GAINS 2018
GaDOE
May 3, 2018
Amy Rowell – Financial Review
AGENDA

• Amended FY 2018 Budget
• Initial FY 2019 Budget
• 2018 Legislation
• Salary Schedule
• GASB 75 – OPEB Liability
• Medicaid Reimbursement
• Transparency/ESSA/FESR
• Chart of Accounts Issues
• Financial Reporting
• Consolidated Administration Initiative
• GASB 68
• Regional Workshops
FY 2018 Mid-Term Adjustments
AFY 2018

- HB 683 Signed by Governor – March 9, 2018
- Funded enrollment growth - $85,867,907
- Funded Hold Harmless - $15,963,050
- Initial FTE – 1,744,714
- Mid-Term FTE – 1,751,239
- Charter System Supplement Enrollment Growth - $155,075
- State Commission Charters - $16,367,387 (includes 3% reduction to Commission)
- Special Needs Scholarship (SB10) Reduction – ($1,006,923)
AFY 2018

• Transportation
  • Amended the transportation allotment to provide an additional $1,760,918
  • Increase funds to purchase 204 school buses statewide
  • $15,750,000
  • Added to the Business and Finance Administration Budget
  • Not bonds
  • Will be awarded as a grant through GAORS
  • Use Bus Bond Program Code
  • Will be paid on specified date (to be determined)
  • Completion Report required
AFY18

- CTAE Middle School Computer Coding Program
  - $25,000 Per School
  - FY 18 Mid-Term Budget
  - Accept Grant Applications through June 1st
  - Funds must be awarded by June 30th
  - Will have a set period to spend funds
FY 2019 QBE and Other State Grants
AUSTERITY

Hurray!
Initial FY 2019 QBE

- HB 684 – Scheduled to be signed May 2, 2018
- Austerity Eliminated - $166,769,846
- Enrollment Growth and T&E - $112,320,693
- TRS Increase 16.81% to 20.90% - $289,903,398
- FTE – 1,751,239
- Reduction in Math and Science – ($1,247,818)
- Nursing Increase - $51,233
- Charter System Supplement - $46,644
  - Adjusted for Increased FTEs
- State Commission Charter Schools - $4,758,023
Initial FY 2019 QBE

- Decreased funds for the TRS State Support - ($1,039,840)
- O.C.G.A. §47-3-63
- Four positions covered by the State Support
- 7% of each category or 1 employee
Initial FY 2019 QBE

- Equalization Increase - $30,754,004
  - Overall allotment - $615,316,420
- Local Five Mill Share Increase - $95,230,942
  - Overall allotment decrease due to LFS - $1,872,395,263
Initial FY 2019 QBE

- House Recommended to move Pupil Transportation out of QBE
- Still funding the same, but Pupil Transportation will have its own line item in the budget
- Transportation Funds - $131,980,741
- Increase of funds due to increase student enrollment - $903,377
- Bus bonds of $15,000,000
- Additional bonds of $1,250,000 for alternative fuel school buses
Initial FY 2019 QBE – Categorical Grants

• Sparsity – Updated FTEs and calculation for TRS – Reduction of Funding – ($259,193)
• Residential Treatment Centers – Updated FTEs – Reduction in Funding – ($128,575)
• State Preschool Disabilities Grant –
  • $1,056,333 for TRS increase
  • $735,961 for enrollment growth and T&E
FY 19 RESAs

- RESAs – Mental Health Awareness Training - $1,600,000
- TRS increase - $134,984
QBE Military Counselors

- Appropriated line item in the budget
- $445K for FY 19
- 3 Year Pilot Project
- No more than $700K annually for 3 years
- Military Flagship Friendly School
- Funding allocated the same as last year.
Equalization – 2019

- Fully Funded for FY 2019
  - Formula Calculated a total amount of $615,316,420
  - Increase in funding of $30,755,000 (5.2% increase)
- State Benchmark $149,240 per FTE in FY 2018 to $144,820.85 per FTE in FY 2019
- 32 districts decreased equalization funding
- 54 districts had no change (i.e., no funding in either year)
- 94 districts increased equalization funding
- Above the benchmark, did not receive funding
- Below the benchmark, received funding
Bonds – 2019

- Capital Outlay – Regular - $207,195,000
- Capital Outlay – Regular Advance - $12,075,000
- Capital Outlay – Low Wealth - $31,620,000
- Capital Outlay – Additional Project Specific Low-Wealth - $8,660,000
- Ag Ed Equipment - $2,985,000
- Vocational Equipment - $6,420,000
- School Facility Safety Grants - $16,000,000
State Health Benefit Plan

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

• No change for FY 2019

• SHBP rolling out new phone system May 15th
• SHBP 2018 Benefit Professional Conference
  August 6-8 – Jekyll Island
TRS

• Employer Rates
  • FY 2018 – 16.81%
  • FY 2019 – 20.90%

• Employee Rates
  • FY 2018 – 6%
  • FY 2019 – 6%
Allotment Sheets

- AFY18 Allotment Sheets were posted on March 29, 2018.
- AFY18 Site Level Allotment Sheets were posted on April 11, 2018.
- FY 18 Accrual Sheets pending.
- FY19 Allotments Sheets are scheduled to be posted, as Governor expected to sign this week.
Legislation
FY 2016 – HB 65

• Amended O.C.G.A. §20-2-167.1
• 2 public meetings before final adoption of budget
• Public meetings must be advertised
• Can be during any other meeting as long as advertised and meeting is opened for public comment
• Removed FMGLUA requirement to advertise budget since not included in 20-2-167 or 20-2-167.1
Transparency Dashboard – State Board Rule 160-5-2-.21 Amended 3/22/18, Effective 4/11/18

• Template to be ready by January 1, 2018
  • Updated State Board Rule 160-5-2-.21
• Disclosure of information by October 2018
Transparency Dashboard – State Board Rule 160-5-2-.21 Amended 3/22/18, Effective 4/11/18

(h) The Department will provide all financial and budgetary information for each school district, state charter school, and each school within each school system, as provided by each local unit of administration, on its public facing website, to provide transparency of financial information to the greatest extent practicable.

1. In addition to the information required by this Rule, the Department will provide certain analyses of data and links to other disclosures as prescribed by law.
Transparency Dashboard – State Board Rule 160-5-2-.21 Amended 3/22/18, Effective 4/11/18

(i) Each school district, state charter school, and each school within each school system will provide a link on their public facing websites to the Department’s public facing website in which the financial and budgetary information is disclosed.
Transparency – Nationwide

Colorado Department of Education
FY 2018 - HB 329 – Sent to Governor April 6, 2018 – Effective July 1, 2019

- TAVT as passed in FY 2013:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>State Share</th>
<th>Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>57%</td>
<td>43%</td>
</tr>
<tr>
<td>2014</td>
<td>55%</td>
<td>45%</td>
</tr>
<tr>
<td>2015</td>
<td>55%</td>
<td>45%</td>
</tr>
<tr>
<td>2016</td>
<td>54%</td>
<td>47%</td>
</tr>
<tr>
<td>2017</td>
<td>44%</td>
<td>56%</td>
</tr>
<tr>
<td>2018</td>
<td>40%</td>
<td>60%</td>
</tr>
<tr>
<td>2019</td>
<td>36%</td>
<td>64%</td>
</tr>
<tr>
<td>2020</td>
<td>34%</td>
<td>66%</td>
</tr>
<tr>
<td>2021</td>
<td>30%</td>
<td>70%</td>
</tr>
<tr>
<td>2022</td>
<td>28%</td>
<td>72%</td>
</tr>
</tbody>
</table>

- Included provisions for increasing or decreasing depending on if target collections were met.
- Also included a “true up” provision for the 2012 motor vehicle ad valorem amount.
FY 2018 - HB 329 – Sent to Governor April 6, 2018 – Effective July 1, 2019

• TAVT as passed in FY 2018:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>State Share</th>
<th>Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020 and subsequent</td>
<td>35%</td>
<td>65%</td>
</tr>
</tbody>
</table>

• Portion of Local Share, beginning in FY 2020, for school districts is 49%. (49% of the local portion 65%)

• The “true up” to the 2012 values is eliminated.
FY 2018 - HB 329 – Sent to Governor April 6, 2018 – Effective July 1, 2019

• 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 2018 - HB 787 – Sent to Governor April 4, 2018

### CHARTER AMENDMENT CALCULATIONS FY18

<table>
<thead>
<tr>
<th></th>
<th>(A)(ii) Categorical Grants</th>
<th>(A)(ii) Categorical Grades</th>
<th>(B) Total - Federal + State + Equalization</th>
<th>(C) Capital Revenue</th>
<th>GRAND TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(AFY17 FTE)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Transportation</td>
<td>Nutrition</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cherokee Charter Academy</td>
<td>$820</td>
<td>$0</td>
<td>$16,090</td>
<td>$2,444,743</td>
<td>$507,419</td>
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<tr>
<td>Ivy Prep Academy for Girls</td>
<td>$415</td>
<td>$0</td>
<td>$5,562</td>
<td>$1,237,279</td>
<td>$459,243</td>
</tr>
<tr>
<td>Ivy Prep Young Mens Academy</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>Brookhaven</td>
<td>$378</td>
<td>$28,299</td>
<td>$5,066</td>
<td>$1,126,967</td>
<td>$418,298</td>
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<tr>
<td>Cirrus</td>
<td>$469</td>
<td>$0</td>
<td>$6,286</td>
<td>$1,398,274</td>
<td>$519,000</td>
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<tr>
<td>Liberty Tech</td>
<td>$281</td>
<td>$0</td>
<td>$5,376</td>
<td>$837,772</td>
<td>$110,667</td>
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<tr>
<td>SouthWest GA Stem</td>
<td>$78</td>
<td>$0</td>
<td>$0</td>
<td>$232,549</td>
<td>$86,315</td>
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<tr>
<td>CCAT</td>
<td>$148</td>
<td>$0</td>
<td>$0</td>
<td>$441,246</td>
<td>$163,778</td>
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<tr>
<td>Patula Charter Academy</td>
<td>$536</td>
<td>$41,625</td>
<td>$7,452</td>
<td>$1,657,655</td>
<td>$615,275</td>
</tr>
<tr>
<td>Fulton Leadership Academy</td>
<td>$404</td>
<td>$30,245</td>
<td>$5,415</td>
<td>$1,204,483</td>
<td>$447,070</td>
</tr>
<tr>
<td>Atlanta Heights Charter</td>
<td>$736</td>
<td>$0</td>
<td>$9,864</td>
<td>$1,240,306</td>
<td>$814,664</td>
</tr>
<tr>
<td>Coweta Charter</td>
<td>$683</td>
<td>$51,112</td>
<td>$9,154</td>
<td>$2,036,292</td>
<td>$755,814</td>
</tr>
<tr>
<td>Mountain Education Center</td>
<td>$1,909</td>
<td>$0</td>
<td>$25,585</td>
<td>$5,691,481</td>
<td>$2,112,516</td>
</tr>
<tr>
<td>Graduation Achievement Charter High</td>
<td>$476</td>
<td>$0</td>
<td>$0</td>
<td>$1,419,144</td>
<td>$526,746</td>
</tr>
<tr>
<td>Odyssey - Brick and Mortar</td>
<td>$390</td>
<td>$29,197</td>
<td>$5,227</td>
<td>$1,162,744</td>
<td>$431,377</td>
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<tr>
<td>Utopian Charter</td>
<td>$267</td>
<td>$0</td>
<td>$3,578</td>
<td>$796,032</td>
<td>$295,465</td>
</tr>
<tr>
<td>DuBois</td>
<td>$663</td>
<td>$0</td>
<td>$8,886</td>
<td>$1,976,664</td>
<td>$733,682</td>
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<tr>
<td>Foothills</td>
<td>$861</td>
<td>$0</td>
<td>$0</td>
<td>$2,566,980</td>
<td>$952,790</td>
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<tr>
<td>GA School of Innovation</td>
<td>$636</td>
<td>$0</td>
<td>$8,524</td>
<td>$1,896,167</td>
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<tr>
<td>International Charter</td>
<td>$537</td>
<td>$0</td>
<td>$0</td>
<td>$1,901,009</td>
<td>$594,249</td>
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<tr>
<td>Scintilla</td>
<td>$459</td>
<td>$0</td>
<td>$6,152</td>
<td>$1,368,460</td>
<td>$507,934</td>
</tr>
<tr>
<td>Ivy Prep Academy (Gwinnett)</td>
<td>$137</td>
<td>$0</td>
<td>$1,836</td>
<td>$448,451</td>
<td>$153,605</td>
</tr>
<tr>
<td><strong>SUB-TOTAL</strong></td>
<td><strong>1,103</strong></td>
<td><strong>$180,498</strong></td>
<td><strong>$119,577</strong></td>
<td><strong>$33,698,697</strong></td>
<td><strong>$12,508,001</strong></td>
</tr>
<tr>
<td><strong>VALUE PER FTE</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$1,987,60</strong></td>
<td><strong>$0</strong></td>
</tr>
<tr>
<td>Georgia Cyber Academy*</td>
<td>$14,231</td>
<td>$0</td>
<td>$0</td>
<td>$28,285,479</td>
<td>$0</td>
</tr>
<tr>
<td>Georgia Connections*</td>
<td>$3,999</td>
<td>$0</td>
<td>$0</td>
<td>$7,948,397</td>
<td>$0</td>
</tr>
<tr>
<td>Graduation Achievement Charter High*</td>
<td>$815</td>
<td>$0</td>
<td>$0</td>
<td>$1,019,891</td>
<td>$0</td>
</tr>
<tr>
<td><strong>SUB-TOTAL</strong></td>
<td><strong>19,045</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$37,653,766</strong></td>
<td><strong>$0</strong></td>
</tr>
<tr>
<td><strong>GRAND TOTAL</strong></td>
<td><strong>30,348</strong></td>
<td><strong>$180,498</strong></td>
<td><strong>$119,577</strong></td>
<td><strong>$71,552,463</strong></td>
<td><strong>$12,508,001</strong></td>
</tr>
</tbody>
</table>
FY 2018 - HB 787 – Sent to Governor April 4, 2018

- Requires state charter schools to be served by RESAs (and requires charters to be a member)
- GLRS centers to serve all school districts and state charter schools
- Psychoeducational Networks to serve all school districts and state charter schools.
- RESA instructional care teams to serve state charter schools
FY 2018 - HB 787 – Sent to Governor April 4, 2018

• Amends the calculation of the charter school supplement – allots the state-wide average of the total revenues less federal revenues less state revenues other than equalization per full-time equivalent for all systems.

• If the average of the net revenues for the local school systems in the state charter’s attendance zone is less than the state-wide average, the charter will receive the greater of the school systems average or the lowest five school systems’ in the state average.
In this example, which amount would be allotted to the state charter school?

- State-wide average of local revenue plus equalization: $132,000.00
- Attendance zone school system average of local revenue plus equalization: $100,000.00
- Lowest 5 districts average of local revenue plus equalization: $105,000.00
FY 2018 - HB 787 – Sent to Governor April 4, 2018

- Amends the calculation of capital revenue to the greater of the state-wide average or the average of the local school system attendance zone for brick and mortar state charter schools.
- Virtual charters will receive 25% of the state-wide average if school provides technology equipment.
FY 2018 - HB 787 – Sent to Governor April 4, 2018

• Funds projections of increased enrollment if the expected increase is 2% or greater.
• Currently only new school projections or new grade levels are funded with projection.
• Initial funding shall also include projections for training and experience earnings.

• New grants for the purpose of replicating high-performing charter schools.
Salary Schedule
Local LEA Salary Schedule

*What salary schedule has your local board adopted?*

If the local schedule includes the state salary + local supplement, the salaries are required to be split between the state and local QBE program codes.

If the local schedule includes just one dollar amount per category (step, certification, level, etc.), the salaries should be reported in total to the state QBE program codes.
GASB 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)
GASB 75

- Only 4 Entries
- Does not include any State Support Entries
- Contributions must be provided by DCH – no adjusting entries for variances in Contributions
- Subsequent Period Contributions will not be in the original packet. Will be received at a later date.
GASB 75 – measurement period versus reporting period

**Entry #1**
To record Deferred Outflows for contributions during measurement period (July 1, 2016 - June 30, 2017).

**Entry #2**
To record beginning OPEB Liability.

**Entry #3**
To record the activity related to the OPEB during the measurement period.

**Entry #4**
To record the OPEB expense and revenue related to the special funding situation.

**Entry #5**
To reclassify the contributions after the measurement date (June 30, 2017), through the end of the next measurement period (June 30, 2018).

July 1, 2016
Beginning of the OPEB Measurement Period

June 30, 2017
End of the OPEB Measurement Period - Measurement Date

July 1, 2017
Beginning of the Reporting Period

June 30, 2018
End of the Reporting Period
GASB 75

Why are Contribution Amounts provided by DCH instead of by LEA?

Entries are based on Contributions to School OPEB Fund. LEAs pay Employer Contributions that fund current plan expenses, administrative expenses, and contributions to School OPEB Fund. LEA cannot determine separate amounts based on billing by DCH.
Resources Available on Financial Review’s webpage

• For Fiscal Year 2018
  • DCH SHBP Allocations for GASB 75 School OPEB Entries
  • FY 18 GASB 68 Allocation Worksheets
  • Instructions for Posting the Net OPEB Liability – 2018
  • 2018 SHBP Sample OPEB Packet for LEAs

• Packets provided by DCH. **Check with your HR or Payroll Coordinator.** DCH sends all communications to their appropriate contact!
Medicaid Nursing Reimbursements
Medicaid Reimbursement

• Looking at program to seek reimbursement for nursing services provided by school districts
• Services provided by licensed nurses DIRECTLY to students
• Will need to capture salaries/benefits for licensed nurses separately from the generalized nursing services and operating costs funded by QBE (Program Code 1500)
• More information coming soon
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 – Edunomics Lab

#### Example of Possible Report

<table>
<thead>
<tr>
<th>Criteria</th>
<th>District 1</th>
<th>District 2</th>
<th>District 3</th>
<th>District 4</th>
<th>School 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enrollment</td>
<td>375</td>
<td>511</td>
<td>992</td>
<td>442</td>
<td></td>
</tr>
<tr>
<td>Site-Level Expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Teacher Salaries</td>
<td>$4,956</td>
<td>$3,323</td>
<td>$4,123</td>
<td>$6,759</td>
<td></td>
</tr>
<tr>
<td>Benefits</td>
<td>$552</td>
<td>$313</td>
<td>$441</td>
<td>$232</td>
<td></td>
</tr>
<tr>
<td>Federal</td>
<td>$456</td>
<td>$209</td>
<td>$164</td>
<td>$313</td>
<td></td>
</tr>
<tr>
<td>State/Local</td>
<td>$5,111</td>
<td>$4,756</td>
<td>$5,998</td>
<td>$11,887</td>
<td></td>
</tr>
<tr>
<td>Site Level Total</td>
<td>$8,567</td>
<td>$4,565</td>
<td>$6,162</td>
<td>$12,705</td>
<td></td>
</tr>
<tr>
<td>Site Share of Central Expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Education</td>
<td>$984</td>
<td>$984</td>
<td>$984</td>
<td>$1,121</td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>$566</td>
<td>$566</td>
<td>$566</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>Federal</td>
<td>$161</td>
<td>$161</td>
<td>$161</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>State/Local</td>
<td>$3,373</td>
<td>$3,373</td>
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<td>$0</td>
<td></td>
</tr>
<tr>
<td>Site Share of Central Total</td>
<td>$5,539</td>
<td>$5,539</td>
<td>$5,539</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>Total School Expenditures</td>
<td>$12,106</td>
<td>$10,504</td>
<td>$11,701</td>
<td>$12,705</td>
<td></td>
</tr>
<tr>
<td>Total District Exclusions</td>
<td>$2,416,986</td>
<td>$5,531,868</td>
<td>$1,701</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>Excluded Expenditures</td>
<td>Debt, capital, equipment, special education transfers to private schools, adult education, pre-K</td>
<td>Debt, capital, equipment, special education transfers to private schools, adult education</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enrollment Count Procedure</td>
<td>ADA, student count October 1</td>
<td>ADA, student count October 1</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*5/4/2018*
ESSA – Per Pupil Expenditures Per FESR

- Includes Site Level Expenditures, Site Level Excluded Expenditures, Share of Centralized Expenditures, Total School Expenditures, and Total Excluded School Expenditures.

- The Expenditure Calculation for the Star Rating will meet the current requirements for ESSA Reporting.
Chart of Accounts Updates
Function 2213

Is the professional development cost for instructional staff?

- **YES**
  - Code costs to Function 2213

- **NO**
  - Code costs to same functional category as employee’s salary
Chart of Accounts

• Survey sent in April, 2018
• Special Education, Non-Instructional Program Code?
• Head of Component Object Code?
• Local Charter School Fund for School Activity Accounts?
• Separate Fund for OPEB?
Chart of Accounts

• Special Education, Non-Instructional Program Code
• Why not 2011?
• 2011 is technically a revenue program code. This is how the QBE special education dollars are paid. This program code is a direct offset of instructional expenditures defined in 2021, 2031, 2041, 2051, 2061
## Chart of Accounts – Special Ed MOE

**Worksheet to Meet the IDEA MOE Calculations:**

<table>
<thead>
<tr>
<th>Category</th>
<th>FY 2017 Expenditures</th>
<th>FY 2018 Expenditures</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>LEA Function</td>
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<td>State MOE</td>
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<tr>
<td>Local MOE</td>
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<tr>
<td>Total Local Expenditures</td>
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<tr>
<td>Total State Expenditures</td>
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<tr>
<td>Total Excess of State Expenditures Over State Revenues</td>
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<td>Total Excess of State Expenditures Over State Revenues (in millions)</td>
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<td>0.00</td>
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<tr>
<td>Other</td>
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<tr>
<td>Total State Revenues</td>
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</tr>
</tbody>
</table>

**Directions for Calculating MOE:**

1. Combine expenditures reported in Fund 100 only in the following program codes:
   - 2011
   - 2012
   - 2013
   - 2014
   - 2015
   - 2016
   - 2017
   - 2018
   - 2019
   - 2020
   - 2021
   - 2022
   - 2023
   - 2024
2. The Local expenditures are calculated using the following program codes:
   - The State Expenditures are calculated by subtracting total expenditures recorded on the DE-46 to the following program codes:

**Enrollment Count:**

- Use Child Count FTE #1 for FY18, use projected FTE #2 for FY18 (Must be FY18 Count)

**State/Local Expenditures PPE:**

- State/Local Expenditures Total Amount
- State/Local Expenditures Local Only

**Local Expenditures PPE:**

- Local Expenditures Total Amount
- Local Expenditures Local Only

5/4/2018
Chart of Accounts

• Fund 422 – Even Start
• Fund 370 – Exceptional Growth Capital Outlay
Chart of Accounts

- School Activity Accounts
- Expenditure Activity MUST be reported by school code, not Central Office.
- Otherwise, the Transparency Data associated with HB 139 will report principal activity at the Central Office Level.
Chart of Accounts
MORE SURVEYS!!!!!
Function 1000
Function 2300/2230
Financial Reports and Final Statements
Deadlines

July 9, 2018
• Open the Portal for Year End Transmissions

September 21, 2018
• FY 2018 Financial Analysis Report
• FY 2018 Final Budget Report
• FY 2017 Initial Budget Report

December 31, 2018
• Completed Financial Statements
  • Include Exhibits, Schedules, Notes to Financial Statements, MD&A (if preparing one)
DE 46 Updates

• Warning Requiring Explanation if On-Behalf Payments are not posted to DE 46
  • Will NOT accept warning explanation unless we are showing no On-Behalfs for the LEA
• DE 46 upload is still in old location. Use the Error and Warning Reports in old location. Reports are in NEW location.
GaDOE Portal

- Financial Review Application
  - Analysis Reports
    - Actual Analysis – DE 46 Actual Analysis Report
    - Budget Analysis – DE 46 Budget Analysis Report – once selected, then choose Initial or Final
    - Actual SignOff – Superintendent Report
    - Budget SignOff – Superintendent Report
GaDOE Portal

- Financial Review Application
  - Financial Basic Reports
  - All Exhibits and Schedules Mapped by GaDOE
**GaDOE Portal**

- **Financial Review Application**
  - MDCE Reports

<table>
<thead>
<tr>
<th>Report Category</th>
<th>MDCE Reports</th>
<th>Report Name</th>
<th>District Expenditure Detail</th>
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<tr>
<td>Fiscal Year</td>
<td>2017</td>
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<tr>
<td>System ID</td>
<td>Webster County - 752</td>
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</tbody>
</table>

View Report
GaDOE Portal

• **Finance Application**
  - Link is Broken for FIN003 – Financial Analysis Report
  - Continue using for Errors and Warning Reports
  - Will break links to Basic Financial Reports and MDCE Reports when the FY 2018 year end upload process begins
Federal Administrative Consolidation Pilot
Federal Administrative Consolidation

The Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA), allows a local educational agency (LEA) flexibility to consolidate funds for administration of one or more ESSA programs, upon approval of the Georgia Department of Education (GaDOE). The authority for the consolidation of funds for local administration is found in ESSA Sec. 8201 and Sec. 8203.
Federal Administrative Consolidation

• Fund 400
• Function 2230
• Program Code 8882 – Federal Administrative Consolidation
• Follow same process as Federal Schoolwide Consolidation
Federal Administrative Consolidation

• Con App Budget – 1 LINE IN EACH PARTICIPATING FEDERAL GRANT!!!!
• 2230-882
• Federal Administration will utilize separate program code – 8882 – to distinguish activity
• If consolidating Federal funds for schoolwide, activity is disaggregated by function and program code
Federal Administrative Consolidation

- Con App Budget – Fund 400
- Only includes one functional category
- Ability to consolidate federal funds for administrative tasks
Resources Available on Financial Review’s webpage

• For Fiscal Year 2018
  • TRS and ERS Allocations for GASB 68 Pension Entries
  • TRS and PSERS On Behalf Allocations by Function
  • FY 18 GASB 68 Allocation Worksheets
  • Instructions for Posting the Net Pension Liability – 2018 Update
  • TRS Sample Retirement Packet for DOE

• Packets in TRS Employer File Locker; ERS will email their contact. **Check with your HR or Payroll Coordinator.**
Regional Workshops
Regional Workshops

- Monday, May 21 – Bartow County BOE
- Wednesday, May 23 – GaDOE – Twin Tower East, 15th Floor, Suite 1566
- Tuesday, May 29 – Coffee County BOE
- Wednesday, May 30 – Candler County BOE
- Friday, June 1 – Clarke County BOE
- Tuesday, June 5 – Dougherty County BOE
- Wednesday, June 6 – Houston County BOE
Regional Workshops

- Financial Review and Department of Audits Presenting

- **NEW for FY 18**
  - Extra discussion at end of day regarding accounting methodology for schoolwide consolidation of funds for Title I
  - Complete the Survey to let us know which session you plan on attending and any topics you want to cover
Regional Workshops

• Agenda
  • GASB 75
  • FY 19 Budget
  • Legislative Updates
  • ESSA/Star Rating
  • Transparency Dashboard
  • Chart of Accounts
  • Transferability
  • Schoolwide Federal Funds Consolidation
  • Department of Audits Topics
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