

# **GASBO**

## **November 2014**

Georgia Department of Education  
Financial Review



Dr. John D. Barge, State School Superintendent  
*"Making Education Work for All Georgians"*  
[www.gadoe.org](http://www.gadoe.org)

# Items to be Covered

- FY2015 Budget
- Allotment Sheets
- State Health
- Training & Experience
- Austerity Survey
- On Behalf Payments



# Items to be Covered

- Legislation
- Flexibility
- GASB 68
- Star Rating
- Chart of Accounts
- Data Reporting
- Financial Statement Mappings

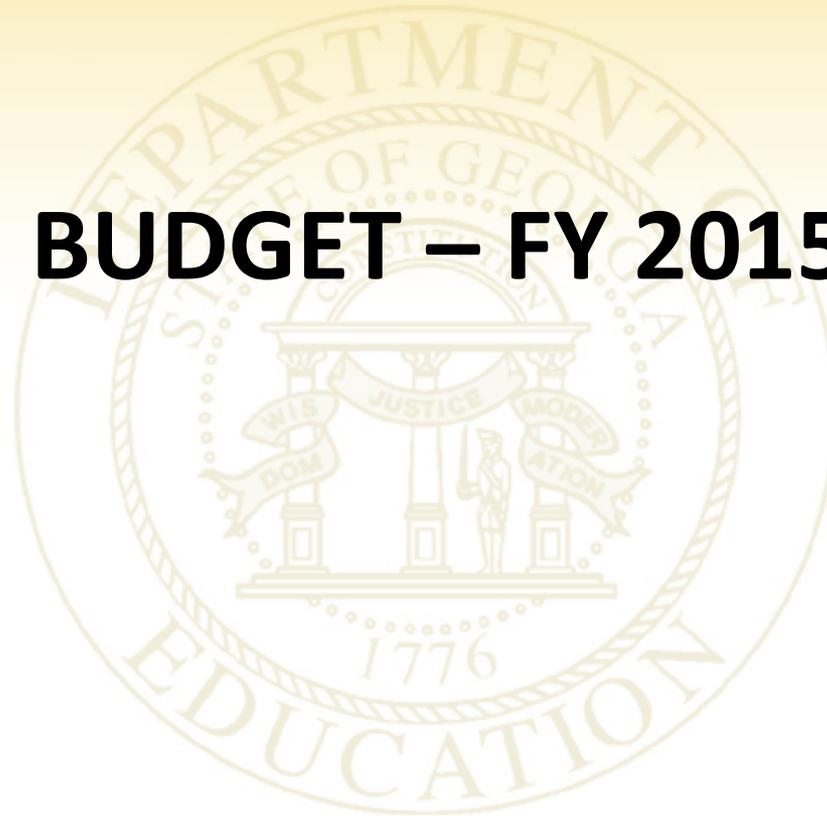


# Items to be Covered

- CPI Reporting – PSC Certification Changes
- SAMS Reporting – DUNS Number
- DOE Policy – Fraud
- OMB Super Circular
- Travel Reimbursements



# BUDGET – FY 2015



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# FY 2015 Budget

- Changes from mid term allotment sheet
  - Updated T&E based on Oct 2013 CPI (CPI 2014-1)
  - Updated Health Insurance based on Oct 2013 CPI
  - Hold Harmless from MT removed for initial allotment
  - TRS rate updated from 12.28% to 13.15%
    - Employee rate remains at 6.0%
  - Austerity updated – Reduced Cuts by \$314 million
  - Equalization and Local Fair Share were updated (Sales Ratio Report dated November 8, 2013)
  - Other Changes based on recent legislation

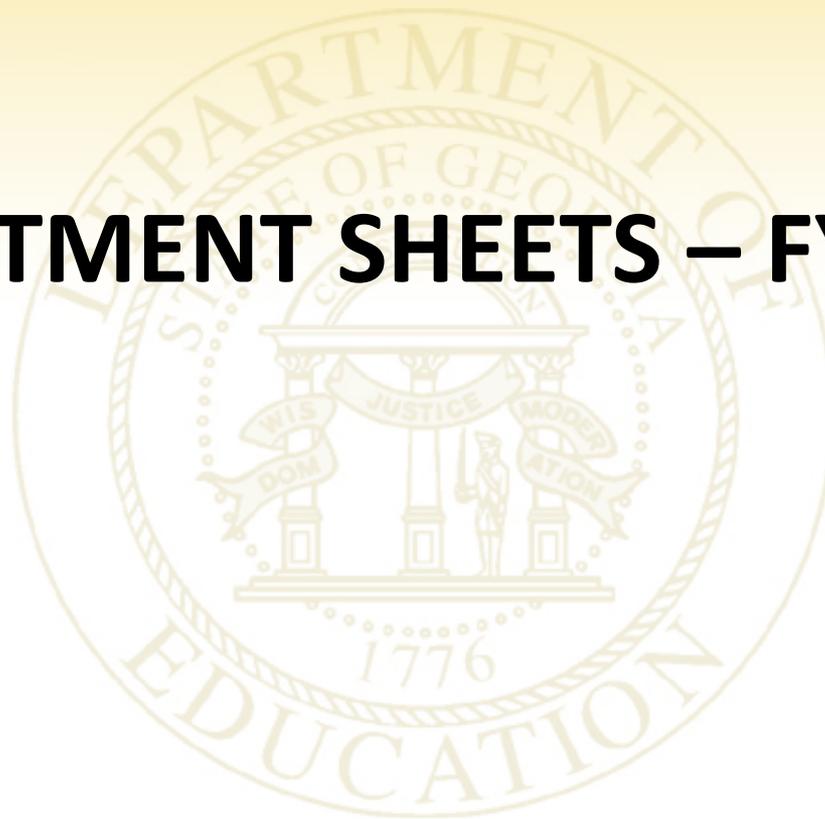


# FY 2015 Budget

- Changes from mid term allotment sheet
  - Counselors – funded based on FTE counts
  - Middle Grades/Middle School
  - Staff Development Cost funding decreased (1.0% to 0.9%)
  - Principal Staff Development Cost funding decreased (1.0% to 0.9%)
  - Central Office Hold Harmless
  - Charter System Supplement increased based on new weights, FTEs and 3 new systems added.



# ALLOTMENT SHEETS – FY 2015



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# Allotment Sheets

- FY 2015 System Allotment Sheets – (May 23, 2014)
- FY 2015 Site Allotment Sheets – (June 2014)
- Salary & Operations Details- (June 2014)
- Weights for Funding Formula – (June 2014)
- FY 2015 Amendment #1 – (July 22, 2014)
  - Added new Charter schools, removed closed charters, updated FTEs on several charters
- FY 2015 Amendment #2 - Anticipated



# Allotment Sheets – 2015

## OCGA 20-2-182 (c)

“...one school counselor for every 450 full-time equivalent students. Beginning in Fiscal Year 2015 and thereafter, the program weights for the English for speakers of other languages program and the programs for persons with disabilities shall also earn school counselor funding. Further, beginning in Fiscal Year 2016 and thereafter, the program weights for the program for intellectually gifted students and the remedial education program shall also earn school counselor funding.”



Earnings Sheet for FY 2015

School System: 601 - Appling County		FY15 INITIAL Amendment # 1					THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,443.99													
Earnings (\$)							Earned Positions				Grades K-12									
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL \$ MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec										
Kindergarten Pgm	252	1,375,549	19,693	1,395,242	254,103	1,141,139	16.80		0.56	0.23										
Kindergarten Early Intr Pgm	42	298,509	3,282	301,791	54,962	246,829	3.82		0.09	0.04										
Primary Grade(1-3) Pgm	673	2,968,006	57,811	3,025,817	551,064	2,474,753	39.59	1.95	1.50	0.61										
Primary Grd Early Intrv(1-3) Pgm	60	395,544	5,154	400,698	72,975	327,723	5.45	0.17	0.13	0.05										
Upper Elementary Grd(4-5) Pgm	392	1,319,639	27,604	1,347,243	245,361	1,101,882	17.04	1.14	0.87	0.36										
UppElem Grd Early Intrv(4-5)	64	421,913	4,507	426,420	77,660	348,760	5.82	0.19	0.14	0.06										
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School(6-8) Pgm	613	2,335,532	43,168	2,378,700	433,211	1,945,489	30.65	1.78	1.36	0.56										
High School Gen Educ(9-12)	625	1,980,803	70,999	2,051,802	373,676	1,678,126	27.17		1.39	0.57										
CTAE(9-12) PGM	216	780,378	70,891	851,269	155,034	696,235	10.80		0.48	0.20										
Students with Disab Cat I	29	248,338	7,220	255,558	46,542	209,016	3.63			0.03										
Students with Disab Cat II	17	178,931	2,233	181,164	32,994	148,170	2.62			0.02										
Students with Disab Cat III	140	1,913,021	28,588	1,941,609	353,607	1,588,002	28.00			0.13										
Students with Disab Cat IV	40	909,320	16,897	926,217	168,683	757,534	13.33			0.04										
Students with Disab Cat V	65	556,619	27,457	584,076	106,372	477,704	8.13			0.06										
Gifted Student Category VI	74	423,978	7,467	431,445	78,575	352,870	6.17			0.07										
Remedial Education Pgm	74	340,004	4,354	344,358	67,747	276,611	4.03			0.07										
Alternate Education Pgm																				
Eng.Spkr.s of Other Lang.																				
Spec Ed. Itinerant																				
Spec Ed. Supplemental S																				
<b>TOTAL DIRECT INSTR</b>																				
<b>INDIRECT COST</b>																				
Central Admin																				
School Admin																				
Facility M & O																				
Sub Total (INDI																				
<b>MEDIA CENTER PGM.</b>																				
20 DAYS ADDITIONAL IN																				
STAFF & PROFESSIONAL DEV				78,787	14,349	64,438														
PRINCIPAL STAFF & PROF. DEV				2,004	365	1,639														
MIDTERM HOLD HARMLESS																				
Amended Formula Adjustment						(1,640,510)														
Charter System Adjustment				0		0														
<b>QBE FORMULA EARNINGS</b>		19,032,976	1,500,314	20,628,356	3,756,851	15,230,995	230.92	5.23	6.60	3.16	1.00	2.00	6.00	5.48	7.82	1.00	1.39	1.39	1.83	5.96
<b>CATEGORICAL GRANTS</b>																				
Pupil Transportation Pgm (Includes 42 Drivers and bus replacement funds of 0)				632,207		632,207														
Sparsity - Regular				0		0														
Nursing Services				65,318		65,318														
<b>TOTAL EARNINGS FOR QUALITY BASIC EDUCATION</b>				21,325,881		15,928,520														
Education Equalization Funding Grant				0		0														
<b>TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET</b>				21,325,881		15,928,520														
Charter Commission Admin - State						0														
One Time QBE Adjustment						0														
DCH Direct Payment						0														
State Commission Charter Supplement				0		0														
<b>TOTAL FUNDING ON THIS ALLOTMENT SHEET</b>				21,325,881		15,928,520														

Comments regarding Counselors earned

Earned Positions						
Asst Prin.	Secy.	Acct.	VTISW	Psych.	Sp Ed Ldr	Media Center
		1.00	1.00	1.39	1.39	1.83
0.00	5.48	6.82				
0.00	5.48	7.82	1.00	1.39	1.39	1.83
						5.96

NOTES

- Expenditure Controls relating to direct instructional costs, media center costs, staff and professional development costs and 20 Days on Additional Instruction have been waived and shall not apply to the enforceable against a local system in FY 2015.
- Health Insurance for Certificated Personnel is funded on a per member per month amount of \$945. for an annual funding amount of \$11,340 in QBE under appropriation in FY 2015 (HB 744).
- Teacher Retirement is funded at 13.15% in QBE in FY 2015 (HB 744).
- FOR INFORMATION ONLY - Additional number of counselor position(s) based on FTEs in Special Education and ESOL are shown below. These position(s) are not included in the earned positions reflected above, and are subject to appropriation.

Total T&E 8,117,220 includes T&E 5,690,460 and HI 2,426,760  
 Counselor Position(s) 0.72



# Allotment Sheets – 2015

- This comment will show how many counselors you would earn IF there was funding for counselors for Students with Disabilities Categories I-V along with ESOL.
- There currently is no funding in the FY2015 for these additional counselors.



# Middle School Funding

- 265-369 (b.1) Notwithstanding the provisions of subsection (b) of this Code section and the requirements of Code Section 20-2-290, **beginning July 1, 2014, a nonvirtual middle school shall have the funding weight** included in paragraph (8) of subsection (b) of this Code section **for the middle school program**, regardless of whether such middle school meets the requirements of Code Section 20-2-290.



# Middle School Funding

- Middle Grades – Code 9
- Middle School – Code H
- Regardless of code that is used, the funding is received at the Middle School rate.



# Sparsity Funds - 2015

- Funding

- 43 Districts Qualified for funding
  - All were funded based on formula
- Total Funding of \$5,824,424
- Sparsity formula will not be updated again until FY 2020, unless the law changes
- Hold Harmless
  - Funding Calculation for 12 Districts declined for FY2015 but they were held harmless for one year (\$676,830)



# Nursing Funds - 2015

- Funding for FY2015 increased by \$414,585
- Removed Health Insurance
- Raised pay for RN in formula from \$42,000 to \$45,000  
(Note: Does not mean you have to pay at that rate)
- Rate for LPN is \$32,000
- Earn 1 LPN per 1800 FTEs and 1 RN per 9000 FTEs (5 LPNs for ever 1 RN)
- Increased state funding from 45% to 50% of formula as outlined in State Law OCGA 20-2-186



# Equalization – 2015

- FY2015 information comes from FY2013 Data
  - 2012 Sales Ratio Study
  - FTEs from FY2013 Midterm
  - Guaranteed Valuation Rate - \$137,680
- Look at the State's Digest and FTEs
- Compare District's Digest and FTEs
- This will give you a preliminary idea if your Equalization will increase or decrease





## DEPARTMENT OF AUDITS AND ACCOUNTS

### SALES RATIO DIVISION

270 Washington Street, S.W., Room 1-156  
Atlanta, Georgia 30334-8400

**GREG S. GRIFFIN**  
STATE AUDITOR  
(404) 656-2180

**TODD H. PASCHAL**  
DIRECTOR  
(404) 656-0492

November 8, 2013

The following report includes the Revised State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2012. Each adjusted digest is computed by school district and includes a sales assessment ratio and adjusted 100% digest of each district.

Please substitute this information for that previously delivered to you on or about July 18, 2013.



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**2012 SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT - REVISED**  
 November 8, 2013

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
200	ATLANTA (DEKALB)	37.08	\$	3,180,805,426
201	ATLANTA (FULTON)	37.64		56,004,419,163
202	BREMEN (CARROLL)	39.42		61,198,119
203	BREMEN (HARALSON)	42.16		468,399,977
204	BUFORD (GWINNETT)	39.36		1,890,212,756
205	BUFORD - HALL	39.87		452,313,360
206	CALHOUN	37.91		1,976,200,786
207	CARROLLTON	39.42		1,885,306,223
208	CARTERSVILLE	39.85		2,221,948,194
209	CHICKAMAUGA	36.85		326,713,558
210	COMMERCE	38.03		484,401,213
211	DALTON	100.15		3,653,978,030
212	DECATUR	46.34		2,686,321,523
213	DUBLIN	35.44		1,403,763,035
214	GAINESVILLE	99.67		3,602,551,262
215	JEFFERSON	38.03		1,382,484,041
216	MARIETTA	38.53		6,910,971,834
217	PELHAM	38.69		129,585,566
218	ROME	40.09		2,906,438,706
219	SOCIAL CIRCLE (NEWTON)	38.61		591,397
220	SOCIAL CIRCLE (WALTON)	37.55		453,599,315
221	THOMASVILLE	39.52		1,657,963,787
222	TRION	33.48		221,690,943
223	VALDOSTA	38.23		4,206,137,238
224	VIDALIA (MONTGOMERY)	42.39		31,614,908
225	VIDALIA (TOOMBS)	38.90		832,618,586
	<b>SUB-TOTAL-CITIES</b>		\$	<b>99,032,228,946</b>
	<b>SUB-TOTAL-COUNTIES</b>			<b>765,297,155,961</b>
	<b>100% STATE DIGEST</b>		\$	<b>864,329,384,907</b>



# Local Five Mill Share - 2015

- Reminder that it is no longer capped
- Utilizes 2012 Sales Ratio Study for FY15
- Statewide property digest dropped by 1.3%
- Total Local Five Mill Share for State went down by \$28,852,920



# Math & Science Supplement

- Math & Science Supplement
  - Funded for those teachers reported as eligible on the October 2013 report (CPI 2014 – 1) report. Program was only funded to pay teachers that were eligible up to Step 4 (Year 6). If they attained that level, they were no longer eligible. Also funded those K – 5 teachers that were eligible and REPORTED CORRECTLY for the Stipend
  - Only fringes will be TRS (13.15%) and Medicare (1.45%)
  - Funding was paid in August 2014.
- NOTE: Districts were not and are not to move these teachers up on the salary schedule based on this bill.



# SB 10 and MOWR

- Anticipate separate funding for these students
- Beginning FY 2015 Mid-term
- QBE Allotment sheet will include a note that indicates funding amount for these categories
- FTEs will no longer be adjusted for these students



# Transportation Funds - 2015

- Bonds for Buses – NOT QBE
  - Announcement for FY 15 allocation received July 18, 2014
  - \$20 million in Bus Bonds in FY 15
  - Funding \$77,220.00 per bus
  - Funding for 259 buses (11% of need)
  - Funds can only be used for purchases. Cannot be used for lease purchases or lease payments of existing buses
  - Remember you still have to submit copies of invoices to get reimbursed (Invoice Application in the Portal)



# FY 2016 Funding Items

O.C.G.A. §20-2-165 –

Qualified local school system for equalization purposes includes those districts that have an effective millage rate greater than the millage rate applied to calculate the local five mill share pursuant to Code Section 20-2-164.

FY 2016 – 12 mills

FY 2017 – 12.5 mills

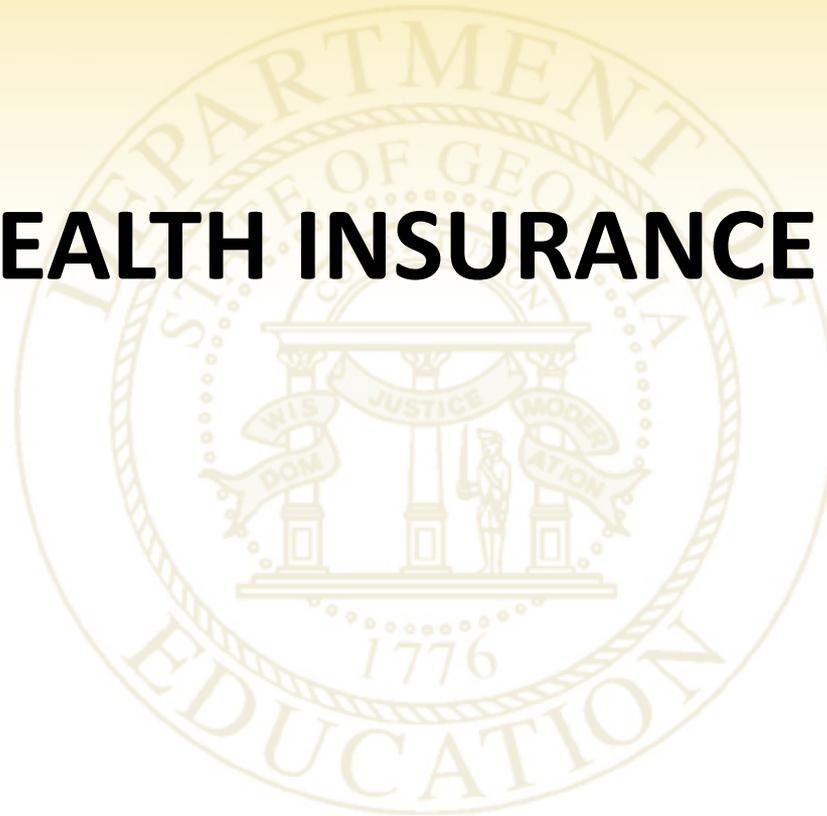
FY 2018 – 13 mills

FY 2019 – 13.5 mills

FY 2020 – 14 mills



# STATE HEALTH INSURANCE AND TRS



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# Health Insurance – 2015

- Certified per member per month (PMPM) rates to remain at \$945.00
- Non-Certified PMPM rate will not increase for FY2015. Below are the rates that have been published by DCH:
  - FY2013 - \$446.20 PMPM
  - FY2014 - \$596.20 PMPM
  - FY2015 - \$596.20 PMPM



# Health Insurance – 2015

- DCH Prepayments ended in June 2014
- School Districts receive funding that has been appropriated for the certified employer portion of monthly health payments through August.
- School Districts are responsible for funding of the teacher's state health payments through August, regardless of contract or payout for transferring teachers.

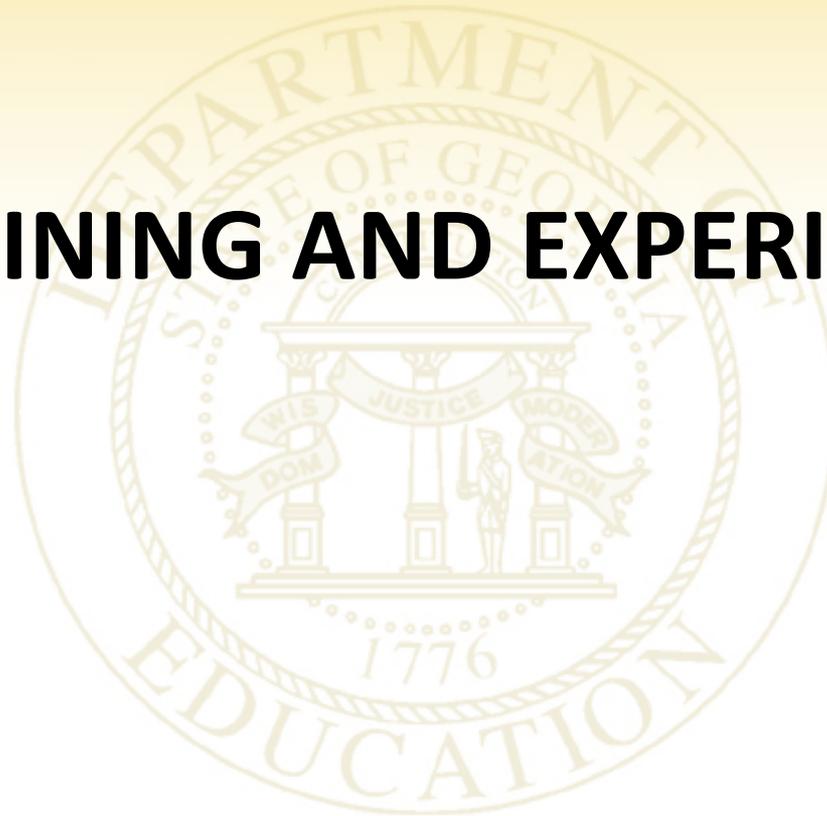


# TRS Rates

- Employee Rates – Unchanged at 6.0%
- Employer Rates
  - FY 2016 – 14.27%
  - FY 2015 – 13.15%
  - FY 2014 – 12.28%



# TRAINING AND EXPERIENCE



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# Training & Experience – 2015

- Based on ACTUAL number of General Funded Certified Positions reported on October 2013 CPI Report 2014-1
- Does not matter if more or less than the number of positions earned on allotment sheet
- Paid all State salary differences between T4-E (\$33,424) and State salary of where they are on the Salary Schedule



# AUSTERITY – FY 2015



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# Austerity– 2015

- State-wide Austerity for FY2014MT was \$1,061,127,407 for an average of 14.13%
- Austerity Reduced by \$314,295,574 in FY2015 to \$746,831,833 (9.72%)
- All Districts rebalanced to 9.72%



# Austerity– 2015

- HB 744 stated that the increase in funds (reduction of austerity) was to provide local educational authorities the flexibility to
  - eliminate teacher furlough days,
  - increase instructional days, and
  - increase teacher salaries
- Received letter from Senator Hill and Representative England

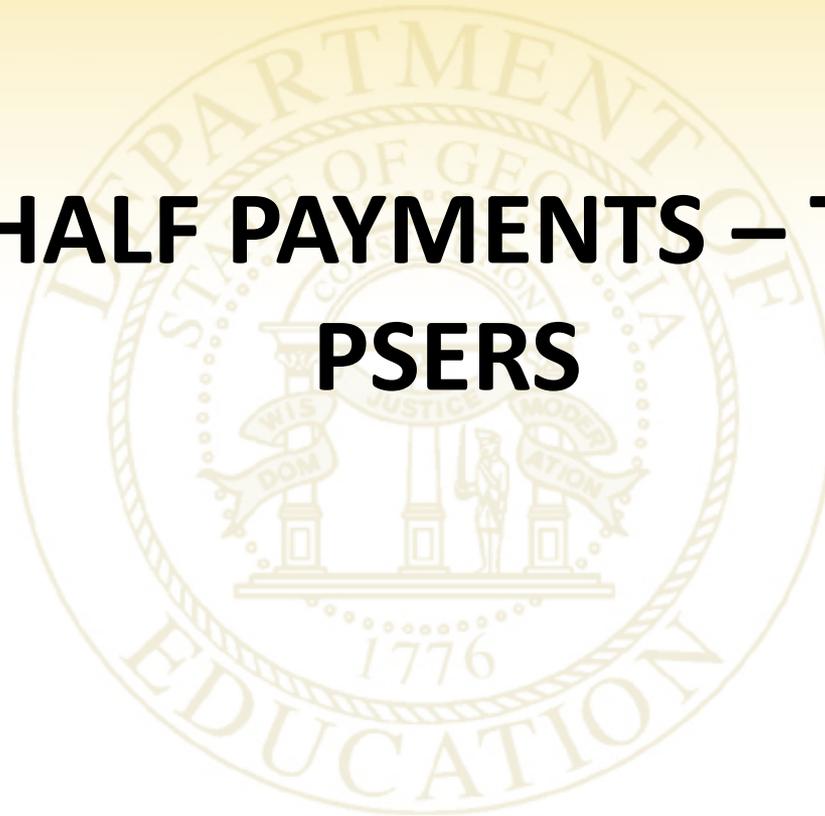


# Austerity– 2015

- Surveys were emailed October 10, 2014
- Results:
  - Deadline October 31<sup>st</sup>
  - 171 completed
  - 13 started but not complete
  - 18 have not started



# ON BEHALF PAYMENTS – TRS AND PSERS



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# On Behalf Payments

- Allocations were emailed on July 23, 2014
- Varied from years past. No allocations of Expense to Function 1000
- Only allocating payments to TRS and PSERS
- No longer fund on behalves for Health Insurance for non-certificated employees





# LEGISLATION



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# 2014 Legislation

- HR 500 – Establish House Study Committee on the Role of Federal Government in Education
- SR 875 - Establish Joint Study Committee on the Property Tax Digest Impact on Education Funding (PILOTs)



# 2014 Legislation

- HB 802 – Sales Tax for Educational Purposes – DID NOT PASS
  - Specific as to what it could and could not be used
  - Other versions as well (HR 1109)
- HB 832 – Supplement for Special Education Teachers similar to Math & Science – DID NOT PASS



# FLEXIBILITY – 3 SCHOOL DISTRICT CATEGORIES



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# Flexibility

- By June 30, 2015, each district must notify the Department of Education of its intention to request increased flexibility – OCGA 20-2-84.3
  - IE2, Charter or Status Quo
- Items to Consider
  - Waivers – Class Sizes, Salary Schedule Requirement, Certification, and Expenditure Control



# Flexibility

- Status Quo Systems –
  - Must remain under all current laws, rules, regulations, policies, and procedures
  - Hardship waivers can be requested and approved by the State Board of Education in accordance with O.C.G.A. §20-2-244 and/or §50-13-9.1
    - Class Size Waiver – O.C.G.A. §20-2-182



# Flexibility

- Status Quo Systems –
  - No waivers for:
    - Certification Requirements O.C.G.A. §20-2-200
    - Salary Schedule Requirements O.C.G.A. §20-2-212
    - Expenditure Controls O.C.G.A. §20-2-171 and Categorical allotment requirements



# Flexibility

- Minimum Direct Classroom Expenditures –  
O.C.G.A. §20-2-171

Each local school system shall spend a minimum of 65 percent of its total operating expenditures on direct classroom expenditures, except as otherwise provided in this subsection.....



# Flexibility

- Categorical Allotment Requirements – O.C.G.A. §20-2-167

For each such program, each local school system shall spend a minimum of 90 percent of funds designated for direct instructional costs on the direct instructional costs of such program at the school site in which the funds were earned.... Quality Basic Education Formula funds in excess ....which are not expended for direct instructional costs must be returned to the state treasury.



# Flexibility

- Expenditure Controls
  - OCGA §20-2-167 waived expenditure requirements through FY 2015
  - Automatically repealed July 1, 2015 (FY 2016)
  - QBE 420 Report and Austerity Reduction page will be provided in Portal
  - Provided in FY 2015 to prepare districts for FY 2016
  - Austerity reductions will still be applied



# Flexibility

The screenshot shows a web browser window displaying the Georgia Department of Education website. The URL is <http://www.gadoe.org/External-Affairs-and-Policy/Policy/Pages/IE2.aspx>. The page features a blue header with the GaDOE logo and the slogan "Making Education Work For All Georgians!". A navigation menu includes "Offices & Divisions", "Programs & Initiatives", "Data & Reporting", "Learning & Curriculum", "State Board & Policy", "Finance & Operations", and "Contact". The main content area is titled "Investing in Educational Excellence IE2 Partnership Contracts" and includes a sidebar with a "Policy" menu. The main text describes the IE2 Partnership Contracts, their purpose, and the state's priorities in this area.

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Offices & Divisions - Programs & Initiatives - Data & Reporting - Learning & Curriculum - State Board & Policy - Finance & Operations - Contact

External Affairs and Policy → Policy → Investing in Educational Excellence IE2 Partnership Contracts

**Policy**

- Class Size Information
- Education Guidance
- Georgia Special Needs Scholarship Program
- Georgia Tax Credit Program
- Graduation Test Waivers and Variances
- Investing in Education Excellence**
- Residential Treatment Facilities
- Related Information
- Student Attendance Improvement

## Investing in Educational Excellence IE2 Partnership Contracts

IE2 Partnership Contracts are intended to provide local school districts with greater governance flexibility as a means to increasing student achievement. As created by House Bill 1209 (2008), Local Boards of Education (LBOE) can enter into multi-year contracts with the State Board of Education (SBOE) based on strategic plans developed in partnership with Georgia Department of Education (GaDOE) and Governor's Office of Student Achievement (GOSA). Such plans must identify specific school-level student achievement goals that are in addition to current federal accountability requirements.

Progress towards meeting those goals will be monitored by GOSA on an annual basis and reported to the State Board of Education (SBOE). If at the end of the contract any school has not met its performance goals for at least three consecutive years of the contract, the LBOE will lose governance of those schools. The LBOE may decide to a) convert those schools to charter schools, b) transfer governance to a non-profit or for-profit education organization, or c) allow a nearby, successful school district to assume governance responsibilities.

### Contact Information

Howard Hendley, Ed.D.  
Director, Policy  
Phone: 404-657-2965  
Fax: 404-651-6667  
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### State's Priorities

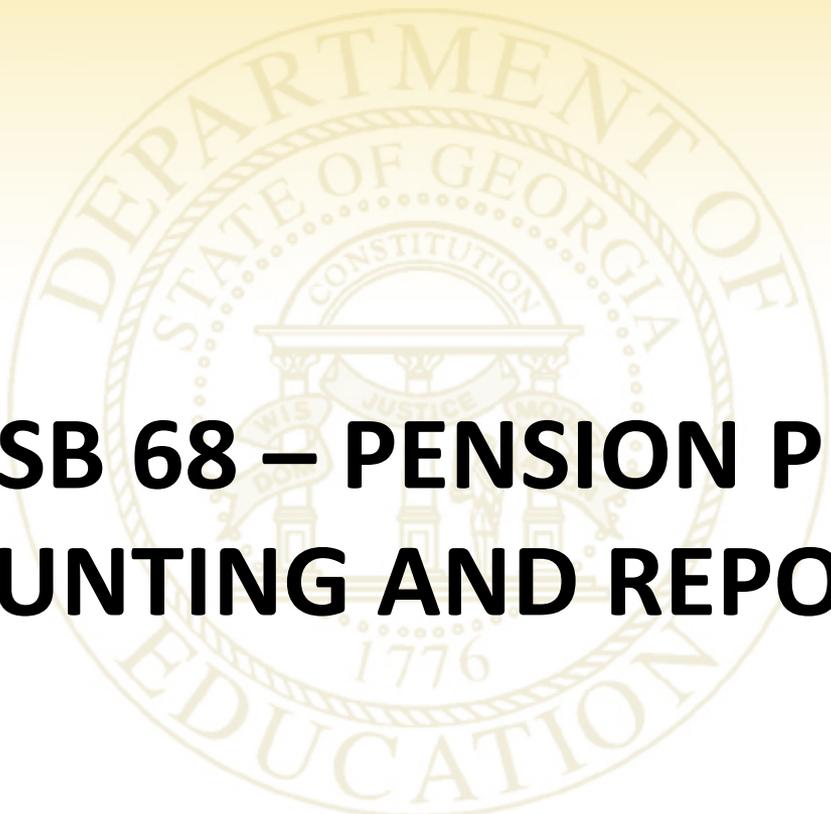
The role of GaDOE and GOSA with respect to the development of these contracts is to ensure that the school-level student achievement goals are sufficiently rigorous to warrant granting the flexibility requested by the local school district. In fact, it is the priority of GaDOE and GOSA to develop strategic plans that:

- Demonstrate a proportional relationship between the amount of flexibility being granted and the rigor of the proposed performance goals;
- Are based on clear, straightforward, independently verifiable state-level data that is meaningful and understandable to all stakeholders; and
- Identify performance goals for the local district that are aligned with the



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# **GASB 68 – PENSION PLAN ACCOUNTING AND REPORTING**



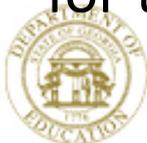
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# GASB 68

## Pension Plan Accounting and Reporting

- GASB 68 – Effective for FY 2015
  - Recognize the long term obligations of their Pension Plans TRS for school districts
  - Actuary Reports are expected with Beginning Liability
  - Chart of Accounts Addition for Net Pension Liability
  - Updating Chapter 17 of the FMGLUA for the Net Pension Liability – possibly adding a chapter
  - Updating the Notes to the Financial Statements – most information will be obtained from the actuary reports
  - Do not anticipate a significant amount of additional work for the school districts





# STAR RATING



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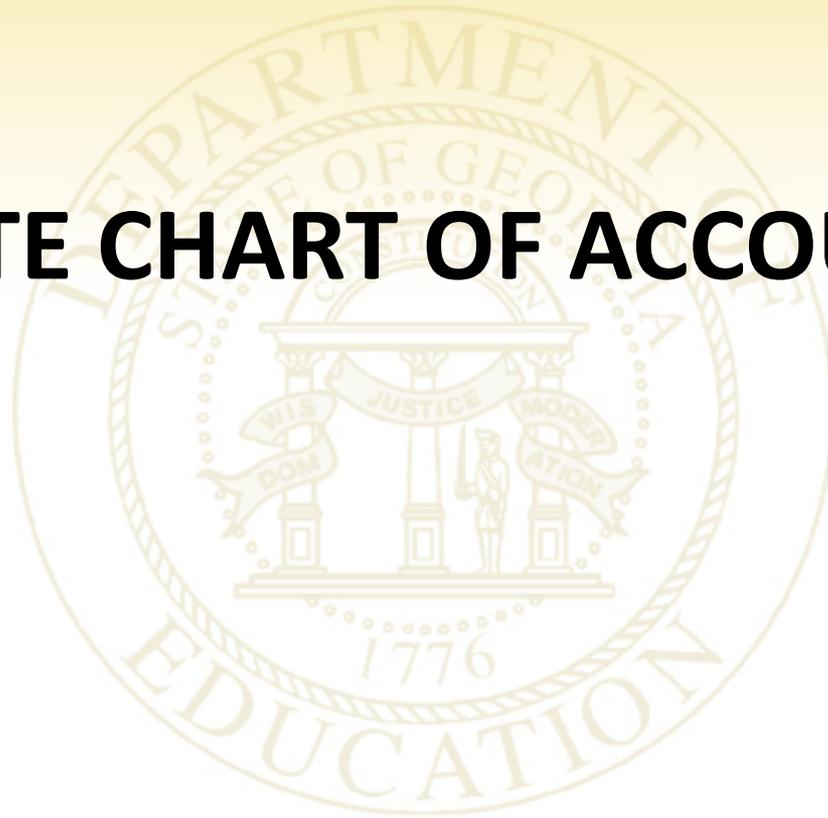
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# STAR RATING

- Report additional to CCRPI Report
- Looks at Student Growth Percentage compared to Expenditures per student per school
- Still in development phase



# STATE CHART OF ACCOUNTS



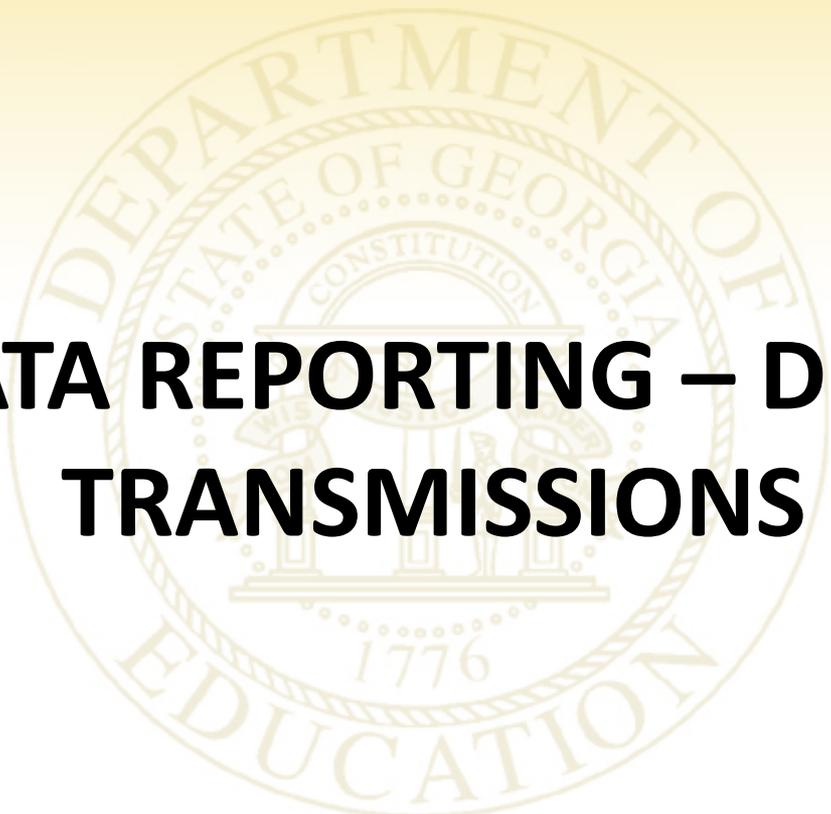
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# Chart of Accounts

- Modified Function 1000 Description:  
Counselors and Technology Specialists funded through QBE are allowable charges to this function **for expenditure control purposes**
- Modified Title of Function 0481:  
Deferred Revenue to Unavailable/Unearned Revenue





# DATA REPORTING – DE46 TRANSMISSIONS



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# Data Reporting

- Important to make sure ALL reporting is completed accurately and timely
  - DE46 used for
    - Some QBE calculations
    - Risk Assessment
    - Federal Reporting (NCES, F33, NEA, etc.)
    - CCRPI Star Rating
    - Numerous Requests Throughout Year/Open Records Requests
    - LEA Financial Statements



# Data Reporting

- DE046 Reporting
  - 59 Error and Warning Codes – Goal to provide listing and explanations on website
  - Basic Accounting Requirements
  - Appropriations Controls
  - 184 signed off by September 30<sup>th</sup>
  - 23 extensions were approved
  - All school district submissions were signed off by October 22, 2014



# Data Reporting

- DE046 Reporting – Common Warnings
  - W2014 – An explanation is required for variances in FIN0102 DE046 School Nutrition Comparison Report.
  - W2015 – An explanation must be written for salary and benefit information entered for clerical staff in Function 1000.
  - W2016 – An explanation must be written for salary and benefit information entered for administrative personnel in Function 1000.
  - W985 – Total All Fund Equity Accounts – 8000 Out of Balance. Go to the main menu to enter written explanation for out-of-balance condition.



# Data Reporting

## – Facility Data

- Capital Outlay Funding
- QBE Principal Funding

## – FTE Data

- QBE Funding

## – CPI Data

- T&E Calculations
- State Health Calculations

– Several districts have under reported (\$11,340 per employee)



# FINANCIAL STATEMENT MAPPINGS



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# Financial Statements

- FY 2014 Financial Statement Mappings
  - Completed and Released in November?
  - No significant Changes
  - Any adjustments for Deferred Inflows and Outflows will be made in your financial statement templates for presentation
- FY 2015 Financial Statement Mappings
  - Updated for Deferred Inflows and Outflows
  - Expenditure Control Reports
  - Austerity Worksheets



# PROFESSIONAL STANDARDS COMMISSION – CHANGES TO CERTIFICATION CODES



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# PSC Certification Changes

- Type Code Changes for 2015
- PC Genesis released program to convert codes in September
- New codes used in 2014 October CPI Report
- Information used to determine T&E, Teacher Shortages, State/Federal Reporting



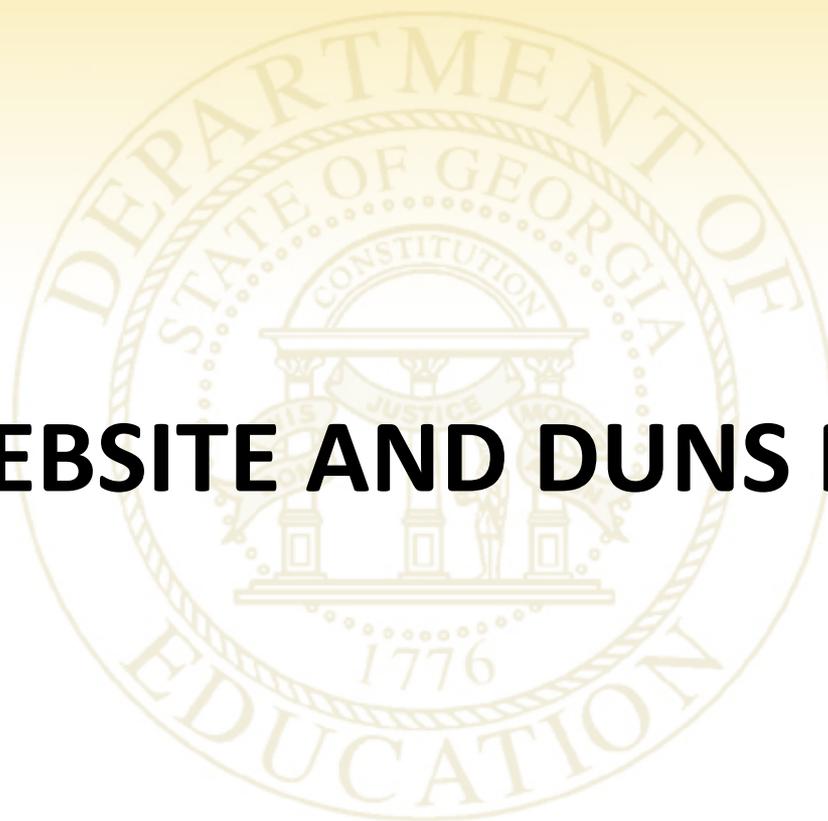
# PCGenesis

## Development Team

Diane Ochala PCGenesis Lead Analyst/Developer  
Angela Tennyson PCGenesis Senior Developer



# SAM WEBSITE AND DUNS NUMBER



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# System for Award Management

- Known as SAM, formerly Central Contractor Registration (CCR) system.
- Required to register the DUNS number if receiving funds from a Federal grantor (ARRA)
- Required to register/renew each year.
- [www.sam.gov](http://www.sam.gov)
- GDOE uses this information for reports required by the Federal Funding Accountability and Transparency Act



# System for Award Management

**SAM**  
SYSTEM FOR AWARD MANAGEMENT

USER NAME:  PASSWORD:  **LOG IN**

[Forgot Username?](#) [Forgot Password?](#) [Create an Account](#)

**HOME** | **SEARCH RECORDS** | **DATA ACCESS** | **GENERAL INFO** | **HELP**

**CREATE USER ACCOUNT**

Your CCR username will not work in SAM. You will need a new SAM User Account to register or update your entity records. You will also need to create a SAM User Account if you are a government official and need to create Exclusions or search for FOUO information.

[Create User Account](#)

**REGISTER/UPDATE ENTITY**

You can register your Entity (business, individual, or government agency) to do business with the Federal Government. If you are interested in registering or updating your Entity, you must first create a user account.

[Register/Update Entity](#)

**New!** Use the SAM Status Tracker to: [Check Status](#)

**SEARCH RECORDS**

All entity records from CCR/FedReg and ORCA and exclusion records from EPLS, active or expired, were moved to SAM. You can search these records and new ones created in SAM. If you are a government user logged in with your SAM user account, you will automatically have access to FOUO information.

[Search Records](#)

**WHAT IS SAM?** [Need Help?](#)

The **System for Award Management (SAM)** is the Official U.S. Government system that consolidated the capabilities of CCR/FedReg, ORCA, and EPLS. There is NO fee to register for this site. Entities may register at no cost directly from this page. User guides and webinars are available under the Help tab.

**NEWS AND ANNOUNCEMENTS**

Try out SAM's new RESTful API for public registration data! [Learn more.](#)

**UPDATE:** On July 14, 2014, SBA increased the monetary-based industry size standards to account for inflation. You will see an exclamation point "!" next to the 'Small Business' value for those NAICS codes impacted in your registration's Repts & Certs. Log into SAM, review, and resubmit

**USER GUIDES/HELPFUL HINTS**

Additional information, such as a full User Guide, Quick Start Guides, Helpful Hints, and Webinars are available on the HELP tab.

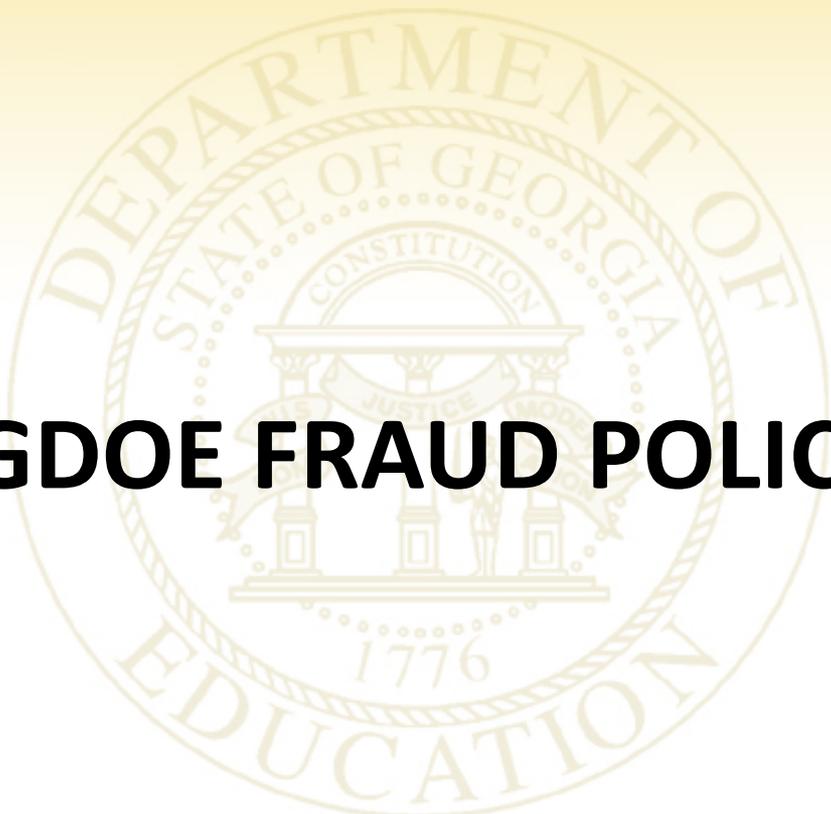
**Service Desk**  
URL: <http://www.FSD.gov>  
[Learn](#) how to check your SAM entity registration status.

**FORMER CCR REGISTRANTS**

If you had an active record in CCR, you have an active record in SAM. You do not need to do anything in SAM at this time, unless a change in your business circumstances requires updates to your Entity record(s) in order for you to be paid or to receive an award or you need to renew your Entity(s) prior to its expiration. SAM will send notifications to the registered user via email 60, 30, and 15 days prior to expiration of the Entity. To update or renew your Entity records(s) in SAM you will need to create a SAM User Account and link it to your migrated Entity records. You do not need a user account to search for registered entities in SAM by [Click to provide additional information.](#)



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# GDOE FRAUD POLICY



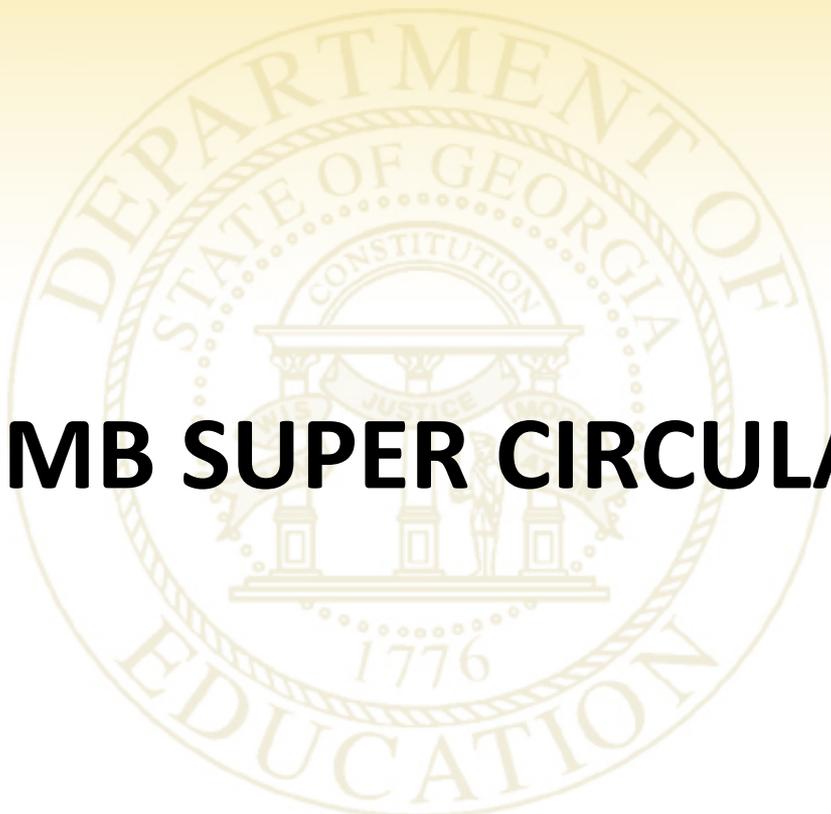
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# GDOE Internal Policy - Fraud

- Internal Policy developed by our Internal Auditor, Gerald Schaefer
- Modified policy for distribution to school districts
- Covers:
  - Elements of Fraud
  - How to prevent fraud
  - How to report fraud





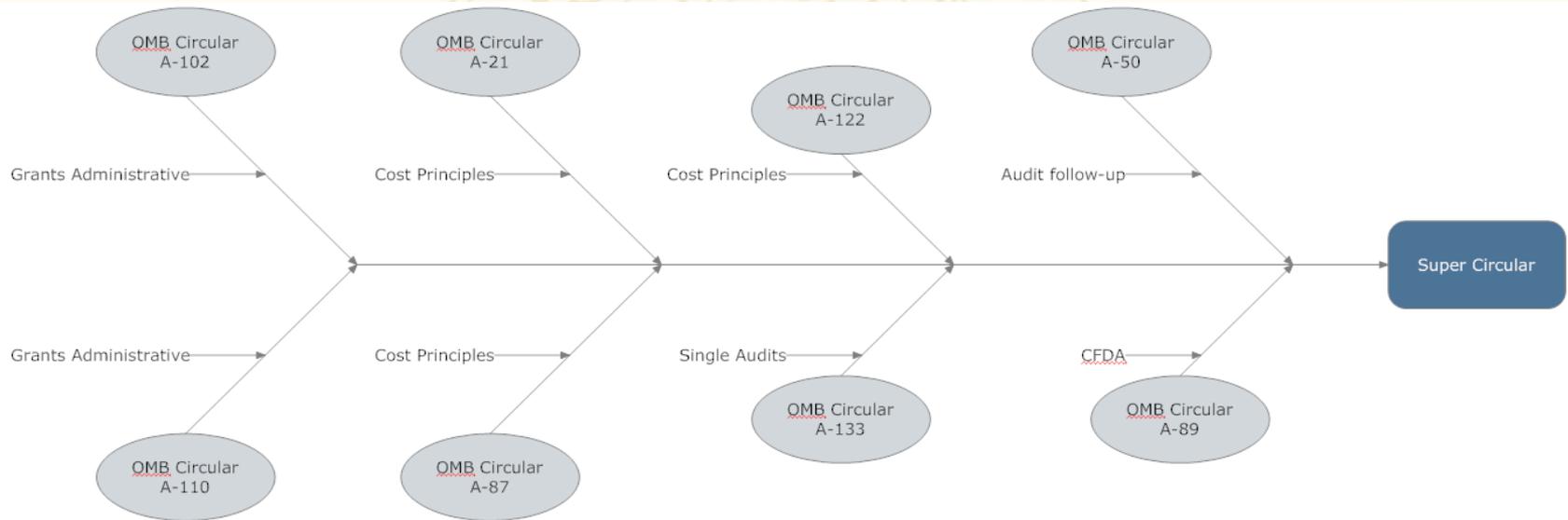
# OMB SUPER CIRCULAR



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# What is it?



# Changes to OMB Circulars

- Changes effective for new grants awarded on or after December 26, 2014
- Will not affect grants that are awarded prior to that date, unless amendment to the grant
- Will affect fiscal year 2016 for most grant awards (awards beginning July 2015)



# Purpose of Changes

- Eliminate duplication and conflicting guidance
- Focus on performance over compliance
- Encourage efficient use of information technology and shared services
- Consistent and transparent treatment of costs
- Limit allowable costs to make the best use of resources



# Purpose of Changes

- Set standard business processes using data definitions
- Encourage non-Federal entities to have family-friendly policies
- Strengthen oversight
- Target audit requirements on risk of waste, fraud, and abuse



# Time and Effort Guidance

- OCFO of U.S. ED issued guidance on time and effort in September 2012
- Clarified cost objectives
- Possible to work on a single cost objective:
  - Even if the employee works on more than one Federal award
  - Even if the employee works on a Federal award and a non-Federal award



# Time and Effort Guidance

- CFR 200 part 430
- Most flexible and changed rule
- New standards:
  - Reasonably reflect the total activity of the employee
  - Encompass both Federally assisted and all other activities



# Audit Changes

- Single Audit Threshold
  - From \$500,000 to \$750,000
- Questioned Costs Reporting
  - From \$10,000 to \$25,000
- Fewer Expenditures Tested
  - Low Risk – From 25% to 20% of Federal Expenditures
  - High Risk – From 50% to 40% of Federal Expenditures



# Internal Controls

- Internal Control requirements listed as “extremely important” in the Super Circular
- Comply with Standards for Internal Control in the Federal Government (Green Book)
- Comply with the Internal Control Integration Framework by COSO



# Change to Super Circular

- [http://www.whitehouse.gov/omb/grants\\_docs](http://www.whitehouse.gov/omb/grants_docs)
- Includes supporting materials to facilitate the review of the Super Circular



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# TRAVEL REIMBURSEMENTS



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# Travel

According to the Statewide Accounting Policy and Procedures which refers to IRS Regulations:

“Expenses submitted more than 60 calendar days after completion of the trip or event, if reimbursed, should be included in the traveler’s IRS Form W-2 as taxable income.”



# Travel

- After 60 days, travel reimbursement converts to salary
- IRS Publication 463 (2013) –
  - Reimbursements treated as paid under accountable plans are not reported as pay.
- Accountable Plans – must be accounted to your employer for expenses within a reasonable period of time.



# Travel

- Reasonable Period of Time –
  - Several different requirements including:
  - You adequately account for your expenses within 60 days after they were paid or incurred



# Travel

If it reverts to income and is reported on W-2, the travel expenses are reported as salaries on the CS-1 submitted to DOAA



# Contact Information

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  - Steve Lyle – [slyle@doe.k12.ga.us](mailto:slyle@doe.k12.ga.us)
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