

# Maximize Federal Funds Through Allowable Flexible Strategies

SASBO

March 24, 2026

Washington, D.C.

## Georgia Department of Education – Financial Review Division

The Financial Review Division is legislatively charged with providing financial and budgetary support to all school systems in the state of Georgia, and collects all school system financial data used for a variety of state and federal compliance requirements. The Grants Accounting Division provides payments of both state and federal resources to subrecipients.

- Collects school system financial data
- Maintains the state chart of accounts
- Assist with Consolidation of Funds training
- Calculate the indirect cost rate
- Assists with subrecipient audit reviews
- Assists with Maintenance of Effort compliance testing
- Assists with federal grant monitoring
- Assists with the ESSA Report Card PPE

# GaDOE Financial Review Division

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Financial Review

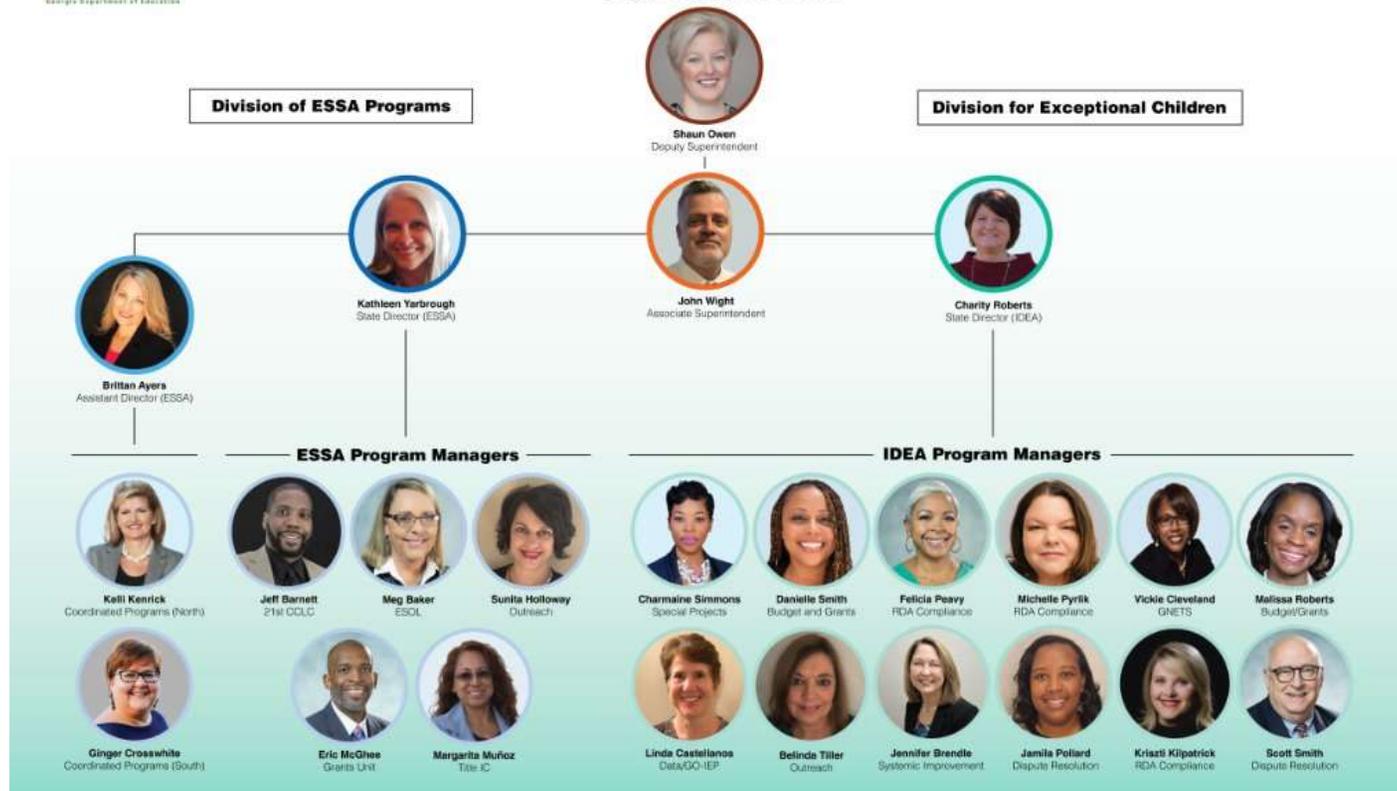
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Financial Review

# GaDOE Office of Federal Programs



## Office of Federal Programs

Organizational Chart



# Learning Targets

Discover how to optimize financial resources by leveraging key funding flexibilities in federal programs.

- Funding Strategies
- Transferability
- Consolidation of Funds (CoF)
- Consolidation of Administrative Funds
- Educational Flexibility Program (Ed-Flex)





# Funding Strategies

# Funding Strategies

## Braiding and Blending Funds

- LEAs are encouraged to leverage federal funds to maximize educational outcomes.
- Utilizing funds from different funding streams to meet a common purpose or need is a strategy LEAs can consider.
- Such fiscal coordination could be conducted via the braiding or blending of funding streams.

# Funding Strategies

## Braiding vs. Blending

	Braiding	Blending
Definition	Two or more sources of funds are spent for a purpose in such a way that the funds could still be accounted for separately.	Two or more sources of funds are put together for a purpose in such a way that it would be difficult or impossible to tell which source to attribute to funds expended.
Fund Identity and Tracking	Funds maintain their identity and are tracked as separate funding streams.	Funds lose their identity and are tracked as one funding stream.
Benefit	Braiding allows focus on one common purpose without dramatically changing systems.	Blending allows focus on a common purpose and provides more flexibility and less compliance.
Statutory Authority	None required.	Specific statutory authorization such as (Title IA Schoolwide Programs for consolidation of funds).



# Transferability

Title IIA and Title IVA

# Transferability

## Definition

Transferability is a flexibility authority that permits local educational agencies (LEAs) to transfer all or a portion of funds it receives from Title II-Part A, and Title IV-Part A to other specified federal programs.

### How Does Transferability Work?

- Transferred funds become funds of the program to which they are transferred. (Subject to all the rules and requirements of the programs to which the funds are transferred.)
- Transferred funds increase the receiving programs allocation and will affect any required set asides (Parent and Family Engagement, Equitable Services, Indirect Costs)
- Transferred funds should be spent and drawn down first prior to any funds being drawn down from receiving program Once funds are approved for transfer, they cannot be transferred back to the original grant.

# Federal Programs Allowed in Transferability

- **LEAs may transfer funds FROM:**
  - Title II, Part A – Supporting Effective Instruction State Grants
  - Title IV, Part A – Student Support and Academic Enrichment (SSAE) Grants
- **TO any of these programs:**
  - Title I, Part A – Improving Basic Programs Operated by Local Educational Agencies
  - 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 – English Language Acquisition, Language Enhancement, and Academic Achievement
  - Title IV, Part A – Student Support and Academic Enrichment (SSAE) Grants
  - Title V, Part B – Rural Education Achievement Program (REAP)

# Transferability

## What are the Benefits?

- Allows LEAs to target integrated funds for activities designed to meet identified educational needs
- Streamlines the number of programs to manage
- Combines funds for larger expenses such as salary or major initiatives, avoiding split-funding

# Transferability & the Consolidated Application

Consolidated Application

**Program Status**

District Name : \_\_\_\_\_ District Code : \_\_\_\_\_

Fiscal Year : 2023

Programs Planning Prayer Certification Attachments Audit Trail GEPA

Title Programs

Fund Status on ConApp	Fund Name	Budget Account for ConApp
<b>Transfer-out</b>	Title II-Part A and/or Title IV-Part A	<u>Function Code 5000</u> and <u>Object Code 930</u> (5000-930, OPERATING TRANSFERS <b>TO</b> OTHER FUNDS).
<b>Transfer-in</b>	Title I-Part A, Title I-Part C, Title I, Part D, etc.	<u>Revenue Source Code 5200</u> (OPERATING TRANSFERS <b>FROM</b> OTHER FUNDS).

# Transferability & Cash Drawdowns- DE0147

GAORS TRANSACTIONS		ACCOUNTING TRANSACTIONS	
<b>1. <u>DRAW DOWNS-</u> Transferred-out Funds</b>	Draw down <u>first</u> from the transferred-out programs <i>(Title II-A, Title IV-A).</i>	<b>1. <u>POST REVENUES</u></b>	Post the Title II-A & Title IV-A revenues to the respective fund accounts when draw down funds are received.
<b>2. <u>DRAW DOWNS-</u> Transferred-in Funds</b>	Draw down the <u>remaining</u> expenditures from the transferred-in fund <i>(Title I-A, Title I-C, Title III-A, Title V-B, etc.).</i>	<b>2. <u>CASH TRANSFER</u></b> <i>(Necessary because the expenditures are in another fund; cash needs to = expenditures)</i>	Make a journal entry or some other type of accounting transaction to move the cash from Title II-A & Title IV-A to the transferred-in fund to cover expenditures.

Always ensure that there is documentation from the general ledger to support the draw downs.

# Transferability Consolidated Application

<b>Program :</b>	Title I -A, Improving the Academic Achieve	
<b>Current FY Allocation :</b>		\$2,652,400.00
<b>Additional Allocation :</b>		\$0.00
<b>Carry Over :</b>		\$274,598.00
<b>Pooling Allocation :</b>		\$0.00
<b>Total Grant Award :</b>		\$2,926,998.00
<b>Transfer Amount :</b>		\$629,005.00
<b>Total Amount to be Budgeted :</b>		\$3,556,003.00

**TRANSFER-IN DISPLAY**

**ConApp:**  
**'Transfer Amount'**  
**General Ledger:**  
**'Incoming Transfer'**  
*(using Revenue Source Code 5200 Transfer Amount)*

Budget Detail									
Fiscal Year	From Program	From School	To Program	Function	Object	Units	Price	Pooling	Amount
2025	Title II-A, Improv		Title I -A, Improving the Academic Achieve	5000	930	1	\$471,243		\$471,243
2025	Title II-A, Improv		Title I -A, Improving the Academic Achieve	5000	930	1	\$197		\$197
<b>Total :</b>									<b>\$471,440</b>

**TRANSFER-IN DISPLAY**

**ConApp:**  
**'Transfer Amount'**  
**General Ledger:**  
**'Incoming Transfer'**  
*(using Revenue Source Code 5200 Transfer Amount)*

2025	Title IV-A, Student S Academic Enrichmer		XFER - Transfer of Funds	Title I -A, Improving the Academic Achieve	5000	930	1	\$157,565	\$157,565
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# Transferability General Ledger

FUND DESCRIPTION	ACCOUNT DESCRIPTION	AMOUNT
402 - Title I	Total Expenditures	<u>3,439,170.08</u>
402 - Title I	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	2,810,165.08
402 - Title I	5200 - OPERATING TRANSFERS FROM OTHER FUNDS	629,005.00
		<u>3,439,170.08</u>

FUND DESCRIPTION	ACCOUNT DESCRIPTION	AMOUNT
414 - Title II	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	471,440.00
414 - Title II	5000-930 - OPERATING TRANSFERS TO OTHER FUNDS	471,440.00

FUND DESCRIPTION	ACCOUNT DESCRIPTION	AMOUNT
462 - TITLE IV	1000-610 - SUPPLIES	7,192.60
462 - TITLE IV	1000-615 - EXPENDABLE EQUIPMENT	3,268.49
462 - TITLE IV	2100-300 - PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	37,440.00
462 - TITLE IV	2213-810 - DUES AND FEES	2,688.00
462 - TITLE IV	2230-190 - OTHER MANAGEMENT PERSONNEL	815.00
462 - TITLE IV	2230-220 - FICA	62.00
462 - TITLE IV	2230-230 - Teachers Retirement System	170.00
462 - TITLE IV	2230-290 - Other Employee Benefits	3.00
462 - TITLE IV	2300-880 - FEDERAL INDIRECT COST CHARGES	1,115.40
462 - TITLE IV	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	210,319.49
462 - TITLE IV	5000-930 - OPERATING TRANSFERS TO OTHER FUNDS	157,565.00

# Transferability

## Did LEA spend at least 85% of Title I?

Total Allocated for Title I	\$3,556,003
Original Allocation	\$2,652,400
Carryover	\$274,598
Transferred In Amount	\$629,005
Total Expenditures	\$3,439,170.08

# Transferability

## Did LEA spend at least 85% of Title I?

**YES**

Total Allocated for Title I	\$3,556,003
Original Allocation	\$2,652,400
85% of Original Allocation	\$2,254,540
Carryover	\$274,598
Transferred In Amount	\$629,005
Total Amount that Must Be Expended	\$3,158,143

# Transferability of Funds Revenue

Section	01 REVENUE		
Fiscal Year	2025		
SYSTEM NAME			
<b>FUND DESCRIPTION</b>	<b>SOURCE DESCRIPTION</b>	<b>PROGRAM DESCRIPTION</b>	<b>AMOUNT</b>
402 - Title I	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	1750 - REGULAR, TITLE I	575,121.26
402 - Title I	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	1762 - MIGRANT EDUCATION, TITLE I - REGULAR	5,185.85
402 - Title I	5200 - OPERATING TRANSFERS FROM OTHER FUNDS	1750 - REGULAR, TITLE I	113,240.00
414 - Title II	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	1784 - Supporting Effective Instruction State Grant	65,989.00
462 - TITLE IV	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	1779 - Title IV - Student Support and Academic Enrichment Program (SSAE)	47,251.00
<b>Grand Total</b>			<b>806,787.11</b>

# Transferability of Funds Revenue

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Other Programs

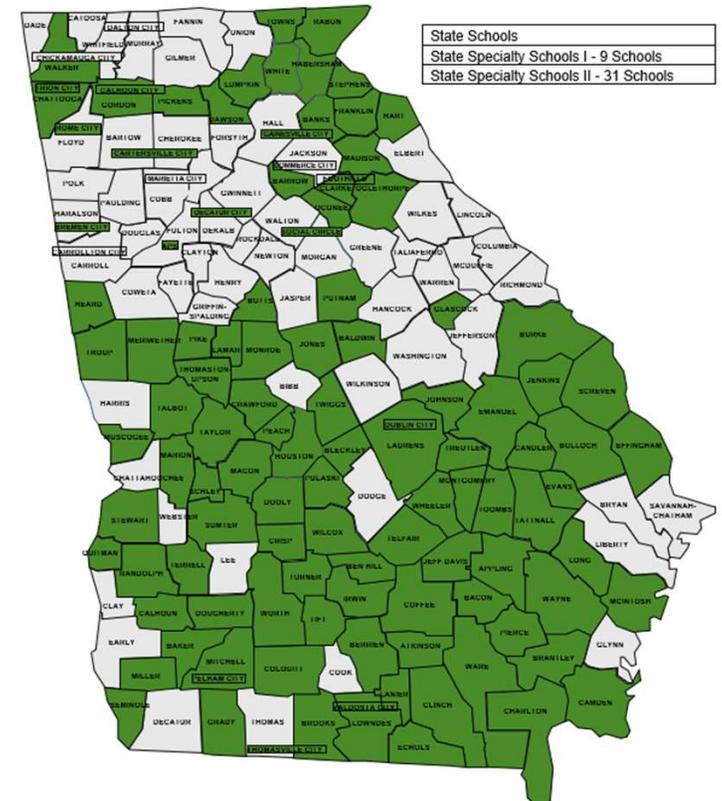
Pass-Through From Georgia Department of Education

Career and Technical Education - Basic Grants to States	84.048A	V048A240010	22,265.90
Migrant Education State Grant Program	84.011A	S011A230011	5,185.85
Rural and Low-Income School Program	84.358B	S358B230010	4,050.00
Rural and Low-Income School Program	84.358B	S358B240010	36,647.74
Student Support and Academic Enrichment Program	84.424F	S424F220011	192,880.73
Title I Grants to Local Educational Agencies	84.010A	S010A230010	21,573.00
Title I Grants to Local Educational Agencies	84.010A	S010A240010	666,788.26
Total Other Programs			949,391.48
Total U.S. Department of Education			1,575,226.11
Total Expenditures of Federal Awards			\$ 2,752,816.53

Title II and Title IV were transferred into Title I – Expenditures Reported on SEFA.

# Transferability

- Transferability is a funding flexibility where LEAs have broad flexibility to transfer some or all of their funds from Title IIA and Title IVA into other eligible federal programs. Continuous improvement efforts can be streamlined and managed under one federal program, reducing administrative burden and enhancing coherence across federal initiatives.
- In FY25, 156 LEAs transferred funds from Title IIA and/or Title IVA into other programs to strategically leverage their federal funds.
- "Transferring funds from Title IIA to Title VB allows our district greater flexibility since the Title VB grant may be used for teacher/leader development and growth as well as programs that directly impact student learning." - Y. Newton, Pierce County





# Consolidation of Funds (CoF)

Combining Federal, State, and Local  
Funds

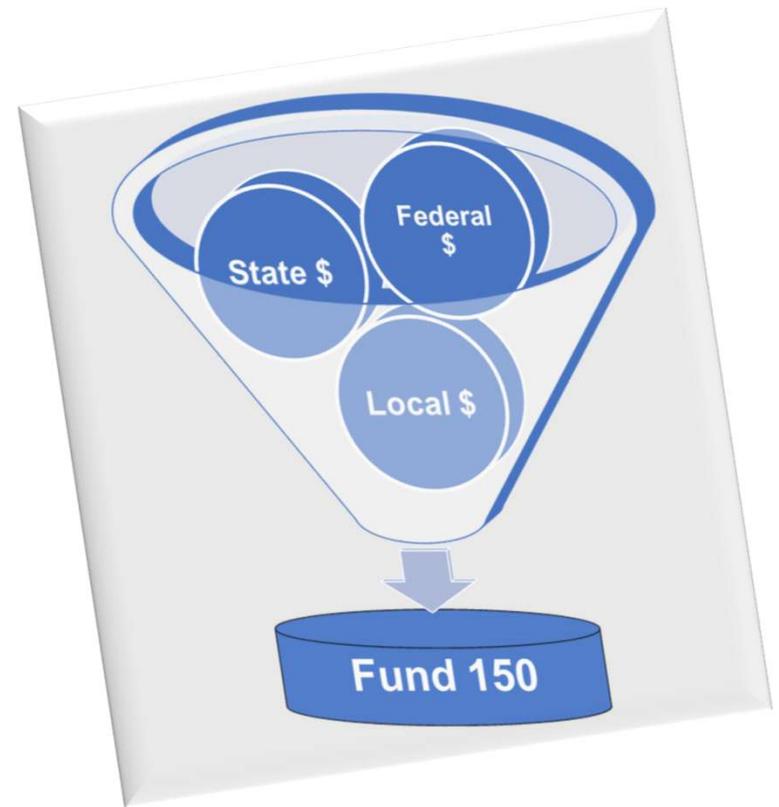
# Consolidation of Funds (CoF)

## Definition and "Fund 150"

### What is Consolidation of Funds?

Federal, State, and Local funds are consolidated into one "Fund 150" to promote flexibility and innovation at Title I schools operating schoolwide programs.

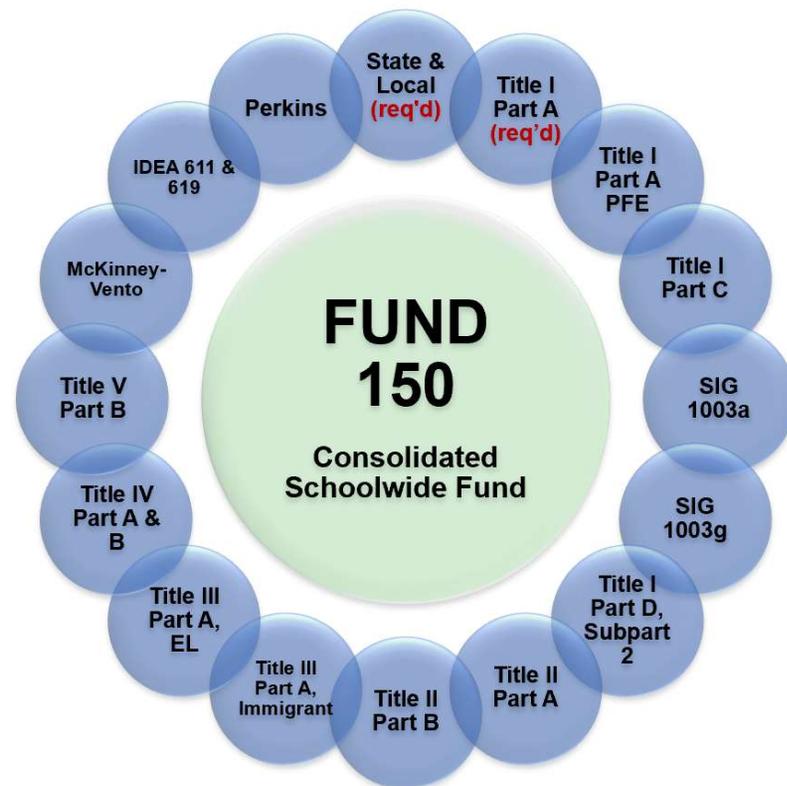
Federal funds "lose their individual identity" and the school has one flexible pool of funds.



# Consolidation of Funds (CoF)

## Funds Available for Consolidation

- LEAs should consider district and school needs when determining which grants to consolidate.
- LEAs should consider subgroups, statute-specific intent and purposes, grant period limitations, implementation and effectiveness.
- Individual schools within an LEA may consolidate different grants and amounts.



# Consolidation of Funds (CoF)

## Benefits

- Schools can more effectively design a comprehensive program to meet the needs of all students.
- Schools have flexibility to allocate all available resources effectively and efficiently.
  - Saves time – planning, budgeting, monitoring
  - Reduces redundancy – PL, PFE, Supports
  - Increases flexibility – plan revisions can be made quickly
- Consolidated funds “lose their identity” and the school may use the funds to support any activity of the schoolwide instructional program without regard to which program contributed the specific funds.

# Consolidation of Funds (CoF)

## More Benefits

Less compliance; LEAs/schools are NOT required to:

- Allocate direct expenditures to a federal program to demonstrate allowability – allocate by percentages
- Maintain separate fiscal accounting records by Federal program that identify the specific activities supported by each program's funds
- Provide time & effort for salary paid from consolidated funds
- Provide inventory records for equipment purchased with consolidated funds

# Consolidation of Funds (CoF)

## Collaboration is Essential



### Principal

- Schoolwide Plans
- Intent & Purpose Statements
- Implementing the schoolwide plan
- Monitoring the schoolwide plan
- Monitoring the budget

### Program Coordinator

- Schoolwide Plans
- Intent & Purpose Statements
- Monitoring plans and budgets
- Budget Entry – original and amendments
- Fund 150 Budget Allocation Sheet
- Drawdown Reconciliations
- Completion Report

### Finance Coordinator

- Fund 150 budget entry in the financial software
- Budget transmission – original and actuals
- Fund 150 Budget Allocation Sheet
- Drawdown Reconciliations
- Completion Report

Superintendent Oversight of Implementation of Consolidation of Funds

# Consolidation of Funds (CoF) Schoolwide Plans and Intent & Purpose



**CONSOLIDATION OF FUNDS – INTENT AND PURPOSE TEMPLATE 1**  
Intent and Purpose is Required Under IDEA, Section 1114(a)(3)(C)

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

- Complete an Intent and Purpose chart for LEA(s) schoolwide school participating in schoolwide consolidation. Consolidated programs should be listed in the schoolwide plan.
- Provide an accurate description of how the intent and purpose will be met for each program to be included in the consolidation. The intent and purpose statements may or may not reflect how the money from each funding source is being spent but must explain how the school is meeting the intent of the specific program's legislation.
- See the Consolidation of Funds Manual for guidance on selecting LEA samples for federal program budget approval and submission directions.

District Name	School Name	School Year

Program	REQUIRED: Describe how the intent and purpose for each consolidated funding source will be met by the school	OPTIONAL: Describe the extent/commitment the school anticipates providing to demonstrate alignment with intent and purpose. (for local use only)
	Funding Source	Funding Source
State and Local (OPTIONAL)		
Title I, Part A		

**CONSOLIDATION OF FUNDS – INTENT AND PURPOSE TEMPLATE 2**  
Intent and Purpose is Required Under IDEA, Section 1114(a)(3)(C)

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

- Complete an Intent and Purpose chart for LEA(s) schoolwide school participating in schoolwide consolidation. Consolidated programs should be listed in the schoolwide plan.
- Provide an accurate description of how the intent and purpose will be met for each program to be included in the consolidation. The intent and purpose statements may or may not reflect how the money from each funding source is being spent but must explain how the school is meeting the intent of the specific program's legislation.
- See the Consolidation of Funds Manual for guidance on selecting LEA samples for federal program budget approval and submission directions.

District Name	School Name	School Year

Major School Improvement Activities (Programs)	Specific Initiatives, Interventions, Activities that Support the Major Improvement Activities (Proposed)	Evidence of Implementation (Optional)	Evidence of Outcomes (Optional)	Programs Consolidated to Submit (Required) (Indicate as needed)
				<input type="checkbox"/> IA, <input type="checkbox"/> PFE, <input type="checkbox"/> SIGA, <input type="checkbox"/> IC, <input type="checkbox"/> DDS, <input type="checkbox"/> IA, <input type="checkbox"/> IB, <input type="checkbox"/> ISAL, <input type="checkbox"/> BA Management, <input type="checkbox"/> IYS, <input type="checkbox"/> IW, <input type="checkbox"/> SIGA R11, <input type="checkbox"/> IDEA E19, <input type="checkbox"/> Perkins, <input type="checkbox"/> Building Needs, <input type="checkbox"/> ILE, <input type="checkbox"/> ILS, <input type="checkbox"/> Student Support, <input type="checkbox"/> Parent Support, <input type="checkbox"/> IFA, <input type="checkbox"/> Safe & Healthy, <input type="checkbox"/> Well-Rounded, <input type="checkbox"/> Effectiveness Use of Technology

## Schoolwide Plan

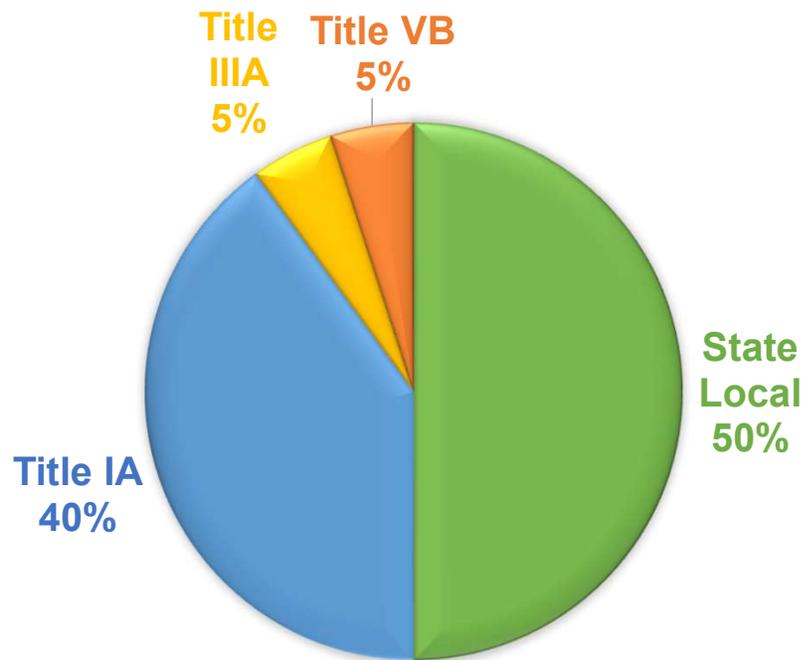
- Includes broad goals and action steps to comprehensively address prioritized needs
- Contains actions that meet the intent and purpose of **each** consolidated program
- May include actions not aligned to a federal program (meets state guidelines)

## Intent and Purpose Statement

- Completed for each consolidated federal program after the schoolwide plan is established
- Highlights the best actions that meet the intent and purpose of consolidated federal programs
- Ensures the school “maintains records” that demonstrate the intent and purpose for each consolidated program has been met

# Consolidation of Funds (CoF)

## Drawdowns Calculated on Percentages



**“ABC SCHOOL” ALLOCATION PERCENTAGES**

“ABC SCHOOL” Total Fund 150 Expenditures \$250,000 (example)	
Program	Amount Charged to Program based on Percentages
State/Local	\$125,000
Title IA	\$100,000
Title IIIA	\$12,500
Title VB	\$12,500
<b>Total</b>	<b>\$250,000</b>

# Consolidation of Funds (CoF)

## Local Documentation for Drawdowns/Templates

**SAMPLE**

**FEDERAL PROGRAMS - Funds Request Summary and Authorization FY24**

Funds Requested from GADOE	Fund No.	Amount Budgeted CoF	Amount Budgeted Traditional	Amount Expended CoF & Traditional	Amount Expended YTD CoF	Amount Expended YTD Traditional	Amount Expended YTD CoF & Traditional	Amount Received YTD CoF & Traditional	Funds Requested	Amount Remaining	% of Budget Expended
Part 1, Part 2, Part 3	0440-1710	8,446,100.00									
Part 2, Part 3	0440-1712	18,000.00		2,814,000.00			2,814,000.00				
Part 2, Part 3	0440-1714	30,000.00									
Part 2, Part 3	0440-1716	772,000.00									
Part 2, Part 3	0440-1718			772,000.00			772,000.00				
Part 2, Part 3	0440-1717										
Part 2, Part 3	0440-1719										
Part 2, Part 3	0440-1720										
Part 2, Part 3	0440-1721										
Part 2, Part 3	0440-1722										
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Part 2, Part 3	0440-1724										
Part 2, Part 3	0440-1725										
Part 2, Part 3	0440-1726										
Part 2, Part 3	0440-1727										
Part 2, Part 3	0440-1728										
Part 2, Part 3	0440-1729										
Part 2, Part 3	0440-1730										
Part 2, Part 3	0440-1731										
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Part 2, Part 3	0440-1798										
Part 2, Part 3	0440-1799										
Part 2, Part 3	0440-1800										

**Federal Allocation Calculations**

**SAMPLE**

**FEDERAL PROGRAMS - Funds Request Summary and Authorization FY24**

Date Funds Requested: 3/17/2022

Funds Requested By: \_\_\_\_\_

Position/Title of Person Requested: \_\_\_\_\_

Federal Programs Director Approving: \_\_\_\_\_

Date Approved: \_\_\_\_\_

Federal Programs Director Approving: \_\_\_\_\_

Date Approved: \_\_\_\_\_

Federal Programs Director Approving: \_\_\_\_\_

Date Approved: \_\_\_\_\_

Finance Director: \_\_\_\_\_

Date Approved: \_\_\_\_\_



**Program and Finance**



# Consolidation of Funds (CoF) Percentage of Funding by School

Fund 150 Budget Allocation Sheet																	GREY & NAVY CELLS LOCKED FOR FORMULAS	LIGHT BLUE CELLS EDITABLE															
Worksheet must include all schools with <u>school level allocations</u> , both consolidating and not-consolidating to verify statute required prioritization of funds. <b>SKIP Columns that are not applicable.</b>																																	
	TOTAL	State & Local	IA	PFE	SIG(a)	SIG(a) Competitive	IC	ID	IIA	IIIA EL	IIIA Immigrant	IVA	IVA Competitive	IVB	VB	MV	L4GA	IDEA 611	IDEA 619														
<b>TOTAL</b>	\$3,269,899	\$160,802	\$3,010,017	\$0	\$0	\$0	\$0	\$0	\$0	\$99,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
	100.00%	4.92%	92.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%														
School Name	Total Unconsolidated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
	District Total	\$3,269,899	\$160,802	\$3,010,017	\$0	\$0	\$0	\$0	\$0	\$99,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
	Consolidated Funds	\$271,491	\$10,623	\$253,847						\$7,021																							
	Unconsolidated Funds	\$0	N/A	N/A		N/A	N/A		N/A					N/A				N/A	N/A														
	Consolidated School Percentages %	100.00%	3.91%	93.50%	0.00%	0.00%	0.00%	0.00%	0.00%	2.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%														
	Consolidated Funds	\$290,240	\$11,424	\$268,830						\$9,986																							
	Unconsolidated Funds	\$0	N/A	N/A		N/A	N/A		N/A					N/A				N/A	N/A														
	Consolidated School Percentages %	100.00%	3.94%	92.62%	0.00%	0.00%	0.00%	0.00%	0.00%	3.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%														
	Consolidated Funds	\$271,722	\$12,413	\$248,776						\$10,533																							
	Unconsolidated Funds	\$0	N/A	N/A		N/A	N/A		N/A					N/A				N/A	N/A														
	Consolidated School Percentages %	100.00%	4.57%	91.56%	0.00%	0.00%	0.00%	0.00%	0.00%	3.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%														
	Consolidated Funds	\$286,440	\$12,536	\$267,273						\$6,631																							
	Unconsolidated Funds	\$0	N/A	N/A		N/A	N/A		N/A					N/A				N/A	N/A														
	Consolidated School Percentages %	100.00%	4.38%	93.31%	0.00%	0.00%	0.00%	0.00%	0.00%	2.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%														
	Consolidated Funds	\$202,605	\$9,674	\$187,392						\$5,539																							
	Unconsolidated Funds	\$0	N/A	N/A		N/A	N/A		N/A					N/A				N/A	N/A														
	Consolidated School Percentages %	100.00%	4.77%	92.49%	0.00%	0.00%	0.00%	0.00%	0.00%	2.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%														
	Consolidated Funds	\$225,641	\$10,861	\$210,021						\$4,759																							
	Unconsolidated Funds	\$0	N/A	N/A		N/A	N/A		N/A					N/A				N/A	N/A														
	Consolidated School Percentages %	100.00%	4.81%	93.08%	0.00%	0.00%	0.00%	0.00%	0.00%	2.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%														
	Consolidated Funds	\$274,002	\$12,922	\$253,980						\$7,100																							
	Unconsolidated Funds	\$0	N/A	N/A		N/A	N/A		N/A					N/A				N/A	N/A														
	Consolidated School Percentages %	100.00%	4.72%	92.69%	0.00%	0.00%	0.00%	0.00%	0.00%	2.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%														
	Consolidated Funds	\$274,680	\$13,277	\$253,991						\$7,412																							
	Unconsolidated Funds	\$0	N/A	N/A		N/A	N/A		N/A					N/A				N/A	N/A														
	Consolidated School Percentages %	100.00%	4.83%	92.47%	0.00%	0.00%	0.00%	0.00%	0.00%	2.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%														
	Consolidated Funds	\$216,950	\$10,089	\$200,152						\$6,709																							
	Unconsolidated Funds	\$0	N/A	N/A		N/A	N/A		N/A					N/A				N/A	N/A														
	Consolidated School Percentages %	100.00%	4.65%	92.26%	0.00%	0.00%	0.00%	0.00%	0.00%	3.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%														

# Consolidation of Funds (CoF)

## Modified Chart of Accounts

The Chart of Accounts provides the basic structure for the U.S. Government Standard General Ledger (USSGL).

- Fund Code: Fund 150
- Program Code: 8881  
Use for transfers only
- Function: Limited to Functions  
Focused on Instruction & Supports
- Object Code: 881  
Use for transfers only

### Quick Summary of Chart of Account Coding

- **3 Digit Fund Code:** The source from which funds are expended  
*Example: Title I is Fund 402*
- **4 Digit Program Code:** The program from which the funds are expended  
*Example: Title I is Program 1750*
- **4 Digit Function Code:** The function, or broad category, from which the funds are expended  
*Example: Function 1000 is Instruction*
- **The 3 Digit Object Code:** The object, or specific category, from which the funds are expended  
*Example: Object Code 100 is Salaries*

# Consolidation of Funds Allocations

Section	02 EXPENDITURE	
Fiscal Year	2025	
SYSTEM NAME		
OBJECT DESCRIPTION	881 - Schoolwide Schools	
<b>FUND DESCRIPTION</b>	<b>FUNCTION DESCRIPTION</b>	<b>AMOUNT</b>
100 - General Fund	1000 - INSTRUCTION	53,531.70
100 - General Fund	2100 - PUPIL SERVICES	3,480.79
100 - General Fund	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	1,131.96
100 - General Fund	2213 - INSTRUCTIONAL STAFF TRAINING	97,091.67
100 - General Fund	2400 - SCHOOL ADMINISTRATION	1,818.51
150 - Consolidated Schoolwide Fund	1000 - INSTRUCTION	(1,105,035.99)
150 - Consolidated Schoolwide Fund	2100 - PUPIL SERVICES	(70,479.24)
150 - Consolidated Schoolwide Fund	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	(22,723.00)
150 - Consolidated Schoolwide Fund	2213 - INSTRUCTIONAL STAFF TRAINING	(1,937,839.76)
150 - Consolidated Schoolwide Fund	2400 - SCHOOL ADMINISTRATION	(38,865.07)
402 - Title I	1000 - INSTRUCTION	1,018,235.60
402 - Title I	2100 - PUPIL SERVICES	64,764.38
402 - Title I	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	20,863.16
402 - Title I	2213 - INSTRUCTIONAL STAFF TRAINING	1,781,950.51
402 - Title I	2400 - SCHOOL ADMINISTRATION	35,944.05
460 - TITLE III	1000 - INSTRUCTION	33,268.69
460 - TITLE III	2100 - PUPIL SERVICES	2,234.07
460 - TITLE III	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	727.88
460 - TITLE III	2213 - INSTRUCTIONAL STAFF TRAINING	58,797.58
460 - TITLE III	2400 - SCHOOL ADMINISTRATION	1,102.51
<b>Grand Total</b>		<b>(0.00)</b>

The allocation entries by functional category zero out across the general ledger using object code 881.

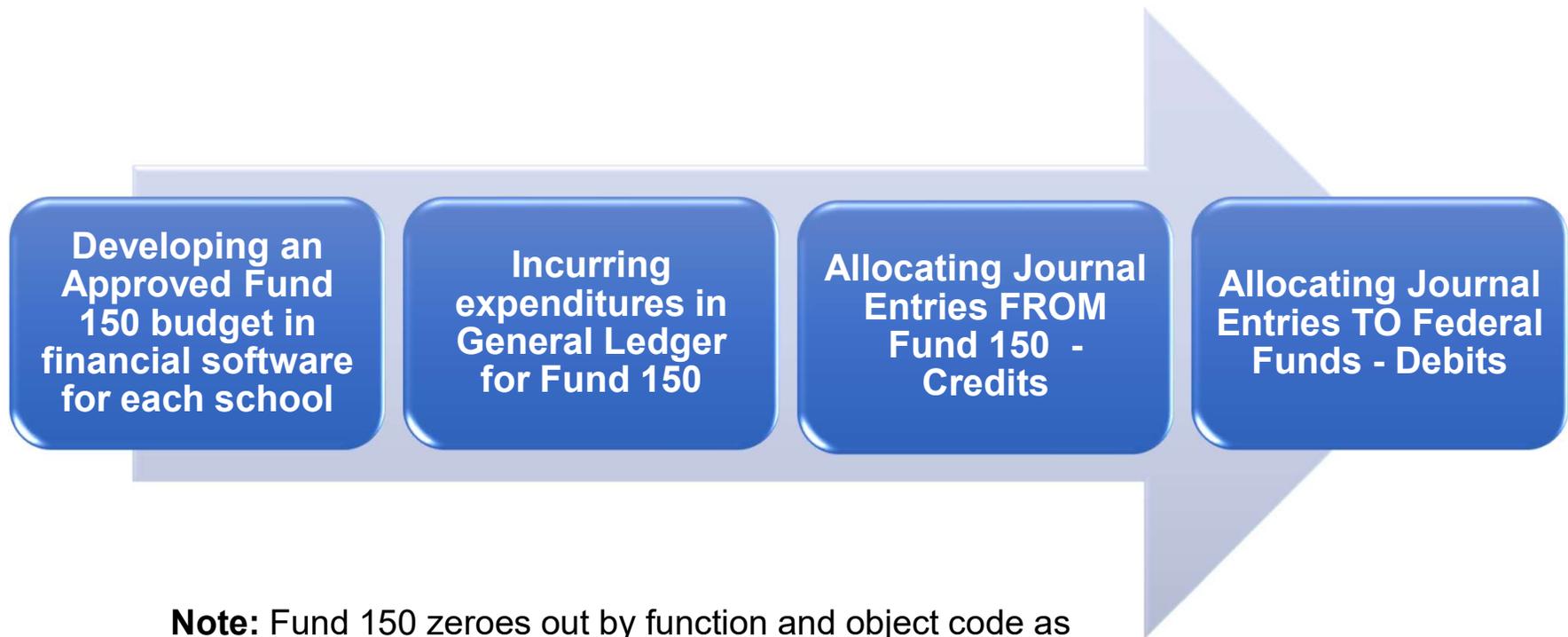
# Consolidation of Funds (CoF)

## Allowable Function Codes

Fund 150 uses only functional categories approved for school level instruction.

- 1000 – Instruction
- 2100 – Pupil Services
- 2210 – Improvement of Instructional Services
- 2213 – Instructional Staff Development
- 2220 – Media Services
- 2400 – School Administration
- 2660 – School Safety – Only for School Resource Officers
- 2700 – Pupil Transportation - *(Supplemental academic services only- for example field trips, after school programs such as tutoring, summer programs and work placement)*

# Consolidation of Funds (CoF) Financial Process



**Note:** Fund 150 zeroes out by function and object code as expenditures are allocated to the federal funds by percentage.

# Consolidation of Funds (CoF)

## Combining Funding Flexibilities

### **Transferability Options:**

- LEAs may fully or partially transfer Title IIA and/or Title IVA into other programs and then consolidate
- Further streamlines consolidation processes and enhances flexibility

### **Consolidation of Administrative Funds:**

- LEAs may consolidate administrative funds at the district level into a federally funded pool
- Streamlines time and effort for federally paid district-level staff

# Consolidation of Funds Revenue

Section	02 EXPENDITURE	
Fiscal Year	2025	
SYSTEM NAME		
FUNCTION DESCRIPTION	All	
<b>FUND DESCRIPTION</b>	<b>OBJECT DESCRIPTION</b>	<b>AMOUNT</b>
☐ 100 - General Fund	881 - Schoolwide Schools	10,858,818.88
☐ 150 - Consolidated Schoolwide Fund	881 - Schoolwide Schools	(12,758,890.23)
☐ 402 - Title I	881 - Schoolwide Schools	1,561,608.08
☐ 408 - Title V-B, Rural and Low-Income Schools	881 - Schoolwide Schools	338,463.27
<b>Grand Total</b>		<b>0.00</b>

# Consolidation of Funds Revenue

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2025

Other Programs			
Pass-Through From Georgia Department of Education			
Career and Technical Education - Basic Grants to States	84.048A	V048A240010	64,020.00
Migrant Education State Grant Program	84.011A	S011A230011	12,068.02
Migrant Education State Grant Program	84.011A	S011A240011	15,332.11
Rural and Low-Income School Program	84.358B	S358B230010	7,863.79
Rural and Low-Income School Program	84.358B	S358B240010	340,310.08
Title I Grants to Local Educational Agencies	84.010A	S010A230010	376,770.97
Title I Grants to Local Educational Agencies	84.010A	S010A240010	1,470,803.40
Total Other Programs			2,287,168.37
Total U.S. Department of Education			2,792,210.76

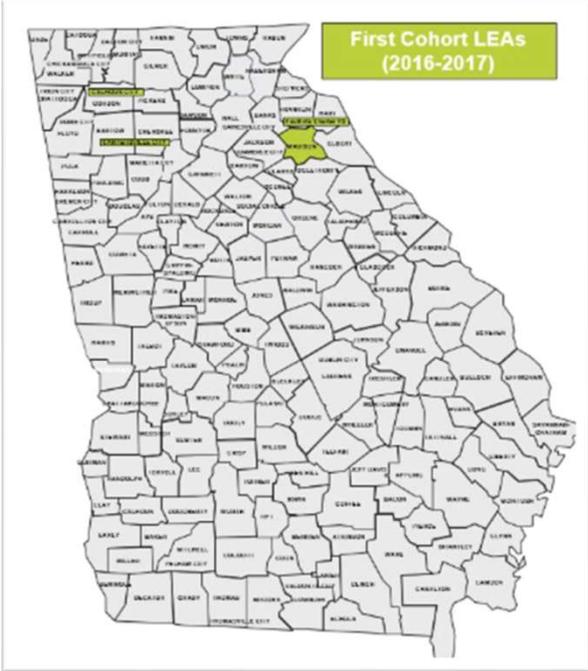
Title II and Title IV were transferred into Title I – Expenditures are not reported on the SEFA, only Title I and Title V-B are reported separately on SEFA.

# Consolidation of Funds (CoF)

## Map Documenting Consolidation Growth

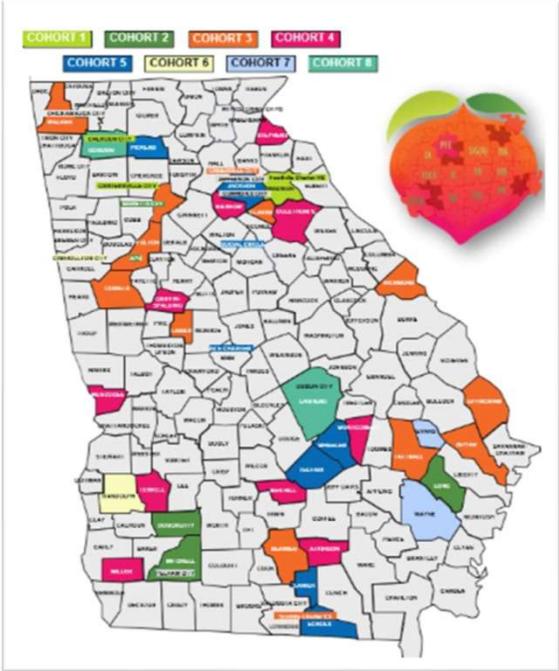
**Cohort Data**  
 4 Districts  
 14 Schools  
 4 ESEA Grants

**2016-2017**



**Cohort Data**  
 46 Districts  
 414 Schools  
 22 Grants

**2024-2025**





# Consolidation of ESSA Administrative Funds

## Federal Administrative Funds

# Consolidation of Administrative Funds

## Definition

- ESSA allows an LEA the flexibility to consolidate funds for **administration** of one or more ESSA programs, upon approval of the GaDOE, to pay for the costs associated with the administration of those programs.
- Administrative expenditures are limited to Function 2230 (federal grant administration), which are necessary and reasonable for the proper and efficient administration of the program funds and may not exceed the statutory or state cap limitations.
- Results in a flexible pool of **federal funds**.

Division of Federal Programs LEA Name: \_\_\_\_\_

Consolidation of ESSA Administrative Funds - LEA Level School Year: \_\_\_\_\_

 Georgia Department of Education

Administrative expenditures are limited to those which are necessary and reasonable for the proper and efficient administration of the program and may not exceed statutory or state cap limitations. Consolidated administrative funds are consolidated at the LEA level and are for the LEA activities associated with program administration as referenced in 8001 of ESSA. The LEA may list several additional program funds for administration under the programs included for consolidation.

**Instructions**

Send an email to [federalprograms@doe.k12.ga.us](mailto:federalprograms@doe.k12.ga.us) by August 1 indicating the LEAs intent to consolidate administrative funds.

Complete the chart below to identify the ESSA fund sources to be consolidated for administration. Enter the total current year allocation, amount of administrative funds (including Audit Costs) to be consolidated and indirect costs. The percentage of grant reserved for administration and the percentage of grant in consolidation of administrative funds will auto-populate. On the right side of this form, adjust if changes are made during budget amendments or mid-year allocation adjustments. For funds not being consolidated, indicate not applicable (NA). Enter 50 if Indirect Costs will not be taken.

Columns F or L percentage must be less than or equal to any maximum percentage for administration listed in Column B. If Column F or L is yellow an explanation is required. If Column F or L is red, the percentage will be adjusted downward to be equal to or less than Column B.

This form is to be completed and attached to the attachment tab in the Consolidated Application and maintained at the LEA level as documentation for auditors and recitors.

Approval of this form will be considered to occur with the corresponding approval of the LEA budget for the consolidated ESSA administrative funds within the Consolidated Application budget review and approval p

ESSA Program	Maximum Percentage for Admin.	Original Allocation	Amount of Administrative Funds Consolidated includes amount of Audit Costs (2230-882)	Amount of Administrative Funds Indirect Costs (Budget Outside of Consolidated Admin)	Percentage of Grant Reserved for Admin. (2230 & 2300)	Percentage of Consolidation of Administrative Funds (029)	Mid-year Allocation Adjustment	Adjusted Amount of Administrative Funds Consolidated includes amount of Audit Costs (2230-882)	Adjusted Amount of Indirect Costs (2300-880) (Budget Outside of Consolidated Admin)	Adjusted Percentage of Grant Reserved for Admin.	Adjusted Percentage of Admin. Funds (L2)
* I. Part A - Basic Programs	-				0.00%	0.00%				0.00%	0.00%
* I. Part A - EGVIS Admin	-				0.00%	0.00%				0.00%	0.00%
* I. Part C - Magnet	-				0.00%	0.00%				0.00%	0.00%
* I. Part D - Student C. NSD	-				0.00%	0.00%				0.00%	0.00%
* II. Part A - Supp. Ed. Instruction	-				0.00%	0.00%				0.00%	0.00%
* II. Part A - EL	30%				0.00%	0.00%				0.00%	0.00%
* II. Part A - Intervention	30%				0.00%	0.00%				0.00%	0.00%
* II. Part A - SSAB	30%				0.00%	0.00%		50		0.00%	0.00%
* IV. Part B - 21st CCLC	30%				0.00%	0.00%				0.00%	0.00%
* V. Part B - RLS	-				0.00%	0.00%				0.00%	0.00%
SER 882 ARP Act			50	50							0.00%
<b>TOTAL</b>			50	50							0.00%

I certify that the information contained herein is true and accurate, to the best of my knowledge, and appropriate documentation is maintained at the LEA.

Name: \_\_\_\_\_ Date: \_\_\_\_\_

# Consolidation of Administrative Funds

## Benefits

- May charge costs that are an allowable administrative activity under any of the programs consolidated to an administrative cost pool
- Do not have to keep separate records, by individual program, to account for costs related to administering each program consolidated
- Can treat as a single cost objective
- Can do annual or semi-annual periodic certifications instead of maintaining personnel activity reports (PARs)

# Consolidation of Administrative Funds

## Accountant Example

**Scenario:** An LEA employs a grants accountant who manages Title IA, Title IIA, and Title IIIA

### Before Con Admin

- Worked on 3 cost objectives
- Kept a 3-column time log dividing time between each program
- Charged specific costs to each program (Title IA, Title IIA, and Title IIIA)

### After Con Admin

- Works on one cost objective
- Completes a periodic certification once or twice a year (per LEAs written procedures)
- Charges the administrative pool and allocates costs to Title IA, Title IIA and Title IIIA based on percentages

# Consolidation of Administrative Funds

## Allowable Administrative Costs

- 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)
- Audit Costs

# Consolidation of Administrative Funds

## Sample Administrative Cost Budget

	Description	Amount
District Administrative Costs	Salaries (one federal programs director)	\$75,000
	Salaries (one Title I coordinator)	\$60,000
	Salaries (one Title II 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>

# Consolidation of Administrative Funds

## Sample Allocations

Consolidation of ESSA Administrative Funds						
ESSA Program	Maximum Percentage for Admin.	Original Allocation	Amount of Administrative Funds Consolidated includes amount of Audit Costs (2230-882)	Amount of Administrative Funds Indirect Costs (2300-880) (Budget Outside of Consolidated Admin)	Percentage of Grant Reserved for Admin. (2230 & 2300)	Percentage of Consolidation of Administrative Funds (D29)
Title I, Part A - Basic Programs	-	\$5,987,234	\$154,000		2.57%	54.23%
Title I, Part A - EQSVS Admin						
Title I, Part C - Migrant	-				0.00%	0.00%
Title I, Part D - Subpart 2, N&D	-				0.00%	0.00%
Title II, Part A - Supp. Eff. Instruction	-	\$1,952,362	\$85,000		4.35%	29.93%
Title III, Part A - EL	≤2%	\$452,981	\$8,000		1.77%	2.82%
Title III, Part A - Immigrant	≤2%	\$1,169,863	\$23,000		1.97%	8.10%
Title IV, Part A - SSAE	≤2%				0.00%	0.00%
Title IV, Part B - 21st CCLC	≤10%				0.00%	0.00%
Title V, Part B - RLIS	-	\$350,754	\$14,000		3.99%	4.93%
ESSER III ARP Act	-				0.00%	0.00%
<b>TOTAL</b>		<b>\$9,913,194</b>	<b>\$284,000</b>	<b>\$0</b>		<b>100.00%</b>

Note: Each contributing federal program will have one line item in the ConApp budget for 2230-882. For example, Title I will have a line item for 2230-882 for \$154,000

# Consolidation of Administrative Funds

## Calculating Monthly Allocations

Month: October		North Georgia School District XXX1							
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	
<b>Expenditures</b>									
<b>FEDERAL GRANT ADMINISTRATION - Function 2230</b>									
	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>	





# Reporting Consolidating Funds on Annual Financial Reports for Federal Compliance

# NPEFS – National Public Education Finance Survey

## F33 – Annual Survey of School System Finances

### SLFS F33 – Annual Survey of School Level Finances

- Expenditures are reported by functional and object codes.
- Transferability
  - All expenditures reported as Federal.
- Consolidation of Schoolwide –
  - Object Code 881 zeros out between funds for each functional category.
  - Program Codes determine if expenditures are reported as state/local or federal.
- Consolidation of Administration Funds
  - Object Code 882 zeros out between funds for function code 2230.
  - All reported as Federal.

# Financial Reporting Surveys

To report expenditures between state/local or federal funding, Georgia utilizes an additional account code – Program Code.

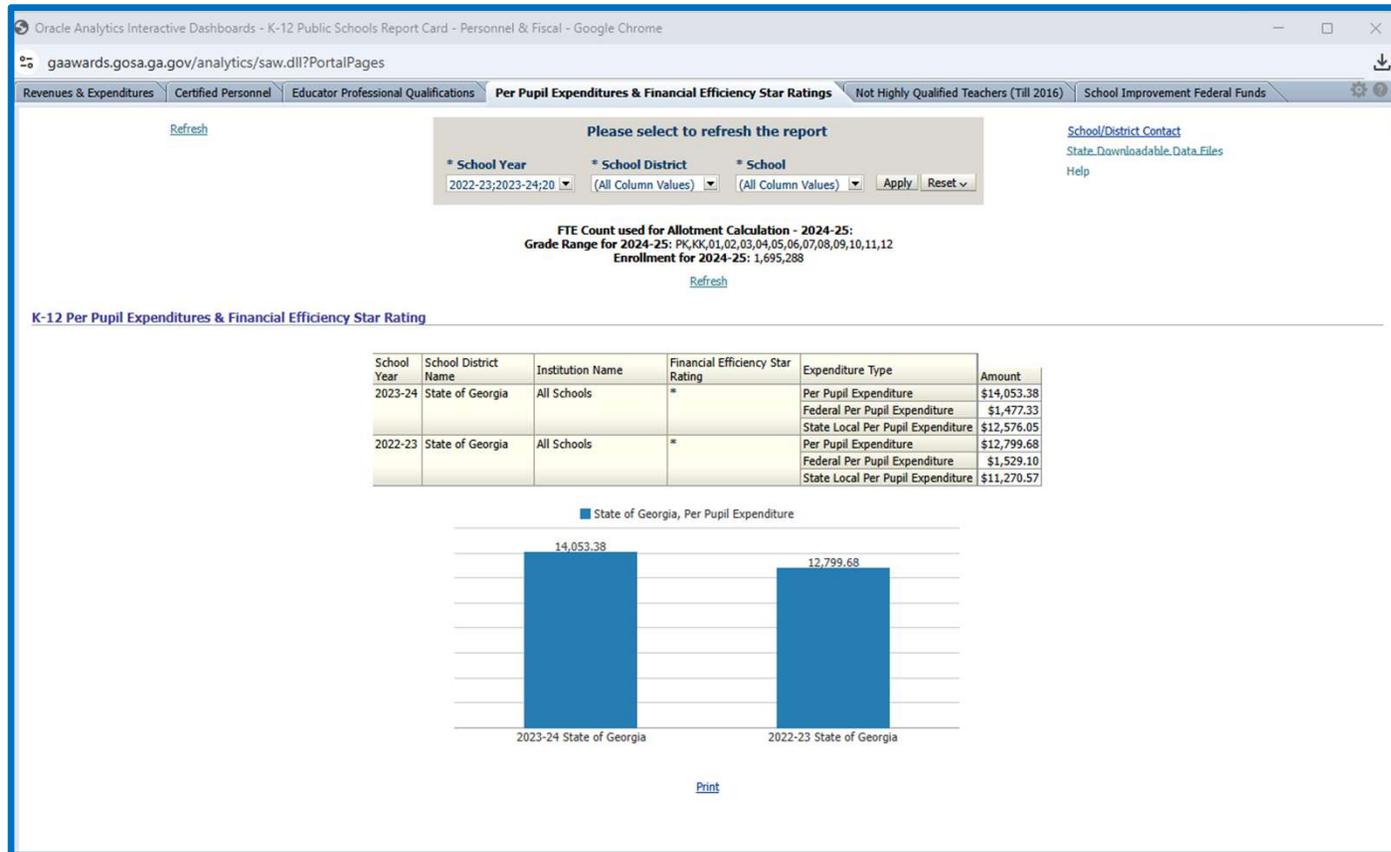
Section		02 EXPENDITURE		
Fiscal Year		2025		
SYSTEM NAME				
OBJECT DESCRIPTION		All		
FUND DESCRIPTION	FUNCTION DESCRIPTION	PROGRAM DESCRIPTION	AMOUNT	
150 - Consolidated Schoolwide Fund	1000 - INSTRUCTION	1011 - KINDERGARTEN	198,911.61	
150 - Consolidated Schoolwide Fund	1000 - INSTRUCTION	1021 - PRIMARY GRADES PROGRAM 1-3	706,633.55	
150 - Consolidated Schoolwide Fund	1000 - INSTRUCTION	1081 - MIDDLE SCHOOL PROGRAM 6-8	199,490.83	
150 - Consolidated Schoolwide Fund	1000 - INSTRUCTION	8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	(1,105,035.99)	
150 - Consolidated Schoolwide Fund	2100 - PUPIL SERVICES	8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	(70,479.24)	
150 - Consolidated Schoolwide Fund	2100 - PUPIL SERVICES	9990 - Misc	70,479.24	
150 - Consolidated Schoolwide Fund	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	(22,723.00)	
150 - Consolidated Schoolwide Fund	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	9990 - Misc	22,723.00	
150 - Consolidated Schoolwide Fund	2213 - INSTRUCTIONAL STAFF TRAINING	1210 - STAFF DEVELOPMENT (FUNCTION 2210 and 2213 ONLY)	1,937,839.76	
150 - Consolidated Schoolwide Fund	2213 - INSTRUCTIONAL STAFF TRAINING	8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	(1,937,839.76)	
150 - Consolidated Schoolwide Fund	2400 - SCHOOL ADMINISTRATION	8881 - State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures	(38,865.07)	
150 - Consolidated Schoolwide Fund	2400 - SCHOOL ADMINISTRATION	9990 - Misc	38,865.07	
<b>Grand Total</b>			<b>(0.00)</b>	

## ESSA Annual Report Card

The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year.

# ESSA – School Level Reporting

## Governor’s Office of Student Achievement



QUESTIONS?



[www.gadoe.org](http://www.gadoe.org)

   @georgiadeptofed

 [youtube.com/user/GaDOEmedia](https://youtube.com/user/GaDOEmedia)

