GAINS 2017
GaDOE

May 4, 2017
Amy Rowell – Financial Review
AGENDA

• Amended FY 2017 Budget
• Initial FY 2018 Budget
• 2017 Legislation
• FMGLUA Updates
• Financial Efficiency Rating
• State Health Benefit Plans
• TRS State Support
• ESSA
AGENDA

• Chart of Accounts Updates
• Financial Statement Prep
• Federal Grant Drawdowns
• GASB
• Consolidation of Funds for Schoolwide Program
• Excess Costs
• Regional Workshops
FY 2017 Mid-Term Adjustments
AFY 2017

• HB 43 Signed by Governor – February 15, 2017
• Funded enrollment growth - $91,891,901
• Funded Hold Harmless - $14,146,476
• Initial FTE – 1,734,535
• Mid-Term FTE – 1,744,714
• Charter System Supplement Enrollment Growth and New Charters - $9,910,623 (Charters approved after July 1, 2016)
• State Commission Charters - $2,535,284 (includes 3% reduction to Commission)
• Transportation Allotment – added additional distribution $1,360,798
AFY 2017

• No Adjustments for:
  • Health Insurance – Certified Employees
  • Training and Experience
  • Reduced FTEs
FY 2018 QBE and Other State Grants
Initial FY 2018 QBE

- 2% Salary increase for certified employees - $160,105,154
- Funded enrollment growth and T&E increase - $133,317,976
- Nurses Increase (based on enrollment increases) - $220,798
- TRS Increase 14.27% to 16.81% - $177,960,254
- State Salary Scale Increase - $160,105,154
- Initial FTE – 1,744,714
- Charter System Supplement - $2,999,129
  - Adjusted for Increased FTEs
- State Commission Charter Schools - $8,021,294
- Math and Science Supplement Reduction – ($361,111)
Initial FY 2018 QBE

- Increase funds for school counselors (HB 283 from 2013 session)
- Increase funds for school counselors that have a large concentration of military students
  - Funding based on number of military students reported to House Budget Office by school district
Initial FY 2018 QBE – Categorical Grants

- Sparsity – Updated FTEs and calculation for TRS
- Equalization - $584,562,416
- Local Fair Share – 1,777,164,321
- State Preschool Disabilities Grant –
  - $432,960 for 2% salary increase (increase affects the grant award calculation)
  - $637,635 for TRS increase
  - $794,243 for enrollment growth and T&E
  - Funded as appropriated
FY 18 Capital Outlay

• Capital Outlay Program - $240,775,000
  • Regular - $161,915,000
  • Regular Advanced - $56,220,000
  • Low Wealth - $22,640,000
Initial FY 2018 QBE Residential Treatment Centers

- Funds increased due to increase in salary costs and TRS
- Overall reduced funds for attendance decrease
- Requested an audit of all RTCs by July 1, 2017

<table>
<thead>
<tr>
<th>RTCs</th>
<th>Per FTE</th>
<th>Base School Year</th>
<th>Additional Days</th>
<th>Counselor</th>
<th>Parapro</th>
<th>Parapro</th>
<th>M&amp;O</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2017</td>
<td>693</td>
<td>9,194.00</td>
<td>9,194.00</td>
<td>1,161.00</td>
<td>1,693.00</td>
<td>2,709.00</td>
<td>100.00</td>
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<tr>
<td>FY 2018</td>
<td>682</td>
<td>9,448.00</td>
<td>9,448.00</td>
<td>1,196.00</td>
<td>1,743.00</td>
<td>2,790.00</td>
<td>100.00</td>
</tr>
</tbody>
</table>
Initial FY 2018 QBE Sparsity

- FY 2018 = $5,680,693; $1,759.47 per FTE
- FY 2017 = $5,411,224; $1,688.18 per FTE

- Increase = $269,469
  - Base Teacher Salary Increase
  - TRS Increase
  - Change in FTEs (increase in FTEs funded)

- Funded as appropriated
FY 2018 Other Categorical Grants

• Math & Science Supplement
  • Funded for those teachers reported as eligible on the October 2016 report (CPI 2016 – 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 (16.81%) and Medicare (1.45%)
  • Hope to provide funding early in FY2018

• NOTE: Districts were not and are not to move these teachers up on the salary schedule based on this bill
Nursing – FY 18

• Provided for 2% salary increase for nursing
• Funding for FY2018 increased by $154,989
  • (salary adjustment)
• Raised pay for RN in formula from $46,350 to $47,277
• Raised pay for LPN in formula from $32,960 to $33,619
• Salary is earned based on FTEs reported. You earn positions.
• (Note: Does not mean you have to pay at that rate)
Transportation Funds – 2018

• Categorical Grant
  • Funding increases based on 2% increase for salaries
  • Salary allotment per bus increases from $9,016.94 to $9,199.82
  • Recalculated based on formula
  • Remember, you earn funding for salaries of individuals to drive the buses you qualify for based on the latest survey results utilized.
Transportation Funds – 2018

- FY 2017
  - Salary - $9,016.94
  - Social Security - $689.44 (7.65%)
  - Sick Leave - $125
  - Requirement Medical Examination - $30
  - Total - $9,861.38

- FY 2018
  - Salary - $9,199.82
  - Social Security - $703.79 (7.65%)
  - Sick Leave - $125
  - Requirement Medical Examination - $30
  - Total - $10,058.61
Transportation Funds – 2018

• Bonds for Buses

• Remember you still have to submit copies of invoices to get reimbursed (Invoice Application in the Portal)
• There will be $7.5 million in Bus Bonds in FY18
• Funding @ $77K per bus.
• Announcement for FY18 allocation expected in Mid-July 2017 (after bonds are sold)
Nutrition – 2018

• “Increase funds for a 2% salary increase”
• Calculation set forth in O.C.G.A. §20-2-187
• Appropriations increased for a 2% salary adjustment based on current manager and non-manager staffing and estimated lunches served in FY 18
• State Board Rule stipulates the amount of lunches to be served in an 8 hour day by each employee as 85
• Formula calculates the amount of employees needed
• Divides number of employees needed by amount of funding appropriated to determine base salary
Equalization – 2018

- Fully Funded for FY2018
  - Formula Calculated a total amount of $584,562,416
  - Increase in funding of $85,833,380 (17% increase)
- State Benchmark $135,782 per FTE in FY 2017 to $149,240 per FTE in FY 2018.
- 24 districts decreased equalization funding
- 56 districts had no change (i.e., no funding in either year)
- 100 districts increased equalization funding
- Above the benchmark, did not receive funding
- Below the benchmark, received funding
Austerity 2018

- FY 2018 - $166,769,851
- FY 2017 - $166,769,851
- Decreased - $0
- Adjusted to 1.98% of QBE Earnings (less local 5 mills) for each district
Any Surveys?

• 2% Salary Increase
• Did your district give a salary raise?
• Expect a survey in early June
• Questions will be developed and discussed at year end workshops
State Health Benefit Plan

- Employer Contributions
  - Certified Employees - $945 PMPM
  - Non-certified Employees - $945 PMPM
    - Increase from $846.20 PMPM
    - Effective January 1, 2018
TRS

- Employer Rates
  - FY 2017 – 14.27%
  - FY 2018 – 16.81%

- Employee Rates
  - FY 2017 – 6%
  - FY 2018 – 6%
FY 2018 - RESAs

• Increase $209,304
• 2% Salary Increase
• TRS Increase

• Keep in mind the salary increase is part of the formula for determining the base salary cost, which is then funded as appropriated.
Allotment Sheets

- AFY17 Allotment Sheets were posted on March 2, 2017
- AFY17 Site Level Allotment Sheets were posted on March 17, 2017
- FY 17 Accrual Sheets pending
- FY18 Allotments Sheets are scheduled to be posted asap, as Governor signed the bill on 5.1.17.
Legislation
FY 2016 – HB 65

• Amended O.C.G.A. §20-2-167.1
• 2 public hearings before final adoption of budget
• Must be advertised
• Can be during any other meeting as long as advertised and meeting is opened for public comment
FY 2017 - HB 139 – Transparency – signed 4.27.17

• Similar to HB 659 that was vetoed in 2016
• Requires GaDOE to disclose certain financial information of the school districts and schools
• Template to be ready by January 1, 2018
• Disclosure of information by October 2018
FY 2017 - HB 178 – Military Counselors

- Did not make it out of House
- 1 counselor for every 200 military students
- 50% of time with military students and parents
- 100% of funding for salaries and benefits of counselors with military students
FY 2017 - HB 44 – Military Counselors

• Appropriated line item in the budget
• $445K for FY 18
• 3 Year Pilot Project
• No more than $700K annually for 3 years
• Military Flagship Friendly School
• State Board to determine criteria for Year 2
FY 2017 - HB 224 – signed 4.27.17

• Allows military students to attend any school in the district
• Transportation must be provided by parent if outside of attendance area
FY 2017 - HB 245 – Sent to Governor 4.3.17

• Provides for the Professional Standards Commission, no later than July 1, 2018, to adopt and implement a process by which military spouses may qualify for temporary certificates.
FY 2017 - HB 338 – signed 4.27.17

- Provides for a system of supports and assistance for the lowest performing schools identified as in the greatest need of assistance.
FY 2017 - HB 340 – Sent to Governor 4.7.17

• Changed manner for determining fair market value of motor vehicles subject to the tax

• Tax based on the total base payments pursuant to the lease agreement
FY 2017 - HB 430 – signed 4.27.17

- Establish a set code of principles for local boards of education to follow in authorizing charters
- State Board shall provide for the annual review of local boards of education by an independent party
- State Board shall provide for training for its staff and local board of education members on the principals and standards of charters
- Requires local charters to certify all reporting data for QBE funding is correct prior to local board submitting any data to GaDOE
- The local board of education will publish on their website the calculation of earnings to each local charter school
- Disbursement of facility grants to local charter schools (NOT APPROPRIATED)
- Unused education facilities will be offered by the local boards of education if not used for the previous 2 years and not included in the 5-year local facilities plan
FY 2017 – House Resolutions

• HR 57 - Study Committee on Elementary and Secondary School Nutrition Programs
  • The committee shall undertake a study of the conditions, needs, issues, and problems of the elementary and secondary nutrition programs

• HR 284 – Study Committee on State & Local Construction Management
  • The committee shall determine the strengths and weaknesses of the construction management at risk model

• HR 686 – Study Committee on Equitable Local Education Funding
  • The committee shall study the conditions, needs, issues, and problems arising when determining local funding allocations
FY 2017 – Senate Resolutions

• SR 95- Amendment to the Constitution to provide for distribution of the net sales tax between the county school system and one or more independent school systems in the county.
FMGLUA Update
FMGLUA

• Contract with CVIOG to update Chapters 1 through Chapter 33
• New numbering format
• Reduced Appendices
• Expect to be completed with process in July
Financial Efficiency Star Rating
Financial Efficiency Star Rating

• Pending release of School Level Rating for FY 2017
• School Level rating will only include 2017 expenditures and will gradually include the 3 years for an average
• Guide for calculating expenditures on Financial Review website and GOSA website
FESR FY 2016 Results

• 9 districts received a 1-star
• 2 districts received a 5-star
• PPE Percentage Quintiles:
  • 0-20% - $7,826.06
  • 21-40% - $8,210.62
  • 41-60% - $8,626.06
  • 61-80% - $9,221.21
  • 81-100% - $17,277.03
TRS State Support
TRS – State Support

• TRS – Multi-employer cost sharing plan with special funding situation.

• OCGA §47-3-63 – certain full-time public school support personnel are funded on behalf of the employer by the State of Georgia.

• 1 manager per classification, or 7% of total managers per classification, whichever is greater, are eligible for TRS employer portions to be funded by the GA Department of Education.
On Behalf TRS Statewide

• FY 2013: $5,912,370.21
• FY 2014: $6,248,988.74
• FY 2015: $6,914,550.53
• FY 2016: $7,773,478.24

• Increase from FY 2013 to FY 2016: 31.48%
• Increase from FY 2015 to FY 2016: 12.42%

• TRS Employer Portion Increased: 1.12%
TRS – State Support

• Employers report monthly to TRS, and include those managers that are eligible for state support.
• TRS then bills GaDOE for those managers’ portion of employer contribution.
• Managers reported to following CPI job codes are eligible:
  • 455 – Plant Operations Director or Manager
  • 460 – Transportation Director or Manager
  • 468 – Warehouse
  • 478 – School Food Service Manager
  • 489 – Construction Manager or Director
• Report the highest paid manager in each category for state support eligibility.
TRS – State Support

• Email issued by GaDOE on November 28, 2017

• Email issued by GaDOE on March 3, 2017, notifying districts of ineligible employees reported on the November billing cycle

• By June 1st, you will be issued a letter which indicates the amount of funding for ineligible employees that were claimed

• The June QBE allotment will be reduced for the amount of payments for ineligible employees
TRS – State Support

• How will you account for the reduction in QBE?

• Debit – Cash (actual amount received)
• Debit – TRS Employer 230 (amount QBE allotment reduced for State Support)
• Credit – QBE (based on full allotment)

• Use the function and program code associated with the employee’s salary to post the TRS expense
TRS – State Support

• How will this affect the On Behalf Entry?
• The worksheet provided in July will total the expenditures paid to TRS on behalf of all employees, and then will be reduced by the amount of QBE allotment withheld
• This will vary from the pension actuary report for the FY 2017 measurement period (FY 18)
• Variance will be insignificant to state
Every Student Succeeds Act (ESSA)
ESSA – School Level Reporting

• “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

• School Level Expenditures
  • 1000, 2100, 2210, 2220, 2400

• Personnel Expenditures
  • Instructional Staff Salaries
  • Student Support Services Salaries
  • Instructional Staff Support Services Salaries
  • School Administration Salaries
ESSA – Minimum Expenditures

- Includes School Activity Accounts
- Beginning FY 2018, Fund 500, 705, 715 will be required to be reported by school code
Chart of Accounts Updates
Chart of Accounts

- Survey sent in March, 2017
- SFS Program Code? Yes
- Title I Schoolwide Consolidation Program Code? Yes
- Function 2213 for Professional Development? Yes
- Fund for Local ASP? No
- Additional Program Codes? Not Yet
Chart of Accounts

• Program Code 9600
• Used with Fund 600 – School Food Service
• Code expenditures related to the operation of the National School Lunch Program, the School Breakfast Program, Donated Commodities, and Summer Food Programs
• Any other grants associated with SFS that require separate tracking of expenditures will use the appropriate program code for that particular grant.
Chart of Accounts

• Function 2213 – Instructional Staff Training
• One location for all professional development costs, including substitute costs
• Used for both federal and state expenditures (with various program codes)
• Does not include any other Instructional Service Improvements such as technology, online learning programs for the students, etc.
Chart of Accounts

• FY 2017 New Local Charter School Funds
• 359 – Local Charter School Capital Projects
• 659 – Local Charter School - School Food Service
• 859 – Local Charter School Capital Assets
• 959 – Local Charter School Long Term Debt
Chart of Accounts

- 2620
  - FY 2016 and Prior: Preschool Handicapped State Grant
  - FY 2017 and Subsequent: **Preschool Disability Services**

- 2310
  - FY 2016 and Prior: Tuition for Multi-Handicapped Children
  - FY 2017 and Subsequent: **Tuition for Multiple Disabilities**
Financial Reports and Final Statements
Deadlines

September 30, 2017

• FY 2017 Financial Analysis Report
• FY 2017 Final Budget Report
• FY 2016 Initial Budget Report

December 31, 2017

• Completed Financial Statements
  • Include Exhibits, Schedules, Notes to Financial Statements, MD&A (if preparing one)
Local Charter Schools

• State Board Rule – 160-4-9-.06 – Charter Authorizers, Financing, Management, and Governance Training

• Responsibilities of Charter Authorizers
  • Ensure that local charter schools submit required financial information in accordance with the policies and deadlines established by the local school system for inclusion in the system’s annual Financial Review Report (DE046) to the Georgia Department of Education.

• Chapter 43A of FMGLUA updated
Federal Grant Drawdowns
Federal Grant Drawdowns

- Reimbursement Basis for expenditures incurred
- Based on actual expenditures
- Variances due to minor changes in salaries will be offset the next drawdown period
- Limited to, at most, one drawdown per month
- Do not draw down funds based on purchase orders (expenditure not incurred)
- LEA required to have written procedures detailing the draw down process (UGG 200.302)
GASB 68
Resources Available on Financial Review’s webpage

• For Fiscal Year 2016
  • TRS and ERS Allocations for GASB 68 Pension Entries
  • TRS and PSERS On Behalf Allocations by Function
  • FY 16 GASB 68 Allocation Worksheets
  • Instructions for Posting the Net Pension Liability – 2016 Update
  • 2016 TRS Sample Retirement Packet for DOE

• Packets in TRS Employer File Locker; ERS will email their contact. Check with your HR or Payroll Coordinator.
### Allocation Formulas for Pension related Journal Entries

Purpose of worksheet is to provide a mechanism for allocating the pension expense to the functional categories when preparing the financial statements. This is necessary because the entries provided by the Retirement Plans only allocate to the pension expense category. The school district will have to determine the allocation for the financial statement reporting.

Yellow highlighted cells require data entry. Remaining cells based on formula.

#### TRS Allocations

Beginning in FY 2016, TRS is providing 4 journal entries. The district will have to tie in Beginning Net Position based on the prior year ending liability. For FY 2016, the entries in Fund 902 or on the Financial Statement template will be as follows:

1. **TRS 1** To record beginning deferred outflow of resources for FY 2015 (measurement period) contributions based on GASB 71.
2. **TRS 2** To record beginning proportionate share of net pension liability. This is the Net Pension Liability recorded at June 30, 2015.

**Entries Based on TRS Packet**

Although the journal entries provided by TRS are not numbered, we will use the numbering scheme "3, 4, 5, 6" to discuss the journal entries provided in the packet. Descriptions of each entry are as follows, per the FY 2016 TRS Packets:

1. **TRS 3** To record current year activity.
2. **TRS 4** To record pension expense and revenue for State support (if GaDOE did NOT pay on-behalf employer contributions for your district, you will not have this entry.)
3. **TRS 5** To record pension expense for paragraphs 54 and 55 deferred balances arising in prior measurement periods.
4. **TRS 6** To record deferred outflows of resources for contributions subsequent to measurement date. *Should include employer specific contributions.*

#### TRS 3, 5, 6

<table>
<thead>
<tr>
<th>TRS Packet - Entry #3</th>
<th>TRS Packet - Entry #5</th>
<th>TRS Packet - Entry #6</th>
</tr>
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<tbody>
<tr>
<td>2,143,104</td>
<td>45,111</td>
<td>3,413,544.48</td>
</tr>
</tbody>
</table>

Total amount provided by TRS

Amount provided by TRS

Amount to be determined by LEA

Allocation based on DOE provided worksheet. Worksheet calculates percentage of TRS expense charged to each functional category for FY 2015, as reported on the DE 46 for each category.
GASB 68 Allocation Worksheets

• Contains 3 pre-populated forms/tabs.
  • 2016 Allocations worksheet
  • 2016 Pension – Journal Entries template
  • 2016 T-Accounts template
GASB 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions
GASB 75

• GASB 75
  • Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions
    • Objective to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions.
    • Encompasses Defined Benefit OPEBs and Defined Contribution OPEBs
  • Effective Date
    • Periods beginning after June 15, 2017 (FY 2018)
GASB 77 – Tax Abatement Disclosures
GASB 77

• GASB 77
  • Tax Abatement Disclosures
    • Objective to provide financial statement users with essential information about the nature and magnitude of the reduction in tax revenues through tax abatement programs.
    • Encompasses tax abatements resulting from...agreements that are entered into by other governments and that reduce the reporting government’s tax revenues

• Effective Date
  • Periods beginning after December 15, 2015 (FY 2017)
GASB 77

• How will districts obtain information to disclose?
  • County Tax Assessor’s Office
  • County Tax Commissioner’s Office
  • Any known Building Authorities

• Send confirmation letter to Tax Assessor’s Office
Consolidation of Funds in Support of Schoolwide Program
Schoolwide Consolidation of Funds

• Consolidation to provide flexibility in the use of federal funds.
  • Example: Title II funds used for other purposes included in schoolwide plan.

• Key to Consolidation: MUST support needs assessment in schoolwide plan.
Schoolwide Consolidation of Funds

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.”
Schoolwide Consolidation of Funds

What does it mean to lose the identity?

Schools are not required to allocate expenditures to a federal program in order to demonstrate allowability with that specific program.

Title I will have portions of media center costs allocated to Title I. The expenditures do not have to be allocated to demonstrate specific allowability.
Schoolwide Consolidation of Funds

• Fund 150 (works similar to Fund 400)
• Districts required to disaggregate by funding source to meet other Federal reporting requirements
• Responsibility of the Pass-through entity to ensure all federal requirements are met
• Expenditures are required to be disaggregated at the functional and school level for FY 2018
Schoolwide Consolidation of Funds

- Atlanta Public Schools
- Calhoun City
- Cartersville City
- Dougherty
- Foothills Education Charter
- Long
- Lumpkin
- Macon
- Madison
- Marietta City
- Mitchell
- Rockdale
- Tift
Special Education Excess Costs
Excess Cost

• Special Education Federal Requirement
• IT built a portal for entering the data
• Financial Review built a template to use as a Guide
• Financial Review provided a very detailed Instruction Guide, comparing the template to the portal
• Financial Review provided a worksheet with the FY 16 DE 46 data disaggregated in the manner needed to complete the calculation
# Excess Cost – Excel Template

## EXHIBIT 1

### 2015-16 ELEMENTARY LEVEL (PK-8) EXPENDITURES

Include all expenditures for schools with grades PK thru 8 only. Do not include any expenditures for schools with grades 9 thru 12. Expenditures for entire schools on the "School Level Expenditures" tab.

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Section A - Total Federal, State and Local Expenditures</strong></td>
<td></td>
</tr>
<tr>
<td>All funds except Fund 500 (Principal Accounts - Governmental Funds), Fund 510 (Adult Education), Fund 514 (Head Start), Fund 530 (GLRS), Fund 532 (GNETS), Fund 600 (School Food Service), Fund 700 (Trust and Agency Funds), Fund 705 (Principal Accounts - Activity Funds), Fund 720 (Nonexpendable Trust Funds), Fund 740 (Agency Funds), Fund 801 (Capital Assets - Governmental Funds) and Fund 900 (General Long-Term Debt - Governmental Funds)</td>
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</tr>
<tr>
<td><strong>EXHIBIT 1</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Section B - Federal and Local Expenditures expended for IDEA, Part B, Title I, Part A, Title III, Part A and B</strong></td>
<td></td>
</tr>
<tr>
<td>All funds except Fund 500 (Principal Accounts - Governmental Funds), Fund 510 (Adult Education), Fund 514 (Head Start), Fund 530 (GLRS), Fund 532 (GNETS), Fund 600 (School Food Service), Fund 700 (Trust and Agency Funds), Fund 705 (Principal Accounts - Activity Funds), Fund 720 (Nonexpendable Trust Funds), Fund 740 (Agency Funds), Fund 801 (Capital Assets - Governmental Funds) and Fund 900 (General Long-Term Debt - Governmental Funds)</td>
<td></td>
</tr>
<tr>
<td><strong>Elementary Level Expenditures by Funding Type</strong></td>
<td></td>
</tr>
<tr>
<td>to be used on &quot;Base Calculation&quot; tab</td>
<td></td>
</tr>
<tr>
<td><strong>AMOUNT</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Funds expended for IDEA, Part B (CFDA 84.027, 84.173, 84.391, 84.392)</strong></td>
<td></td>
</tr>
<tr>
<td>(Fund 404, Program Codes 1823, 1828, 1824, 1826, 4220, 4225)</td>
<td></td>
</tr>
<tr>
<td>all object codes, except capital outlay ($20, 730, 733, 734, 735)</td>
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</tr>
<tr>
<td><strong>Funds expended for ESEA, Title I, Part A (CFDA 84.010, 84.389)</strong></td>
<td></td>
</tr>
<tr>
<td>(Fund 402, Program Codes 1730, 1731, 1732, 1733, 1750, 1758, 1748, 1744, 1745, 1770, 4210)</td>
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</tr>
<tr>
<td>all object codes, except capital outlay ($730, 730, 733, 734, 735)</td>
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</tr>
<tr>
<td><strong>Funds expended for ESEA, Title III, Parts A (CFDA 84.365) and B</strong></td>
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<tr>
<td>(Fund 464, Program Codes 1823, 1818)</td>
<td></td>
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<tr>
<td>all object codes, except capital outlay ($720, 730, 733, 734, 735)</td>
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</tr>
<tr>
<td><strong>Funds expended for children with disabilities from State and local funds</strong></td>
<td></td>
</tr>
<tr>
<td>(Fund 500, Program Codes 2011, 2031, 2021, 2033, 2043, 2045, 2053, 2065, 2063, 2050, 2310, 2620, 2810, 4120)</td>
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</tr>
<tr>
<td>all object codes, except capital outlay ($720, 730, 733, 734, 735)</td>
<td></td>
</tr>
<tr>
<td><strong>Expenditures from State and local funds for programs under ESEA, Title I, Part A</strong></td>
<td></td>
</tr>
<tr>
<td>Not readily available information - state and local expenditures not maintained separately for this program</td>
<td>N/A</td>
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<tr>
<td><strong>Expenditures from State and local funds for programs under ESEA, Title III, Parts A and B</strong></td>
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<tr>
<td>(Fund 500, Program Codes 1831, 1838)</td>
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<tr>
<td>all object codes, except capital outlay ($720, 730, 733, 734, 735)</td>
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</tbody>
</table>

5/8/2017
### EXHIBIT 3A

**2015-16 COMBINED GRADERS/PROGRAM EXPENDITURES**

Combined graders/program expenditures are those for schools, programs and/or centers that served students across elementary and secondary grade levels. Expenditures for specific programs codes can automatically be allocated or assigned as elementary or secondary (for example, Primary Grades Program 1-3 [021]) is a grade-specific code which should always be allocated/assigned as elementary level expenditures. However, expenditures for other QBE or program codes can not readily or automatically assigned as either elementary or secondary level expenditures.

To deal with costs that cannot be readily assigned based on the program codes (hint are not grade specific), such as Remedial Education (2211), Media Center ([110]), the EEA will determine a total amount to be prorated and the total number of students (by grade levels - elementary [PK-8] and secondary [9-12]). The percentage to be prorated will be based on the student counts. Elementary students divided by the total students at site or in program. Secondary students divided by the total students at site or in program.

The first two schedules below are provided for the district to determine what expenditures at the combined grade level school sites should be directly attributed to either the Elementary or Secondary cost. A district can choose to include all Combined School Level expenditures on the same schedule and prorate the costs across the enrollment in the district. It is up to the district to determine the level of detail needed to properly allocate the expenditures, however, the base cost will either have to be met or the district will be responsible for requesting an exception.

#### Schools and/or Programs/centers with Combined Grade Levels (Both Elementary [PK-8] and Secondary [9-12])

<table>
<thead>
<tr>
<th>Number of Schools and/or Programs/centers with Combined Grade Levels located in the School District</th>
<th>Total Number of Elementary Level Students [PK-8]</th>
<th>Total Number of Secondary Level Students [9-12]</th>
<th>All Students</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Expenditures assigned as Elementary Level based on Program Codes

The following Program Codes are always Elementary Level (PK-8): 0101, 0102, 0103, 0201, 0202, 0203, 0301, 0303, 0501, 0503, 0505, 0507, 0509, 1001, 1003, 1009, 1340, 1342, 1344, 1345, 1350, 1352, 1354, 1356, 1360, 1420, 1430, 1432, 1434, 1436, 1438, 1440, 1442, 1444, 1446, 1448, 1450, 1452, 1454, 1456, 1458, 1460, 1462, 1464, 1466, 1468, 1470, 1472, 1520, 1522, 1524, 1526, 1528, 1530, 1532, 1534, 1536, 1538, 1540, 1542, 1544, 1546, 1548, 1550, 1552, 1554, 1556, 1558, 1560, 1562, 1564, 1566, 1568, 1570, 1800, 2000, 2002, 2004.

#### Expenditures assigned as Secondary Level based on Program Codes

<table>
<thead>
<tr>
<th>All funds except Fund 500 (Principal Accounts - Governmental Funds), Fund 510 (Adult Education), Fund 514 (Head Start), Fund 520 (UGNE), Fund 522 (GUFG), Fund 490 (School Food Service), Fund 700 (Trust and Agency Funds), Fund 705 (Primary Accounts - Activity Funds), Fund 720 (Nonexpendable Trust Funds), Fund 740 (Agency Funds), Fund 801 (Capital Assets - Governmental Funds) and Fund 900 (General Long Term Debt - Governmental Funds)</th>
<th>AMOUNT (Enter this in the column, Combined Program Specific (PK-8) in MyLDOE Portal)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

#### Section A: Total Federal, State and Local Expenditures - ELEMENTARY LEVEL (PK-8) EXPENDITURES

<table>
<thead>
<tr>
<th>All funds except Fund 500 (Principal Accounts - Governmental Funds), Fund 510 (Adult Education), Fund 514 (Head Start), Fund 520 (UGNE), Fund 522 (GUFG), Fund 490 (School Food Service), Fund 700 (Trust and Agency Funds), Fund 705 (Primary Accounts - Activity Funds), Fund 720 (Nonexpendable Trust Funds), Fund 740 (Agency Funds), Fund 801 (Capital Assets - Governmental Funds) and Fund 900 (General Long Term Debt - Governmental Funds)</th>
<th>AMOUNT (Enter this in the column, Combined Program Specific (PK-8) in MyLDOE Portal)</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

#### Section A: Total Federal, State and Local Expenditures - SECONDARY LEVEL (9-12) EXPENDITURES

<table>
<thead>
<tr>
<th>All funds except Fund 500 (Principal Accounts - Governmental Funds), Fund 510 (Adult Education), Fund 514 (Head Start), Fund 520 (UGNE), Fund 522 (GUFG), Fund 490 (School Food Service), Fund 700 (Trust and Agency Funds), Fund 705 (Primary Accounts - Activity Funds), Fund 720 (Nonexpendable Trust Funds), Fund 740 (Agency Funds), Fund 801 (Capital Assets - Governmental Funds) and Fund 900 (General Long Term Debt - Governmental Funds)</th>
<th>AMOUNT (Enter this in the column, Combined Program Specific (PK-12) in MyLDOE Portal)</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>
# Excess Cost – Excel Template

**EXHIBIT 4A**

### 2015-16 COMBINED GRADES/PROGRAM EXPENDITURES - COMBINED UNALLOTTED

The first two schedules in EXHIBIT 3 are provided for the district to determine what expenditures at the combined grade level school sites should be directly attributed to either the elementary or secondary cost. However, on this worksheet, EXHIBIT 4A and EXHIBIT 4B, a district can choose to include all Combined School Level Expenditures on the this schedule and prorate all costs based on the enrollment of the district. It is up to the district to determine the level of detail needed to properly allocate the expenditures, however, the base cost will either have to be met or the district will be responsible for requesting an exception.

Combined grades/program expenditures are those for schools, programs and/or centers that served students across elementary and secondary grade levels. Expenditures for specific program codes can automatically be allocated or assigned as elementary or secondary (for example, Primary Grades Program 1-3 [1021] is a grade specific code which should always be allocated/assigned as elementary level expenditures). However, expenditures for other QBE or program codes cannot be readily assigned or automatically assigned as either elementary or secondary level expenditures.

To deal with costs that can not be readily assigned based on the program codes (hint are not grade specific), such as Remedial Education [2211], Media Center [1310], the LEA will determine a total amount to be prorated and the total number of students (by grade levels - elementary [PK-8] and secondary [9-12]). The percentage to be prorated will be based on the student count. Elementary students divided by total students at site or in program. Secondary students divided by total students at site or in program.

### Schools and/or Programs/Centers with Combined Grade Levels (both elementary [PK-8] and secondary [9-12])

<table>
<thead>
<tr>
<th>Number of Schools and/or Programs/Centers with Combined Grade Levels Located in the School District</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Number of Elementary Level Students (PK-8)</td>
<td>0</td>
</tr>
<tr>
<td>Total Number of Secondary Level Students (9-12)</td>
<td>0</td>
</tr>
<tr>
<td>All Students</td>
<td>0</td>
</tr>
<tr>
<td>Percentage of Elementary Level Students</td>
<td>ON/O!</td>
</tr>
<tr>
<td>Percentage of Secondary Level Students</td>
<td>ON/O!</td>
</tr>
</tbody>
</table>

**Expenditures not assigned as Elementary Level or Secondary Level based on Program Code.**

(Not designed for either Elementary or Secondary Level students - can be either.)

This section is to add the expenditures by functional category that are recorded for schools that serve grades that cross over between the Elementary (PK-8) and Secondary (9-12) grade spans. Any costs that cannot be specifically identified as Elementary or Secondary should be added to this table. The programming in the MyGaDOE Portal will allocate the expenditures based on the overall enrollment.

### Section A: Total Federal, State and Local Expenditures - Elementary (PK-8) PLUS Secondary (9-12)

<table>
<thead>
<tr>
<th>All funds except Fund 500 (Principal Accounts - Governmental Funds), Fund 510 (Adult Education), Fund 514 (Head Start), Fund 530 (LERS), Fund 532 (GCNETS), Fund 600 (School Food Service), Fund 700 (Trust and Agency Funds), Fund 705 (Principal Accounts - Activity Funds), Fund 720 (Nonexpendable Trust Funds), Fund 740 (Agency Funds), Fund 801 (Capital Assets - Governmental Funds) and Fund 900 (General Long-Term Debt - Governmental Funds)</th>
<th>PK:8 AMOUNT (This will automatically prorate in the portal)</th>
<th>9:12 AMOUNT (This will automatically prorate in the portal)</th>
</tr>
</thead>
<tbody>
<tr>
<td>marvelous</td>
<td>partial</td>
<td>partial</td>
</tr>
</tbody>
</table>

5/8/2017
## Excess Cost – Excel Template

### EXHIBIT 5A

**2015-16 DISTRICT-WIDE EXPENDITURES**

District-wide expenditures are those that are incurred for a common purpose and not readily assignable to the elementary or secondary levels. For the most part, direct costs should be identified at the elementary or secondary level. To deal with costs that are truly district-wide and not school specific (such as superintendent expenditures), the ISA will determine a total amount and the workbook will distribute the district-wide costs to the elementary and secondary levels based on a percentage of cost.

Example: Elementary level expenditures equal $150,000, secondary level expenditures equal $125,000 for a total of $275,000. District-wide expenditures equal $90,000 of the district-wide expenses, $17,000 will be added to the elementary level (54%) and $23,000 will be added to the secondary level (46%).

### EXHIBITS 5A - 5E


<table>
<thead>
<tr>
<th>Amount (Enter this information on the MyGaDOE portal)</th>
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<tbody>
<tr>
<td>Expenditures that are included in total, but funded with IDEA, Title I, Title II, State Special Education Allocation or State ELD Allocation. These expenditures required to be separately identified and removed from the total expenditure amount.</td>
</tr>
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</table>

#### SECTION D - District-wide Expenditures by Funding Type

<table>
<thead>
<tr>
<th>AMOUNT (Enter this information on the MyGaDOE portal)</th>
</tr>
</thead>
<tbody>
<tr>
<td>District-wide Expenditures by Funding Type to be used on &quot;Base Calculation&quot; tab</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>1000xxx</th>
<th>Instruction all object codes, except capital outlay (220, 230, 233, 234, 235)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2100xxx</td>
<td>Pupil Services all object codes, except capital outlay (220, 230, 233, 234, 235)</td>
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<tr>
<td>2150xxx</td>
<td>Improvement of Instructional Services all object codes, except capital outlay (220, 230, 233, 234, 235)</td>
</tr>
<tr>
<td>2220xxx</td>
<td>Educational Media Services all object codes, except capital outlay (220, 230, 233, 234, 235)</td>
</tr>
<tr>
<td>2230xxx</td>
<td>Federal Grant Administration all object codes, except capital outlay (220, 230, 233, 234, 235)</td>
</tr>
<tr>
<td>2300xxx</td>
<td>General Administration all object codes, except capital outlay (220, 230, 233, 234, 235)</td>
</tr>
<tr>
<td>2400xxx</td>
<td>School Administration all object codes, except capital outlay (220, 230, 233, 234, 235)</td>
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<td>2600xxx</td>
<td>Support Services - Business all object codes, except capital outlay (220, 230, 233, 234, 235)</td>
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<tr>
<td>2650xxx</td>
<td>Maintenance and Operation of Plant Services all object codes, except capital outlay (220, 230, 233, 234, 235)</td>
</tr>
<tr>
<td>2700xxx</td>
<td>Student Transportation Service all object codes, except capital outlay (220, 230, 233, 234, 235)</td>
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5/8/2017
## Excess Cost

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<tr>
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<tr>
<td>612-0111 Blockley County High School</td>
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<td>612-0111 Blockley County High School</td>
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<td>612-0111 Blockley County High School</td>
<td>68,604.52</td>
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</table>
Regional Workshops
Regional Workshops

• Thursday, May 18 – NE GA RESA
• Monday, May 22 – Bartow County BOE
• Tuesday, May 23 – GaDOE – Twin Tower West
• Tuesday, May 30 – Bulloch County BOE
• Wednesday, May 31 - Pierce County BOE
• Thursday, June 1– Dougherty County BOE
• Friday, June 2 – Houston County BOE
Regional Workshops

- Agenda
  - HB 139
  - Consolidation of Funds in Support of Schoolwide Program
  - Financial Statement Preparation
  - Special Education Excess Cost
  - Chart of Accounts
  - GASB Statements
  - Various other GAAP and Auditing Issues
PC Genesis

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404-656-6754