practices Supported by Rigorous Evidence](#) (ED)
- [The Hexagon Tool: Exploring Content](#) (National Implementation Research Network)
- [LEA Guidance for Evidence-Based Interventions](#) (West Ed)

- [Intervention Evidence Review](#) (West Ed)
- [Comparing Evidence-Based Interventions](#) (West Ed)

## Georgia's Systems of Continuous Improvement's Problem-Solving Cycle

### **Steps 3 & 4 | Plan Implementation & Implement Plan**

Just because an intervention is supported by research does not mean it will automatically impact achievement at the local district or school level. Implementing interventions with fidelity is critical.

To achieve this, develop a team to plan and carry out the implementation:

- Identify roles and responsibilities of those implementing the intervention;
- Develop a team who will understand deeply the intervention and of best ways to implement it;
- Develop the implementation timeline;
- Identify resources and supports needed for the implementation of the intervention; and
- Develop a set of information to be regularly reviewed to track the implementation.

Carry out the plan to implement the promising solutions, making real-time adjustments where/when needed:

- Collect information to monitor the quality of supports being provided for the intervention ;
- Consider what additional information is needed to determine if intervention is working;
- Assess the degree to which the implementation plan is being followed;
- Identify ways to break down barriers; and
- Build capacity of others to facilitate the improvement process now and in the future.

#### **Questions to Consider**

- *Do interventions selected align to identified local needs and strategic priorities?*
- *Have goals for successful implementation been established?*
- *Do stakeholders understand the purpose of the intervention and what you are trying to achieve? Is there buy-in?*
- *What will good implementation look like?*
- *Are action steps clearly defined?*
- *How will implementation be locally monitored?*
- *Do staff have the training, support, and resources to be successful?*
- *What's the local communication plan and feedback loop?*

### Supporting Resources

- [Evidence-Based Improvement: A Guide for States to Strengthen Their Frameworks and Supports Aligned to the Evidence Requirements of ESSA](#) (WestEd) This guide provides an initial set of tools to help school districts understand and plan for implementing evidence-based improvement strategies.
- [National Implementation Research Network AI Hub](#) (SISEP)

## Georgia's Systems of Continuous Improvement's Problem-Solving Cycle

### Step 5 | Examine Progress

Determine whether the implementation of the promising solutions is meeting the originally identified needs of the school:

- Determine if the staff can formally study the effects of the intervention to share with others in the field;
- Monitor implementation and progress against defined goals;
- Assess the degree to which the implementation plan is being followed;
- Identify and track progress and performance;
- Develop a plan for how knowledge about the intervention will be shared with others; and
- Use the evidence to determine whether the intervention should continue as is, be modified, or be discontinued.

### Questions to Consider

- *What data will we use to track trends to see if specific interventions are working?*
- *How often will progress be measured or examined?*
- *What barriers are impeding the success of intervention? How can those be addressed?*
- *How will successful interventions be supported and sustain? How do you build capacity?*
- *How will you modify or discontinue a struggling intervention?*

### Supporting Resources

- [RTI Action Network: Treatment Integrity Protocols](#)
- [RTI Action Network: Create Your Implementation Blueprint, Stage 4: Full Implementation](#)



## Utilizing Higher Education Institutions

Georgia's P-20 Collaboratives exist to strengthen the partnership between higher education and K-12 education. These regional groups meet regularly basis and can provide a conduit to support the selection, implementation and action research of evidence-based practices.

Specifically, P-20s focus on fostering:

- **Research-practitioner partnerships:** Study practices by collecting and analyzing data during the implementation of evidence-based interventions.
- **Professional learning:** Unite theory, research, and practice through collaborative professional learning communities that come together to review ideas about how to improve schools and student learning opportunities.

### Questions to Consider

- *How can local institutes of higher education be involved in the selection and support of evidence-based practices?*
- *How can ESSA be an opportunity to form stronger partnerships with higher education?*
- *How can professors be invited into the district to provide direct support to teachers and leaders?*
- *How can the connection between theory and practice be strengthened?*

### Supporting Resources

[List of local P-20 Collaboratives and their contacts](#)

## Frequently Asked Questions

# Requirements for Federal Programs | ESSA & IDEA

### 1.) *When will the GaDOE review the evidence-base of our interventions?*

With support and input from its Federal Programs Workgroup, new tools and resources to document LEAs' evidence-based interventions will continue to be developed by the GaDOE within the State Longitudinal Data System (SLDS) and the Consolidated Applications. Until the GaDOE builds these supports, which should be established and operational for FY20, LEAs should anticipate their required evidence-based interventions to be documented for review during FY19 in the following ways:

- In the Consolidated Application, the general assurances that each LEA acknowledges will include a specific reference to the required use of evidence-based interventions.
- LEAs must specify in the budget line item description whether the strategy/intervention is supported by a strong, moderate, or promising evidence base or demonstrates a rationale that is documented by a logic model on file with the LEA. This requirement applies to these budget function codes: 1000, 2100, 2210, 2213, 2400, 2900.
- Documentation of the evidence base of interventions must be on file at the LEA and will be reviewed during the cross-functional monitoring process. The GaDOE has provided an optional set of templates that LEAs may use to collect and maintain their evidence-base documentation (see 'Supporting Resources' below).
- In reviewing the evidence base of an intervention, the GaDOE federal programs will consistently look to the LEAs' reference and support for the evidence base through the following sources:
  - ESSA Definition of Evidence-Based
  - Program Specific Non-Regulatory Guidance
  - US ED Non-Regulatory Guidance: Strengthening Education Investments

### 2.) *Must all purchases with federal funds be evidence-based?*

Yes, both the ESSA and the IDEA state that interventions supported with federal funds must be evidence-based. The earlier chart, presented again here, shares the level of evidence required by program.

Federal Funding Source	Level of Evidence Required
<b>Title I, Part A 1003 SIG funds</b>	Interventions applied under Title I, Part A Section 1003 (School Improvement) are required to have strong, moderate, or promising evidence to support them.
<b>IDEA*</b>	Interventions can fall into any of the four categories.

<b>All other federal programs under Titles I–V; Homeless Education</b>	Interventions can fall into any of the four categories.
Federal programs being <b>consolidated</b> with other federal, state, and local funds in a Title I <b>school level</b> schoolwide program	Federal funds consolidated in this manner at the school level lose their identity and, therefore, interventions will not <i>require</i> documentation of an evidence-based intervention.

*\*Also applies to entities that LEAs support with federal funds (N&D residential facilities with schools onsite, GNETS, private school equitable services, etc.)*

The GaDOE also realizes that certain expenditures do not require an evidence base (program administration, recruitment, personnel benefits, etc.)

Establishing an evidence-based Intervention often applies to strategies and interventions (software, class size reduction, reading programs, instructional coaches, professional learning, etc.).

**3.) *Is a logic model required for each intervention selected for implementation that does not have a strong, moderate, or promising evidence-base?***

Yes, and the GaDOE has provided sample logic model templates that LEAs may use to guide and document their decision-making and intervention implementation plans for this level of intervention.

A logic model is a well-specified conceptual framework that identifies key components of the proposed process, product, strategy, or practice (i.e., the active ingredients that are hypothesized to be critical to achieving the relevant outcomes) and describes the relationships among the key components and outcomes, theoretically and operationally.

### Supporting Resources

- Sample Logic Models
  - [Sample 1](#)
  - [Sample 2](#)
  - [Sample 3](#)
  - [Sample 4](#)
- [Sample Documentation of Evidence-Base \(Levels I-III\)](#)

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	Mimi Gudenrath	Program Specialist	<a href="mailto:mgudenrath@doe.k12.ga.us">mgudenrath@doe.k12.ga.us</a>
	Timi Hunt	Program Specialist	<a href="mailto:thunt@doe.k12.ga.us">thunt@doe.k12.ga.us</a>
	Deborah Keane	Program Specialist	<a href="mailto:dkeane@doe.k12.ga.us">dkeane@doe.k12.ga.us</a>
	Brandy Woolridge	Program Specialist	<a href="mailto:bwoolridge@dog.k12.ga.us">bwoolridge@dog.k12.ga.us</a>
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	Michael Silverman	Program Specialist	<a href="mailto:msilverman@doe.k12.ga.us">msilverman@doe.k12.ga.us</a>
	April Calloway	Program Associate	<a href="mailto:acalloway@doe.k12.ga.us">acalloway@doe.k12.ga.us</a>
	Yanique Norman	Secretary	<a href="mailto:ynorman@doe.k12.ga.us">ynorman@doe.k12.ga.us</a>
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	Eddie Burley	Warehouse Manager	<a href="mailto:eburley@doe.k12.ga.us">eburley@doe.k12.ga.us</a>

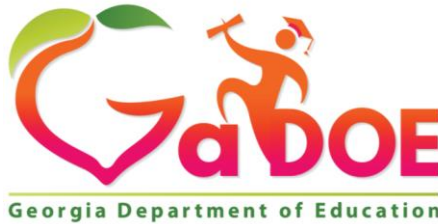
## Appendix B: Office of Teaching and Learning

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	Laura Peace	Administrative Assistant	<a href="mailto:lpeace@doe.k12.ga.us">lpeace@doe.k12.ga.us</a>
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	Christy Davis	Budget Analyst	<a href="mailto:chrdavis@doe.k12.ga.us">chrdavis@doe.k12.ga.us</a>
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	Pam Daniels	Program Specialist	<a href="mailto:pdaniels@doe.k12.ga.us">pdaniels@doe.k12.ga.us</a>
	Joy Gentry	Program Specialist	<a href="mailto:jgentry@doe.k12.ga.us">jgentry@doe.k12.ga.us</a>
	Dana Irwin-Golowich	Program Specialist	<a href="mailto:dirwin@doe.k12.ga.us">dirwin@doe.k12.ga.us</a>
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## Appendix C: Office of School Improvement

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	Joann Hooper	Program Manager	<a href="mailto:jhooper@doe.k12.ga.us">jhooper@doe.k12.ga.us</a>
	Sam Taylor	Program Manager – Metro	<a href="mailto:staylor@doe.k12.ga.us">staylor@doe.k12.ga.us</a>
	Patty Rooks	Program Manager - South	<a href="mailto:prooks@doe.k12.ga.us">prooks@doe.k12.ga.us</a>
<b>Title I, Part A – School Improvement Grants</b>	Karen Suddeth	Program Specialist	<a href="mailto:ksuddeth@doe.k12.ga.us">ksuddeth@doe.k12.ga.us</a>
	Gary Wenzel	Program Specialist	<a href="mailto:gwenzel@doe.k12.ga.us">gwenzel@doe.k12.ga.us</a>
	Sharon Christ	Program Specialist	<a href="mailto:schrist@doe.k12.ga.us">schrist@doe.k12.ga.us</a>





## Appendix D: Transferability

Under the ESEA, SEAs and LEAs may transfer funds they receive by formula under certain programs to other programs to better address State and local needs. The ESSA amended the transferability authority by changing the programs from and to which an SEA or LEA may transfer funds and removing limits on the amount of funds that may be transferred. This guidance addresses those changes.

### What is transferability?

Transferability is a flexibility authority that permits State educational agencies (SEAs) and local educational agencies (LEAs) to transfer a portion of the funding they receive by formula under certain Federal programs to their allocations under other programs so they can address more effectively their unique needs.

[\(GUIDANCE ON THE TRANSFERABILITY AUTHORITY June 8, 2004\)](#)

### Why is transferability important?

Transferability provides SEAs and LEAs with unprecedented flexibility in targeting Federal resources to meet the needs of all children. It can be a powerful tool in assisting States and districts in pursuing their own strategies for raising student achievement. It facilitates the development and implementation of integrated approaches for addressing local educational needs and priorities.

[\(GUIDANCE ON THE TRANSFERABILITY AUTHORITY June 8, 2004\)](#)

### Programs from Which an LEA May Transfer Funds

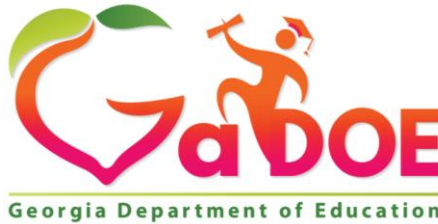
- Title II, Part A – Supporting effective instruction state grants
- Title IV, Part A – Student support and academic enrichment grants (ESEA section 5103(b)(2).) An LEA may not transfer funds it receives under any other ESEA program. (ESEA section 5103(b)(2))

An LEA may not transfer funds it receives under any other ESEA program.

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

### Programs to Which an LEA May Transfer Funds

- Title I, Part A – Improving basic programs operated by LEAs
- Title I, Part C – Education of migratory children



- Title I, Part D – Prevention and intervention programs for children and youth who are neglected, delinquent, or at-risk
- Title II, Part A – Supporting effective instruction state grants
- Title III, Part A – State grants for English language acquisition and language enhancement
- Title IV, Part A – Student support and academic enrichment grants
- Title V, Part B – Rural education

(ESEA section 5103(b))

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

### **Is there a limit on the amount of funds an LEA may transfer under IIA and IVA?**

No. An LEA may transfer all or a portion of funds it receives under IIA and IVA.

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

### **What are the responsibilities of an SEA or LEA for the provision of equitable services to private school children and teachers with respect to funds being transferred?**

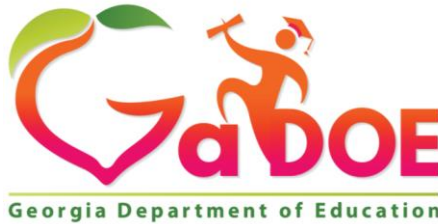
Excluding Title I, Part D and Title V, Part B, each program covered by the transferability authority is subject to the equitable services requirements under Title I or VIII, which may not be waived. (ESEA section 8401(c)(5).) Before an SEA or LEA may transfer funds from a program subject to equitable services requirements, it must engage in timely and meaningful consultation with appropriate private school officials. (ESEA section 5103(e)(2).) With respect to the transferred funds, the SEA or LEA must provide private school students and teachers equitable services under the program(s) to which, and from which, the funds are transferred, based on the total amount of funds available to each program after the transfer.

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

### **May an SEA or LEA transfer only those funds that are to be used for equitable services to private school students or teachers?**

No. An SEA or LEA may not transfer funds to a particular program solely to provide equitable services for private school students or teachers. Rather, an SEA or LEA, after consulting with appropriate private school officials, must provide equitable services to private school students and teachers based on the rules of each program and the total amount of funds available to each program after a transfer. (See ESEA section 5103(e).)

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)



**Regarding transferability of funds: Can LEAs calculate the nonpublic share first in Titles II or IV and then do transfers out of those programs into each other or into Title I? In other words, can LEAs leave just the nonpublic share in its original program while transferring out all other LEA funds?**

LEAs must calculate equitable service shares based on the total amount of funds available under a program after a transfer. Just as an LEA may not transfer funds to a particular program solely to provide equitable services, it may not retain funds solely for this purpose. Section 5103(e)(1) of the ESEA, as amended by ESSA, is clear that funds transferred under this section are subject to each of the rules and requirements applicable to the funds under the provision to which the transferred funds are transferred. Thus, if an LEA chooses to transfer 100% of its Title IV, Part A funds to Title I, it may not provide equitable services under Title IV, Part A. Please keep in mind that an LEA must consult with private school officials prior to any transfer; however, the final decision about whether to transfer funds remains with the LEA.

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

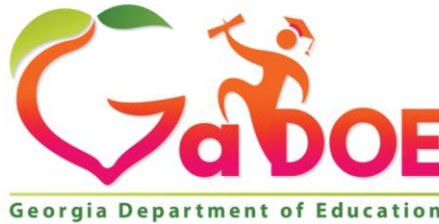
**May an LEA transfer Title IV, Part A funds into Title III to get the LEA above the \$10,000 minimum grant required for Title III?**

In response to your question, as Title III, Part A funding is based on an LEA's number of English Learners (ELs), a local educational agency (LEA) may not transfer funds from other programs into Title III, Part A with the purpose of meeting the \$10,000 threshold. However, an LEA that would not otherwise qualify for a subgrant under section 3114(b) of the ESEA because it does not qualify for an award of at least \$10,000 may submit a joint application with one or more other LEAs in order to qualify. More information on the consortium requirements for Title III can be found in A-15 of the September 2016 English Learner guidance (available here: <https://www2.ed.gov/policy/elsec/leg/essa/essatitleiiienglishlearners92016.pdf> and pasted below).

[\(QUESTIONS AND ANSWERS FROM THE TITLE IV, PART A STATE COORDINATORS' MEETING on January 9-10, 2018\)](#)

### **Guidelines on Transferability of Funds from the Overarching Federal Programs Handbook**

- An LEA does not have to apply for transferability authority; it already has that authority (ESSA Sec. 5103(b)).
- The funds transferred into *other eligible ESSA programs* are subject to all rules and regulations of the *other eligible ESSA programs*.
- Equitable services requirements are not waived, and timely and meaningful consultation must occur prior to transferring funds from one program into another program.



- LEAs should think about how the transfer of funds will impact any of their required set-asides.
- The assigned GaDOE specialist who works with the LEA must be notified in writing (email) regarding the LEA's intent to transfer eligible funds to or from *other eligible ESSA programs* 30 days in advance of submitting the budget for approval. This is for notification NOT approval.
- The LEA must notify in writing (email) GaDOE's Grants Accounting Department regarding the LEA's intent to transfer funds to or from *other eligible ESSA programs* prior to the transfer. This is for notification NOT approval. Send the notification 30 days in advance to Regina Hailey ([rhailey@doe.k12.ga.us](mailto:rhailey@doe.k12.ga.us)) and Della Kilpatrick ([dkilpatr@doe.k12.ga.us](mailto:dkilpatr@doe.k12.ga.us)). For documentation purposes, LEAs must also attach the email to the current year consolidated application attachment tab.
- Since the transferred amount is not brought into the Grants Accounting Online Report System (GAORS), the amount transferred to another program will have to be drawn down from the originating program. LEAs must draw down funds from the originating program first.
- The LEA will track the drawdowns at the local level.
- In the budget, include all funds except those to be transferred.
- When transferring:
  - From Program to Program (*other eligible ESSA program*). Repeat for each eligible ESSA program to which the LEA is transferring funds
  - Function 5000, Object 930, Amount

## References-

- [QUESTIONS AND ANSWERS FROM THE TITLE IV, PART A STATE COORDINATORS' MEETING on January 9-10, 2018](#)
- [\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)
- ["Every Student Succeeds Act" January 6, 2015](#)
- [GUIDANCE ON THE TRANSFERABILITY AUTHORITY June 8, 2004](#)