

# GAINS 2017

# GaDOE

May 4, 2017

Amy Rowell – Financial Review

# AGENDA



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

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

# AGENDA



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

- 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



Richard Woods,  
Georgia's School Superintendent  
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[gaode.org](http://gaode.org)

- 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



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Georgia's School Superintendent  
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- No Adjustments for:
  - Health Insurance – Certified Employees
  - Training and Experience
  - Reduced FTEs

# FY 2018 QBE and Other State Grants

# Initial FY 2018 QBE



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Georgia's School Superintendent  
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- 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



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

- 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



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

- 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



Richard Woods,  
Georgia's School Superintendent  
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- 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



Richard Woods,  
 Georgia's School Superintendent  
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[gaode.org](http://gaode.org)

- 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

RTCs	Per FTE	Base School Year	Additional Days	Counselor	Parapro	Parapro	M&O
FY 2017	693	9,194.00	9,194.00	1,161.00	1,693.00	2,709.00	100.00
FY 2018	682	9,448.00	9,448.00	1,196.00	1,743.00	2,790.00	100.00

# Initial FY 2018 QBE Sparsity



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Georgia's School Superintendent  
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- 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



Richard Woods,  
Georgia's School Superintendent  
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- 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



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Georgia's School Superintendent  
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- 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



Richard Woods,  
Georgia's School Superintendent  
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[gadoe.org](http://gadoe.org)

- 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



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Georgia's School Superintendent  
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- 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



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Georgia's School Superintendent  
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- “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



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Georgia's School Superintendent  
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- 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



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# Any Surveys?



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Georgia's School Superintendent  
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- 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



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Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

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

# TRS



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Georgia's School Superintendent  
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- Employer Rates
  - FY 2017 – 14.27%
  - FY 2018 – 16.81%
  
- Employee Rates
  - FY 2017 – 6%
  - FY 2018 – 6%

# FY 2018 - RESAs



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Georgia's School Superintendent  
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- 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



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Georgia's School Superintendent  
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- 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

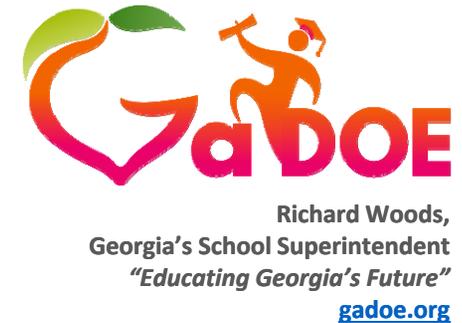
# FY 2016 – HB 65



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Georgia's School Superintendent  
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[gaedoe.org](http://gaedoe.org)

- 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



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Georgia's School Superintendent  
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- **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



Richard Woods,  
Georgia's School Superintendent  
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- 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



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Georgia's School Superintendent  
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- 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



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Georgia's School Superintendent  
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- 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



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- 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



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- 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



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- 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



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Georgia's School Superintendent  
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- 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



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Georgia's School Superintendent  
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- 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



# Financial Efficiency Star Rating

# Financial Efficiency Star Rating



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Georgia's School Superintendent  
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[gaedoe.org](http://gaedoe.org)

- 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



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Georgia's School Superintendent  
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- 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



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Georgia's School Superintendent  
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- 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



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Georgia's School Superintendent  
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[gaedoe.org](http://gaedoe.org)

- 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%



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Georgia's School Superintendent  
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# 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



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- 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 1<sup>st</sup>, 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



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- 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



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- 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



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Georgia's School Superintendent  
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- “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



Richard Woods,  
Georgia's School Superintendent  
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[gaode.org](http://gaode.org)

- 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



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Georgia's School Superintendent  
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- Includes School Activity Accounts
- **Beginning FY 2018, Fund 500, 705, 715 will be required to be reported by school code**

# Chart of Accounts Updates



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Georgia's School Superintendent  
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# 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



Richard Woods,  
Georgia's School Superintendent  
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- 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



Richard Woods,  
Georgia's School Superintendent  
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- 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



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- 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



Richard Woods,  
Georgia's School Superintendent  
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- 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



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Georgia's School Superintendent  
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## 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



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

- 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



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Georgia's School Superintendent  
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[ga.doe.org](http://ga.doe.org)

- 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



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Georgia's School Superintendent  
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- 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.**

# GASB 68 Allocation Worksheets



Richard Woods,  
Georgia's School Superintendent  
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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:

**TRS 1** To record beginning deferred outflow of resources for FY 2015 (measurement period) contributions based on GASB 71.

**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:

**TRS 3** To record current year activity

**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.)

**TRS 5** To record pension expense for paragraphs 54 and 55 deferred balances arising in prior measurement periods

**TRS 6** To record deferred outflows of resources for contributions subsequent to measurement date\* \*Should include employer specific contributions.

<b>TRS 3, 5, 6</b>	<b>TRS Packet - Entry #3</b>	2,143,104	Total amount provided by TRS
	<b>TRS Packet - Entry #5</b>	45,111	Amount provided by TRS
	<b>TRS Packet - Entry #6</b>	3,413,244.46	Amount to be determined by LEA
<b>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</b>			

2016 Allocations | 2016 Pension - Journal Entries | 2016 T Accounts

# GASB 68 Allocation Worksheets



Richard Woods,  
Georgia's School Superintendent  
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[ga DOE.org](http://ga DOE.org)

- 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



Richard Woods,  
Georgia's School Superintendent  
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- 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



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- 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



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- 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



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- 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



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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



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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



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- 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



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- 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



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- 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



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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.	

Section A - Total Federal, State and Local Expenditures		AMOUNT
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)		
1000-xxx	<b>Instruction</b> all object codes, except capital outlay (720, 730, 732, 734, 735)	
2100-xxx	<b>Pupil Services</b> all object codes, except capital outlay (720, 730, 733, 734, 735)	
2210-xxx	<b>Improvement of Instructional Services</b> all object codes, except capital outlay (720, 730, 733, 734, 735)	
2220-xxx	<b>Educational Media Services</b> all object codes, except capital outlay (720, 730, 733, 734, 735)	
2230-xxx	<b>Federal Grant Administration</b> all object codes, except capital outlay (720, 730, 733, 734, 735)	
2300-xxx	<b>General Administration</b> all object codes, except capital outlay (720, 730, 733, 734, 735)	
2400-xxx	<b>School Administration</b> all object codes, except capital outlay (720, 730, 733, 734, 735)	
2500-xxx	<b>Support Services - Business</b> all object codes, except capital outlay (720, 730, 733, 734, 735)	
2600-xxx	<b>Maintenance and Operation of Plant Services</b> all object codes, except capital outlay (720, 730, 733, 734, 735)	
2700-xxx	<b>Student Transportation Service</b> all object codes, except capital outlay (720, 730, 733, 734, 735)	
2800-xxx	<b>Support Services - Central</b> all object codes, except capital outlay (720, 730, 733, 734, 735)	
2900-xxx	<b>Other Support Services</b> all object codes, except capital outlay (720, 730, 733, 734, 735)	
3100-xxx	<b>School Nutrition Program</b> all object codes, except capital outlay (720, 730, 733, 734, 735)	
3200-xxx	<b>Enterprise Operations</b> all object codes, except capital outlay (720, 730, 733, 734, 735)	

EXHIBIT 1

Section B - Federal, State and Local Expenditures expended for IDEA, Part B, Title I, Part A, Title III, Part A and B		AMOUNT
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)		
<b>Elementary Level Expenditures by Funding Type</b> to be used on "Base Calculation" tab		
<b>Funds expended for IDEA, Part B (CFDA 84.027, 84.173, 84.391, 84.392)</b> <i>(Fund 404, Program Codes 1831, 2820, 2824, 2826, 4220, 4225)</i> all object codes, except capital outlay (720, 730, 733, 734, 735)		
<b>Funds expended for ESEA, Title I, Part A (CFDA 84.010, 84.389)</b> <i>(Fund 402, Program Codes 1730, 1731, 1732, 1733, 1750, 1759, 1743, 1744, 1745, 1770, 4210)</i> all object codes, except capital outlay (720, 730, 733, 734, 735)		
<b>Funds expended for ESEA, Title III, Parts A (CFDA 84.365) and B</b> <i>(Fund 460, Program Codes 1828, 1816)</i> all object codes, except capital outlay (720, 730, 733, 734, 735)		
<b>Funds expended for children with disabilities from State and local funds</b> <i>(Fund 100, Program Codes 2011, 2021, 2023, 2031, 2033, 2041, 2043, 2051, 2053, 2061, 2063, 2090, 2310, 2620, 2810, 4120)</i> all object codes, except capital outlay (720, 730, 733, 734, 735)		
<b>Expenditures from State and local funds for programs under ESEA, Title I, Part A</b> Not readily available information - state and local expenditures not maintained separately for this program		N/A
<b>Expenditures From State and local funds for programs under ESEA, Title III, Parts A and B</b> <i>(Fund 100, Program Codes 1351, 1353)</i> all object codes, except capital outlay (720, 730, 733, 734, 735)		

# Excess Cost – Excel Template



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**EXHIBIT 3A**

2015-16 COMBINED GRADES/PROGRAM EXPENDITURES	
<p>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 can not readily or automatically assigned as either elementary or secondary level expenditures.</p> <p>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 [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.</p> <p>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 third 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.</p>	
<p><b>Schools and/or Programs/Centers with Combined Grade Levels (both elementary [PK-8] and secondary [9-12])</b></p>	
<p>Number of Schools and/or Programs/Centers with Combined Grade Levels located in the School District</p>	
<p>Total Number of Elementary Level Students (PK-8)</p> <p>Total Number of Secondary Level Students (9-12)</p> <p>All Students 0</p>	
<p>Percentage of Elementary Level Students #DIV/0!</p> <p>Percentage of Secondary Level Students #DIV/0!</p>	
<p><b>Expenditures assigned as Elementary Level based a Program Codes</b></p>	
<p>The following Program Codes are always Elementary Level (PK-8): 1011, 1013, 1021, 1023, 1031, 1033, 1051, 1053, 1061, 1063, 1071, 1073, 1081, 1083, 1091, 1093, 1540, 1542, 1544, 1545, 1570, 1572, 1590, 2620, 2820, 3510, 3560, 4225, 4330, 4340, 4341, 4342, 6030, 6040, 7021, 7023, 7028, 7029, 7033, 7035, 7047</p>	
<p><b>Section A - Total Federal, State and Local Expenditures - ELEMENTARY LEVEL (PK-8) EXPENDITURES</b></p>	
<p>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)</p>	<p><b>AMOUNT (Enter this in the column, Combined Program Specific (PK-8) in MyGaDOE Portal)</b></p>
1000-xxx	Instruction

**EXHIBIT 3A**

<p><b>Expenditures assigned as Secondary Level based a Program Codes</b></p>	
<p>3123, 3130, 3140, 3160, 3212, 3213, 3214, 3215, 3217, 3218, 3219, 3314, 3315, 3316, 3317, 3319, 3320, 3321, 3322, 3323, 3461, 3462, 3463, 3471, 3480, 3512, 3520, 3521, 3522, 3523, 3524, 3526, 3528, 3529, 3532, 3533, 3534, 3540, 3550, 3551, 3552, 3553, 3554, 3555, 3556, 3558, 3562, 3570, 3990, 6056, 7044</p>	
<p><b>Section A - Total Federal, State and Local Expenditures - SECONDARY LEVEL (9-12) EXPENDITURES</b></p>	
<p>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)</p>	<p><b>AMOUNT (Enter this in the column, Combined Program Specific (9-12) in MyGaDOE Portal)</b></p>
1000-xxx	Instruction

# Excess Cost – Excel Template



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**EXHIBIT 4A**

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

**EXHIBIT 4A**

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 property 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 can not readily 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])	
Number of Schools and/or Programs/Centers with Combined Grade Levels located in the School District	0
Total Number of Elementary Level Students (PK-8)	0
Total Number of Secondary Level Students (9-12)	0
All Students	0
Percentage of Elementary Level Students	#DIV/0!
Percentage of Secondary Level Students	#DIV/0!

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

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

Program codes not listed as either Elementary or Secondary Level. See lists in EXHIBIT 3. 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.

Enter on 'School'

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

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)

**totals from this column in the Combined Unallotted Column on the 'SCHOOL' tab in MyGaDOE Portal)**

**PK-8 AMOUNT (This will automatically prorate in the portal)**

**9-12 AMOUNT (This will automatically prorate in the portal)**

# Excess Cost – Excel Template



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**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 LEA 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 \$50,000 of the district-wide expenditures, \$27,000 will be added to the elementary level (54%) and \$23,000 will be added to the secondary level (46%).

**Section A - Total Federal, State and Local Expenditures**

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)

**AMOUNT (Enter this information on the District tab in the MyGaDOE portal)**

<b>1000-xxx</b>	<b>Instruction</b> all object codes, except capital outlay (720, 730, 733, 734, 735)
<b>2100-xxx</b>	<b>Pupil Services</b> all object codes, except capital outlay (720, 730, 733, 734, 735)
<b>2210-xxx</b>	<b>Improvement of Instructional Services</b> all object codes, except capital outlay (720, 730, 733, 734, 735)
<b>2220-xxx</b>	<b>Educational Media Services</b> all object codes, except capital outlay (720, 730, 733, 734, 735)
<b>2230-xxx</b>	<b>Federal Grant Administration</b> all object codes, except capital outlay (720, 730, 733, 734, 735)
<b>2300-xxx</b>	<b>General Administration</b> all object codes, except capital outlay (720, 730, 733, 734, 735)
<b>2400-xxx</b>	<b>School Administration</b> all object codes, except capital outlay (720, 730, 733, 734, 735)
<b>2500-xxx</b>	<b>Support Services - Business</b> all object codes, except capital outlay (720, 730, 733, 734, 735)
<b>2600-xxx</b>	<b>Maintenance and Operation of Plant Services</b> all object codes, except capital outlay (720, 730, 733, 734, 735)
<b>2700-xxx</b>	<b>Student Transportation Service</b> all object codes, except capital outlay (720, 730, 733, 734, 735)

**EXHIBITS 5A - 5E**

**EXHIBIT 5B**

**Section B - Federal, State and Local Expenditures expended for IDEA, Part B, Title I, Part A, Title III, Part A and B**

Expenditures that are included in total, but funded with IDEA, Title I, Title III, State Special Education Allotment, or State ESOL allotment. These expenditures are required to be separately identified and removed from the total expenditure amount:

**AMOUNT (Enter this information on the District tab in the MyGaDOE portal)**

**District-wide Expenditures by Funding Type**  
to be used on "Base Calculation" tab

**Funds expended for IDEA, Part B (CFDA 84.027, 84.173, 84.391, 84.392)**

(Fund 404, Program Codes 1831, 2820, 2824, 2826, 4220, 4225)  
all object codes, except capital outlay (720, 730, 733, 734, 735)

**Funds expended for ESEA, Title I, Part A (CFDA 84.010, 84.389)**

(Fund 402, Program Codes 1730, 1731, 1732, 1733, 1750, 1759, 1743, 1744, 1745, 1770, 4210)  
all object codes, except capital outlay (720, 730, 733, 734, 735)

**Funds expended for ESEA, Title III, Parts A (CFDA 84.365) and B**

(Fund 460, Program Codes 1828, 1816)  
all object codes, except capital outlay (720, 730, 733, 734, 735)

**Funds expended for children with disabilities from State and local funds**

(Fund 100, Program Codes 2011, 2021, 2023, 2031, 2033, 2041, 2043, 2051, 2053, 2061, 2063, 2090, 2310, 2620, 2810, 4120)  
all object codes, except capital outlay (720, 730, 733, 734, 735)

# Excess Cost



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Section	02 EXPENDITURE		
Fiscal Year	2016		
SYSTEM NAME	612-Bleckley County		
FUND DESCRIPTION	(Multiple Items)	Excluding 500, 510, 514, 530, 532, 600, 7XX, 8XX, 9XX	
OBJECT DESCRIPTION	(Multiple Items)	Excluding 710, 715, 720, 732, 733, 734, 735, 750)	
SCHOOL NAME	FUNCTION DESCRIPTION	AMOUNT	
612-0105 Bleckley County High School	1000 - INSTRUCTION	3,554,107.34	
612-0105 Bleckley County High School	2100 - PUPIL SERVICES	233,543.41	
612-0105 Bleckley County High School	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	40,271.83	
612-0105 Bleckley County High School	2220 - EDUCATIONAL MEDIA SERVICES	94,071.90	
612-0105 Bleckley County High School	2300 - GENERAL ADMINISTRATION	84.28	
612-0105 Bleckley County High School	2400 - SCHOOL ADMINISTRATION	412,677.88	
612-0105 Bleckley County High School	2600 - MAINTENANCE AND OPERATION OF PLANT SERVICES	38,288.06	
612-0105 Bleckley County High School	2900 - OTHER SUPPORT SERVICES	7,365.65	
612-0105 Bleckley County High School	3100 - SCHOOL NUTRITION PROGRAM	559.54	
612-0111 New Middle Facility	5100 - DEBT SERVICE	698.75	
612-0112 Bleckley Middle School	1000 - INSTRUCTION	3,058,535.05	
612-0112 Bleckley Middle School	2100 - PUPIL SERVICES	48,699.21	
612-0112 Bleckley Middle School	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	13,055.69	
612-0112 Bleckley Middle School	2220 - EDUCATIONAL MEDIA SERVICES	88,131.74	
612-0112 Bleckley Middle School	2300 - GENERAL ADMINISTRATION	102.28	
612-0112 Bleckley Middle School	2400 - SCHOOL ADMINISTRATION	300,732.00	
612-0112 Bleckley Middle School	2600 - MAINTENANCE AND OPERATION OF PLANT SERVICES	24,907.19	
612-0112 Bleckley Middle School	2900 - OTHER SUPPORT SERVICES	2,174.43	
612-0112 Bleckley Middle School	3100 - SCHOOL NUTRITION PROGRAM	9.68	
612-0115 Bleckley County Success Academy	1000 - INSTRUCTION	312,760.78	
612-0115 Bleckley County Success Academy	2100 - PUPIL SERVICES	11,461.26	
612-0115 Bleckley County Success Academy	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	330.74	
612-0115 Bleckley County Success Academy	2400 - SCHOOL ADMINISTRATION	134,866.30	
612-0115 Bleckley County Success Academy	2600 - MAINTENANCE AND OPERATION OF PLANT SERVICES	7,978.58	
612-0115 Bleckley County Success Academy	2900 - OTHER SUPPORT SERVICES	0.00	
612-0197 Bleckley County Elementary School	1000 - INSTRUCTION	2,859,475.54	
612-0197 Bleckley County Elementary School	2100 - PUPIL SERVICES	28,838.14	
612-0197 Bleckley County Elementary School	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	17,112.24	
612-0197 Bleckley County Elementary School	2220 - EDUCATIONAL MEDIA SERVICES	95,508.98	
612-0197 Bleckley County Elementary School	2300 - GENERAL ADMINISTRATION	84.28	
612-0197 Bleckley County Elementary School	2400 - SCHOOL ADMINISTRATION	260,250.59	
612-0197 Bleckley County Elementary School	2600 - MAINTENANCE AND OPERATION OF PLANT SERVICES	147,158.85	
612-0197 Bleckley County Elementary School	2900 - OTHER SUPPORT SERVICES	198.00	
612-0197 Bleckley County Elementary School	3100 - SCHOOL NUTRITION PROGRAM	7.14	
612-1050 Bleckley County Primary School	1000 - INSTRUCTION	3,255,278.79	
612-1050 Bleckley County Primary School	2100 - PUPIL SERVICES	66,894.52	

# Regional Workshops

# Regional Workshops



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- 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



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- 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



Richard Woods,  
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## Development Team

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