Items to be Covered

• QBE FY2013 Midterm and FY2014 Initial
• Allotment Sheets
• Categorical Grants
• Transportation
• Equalization
• Local Fair Share (Local 5 Mill Share)
• Dual Enrollment
• Math & Science Supplement
Items to be Covered

- TRS
- Training & Experience
- State Health
- Austerity
- Georgia Virtual School
- RESAs
- 2013 Legislation
- Affordable Care Act (ACA)
Items to be Covered

• Tax Assessors / Tax Commissioners
• Title Ad Valorem Tax (TAVT)
• Chart of Accounts
• CCRPI
• Data Reporting
• ARRA
• PC Genesis
• GASB 67 & 68
QBE- 2013 MT

• Fully Funded Enrollment Growth of 1.4% (approximately $128 million)

• Systems without Growth were held harmless (approximately $8.7 million)

• New Charter Systems Funded (Fulton and Madison) – capped at $4.0 million
QBE- 2013 MT

• Allotment Sheets reflect State Health Insurance at 18.534%

• No adjustment made due to increase in actual Certified Rate from $912.34 PMPM to $937.34 that began in March 2013.
Changes from mid term allotment sheet

- Updated T&E based on Oct 2012 CPI (CPI 2013-1)
- Hold Harmless from mid term will be removed for initial allotment
- TRS rate updated
- SHBP Certified Rate changed from 18.534% to $945 PMPM
- Austerity updated
- Equalization and Local Fair Share were updated
- Other Changes based on recent legislation
Allotment Sheets

- FY 2013 Midterm – Published
- FY 2013 Midterm Site Allotment Sheets – Published
- FY 2013 Accrual Allotment Sheets - Published
- FY 2014 System Allotment Sheets – (5/31/13)
- FY 2014 Site Allotment Sheets – (mid June 2013)
- Salary & Operations Details- (mid June 2013)
- Weights for Funding Formula – (mid June 2013)
Allotment Sheets – 2014

• Due to numerous changes in funding the format of the allotment sheets is being revised
  – Central Office Operations eliminated ($15.39/fte)
    • except for the smallest 18 districts
  – Funds from C.O. Operations ($15.39/fte) moved to Textbooks and name changed to Instructional Materials
  – Vocational Lab (9-12) Program name change
  – Implementation of State Health PMPM

May/June 2013
$15.39 per FTE for Central Office Operations Eliminated
(Smallest 18 districts Held Harmless)
### DIRECT INSTRUCTIONAL OPERATIONAL COSTS

**FY 2013**

#### DIRECT INSTRUCTIONAL OPERATIONAL COSTS

<table>
<thead>
<tr>
<th>CATEGORY</th>
<th>KG</th>
<th>KG EARLY</th>
<th>PRIMARY GRADES (1-3)</th>
<th>PRIMARY GRADES (4-8)</th>
<th>UPPER ELEMENTARY</th>
<th>UPPER ELEMEN. EI</th>
<th>(6-9) MIDDLE GRADES</th>
<th>(6-9) MIDDLE SCHOOL</th>
<th>9-12 HIGH SCHOOL</th>
<th>VOCATIONAL LABS</th>
</tr>
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<tbody>
<tr>
<td>Consumable Materials</td>
<td>40.10</td>
<td>40.10</td>
<td>33.21</td>
<td>26.51</td>
<td>33.26</td>
<td>24.48</td>
<td>24.48</td>
<td>24.48</td>
<td>40.26</td>
<td>140.00</td>
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<tr>
<td>Textbooks (Yr. Replace)</td>
<td>15.47</td>
<td>15.47</td>
<td>33.26</td>
<td>33.26</td>
<td>24.48</td>
<td>24.48</td>
<td>24.48</td>
<td>24.48</td>
<td>40.26</td>
<td>9.59</td>
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<td>Travel</td>
<td>0.03</td>
<td>0.03</td>
<td>0.03</td>
<td>0.03</td>
<td>0.03</td>
<td>0.03</td>
<td>0.03</td>
<td>0.03</td>
<td>0.03</td>
<td>0.03</td>
</tr>
<tr>
<td>Equipment Replacement</td>
<td>6.20</td>
<td>6.20</td>
<td>3.11</td>
<td>3.11</td>
<td>3.11</td>
<td>3.11</td>
<td>3.11</td>
<td>3.11</td>
<td>3.11</td>
<td>136.33</td>
</tr>
<tr>
<td>Non Vocational Lab Equipment</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td>62.76</td>
<td>62.76</td>
<td>70.51</td>
<td>70.51</td>
<td>55.03</td>
<td>55.03</td>
<td>55.03</td>
<td>55.03</td>
<td>55.03</td>
<td>312.81</td>
</tr>
<tr>
<td>Media Books/Periodicals</td>
<td>15.31</td>
<td>15.31</td>
<td>15.31</td>
<td>15.31</td>
<td>15.31</td>
<td>15.31</td>
<td>15.31</td>
<td>15.31</td>
<td>15.31</td>
<td>15.31</td>
</tr>
</tbody>
</table>

#### ISD Instructional Materials

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Consumable Materials</td>
<td>32</td>
<td>26.51</td>
<td>32</td>
<td>149.48</td>
<td>38.88</td>
<td>51.06</td>
<td>220.45</td>
<td>220.45</td>
<td>53.27</td>
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<tr>
<td>Textbooks (Yr. Replace)</td>
<td>6.10</td>
<td>24.48</td>
<td>6.10</td>
<td>42.26</td>
<td>18.34</td>
<td>14.82</td>
<td>33.30</td>
<td>33.30</td>
<td>7.53</td>
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<tr>
<td>Travel</td>
<td>0.03</td>
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<td>0.03</td>
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<tr>
<td>Equipment Replacement</td>
<td>3.02</td>
<td>3.11</td>
<td>3.02</td>
<td>40.90</td>
<td>57.81</td>
<td>122</td>
<td>152.35</td>
<td>152.35</td>
<td>23.78</td>
</tr>
<tr>
<td>Non Vocational Lab Equipment</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td>42.05</td>
<td>55.03</td>
<td>42.05</td>
<td>233.57</td>
<td>115.96</td>
<td>188.81</td>
<td>407.03</td>
<td>407.03</td>
<td>85.51</td>
</tr>
<tr>
<td>Media Books/Periodicals</td>
<td>13.03</td>
<td>13.03</td>
<td>13.03</td>
<td>13.03</td>
<td>13.03</td>
<td>13.03</td>
<td>13.03</td>
<td>13.03</td>
<td>13.03</td>
</tr>
</tbody>
</table>

**+$15.39 per FTE** will be added to Textbooks

“Textbooks” will become “Instructional Materials”
Additional $15.39 per FTE for "Instructional Materials" will be in Operating Costs

Eliminate all Central Office Operations Funds Except for Smallest 18 districts
Vocational Lab (9-12) Pgm changes to Career, Technical, and Agricultural Education Lab or CTAE Lab

Add "PRINCIPAL" Staff and Professional Development"
### WEIGHTS FOR SALARY & OPERATIONS

#### FY 2013

**BASE INSTRUCTION SALARY**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Per FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>(BASE SALARY)</td>
<td>$33,424.00</td>
<td></td>
</tr>
<tr>
<td>Retirement</td>
<td>$3,083.20</td>
<td></td>
</tr>
<tr>
<td>Health Insurance</td>
<td>$6,194.00</td>
<td></td>
</tr>
<tr>
<td>Medicare</td>
<td>$644.95</td>
<td></td>
</tr>
<tr>
<td>Sick Leave for 8 Days</td>
<td>$150.00</td>
<td></td>
</tr>
<tr>
<td>Total Instruction Sal(10MO.)</td>
<td>$44,067.15</td>
<td></td>
</tr>
<tr>
<td>Teacher Aides</td>
<td>$14,689.04</td>
<td></td>
</tr>
<tr>
<td>ADMIN SALARY (10MO.) excl Sick Leave</td>
<td>$43,917.13</td>
<td></td>
</tr>
<tr>
<td>ADMIN SALARY (12MO.) excl Sick Leave</td>
<td>$52,701</td>
<td></td>
</tr>
</tbody>
</table>

**CENTRAL ADMINISTRATION**

**SYSTEM SIZE = 3300**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Per FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Superintendent</td>
<td>$48,60</td>
<td></td>
</tr>
<tr>
<td>1 Secretary @ $14,166</td>
<td>$35,07</td>
<td></td>
</tr>
<tr>
<td>1 Accountant @ $21,144</td>
<td>$35,07</td>
<td></td>
</tr>
<tr>
<td>2 Asst. Superintendent</td>
<td>$48,60</td>
<td></td>
</tr>
<tr>
<td>4 Asst. Superintendent</td>
<td>$35,07</td>
<td></td>
</tr>
<tr>
<td>6 Asst. Superintendent</td>
<td>$35,07</td>
<td></td>
</tr>
<tr>
<td><strong>BASE SCHOOL SIZE = 450</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Operations**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Per FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplies</td>
<td>$7,818</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>$6,075</td>
<td></td>
</tr>
<tr>
<td>Equipment (Replacement)</td>
<td>$2,221</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$2,111</td>
<td></td>
</tr>
<tr>
<td>Unemployment Ins &amp; Workers Comp.</td>
<td>$32,571</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL OPERATIONS</strong></td>
<td>$50,706</td>
<td>$15.39</td>
</tr>
</tbody>
</table>

**MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL**

**BASE SCHOOL SIZE = 624**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Per FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Asst. Principal</td>
<td>$43,917</td>
<td>$70.38</td>
</tr>
<tr>
<td>Secretary @ $14,166 (12MO.)</td>
<td>$15,782</td>
<td>$25.29</td>
</tr>
<tr>
<td><strong>Operations</strong></td>
<td>$49,434</td>
<td>$77.29</td>
</tr>
<tr>
<td>Supplies</td>
<td>$1,319</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>$1,000</td>
<td></td>
</tr>
<tr>
<td>Equipment (Replacement)</td>
<td>$860</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$580</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL OPERATIONS</strong></td>
<td>$5,779</td>
<td>$9.06</td>
</tr>
</tbody>
</table>

**GRADES (9-12) & VOCATIONAL LAB**

**BASE SCHOOL SIZE = 970**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Per FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Asst. Principal (10 MO.)</td>
<td>$87,834</td>
<td>$45.28</td>
</tr>
<tr>
<td>Secretary @ $14,166 (12MO.)</td>
<td>$15,782</td>
<td>$16.27</td>
</tr>
<tr>
<td>Secretary @ $11,805 (10MO.)</td>
<td>$13,152</td>
<td>$13.56</td>
</tr>
<tr>
<td><strong>Operations</strong></td>
<td>$116,774</td>
<td>$58.82</td>
</tr>
<tr>
<td>Supplies</td>
<td>$2,190</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>$1,500</td>
<td></td>
</tr>
<tr>
<td>Equipment (Replacement)</td>
<td>$1,759</td>
<td></td>
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<tr>
<td>Miscellaneous</td>
<td>$1,162</td>
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</tr>
<tr>
<td><strong>TOTAL OPERATIONS</strong></td>
<td>$17,179</td>
<td>$9.06</td>
</tr>
</tbody>
</table>

**ALTERNATIVE EDUCATION**

**BASE SCHOOL SIZE = 624**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Per FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Asst. Principal (10 MO. X 1:100)</td>
<td>$43,917</td>
<td>$43.07</td>
</tr>
<tr>
<td>Secretary @ $14,166 (12MO.)</td>
<td>$15,782</td>
<td>$25.29</td>
</tr>
<tr>
<td><strong>Operations</strong></td>
<td>$59,702</td>
<td>$95.06</td>
</tr>
<tr>
<td>Supplies</td>
<td>$1,319</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>$1,000</td>
<td></td>
</tr>
<tr>
<td>Equipment (Replacement)</td>
<td>$860</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$580</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL OPERATIONS</strong></td>
<td>$9,779</td>
<td>$15.66</td>
</tr>
</tbody>
</table>

---

**Health Insurance will show 0% and $0 in Weights**
The “T&E” Column in Salary & Operations Details will now be “T&E and Health Insurance”
<table>
<thead>
<tr>
<th>Direct Instructional Cost</th>
<th>FTE</th>
<th>Salary</th>
<th>Operating</th>
<th>QBE Earnings</th>
<th>Less Local 6 MILLES</th>
<th>State Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kindergarten Program</td>
<td>853</td>
<td>4,665,695</td>
<td>55,534</td>
<td>4,730,429</td>
<td>673,427</td>
<td>4,066,002</td>
</tr>
</tbody>
</table>

**Notes:** Comments will be added to give each district their individual:

**Health Insurance Earnings**

**T&E Earnings**

---

Dr. John D. Barge, State School Superintendent
"Making Education Work for All Georgians"
www.gadoe.org
Categorical Grants – 2013 MT

• No adjustments to any of the Categorical Grants
  – Transportation
  – Sparsity
  – Nursing
  – Equalization
Categorical Grants - 2014

- Transportation – No change
- Sparsity – No change
- Nursing – Increase in funding of $2,789,758
  - Funding now at 1 RN to every 5 LPNs
  - Formula changed causing many districts to receive less funding than in FY 2013
Transportation Funds - 2014

• Bonds for Buses
  – Remember you still have to submit copies of invoices to get reimbursed (Invoice Application in the Portal)
  – There will be $20 million in Bus Bonds in FY14
  – Funding $77,220.00 per bus.
  – Funding for 259 buses (11% of need)
  – Announcement for FY14 allocation expected in Mid-July 2013 (after bonds are sold)
Equalization – 2014

• Equalization Formula was revised prior to FY2013
  – No longer using the 75th percentile district’s digest dollars per weighted FTE (wealth calculation) as the base for determining the equalization funds
  – The base for determining the equalization funding is now calculated by first removing the top 5% (9 districts) and bottom 5% (9 districts) as ranked on the wealth calculation and calculating the average wealth for the remaining 162 districts.
Equalization – 2014

• Results of Changing Formula
  – Districts Qualifying for Equalization
    • FY2012 (Old Formula) – 134 Districts
    • FY2013 – 125 Districts
    • FY2014 – 117 Districts
  – Guaranteed Valuation has declined
    • FY2012 - $176,248
    • FY2013 - $153,535
    • FY2014 - $142,124
Equalization – 2014

• Fully Funded for FY2014
  – Formula Calculated a total amount of $474,433,734
  – Increase in funding of $38,275,147 (8.8% increase)
Local Fair Share

• Was capped at $1.697 billion for FY 10, FY 11, FY 12 and FY 13

• Formula calculation decreased in FY 12 by 1.98% in FY 13 by 7.14% and in FY 14 by 6.74%

• Calculated Local Fair Share is now lower than cap resulting in everyone’s local fair share no longer being prorated but equal to each District’s calculation of Local Five Mills as determined by the Sales Ratio Study for calendar year 2011
Dual Enrollment

• History
  – FY11, Funding was at $161.44 per segment to cover ancillary cost
  – FY12, Reported “M” – converted manually to “D” or “K” and funds sent at end of year
  – FY13, Reported “M” – converted automatically to “D” or “K” and funded in QBE at Midterm
  – FY14, Same as in FY13
Math & Science Supplement

- Funded for those teachers reported as eligible on the October 2012 report (CPI 2013 – 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 for the Stipend
- Will not have State Health as a part of this supplement in FY2014
- Only fringes will be TRS (12.28%) and Medicare (1.45%)
- Hope to provide funding early in FY2014

NOTE: Districts were not and are not to move these teachers up on the salary schedule based on this bill.
CPI Main Menu
765-Calhoun City

Signed By: Michele Taylor, Title: Superintendent,
Date Signed: 10/25/2012 02:54:50 pm

- Report Menu
- Funding Reports Menu
Math & Science Supplement

CPI Funding Reports Menu
765 Calhoun City

Go To CPI Main Menu

- CP003 Certified Staff/ETE Experience
- CP038A HB280 Math/Science Eligibility - Grades 06-12
- CP038B HB280 Math/Science Eligibility - Grades KK-05
- View to GA PSC Database
<table>
<thead>
<tr>
<th></th>
<th>FY 2013</th>
<th>FY 2014</th>
<th>FY 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Rates</td>
<td>6.00%</td>
<td>6.00%</td>
<td>6.00%</td>
</tr>
<tr>
<td>Employer Rates</td>
<td>11.41%</td>
<td>12.28%</td>
<td>13.15%</td>
</tr>
</tbody>
</table>
After June 30, 2013, you will no longer be able to employ TRS retirees in a Full-Time Capacity

Exception to this rule is the allowance of a retiree working a 49% schedule being allowed to work 3 months of the year Full-Time
Training and Experience

- Directly related to the number of staff reported on the fall CPI data collection
- T&E is a calculated dollar amount, from which the percentage is derived in order to distribute throughout the formula
- Directly affected by a reduction in the number of staff being reported on CPI as a result of budget reductions
- Will be reduced due to State Health being calculated separately
Health Insurance – 2014

• Non-Certified per member per month (PMPM) rate will continue to increase. Below are the rates that have been published by DCH:
  – FY2013 - $446.20 PMPM
  – FY2014 - $596.20 PMPM
  – FY2015 - $746.20 PMPM
Health Insurance – 2014

• Based on the appropriations (HB106), effective with the July 2013 payroll the PMPM Rate for Certified employees will be $945.00 PMPM

• Also, HB106 stated that DCH is to “provide a range for the potential per member per month billing adjustments anticipated for the mid-year by May 15, 2013”
Health Insurance – 2014

• On May 15, 2013, DCH did communicate to the State Legislature that based upon the best available information that they would maintain the $945 PMPM certified rate for the balance of FY 2014
Health Insurance – 2014

• FY 2014 Allotment Sheets will reflect the change to the per member per month (PMPM) billing at $945.00 PMPM for all General Fund Certified employees as reported on the October 2012 CPI report (CPI 2013-1) – MAKE SURE IT IS REPORTED AND ACCURATE

• Anticipate State Health Prepayments to continue similar to what was done in FY2013
Health Insurance – 2014

• By converting the SHBP funding from 18.534% of salaries to the $945.00 per member per month, QBE funding formula went down by $83 million.

• To keep total funding from being reduced by $83 million, Austerity was reduced (improved) by $83 million.
Austerity– 2014

• State-wide Austerity for FY2013MT was $1,143,762,797 for an average of 15.2%

• 80% of the districts were between 14% & 16%

• However, one was as low as 4.4% and another was as high as 23.8%
Austerity – 2014

• Therefore, with austerity being reduced by $83 million, the decision was made to balance austerity so that all districts were at the same percentage.

• ALL districts are now at 14.1% Austerity
Georgia Virtual School

• Prior to FY 2013
  – District Reported Students taking Virtual Courses under FTE Code “5”
  – District did not receive any QBE funding for course
  – District did not pay anything to the Virtual School

• Beginning FY 2013
  – District reports students taking Virtual Course under regular program code (D, K, etc.). Program Code “5” no longer valid.
  – District will now receive QBE funding for course
  – District will now pay Georgia Virtual School for each course
    • $250 for each ½ credit
    • $500 for each full credit
RESAs

– Reduction of 1% of Operating Expenses for both FY 2013 Midterm and FY 2014 Initial (statewide reduction of $85,108)
2013 Legislation – HB 283

• HB 283 – Title 20 Bill
  – Changed Vocational Lab (9-12) Program to “Career, Technical & Agricultural Education Lab Program”
  – Change Funding Weights to reflect changes in funding formula, specifically removal of State Health from weights (ex: base funding for HS General Ed will go from $2,744 in FY13 to $2,441 in FY14)
  – Charter System Supplement will continue with cap at $4.5 million before austerity
2013 Legislation – HB 283

• HB 283 – Title 20 Bill – continued

  – FY15 – “Non-Virtual” Middle School funded as a Middle Grade Program shall have the funding weight of Middle School Program regardless of whether it meets the requirements of 20-2-290

  – Counselor Funding Changed to 1:450
    • FY15 – Add Special Ed Programs and ESOL Program
    • FY16 – Add Gifted and Remedial Program

  – FY16 – Psychologists/Psychometrists go from being funded at 1:2475 ftes to 1:2420 ftes
2013 Legislation – HB 283

• HB 283 – Title 20 Bill –continued

  – Wording for funding of Central Office Operations changed to state that it was for “certain” local school systems which based on appropriations is the 18 smallest systems

  – More Flexibility with 20 Days Additional Instruction Funds
    • Removed language that limited transportation to 15% of funds
Other Legislation – 2013 Session

- HB 211 – Elimination of motor fuel excise tax for 2 years
- HB 382 – Recreational joint-use agreements
- SB 168 – Public Contractor Bidding (experience)
- SB 170 – Public Contractor Bidding (pre-hire agreements)
- HB 70 – Allows for waiver of requirement for SB10 students to have to attend the prior year in public school
Other Legislation – 2013 Session

• HB 327 (Did not pass) – Flexibility and Accountability Act for Student Achievement (passed House, stalled in Senate)
  – Category 1: Strategic School System
  – Category 2: High Performing System
  – Category 3: Charter System
Other Legislation – 2013 Session

• Current Law – O.C.G.A 20-2-84.3
  – By June 30, 2015, each local school system must choose to operate as one of the following
    • Investing in Educational Excellence School System (IE2)
    • Charter System
    • Status Quo School System
Affordable Care Act (ACA)

• DCH (SHBP) is working on getting things in place to comply with ACA and to make sure that:
  – plans will meet minimum benchmark requirements
  – at least one plan option will meet the 9.5% family income affordability
  – the PCORI (Patient Centered Outcomes Research Institute) fees are handled
  – The summary of benefits and coverage is provided
  – etc.
Affordable Care Act (ACA)

- Even though DCH will be reviewing many of the requirements, each district needs to seek their own legal advice as to how to handle many of the requirements and to make sure you are in compliance with ACA.
Tax Assessors/Tax Commissioners

• Encourage each district to establish a good working relationship with your Tax Assessors and Tax Commissioners

• Their work can impact much more than your local property tax revenues
Title Ad Valorem Tax (TAVT)

• Began receiving March Revenues in April

• You could receive up to three different categories of funding
  – True Up to Calendar Year 12 collections
  – The First Third of any Excess Funds
  – If receiving E-LOST you would receive another third
Title Ad Valorem Tax (TAVT)

- Report **ALL** funds under Revenue Code 1191. These funds go into your General Fund regardless of the category which you receive the funds.

- These funds are still considered Ad Valorem Property Taxes just as the “Birthday Tax”. It is just collected in a different way. The taxes are considered the same.
Title Ad Valorem Tax (TAVT)

• Since you will not receive the June TAVT revenues until July, you will need to set up a one month accrual for these revenues
Title Ad Valorem Tax (TAVT)

TAVT impact on SPLOST

• Since there are **NO** sales taxes on motor vehicle sales, you will no longer be receiving SPLOST revenues from motor vehicle sales. Districts should anticipate SPLOST revenues to decline.
Chart of Accounts

• Current and Upcoming Changes
  – Revenue Code 1191
    • Title Ad Valorem Tax (TAVT)
  – Revenue Code 1192 (Tentative)
    • Ad Valorem Taxes Contra Account for Tax Collection Fee
  – Contra Program Code 4083 (Tentative)
    • Tax Collection Fee
College and Career Ready Performance Index - CCRPI

- Financial Efficiency Star Rating (1 to 5 Stars)
- Rating to be done by SCHOOL
- Calculated by comparing School Expenditures per weighted FTE to the School’s Student Growth Percentile
Expenditures will be calculated from the district’s DE46 submission.

Those expenditures allocated to the school by the district within the DE46 will be used.

Those expenditures that are not allocated by the district but are charged to a central location will be distributed to each of the schools (currently planning to allocate based on FTEs).
Data Reporting

• Important to make sure ALL reporting is done accurately and timely
  – DE46 used for
    • Some QBE calculations
    • Risk Assessment
    • Federal Reporting (NCES, Census, etc.)
    • CCRPI Star Rating
    • Numerous Requests Throughout Year
Data Reporting

– Facility Data
  • Capital Outlay Funding
  • QBE Principal Funding

– FTE Data
  • QBE Funding
Data Reporting

– CPI Data
  • T&E Calculations
  • State Health Calculations
    – Several districts under reported in October 2012
      » For each person not checked district lost $11,340
    – March 2013 – one district reported 0
      » If used for funding they would have lost over $3.5 million
ARRA Reporting

• We do continue to do Quarterly 1512 Reporting
• We finally moved reporting to the Portal although not without its trials and tribulations
• We appreciate everyone’s efforts to report and the help many of you gave us in debugging the program
• ARRA Funds Still Being Utilized
  – Race to the Top (RTTT)
  – School Improvement Grants (SIG)
ARRA Reporting

• To get access to new ARRA Reporting application, you need to request the role within the Portal

• Will have a webinar sometime around the week of June 17th to June 21st
PCGenesis

Development Team

Alan Rees  PCGenesis Lead Analyst/Developer
Diane Ochala  PCGenesis Senior Analyst/Developer
Recent Enhancements

• New Export/Import Option for Payroll
• Print Manual Payroll Checks
• Added Features to Word Print Queue
• State Tax Change & GHI Employer Calculation Change
• Added Employee Info – email, Fax, Cell, etc.
• Added Vendor Info – Fax, email, PO Output
• New Leave/Substitute Pay installed in more than 20 sites
Future Enhancements

• Capital Asset Tracking System
• Expand Number of Payroll System Deductions
• Expand Number of Employee Deductions
GASB 67 & 68
Pension Plan Accounting and Reporting

• GASB 67 – Effective for FY 2014
  – Anticipate minor impact on reporting for most districts
  – Could be a major impact to districts with their own individual Pension Plans

• GASB 68 – Effective for FY 2015
  – Recognize the long term obligations of their Pension Plans to include TRS, ERS and PSERS
  – Will be even more involved for districts with their own Pension Plans
Contact Information

- Atlanta (404-656-2447)
  - Russell Swindle - rswindle@doe.k12.ga.us
  - Steve Lyle – slyle@doe.k12.ga.us
  - John Dunn – johndunn@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

• Lou Byars
• lbyars@doe.k12.ga.us
• Georgia Department of Education
• 1652 Twin Towers East
• 205 Jesse Hill Jr. Drive, SE
• Atlanta, GA 30334
• 404-656-2447