

GASBO 2015 GaDOE

General Updates

November 4, 2015

Amy Rowell – Financial Review

AGENDA



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

- RESA Reporting
- Education Reform Commission
- Affordable Care Act
- GASB 68
- Flexibility
- Schoolwide Consolidation of Funds – Pilot Program
- Financial Efficiency Star Rating
- SCOA State Chart of Accounts

AGENDA



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

- Local Charter Schools
- Initial FY 2016 Budget
- Austerity Survey
- 2015 Legislation
- FMGLUA Updates
- Uniform Grant Guidance
- SEC Maintenance of Effort
- SEC Excess Cost Calculation

RESA Reporting



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

- State Accounting Office will report financial information with a one-year lag.
- GaDOE will work with SAO to update the set of year end worksheets for RESAs to complete.
- GaDOE will provide SAO with the compiled DE 46 Financial Information.
- SAO will work on compiling information after the CAFR release.
- Expect more information @ February.

Education Reform Commission



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

GEORGIA.GOV

Home | Contact Us | Translate | Site Map

Search this site

Governor Nathan Deal
Office of the Governor

Governor | First Lady | Newsroom | Executive Orders | Constituent Resources | Legislation

Governor

- Biography
- On the Issues
- Governor's Staff
- Opportunity School District proposal
- Education Reform Commission**
 - Contact Us
- Child Welfare Reform Council
- Photo Gallery
- Intern Program
- Scheduling Request

Home » Governor » Education Reform Commission

Education Reform Commission

Thank you for your interest in Georgia's Education Reform Commission. I created this commission to provide recommendations intended to improve our educational system, increase access to early learning programs, recruit and retain high-quality instructors and expand school options for Georgia's families. My vision for K-12 education in Georgia is a system driven by student need that provides local school and district leaders with real control and flexibility. With this commission, it is my hope that we will work together to make education more accessible and effective in preparing our state's students for the rigors of college and the workforce.

-Governor Deal

[Commission members](#)

[Meeting dates](#)

[Meeting agendas](#)

[Meeting minutes and materials](#)

[Subcommittee meeting agendas/materials](#)

[News releases](#)

[Contact us](#)

Stay Connected

Funding Formula



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

- Student-driven Formula VS Teacher-driven Formula
- Base Cost – Grade 4-8 Student
- Additional Weights for Various Characteristics

Funding Formula



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

Student Base Model (4-8 Student)

Direct Costs (what is earned for these costs):

Teacher Salaries

Counselors

Art/Music/PE/Foreign Language

Technology Specialist

Instructional Operations

Funding Formula



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

Student Base Model

Indirect Costs (what is earned for these costs):

- Social Worker
- Psychologist
- Principals
- Assistant Principals
- School Secretary
- School Operations
- Facility M&O

Funding Formula



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

Student Base Model

Media Specialists, Operations

Staff and Professional Development

Nursing

Transportation

Technology

Funding Formula



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

Student Base Model

DOES NOT INCLUDE:

Training and Experience

Teacher Retirement

Health Insurance

Funded outside of base cost per student

Funding Formula



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

Student Base Model

Based on Student Enrollment,
not FTE Segments

Differences in Proposal



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
[gadoe.org](http://ga.gov/gadoe)

Proposed Formula

Add On Weights:

- K3
- 9-12
- CTAE
- Special Ed A-E
- ESOL
- Economically Disadvantaged
- Gifted

Current Formula

Current Categories:

- Kindergarten
- Kindergarten EIP
- Primary EIP
- Upper Elem (4-5)
- Upper Elem EIP
- Middle Grades
- Middle School
- Remedial
- Alternate Ed



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

Funding Formula

Other Discussion Items

- Equalization
- Central Administrative Costs
- Hold Harmless
- Sparsity
- Virtual Charters
- Charter Systems

ACA



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

- PC Genesis – working to provide mechanism to print forms only
- GaDOE is not providing compliance services

ACA



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

gaode.org

PC Genesis release July 7, 2015

.....it remains the LUA's responsibility to determine the appropriate reporting for the Forms 1094-C and 1095-C. We encourage you to begin the process of determining the codes by month for your variable rate employees and/or contracted individuals.....

The PCGenesis Help Desk personnel will not be able to assist or advise the school districts as to the correct codes and options for individual employees when preparing these forms. Therefore, we strongly recommend that LUA personnel consult with their HR professionals and/or attorneys.

ACA



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

gaode.org

PC Genesis release September 30, 2015

Accordingly, school districts will need to determine whether or not alternatives for your district should be explored and obtained, or if your district will require an extension from the IRS for submitting the ACA transmission file and/or for providing the ACA printed 1095-C forms to your employees. We encourage you to work with your local tax professional or school board attorney on these and other ACA issues that may arise.

Ultimately, adhering to the IRS reporting requirements is a burden for the employer (school district) and it will be the school district that has to adhere to any ramifications of failing to comply with the IRS requirements.

GASB 68



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

- Each district received a packet from TRS, PSERS, and ERS (if applicable)
- Correction to Entries:
 - Entries #3, 4 and 5 in the district-wide fund
 - Object Code 273 – TRS Pension Expense
 - Object Code 274 – ERS Pension Expense
 - Object Code 270 – On Behalf Pension Expense (TRS and PSERS)
 - To alleviate issues with Indirect Cost Allocation, do not post pension liability entries in Fund 900 to object codes 230 and 240.

GASB 68



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

Corrections to Initial GaDOE Guidance

- Entry #5 – To record Deferred Outflow at June 30, 2015
Entry for amount **billed** July through June
- RSI Schedules – If the information is available for previous 10 years, it should be recorded
- TRS Covered Payroll – total amount paid to employees that are members

GASB 68

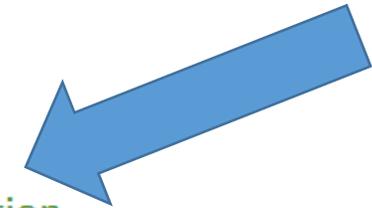


Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga.gov
gaedoe.org

• Expense Allocations –

GASB 68 PENSIONS (Contact Financial Review with questions)

- TRS and ERS Allocations for GASB 68 Pension Liability
- FY15 On Behalf Payments Worksheet - Percentages by Function
- TRAINING sample TRS GASB 68-DISCLOSURES wSFS
- HOW THE IMPLEMENTATION OF GASB 68 AFFECTS THE SCHOOL DISTRICTS
- INSTRUCTIONS FOR POSTING THE NET PENSION LIABILITY
- Journal Entry Example for GASB 68
- TRAINING sample TRS employer report sfs



Flexibility Choices



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

gaDOE.org

Flexibility Choices		
Approved Charter Systems	33	178
Approved IE2/Strategic Systems	35	
LOI for Charter System	14	
LOI for IE2	96	
Title 20/Status Quo		2
Out of Compliance		0
Engaged in decision process		0
Total Number of Districts in the State		180

Flexibility



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

Contract Approved by December =
Flexibility Retroactive to July 1 (FY 2016)

Contract Approved after December =
Flexibility effective next July 1 (FY 2017)



Additional Information - Flexibility



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

Louis Erste
Associate Superintendent,
Policy, Charter Schools,
District Flexibility, and
Governmental Affairs
lerste@doe.k12.ga.us
404-651-8734

Howard Hendley, Ed.D.
Director,
Policy Division
hhendley@doe.k12.ga.us
404-657-2965

Garry McGiboney, Ph.D.
Deputy Superintendent,
External Affairs
gmcgiboney@doe.k12.ga.us
404-656-0619

Jennifer Hackemeyer
General Counsel
jhackeme@doe.k12.ga.us
404-657-2529

Schoolwide Consolidation of Funds



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

- Charter System Foundation
- Flexibility Options
- Consolidation of State, Local, and Federal Funds to provide maximum flexibility in schoolwide programs
- Pilot Program of a few charter districts to implement for 2016-2017

Schoolwide Consolidation of Funds



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

Title I, Nonregulatory Guidance Issued February 2008:

“An LEA does not literally need to combine funds in a single account or pool with its own accounting code. Rather, the word “pool” is used conceptually to convey that a schoolwide program school has the use of all consolidated funds available to it for the dedicated function of operating a schoolwide program without regard to the identity of those funds.”

Financial Efficiency Star Rating



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

O.C.G.A. §20-14-33

- The law requires that GOSA and the GaDOE collaborate to “adopt and annually review, and revise as necessary, indicators of the quality of learning by students, financial efficiency, and school climate for individual schools and for school systems.”
- Financial efficiency “may include an analysis of how federal and state funds spent by local school systems impact student achievement and school improvement, and components used to determine financial efficiency may include actual achievement, resource efficiency, and student participation in standardized testing.”
- The rating must be based upon five stars.

Financial Efficiency Star Rating



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

School Per Pupil Expenditures =

$$\frac{\text{School expenditures} + (\text{District expenditures} * \text{proportional enrollment percentage})}{\text{Fall FTE Enrollment}}$$

Financial Efficiency Star Rating



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

Includes:

- Expenditures charged by school code
- Allocation of expenditures charged to central office code

Financial Efficiency Star Rating



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

Expenditures Per Pupil – calculated as a 3-year average

FY 2015 Star Rating =

3 year average of Per Pupil Expenditures

3 year average of CCRPI Score

FY 2013, FY 2014, FY 2015

Financial Efficiency Star Rating



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

Excludes:

Proposed Excluded Codes	
<u>Code</u>	<u>Fund Type</u>
200	Debt Service Funds
300	Capital Projects Funds
422	Even Start - Federal
500	School Activity Accounts
510	Adult Education
560	Pre-K Lottery Funds
600	School Food Service Funds
700	Fiduciary Funds
800	Capital Assets Funds
900	Long Term Debt

Proposed Excluded Codes	
<u>Code</u>	<u>Function Type</u>
0004	End of Fiscal Year Balance Function
2700	Student Transportation
3100	School Nutrition
4000	Facilities Acquisition and Construction Services
5000,5100	Other Outlays/Debt Service

<u>Code</u>	<u>School Type</u>
8012	Transportation Facility
8015	Consolidated School Nutrition
XXXX	School without a CCRPI Index

Financial Efficiency Star Rating



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

DRAFT

★★★★★	CCRPI Average					
Percentile of Average PPE	0-49.9	50-59.9	60-69.9	70-79.9	80-89.9	90 and Above
80-100 (High Spending)	0.5	1	1.5	2	2.5	3
60-79	1	1.5	2	2.5	3	3.5
50-69	1.5	2	2.5	3	3.5	4
20-39	2	2.5	3	3.5	4	4.5
0-19 (Low Spending)	2.5	3	3.5	4	4.5	5

LUA SCOA - School Code VS Facility Code



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

- FACILITY CODES – Used to track facility activity for the building. Tracking additions and modifications to the existing building.
- SCHOOL CODES – Used to track expenditures for schools reporting FTEs. Normal operations of the district by school.

LUA SCOA - Job Code Relationships



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

- Job Code Relationship to Object Codes removed from CPI report
- Still Report Job Codes in CPI
- Included in Appendix C of the FMGLUA

LUA SCOA - Utilize Program Codes



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

- XXX0 – Unclassified Expenditures
 - XXX1 – QBE Basic Expenditures
 - XXX2 – Enrichment Expenditures
 - 999X – Undistributed Programs
-
- Used to account for various programs, flexibility is in dollar amount spent, State still requires record of revenue and expenditures of various programs.

Local Charter Schools



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

PPC Guide: 1703.69 Charter schools are being created in a number of states for various reasons. Although these schools are publicly funded, they are free of many of the regulations that apply to traditional local school districts. Charter schools may or may not be governmental entities. The discussion and definition of a government provided in section [101](#) of this *Guide* should be used to determine whether a charter school is a governmental entity. **Any organization meeting the definition of a government is required to follow GASB GAAP (and the requirements of this section).** Even if a charter school does not meet the definition of a government, it may still be a component unit of a state or local government, including a local school district.

Local Charter Schools



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

Activity of Local Charter Schools Reported on DE46

All Areas Affected:

1. Maintenance of Effort Calculations (Both Title I and Special Ed)
2. Indirect Costs Calculations
3. Census Data reporting expenditures by school
4. Financial Efficiency Star Rating
5. Minimum Direct Classroom Expenditures
6. Revenues/Expenditures Web Report
7. Federal Monitoring of Program

Initial FY 2016 QBE



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

- Funded enrollment growth - \$119,160,708
- Funded increase in Teaching and Experience - \$33,269,839
- TRS increase 13.15% to 14.27% - \$74,444,407
- Initial FTE – 1,723,664
- Reduced Austerity \$280,000,000 – 5.89%
- Charter System Supplement - \$3,037,740
 - Adjusted for Increased FTEs
 - Added new Charter Systems – Gilmer, Glascock, Hart, Lumpkin, Stephens, Union, Carrollton City, Commerce City, and Vidalia City

Initial FY 2016 QBE



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

- State Commission Charter Schools - \$9,035,267
- Math and Science Supplement - \$1,235,053
- Local 5 mill Share - \$9,367,899
- Health Insurance funded at \$945 pmpm for certified employees - \$14,435,820

Initial FY 2016 QBE – Categorical Grants



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

- School Nurses - \$631,357
- Sparsity – Hold Harmless from FY 15 not applied – (\$413,201)
- Equalization - \$18,840,831 (Plus \$8,299,466 carry-over from FY 15 Appropriations Budget)
- Capital Outlay General Obligation Bonds - \$13,900,000 (\$350,000 for Low Wealth)
- FY 16 - \$20M for 259 Buses

FY 2016 QBE – Amendments



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

- Amendment #1 – July 14, 2015
 - To modify the new state commission charters
 - Reallocated austerity
- Amendment #2 – Expected November/December
 - To modify allotments for removal of SB 10 students

Other State Grants - Bus Bonds



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

- FY 16 Allocations – Emailed to Transportation Directors on July 17, 2015
- Letter of Assurance – Signed by Superintendent
- Reimbursement on Invoices dated **after** July 17, 2015
- Funds cannot be used toward a lease purchase/payment plan

Austerity - 2016

- FY 2015 - \$746,769,852
- FY 2016 - \$466,769,851
- Decreased - \$280,000,000
- Adjusted to 5.89% of QBE Earnings (less local 5 mills) for each district



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

Austerity– 2016



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

- Survey Results
- 94% of all school districts reported either decreasing, eliminating, or avoiding furlough days in FY 2016.
- 58% of all school districts had already eliminated furlough days in FY 2015.
- Approximately 27% of all school districts reduced class sizes.
- Approximately 20% of all school districts reduced, eliminated, or maintained zero furloughs AND reduced class sizes.
- Approximately 37% of school districts indicated salaries were increased or one time supplements were awarded.

State Health Benefit Plan



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

- Employer Contributions
 - Certified Employees - \$945 PMPM
 - Non-certified Employees - \$746.20 PMPM
 - Increase from \$596.20 PMPM effective January 1, 2016
- OCGA Code Section 20-2-892
 - The State Board of Education, upon notification of the DCH Commissioner, can withhold appropriations for unpaid employer health insurance contributions.

TRS



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

- Employer Rates
 - FY 2016 – 14.27%
 - FY 2017 – 14.27%

- Employee Rates
 - FY 2016 – 6%
 - FY 2017 – 6%

Legislation - SB 82 – Alternative Ad Valorem



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

- Provides for collection of alternative ad valorem tax at the state level and allocated to each district.
- Payable to districts by August 1, 2015.
- Future payments to districts by April 1st, beginning in 2016.
- Replaces the IRP – International Registration Plan for large commercial vehicles.

Legislation - SB 82 – Alternative Ad Valorem



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

ga.doe.org

- Account for the tax in revenue source code 1110.
- Law stipulates the payment is for previous year.
- Earned, measurable, and available at June 30
- Reported by Tax Commissioner's Office

Legislation - HB 192 - PCards



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

- Amends Chapter 80 of Title 36
- §36-80-24 - Policy shall include the following:
 1. Designation of officials authorized to be issued card
 2. Requirement authorized users sign and accept agreement for use of card
 3. Transaction limit
 4. Description of what purchases will be authorized
 5. Description of what purchases will **not** be authorized
 6. Designation of the purchasing or credit card administrator
 7. Process for auditing and reviewing purchases
 8. Procedures for addressing violations

FMGLUA Updates Chapters 7 and 9



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

- Chapter 7 – Summary of the Basis of Accounting/Measurement Focus
- Chapter 9 – Revenue and Receipt Accounting
- Clarification on measurement period for property taxes
- Based on GASB Codification Section P70

FMGLUA Updates

Chapter 22-1



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

- Single Audit Chapter updated for Uniform Federal Regulations
- Related to Single Audit Process
- Auditee Responsibilities
- Audit Finding Follow Up Responsibilities
- Reporting Audits to Clearinghouse

FMGLUA Updates

Chapters 24 and 26



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

- Chapter 24 – QBE
 - QBE Funding Formula
 - Updated based on current law
- Chapter 26 – Indirect Costs
 - Indirect Cost Rates
 - Provides general summary on how the Indirect Cost Rate is Calculated
 - Appendix O – US ED Cost Allocation Guide

FMGLUA Updates

Chapter 34



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

- Purchasing Chapter
- Updated to include provisions of HB 192
- Requires a policy that adopts procedures in authorizing the use of financial transaction cards
- Policy should be set by January 1, 2016

UGG Updates

<http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>



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



U.S. Department of Education

Search...

Student Loans

Grants

Laws

LAWS & GUIDANCE / GRANTS & CONTRACTS

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Technical Assistance for ED Grantees

NEW! Updates to the Uniform Guidance:

- Federal Register notice 80 FR 54407, Published on September 10, 2015. The Council on Financial Assistance Reform (COFAR) made technical corrections to the Uniform Guidance, including a grace period of two fiscal years for non-Federal entities to implement changes to their procurement policies

UGG Updates



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

- Update #1 – July 22, 2015
 - Guidance for Reporting and Use of Information Concerning Recipient Integrity and Performance, which will be implemented on January 1, 2016. Additional information from ED is forthcoming.
 - Appendix XII to 2 CFR Part 200
 - All entities receiving federal awards in excess of \$10M required to report to SAM

UGG Update - System for Award Management



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

ga DOE.org

2 CFR 200.205 – Federal awarding agency review of risk posed by applicants

2 CFR 200.212 – Reporting a determination that a non-Federal entity is not qualified for a Federal award

2 CFR 200.113 – Mandatory Disclosures

Pass-Through is required to utilize information reported on SAM system in pre-awards risk review and pre-awards integrity review.

UGG Update - System for Award Management



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

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.

REGISTER/UPDATE ENTITY

Individual, or business with the Federal Government, you must first create a user account.

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.

[Create User Account](#) [Register/Update Entity](#) [Check Status](#) [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

FY2015 Service Contract Reporting (SCR) is now enabled at SAM. By December 15, 2015, users with the role of Entity Administrator, Entity Registration Representative or Reporter should log into SAM, select "Register/Update Entity" and click "Service Contract Reporting".

USER GUIDES/HELPFUL HINTS

Find the full SAM User Guide, Quick Start Guides, Helpful Hints, and Webinars on the HELP tab.

Use the [SAM Status Tracker](#) to check your status.

ATTENTION EXTRACT AND WEB SERVICE USERS

Support for the legacy-formatted extracts and web services in SAM ended on October 31st, 2014. Federal systems using SAM data must convert to the SAM-formatted extracts and web services. If you see "You do not have access to this extract" you need to submit a Data Access Request for the appropriate role.

UGG Updates



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

- Update #2 – September 10, 2015
- *Implementation date:* For all non-Federal entities, there is a two-year grace period for implementation of the procurement standards in 2 CFR 200.317 through 200.326.
- Non-federal entity must document whether it is in compliance with the old or new standard, and must meet the documented standard.

SEC - What is LEA Maintenance of Effort?



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

- LEAs must use expend (using state and local funds) at least as much as they did previous year on education of children with disabilities.
- Two standards:
 - Eligibility: Must budget at least as much as they expended in last year for which information available.
 - Compliance: Must actually expend at least as much as they expended in previous (comparison year)-
See Subsequent Years Rule

SEC – Meeting the Compliance Standard



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

- An LEA must maintain state and local expenditures for students with disabilities in one of four ways:
 - local funds only;
 - the combination of State and local funds;
 - local funds only on a per capita basis; or
 - the combination of State and local funds on a per capita basis.



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

SEC - Final Regulations issued April 28, 2015

- This new guidance brings clarification and guidance to existing regulations.
- This does not represent new changes, but it did cause SEA's (us) to reevaluate procedures based on this guidance.

SEC - Subsequent Years Rule



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

- Enacted into law in the 2014 and 2015 Appropriations Acts.
- Defines what level of effort an LEA must meet in order to maintain effort in the year after an MOE failure:

Level of effort that would have been required in the absence of that failure, not the LEA's reduced level of expenditures.

SEC - Subsequent Years Rule Impact



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

- To determine required level of effort, must look back to last year in which LEA maintained effort
- But must look back to the last year in which it maintained effort **using the same method by which it is establishing compliance.**

SEC - Excess Cost Definition



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

- (IDEA funds) must be used only to pay the excess costs of providing special education and related services for children with disabilities
- Must be used to supplement state, local, and other Federal funds and not to supplant those funds.

SEC - Excess Cost Calculation



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

- To accurately determine that an LEA is spending the average annual per pupil expenditure (APPE), we must obtain an annual count from the local level.
- The LEA must first determine elementary and secondary expenditures separately.
- Central Office costs must be attributed to elementary and secondary costs – this is not something we can do.
- Then the LEA must subtract the amount of capital outlay and debt expenditures.
- Finally, the LEA must subtract from the total expenditures, the amount spent in the preceding year.

Contact Information



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

- Atlanta
 - Hotline – 404-656-2447
 - Steve Lyle (404-656-6769) – slyle@doe.k12.ga.us
 - Debara Montgomery (404-656-2344) – dmontgomery@doe.k12.ga.us
 - Russ Swindle (404-463-0513) – rswindle@doe.k12.ga.us
- LaGrange (706-882-2340)
 - Del Parker – dparker@doe.k12.ga.us
- Naylor (229-241-9915)
 - Rhonda Metts – rmetts@doe.k12.ga.us

Contact Information



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

- Amy Rowell
- arowell@doe.k12.ga.us
- Georgia Department of Education
- 1652 Twin Towers East
- 205 Jesse Hill Jr Drive
- Atlanta, GA 30334
- 404-656-6754