

GAINS 2018

GaDOE

May 3, 2018

Amy Rowell – Financial Review

Georgia Department of Education



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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

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AFY 2018



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- 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



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• 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



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FY 2019 QBE and Other State Grants

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~~AUSTERITY~~





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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



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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

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Initial FY 2019 QBE



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- 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



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- 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

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FY 19 RESAs



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

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QBE Military Counselors



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- 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.

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Equalization – 2019



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- 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



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- 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



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- 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



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- Employer Rates
 - FY 2018 – 16.81%
 - FY 2019 – 20.90%
- Employee Rates
 - FY 2018 – 6%
 - FY 2019 – 6%

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Allotment Sheets



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- 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.

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Legislation



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FY 2016 – HB 65



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- 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



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- Template to be ready by January 1, 2018
 - Updated State Board Rule 160-5-2-.21
- Disclosure of information by October 2018

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Transparency Dashboard – State Board Rule 160-5-2-.21 Amended 3/22/18, Effective 4/11/18



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(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



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(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.

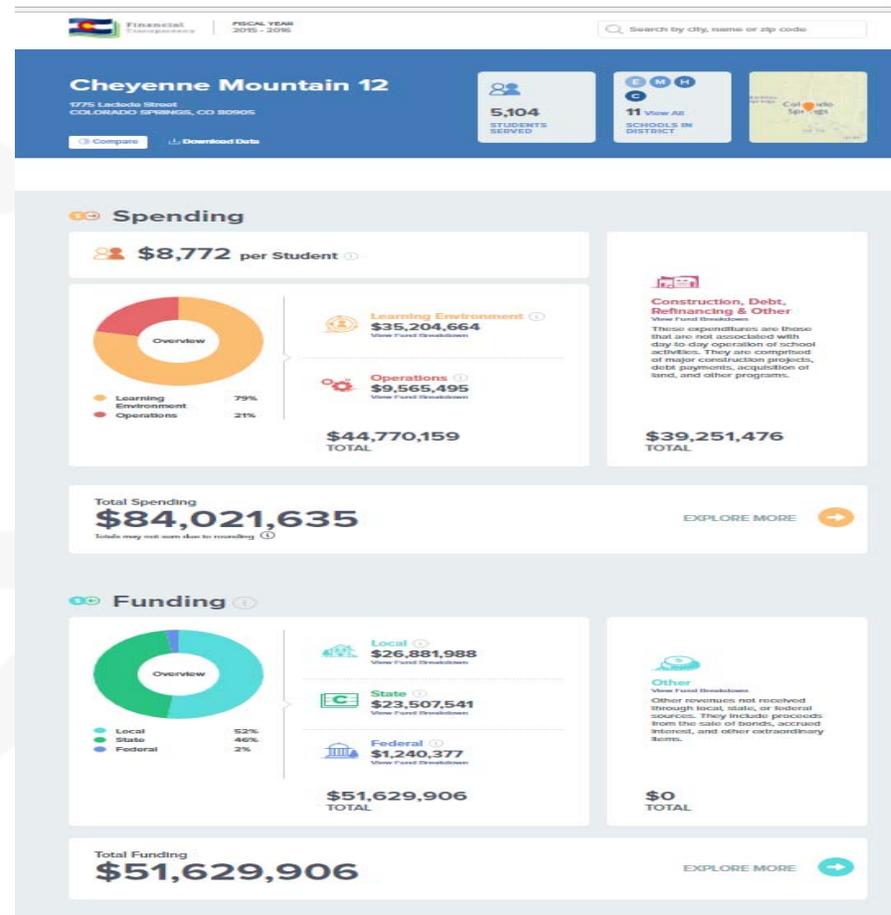
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Transparency – Nationwide

Colorado Department of Education



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



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- TAVT as passed in FY 2013:

Fiscal Year	State Share	Local Share
2013	57%	43%
2014	55%	45%
2015	55%	45%
2016	54%	47%
2017	44%	56%
2018	40%	60%
2019	36%	64%
2020	34%	66%
2021	30%	70%
2022	28%	72%

- 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



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- TAVT as passed in FY 2018:

Fiscal Year	State Share	Local Share
2020 and subsequent	35%	65%

- 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



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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

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



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CHARTER AMENDMENT CALCULATIONS FY18

	AFY17 FTE	(A)(ii) Categorical Grants Transportation	(A)(ii) Categorical Grants Nutrition	(B) Total -Federal - State + Equalization	(C) Capital Revenue	GRAND TOTAL
VALUE PER FTE		\$74.86	\$13.40	\$2,981.39	\$1,106.61	
Cherokee Charter Academy	820	\$0	\$10,990	\$2,444,743	\$907,419	\$3,363,152
Ivy Prep Academy for Girls	415	\$0	\$5,562	\$1,237,279	\$459,243	\$1,702,083
Ivy Prep Young Mens Academy	0	\$0	\$0	\$0	\$0	\$0
BrookHaven	378	\$28,299	\$5,066	\$1,126,967	\$418,298	\$1,578,630
Cirrus	469	\$0	\$6,286	\$1,398,274	\$519,000	\$1,923,559
Liberty Tech	281	\$0	\$0	\$837,772	\$310,957	\$1,148,729
SouthWest GA Stem	78	\$0	\$0	\$232,549	\$86,315	\$318,864
CCAT	148	\$0	\$0	\$441,246	\$163,778	\$605,024
Pataula Charter Academy	556	\$41,625	\$7,452	\$1,657,655	\$615,275	\$2,322,006
Fulton Leadership Academy	404	\$30,245	\$5,415	\$1,204,483	\$447,070	\$1,687,213
Atlanta Heights Charter	736	\$0	\$9,864	\$2,194,306	\$814,464	\$3,018,634
Coweta Charter	683	\$51,132	\$9,154	\$2,036,292	\$755,814	\$2,852,392
Mountain Education Center	1,909	\$0	\$25,585	\$5,691,481	\$2,112,516	\$7,829,583
Graduation Achievement Charter High	476	\$0	\$0	\$1,419,144	\$526,746	\$1,945,889
Odyssey - Brick and Mortar	390	\$29,197	\$5,227	\$1,162,744	\$431,577	\$1,628,745
Utopian Charter	267	\$0	\$3,578	\$796,032	\$295,465	\$1,095,075
DuBois	663	\$0	\$8,886	\$1,976,664	\$733,682	\$2,719,232
Foothills	861	\$0	\$0	\$2,566,980	\$952,790	\$3,519,771
GA School of Innovation	636	\$0	\$8,524	\$1,896,167	\$703,803	\$2,608,494
International Charter	537	\$0	\$0	\$1,601,009	\$594,249	\$2,195,258
Scintilla	459	\$0	\$6,152	\$1,368,460	\$507,934	\$1,882,545
Ivy Prep Academy (Gwinnett)	137	\$0	\$1,836	\$408,451	\$151,605	\$561,893
SUB-TOTAL	11,303	\$180,498	\$119,577	\$33,698,697	\$12,508,001	\$46,506,772
VALUE PER FTE		\$0	\$0	\$1,987.60	\$0	
Georgia Cyber Academy*	14,231	\$0	\$0	\$28,285,479	\$0	\$28,285,479
Georgia Connections*	3,999	\$0	\$0	\$7,948,397	\$0	\$7,948,397
Graduation Achievement Charter High*	815	\$0	\$0	\$1,619,891	\$0	\$1,619,891
SUB-TOTAL	19,045	\$0	\$0	\$37,853,766	\$0	\$37,853,766
GRAND TOTAL	30,348	\$180,498	\$119,577	\$71,552,463	\$12,508,001	\$84,360,539

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



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- 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



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- 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.

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



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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

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



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- 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



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- 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

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Local LEA Salary Schedule



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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



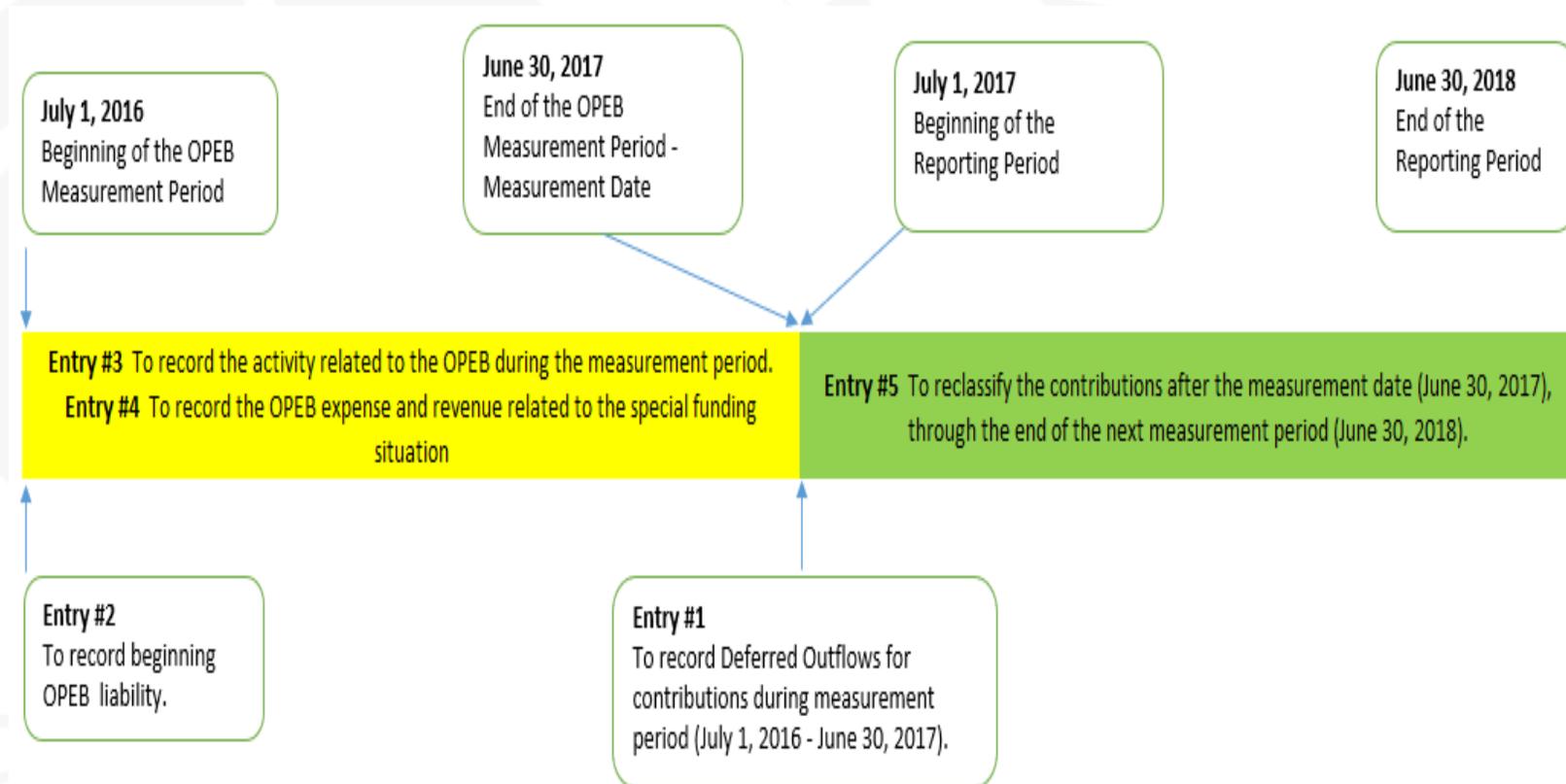
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- Only 4 Entries
- Does not include any State Support Entries
- Contributions must be provided by DCH – no adjusting entries for variances in Contributions
- Subsequent Period Contributions will not be in the original packet. Will be received at a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

GASB 75 – measurement period versus reporting period



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Medicaid Nursing Reimbursements

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Medicaid Reimbursement



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- 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)

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ESSA – School Level Reporting – Edunomics Lab



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EXAMPLE OF POSSIBLE REPORT

Criteria	• District 1 •			• Charter •
	Elementary School #11	Elementary School #12	Middle School #17	Elementary School #13
A Enrollment	375	511	992	442
Site-Level Expenditures				
Teacher Salaries	\$4,956	\$3,323	\$4,123	\$8,769
Benefits	\$552	\$313	\$441	\$232
B Federal	\$456	\$209	\$164	\$818
C State/Local	\$6,111	\$4,756	\$5,998	\$11,887
D Site-Level Total	\$6,567	\$4,965	\$6,162	\$12,705
Site Share of Central Expenditures				
Special Education	\$964	\$964	\$964	\$1,121
Transportation	\$566	\$566	\$566	\$0
E Federal	\$161	\$161	\$161	\$0
F State/Local	\$5,378	\$5,378	\$5,378	\$0
G Site Share of Central Total	\$5,539	\$5,539	\$5,539	\$0
H Total School Expenditures	\$12,106	\$10,504	\$11,701	\$12,705
I Total District Exclusions				
	\$2,416,986			\$5,531,868
J Excluded Expenditures	<i>Debt, capital, equipment, special education transfers to private schools, adult education, pre-K</i>			<i>Debt, capital, equipment, special education transfers to private schools, adult education</i>
K Enrollment Count Procedure	ADA, student count October 1			ADA, student count October 1



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ESSA – Per Pupil Expenditures Per FESR

Year	Included School Amount	Federal Included Amount	State/Local Included Amount	Excluded School Amount	District Total Enrollment	School Enrollment Percent	Total Centralized Cost	Federal Total Centralized Cost	State/Local Total Centralized Cost	Local Charter School Centralized Cost	Federal Local Charter School Centralized Cost	State/Local Local Charter School Centralized Cost	School Allocation of Centralized Cost	Federal School Allocation of Centralized Cost	State/Local School Allocation of Centralized Cost	Total Expenditures Allocated to School	Federal Total Expenditures Allocated to School	State/Local Total Expenditures Allocated to School	FTE Enrollment	CCRPI	PPE	Federal PPE	State/Local PPE	Notes
2017	\$2,890,965.38	\$186,527.24	\$2,712,438.14	\$410,094.77	3,379	10.68 %	\$4,137,483.37	\$675,515.58	\$3,461,967.79	\$0.00	\$0.00	\$0.00	\$441,883.22	\$72,145.06	\$369,738.16	\$3,340,848.60	\$258,672.30	\$3,082,176.30	361	79.2	\$9,254.43	\$716.54	\$8,537.89	

- 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

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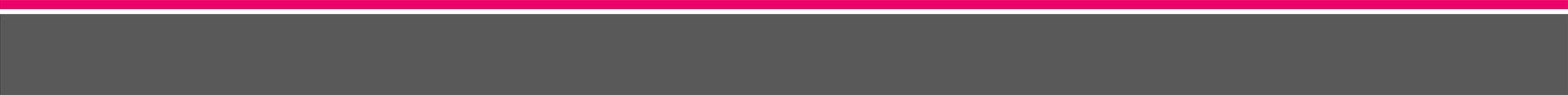
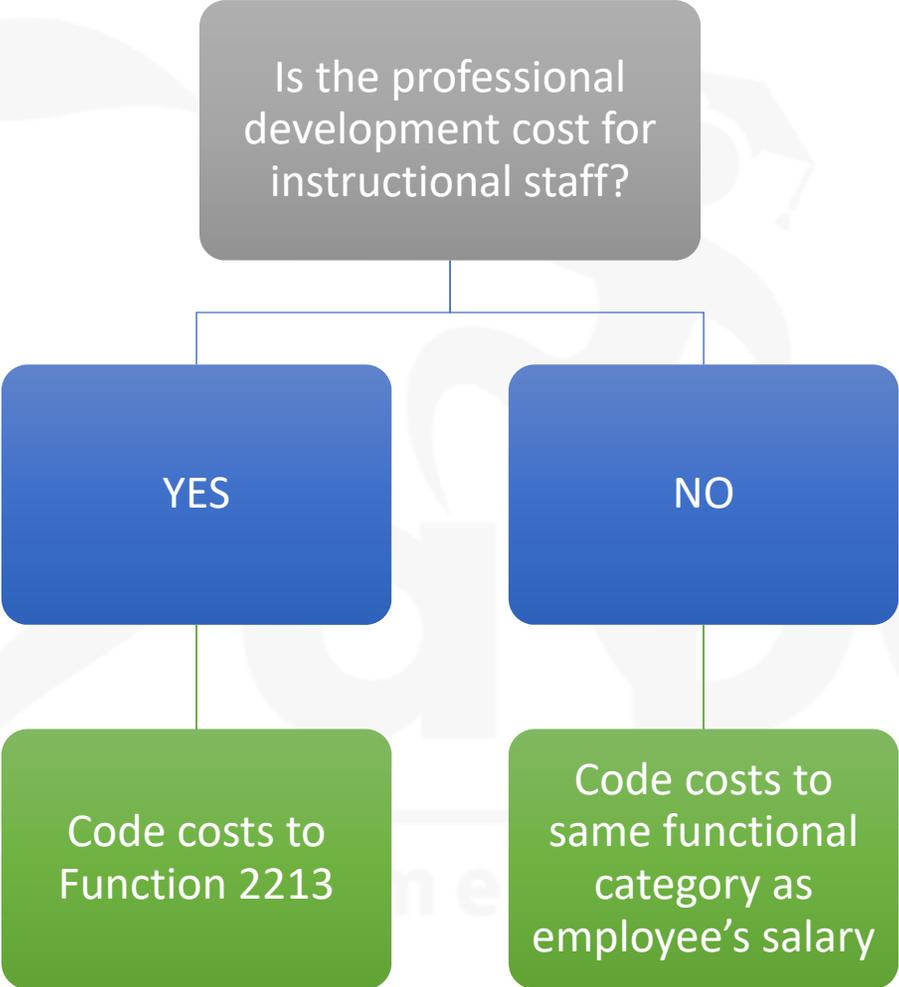
Chart of Accounts Updates

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Function 2213



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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?



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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



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Worksheet to Meet the IDEA MOE Calculations			
MOE eligibility for FY18 grant.		FY 2017 State/Local Expenditures	Projected Budget for FY 2018 State/Local Projections
LEA Function Codes for MOE	QBE Categories		
Total State Expenditures:			
Fund 100	Description		
2011	Students w/Disabilities		
2021	Category I		
2031	Category II		
2041	Category III		
2051	Category IV		
2061	Category V		
2310	Tuition for Multi-Handicapped Children		
2620	Preschool Handicapped State Grant		
2810	Rule 10 - Special Education (Support Costs)		
Other			
Total State Expenditures Reported		0.00	0.00
Total State Revenues			
		As reported on the Annual Financial Report (DE 46)	
Excess of State Expenditures Over State Revenues		0.00	0.00
Total Local Expenditures:			
Fund 100	Description		
Excess of State Expenditures Over State Revenues (calculated above)		0.00	0.00
2023	Local - Category I		
2033	Local - Category II		
2043	Local - Category III		
2053	Local - Category IV		
2063	Local - Category V		
Other			
Total Local Expenditures Reported:		0.00	0.00
		State Expenditures in Excess of State Revenue PLUS Expenditures coded to local program codes	Local Only Amount
Total State/Local Expenditures Aggregate:		0.00	0.00
		State Expenditures funded with State Revenues PLUS Local Expenditures	State and Local Amount
Enrollment Count:		1	1
(Use Child Count FTE 16-1 for FY16. Use projected FTE for FY17 (May use FY16 Count))			
State/Local Expenditures PPE:		0.00	0.00
		State/Local Expenditures Aggregate/Enrollment Count	State and Local PPE
Local Expenditures PPE:		0.00	0.00
		Local Expenditures/Enrollment Count	Local Only

Directions for Calculating MOE:

Combine expenditures reported in Fund 100 only in the following program codes:
2011
2021
2023
2031
2033
2041
2043
2051
2053
2061
2063
2310
2620
2810

The Local expenditures are calculated using the local program codes 2023, 2033, 2043, etc. plus the state expenditures in excess of state revenue.

The State Expenditures are calculated by pulling total expenditures recorded on the DE 46 to the following program codes:
2011, 2021, 2031, 2041, 2051, 2061, 2310, 2620, 2810.

The State Revenues are calculated by pulling total revenues recorded to the same program codes above and to the following revenue source codes:
3120, 3122, 3125, 3140, 3800, 3995.

The EXCESS of the state expenditures over the state revenues are then added to the expenditures charged to the local program codes for the total local expenditures. The ASSUMPTION is that any state expenditures in excess of the state revenue received are paid with local funds.

Chart of Accounts



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- Fund 422 – Even Start
- Fund 370 – Exceptional Growth Capital Outlay



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Chart of Accounts



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- 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



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Financial Reports and Final Statements



Georgia Department of Education



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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



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- 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.

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- **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

 Site Navigation

Home

Logout

 Financial Review

Financial Review
Application

 Amy Powell

Financial Review - Reports

Report Category	Analysis Reports	Report Name	
	▼		▼
<input type="button" value="View Report"/>			

GaDOE Portal



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- Financial Review Application

- Financial Basic Reports
 - All Exhibits and Schedules Mapped by GaDOE

Financial Review - Reports

Report Category	Financial Basic Reports	Report Name	Exhibit A
Fiscal Year	2017		
System ID	Atkinson County - 602		
View Report			

1 of 1 Find | Next

EXHIBIT "A"

ATKINSON COUNTY BOARD OF EDUCATION
STATEMENT OF NET POSITION
JUNE 30, 2017

	GOVERNMENTAL ACTIVITIES	Fund Total
ASSETS		

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- Financial Review Application
 - MDCE Reports

Financial Review - Reports

Report Category	MDCE Reports ▼	Report Name	District Expenditure Detail ▼
Fiscal Year	2017 ▼		
System ID	Webster County - 752 ▼		
<input type="button" value="View Report"/>			

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- **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

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Federal Administrative Consolidation Pilot

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Federal Administrative Consolidation



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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.

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Federal Administrative Consolidation



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

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Federal Administrative Consolidation



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- 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

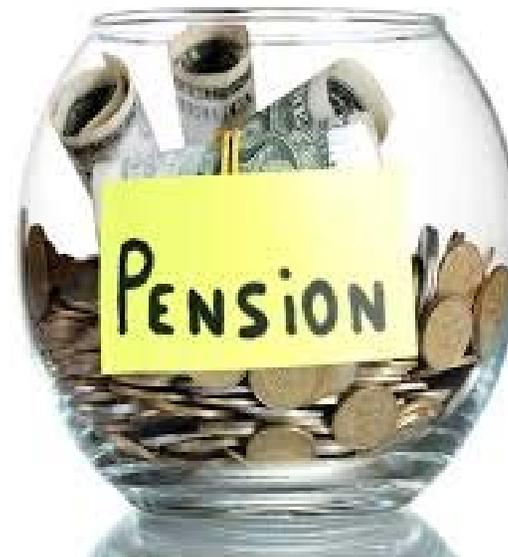


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- Con App Budget – Fund 400
- Only includes one functional category
- Ability to consolidate federal funds for administrative tasks

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GASB 68



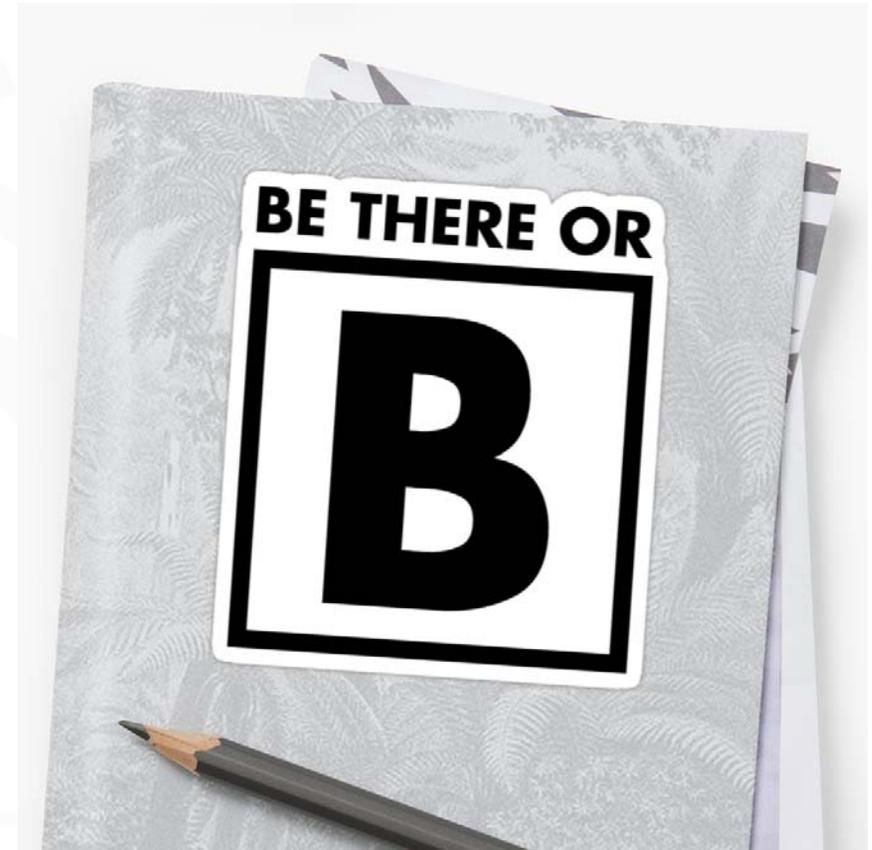
Resources Available on Financial Review's webpage



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- 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



Georgia Department of Education

Regional Workshops



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- 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



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- 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



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- 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

Contact Information



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