GASBO 2018
GaDOE

General Updates

November 8, 2018

Amy Rowell – Financial Review

AGENDA

- Initial FY 2019 Budget
  - Pupil Transportation Allotments
  - School Safety Bonds
- Nursing Medicaid Reimbursement
- Chart of Accounts
  - Updates
  - Code Relationships
  - Function 1000 – Clerical and Administration
  - Function File Layout
- Financial Efficiency Star Rating
- HB 139 – School District Financial Information
- Risk Assessment/Senate Study Committee

AGENDA

Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gadoe.org

- Error Checking – New Upload Process
- Financial Statement Deadline
- Unclaimed Property
- School Activity Accounts
- GASB Updates
- Summary Items

FY 2019 QBE and Other State Grants

Initial FY 2019 QBE

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- 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

FY 19 Transportation

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- House Recommended to move Pupil Transportation out of QBE
- Still funding the same, but Pupil Transportation has 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

Bus Cash Allocations

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- FY 2018 Cash Allotment – Mid-Term - $15,750,000
  - **Program Code 2412**
  - If not spent at June 30, 2018, the funds should be reclassified on the financial statements (GW and General Fund) as Unearned/Unavailable Revenue – 0481
  - Grant Period Open until June 30, 2019
  - Must spend Funds by that date
  - Email Invoice and Assurances to Transportation Dept.
  - **If seeking reimbursement on bus purchase before award date (June 14, 2018), contact Transportation Department – pschofill@doe.k12.ga.us**

Bus Bond Allocations

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Georgia's School Superintendent
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- FY 2019 Bus Bonds – Initial - $15,000,000
  - **Program Code 2411 (same bus bond program code)**
  - Reimbursement Requests must be submitted by December 1, 2021
  - Same Invoice Application and Assurance process
  - **Invoice must be dated after July 1, 2018**

Bus Bond Allocations

Richard Woods,
Georgia's School Superintendent
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- FY 2019 Alternative Fuel – Initial - $1,250,000
  - **Program Code 2411 (same bus bond program code)**
  - Application Submission was due *September 28, 2018*
  - Email sent by Transportation Dept on July 9, 2018 regarding process (was not sent to Finance Offices)
  - Same Invoice Application and Assurance process
  - Limitation on Reimbursement amounts, based on vendors approved in statewide contracts
  - **Invoice must be dated after July 1, 2018**

School Safety Bonds

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- Email with additional information sent October 3, 2018 by Facilities (then forwarded by Financial Review)
- Initial purchases after July 1, 2018
- Grant period through June 30, 2023
- No additional match required for $16M Bonds
- Utilize invoice application for reimbursement
- Program Code 1690
- Revenue Source Code 3800
- Fund 100 or 300, depending on purchases

State Health Benefit Plan

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- Employer Contributions
  - Certified Employees - $945 PMPM
  - Non-certified Employees - $945 PMPM
- **FY 2020?**

TRS

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- Employer Rates
  - FY 2019 – 20.90%
  - **FY 2020 – 21.14%**

- Employee Rates
  - FY 2019 – 6%
  - FY 2020 – 6%

Initial FY 2019 QBE – Amendment #1

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July 19, 2018

- Charter Schools Significant Growth and Forward Funding
- $31,359,211
- Minor corrections for RTCs
- Transportation Allotment of $903,377 included

HB 787 – State Charter Supplement

Richard Woods,
Georgia's School Superintendent
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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**

HB 787 – State Charter Supplement

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- Amends the calculation of the charter school supplement – allots the state-wide average of the **[Total revenues - federal revenues - state revenues (except equalization)]** per full-time equivalent for all systems.
- **NOTE:** Equalization state revenue is included in calculation of local revenue when calculating the state-wide average.
- 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.

HB 787 – State Charter Supplement

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In this example, which amount would be allotted to the state charter school?

state-wide average of local revenue (including equalization):	$132,000.00
attendance zone school system average of local revenue (including equalization):	$100,000.00
lowest 5 districts' average of local revenue (including equalization):	$110,000.00

Georgia Department of Education

HB 787 – State Charter Supplement

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- Amends the calculation of capital revenue:
  - 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.

HB 787 – State Charter Supplement

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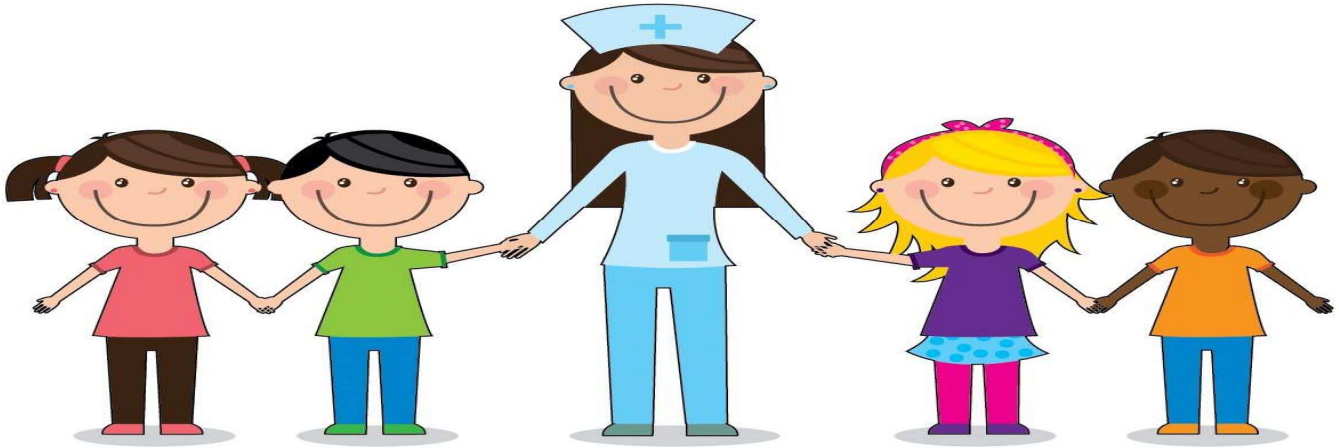
- Funds projections of increased enrollment if the expected increase is 2% or greater.
- Currently only new school projections or new grade levels are funded with projection.
- Initial funding shall also include projections for training and experience earnings.

- New grants for the purpose of replicating high-performing charter schools.

Medicaid Reimbursements – Nursing Services



Medicaid Reimbursement

- The Program Code 1555 will be used 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)

Medicaid Reimbursement

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- Program Code 1555
  - Expenditure – Only the salaries and benefits of certified nurses that are provided directly to students
  - Revenue – The Medicaid Nursing Reimbursement attributed to the expenditures that are eligible for reimbursement
  - Other nursing costs such as supplies, clerical, centralized costs will continue to be coded to 1500
  - Cannot claim expenditures funded with Federal funds (will not be included in Schoolwide Consolidation)
  - Begin separating in FY 2019, because we will utilize the general ledger activity to document expenditures eligible for reimbursement

Georgia Department of Education

Chart of Accounts Updates

Chart of Accounts – FY 2019 Survey

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Special Education Non-Instructional Program Code	YES
Heads of Components Object Code	NO
Local Charter School – School Activity Accounts	YES
Separate Fund (904) for OPEB Liability	YES

Chart of Accounts – Code Relationships

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Home » About GaDOE » Office of Finance and Business Operations » Financial Review » Chart of Accounts

Finance and Business Operations Financial Review

Assisting Georgia schools with management of their financial resources for educating students.

CONTACT INFORMATION

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Tessie Warren
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twarren@doe.k12.ga.us

Staff Contact List

Report Problems with this Page

Code Relationships

View: Outline Search **Code Relationships**

Classification: Funds Balance Sheet Revenue Source Program Function Object Sub Object

Fiscal Year: 2019

- **Function - Object**
- **Function - Program**
- **Funds - Program**
- **Object - Sub Object**
- **Object - Job Codes**
- **Program - Funds**

Chart of Accounts – FY 2019 Updates

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Budget and Financial Data Reporting

- LUA Chart of Accounts
  - FY 2019 Changes to LUA - Chart of Accounts 6.30.18 FINAL
- Financial Management for Georgia LUAS Manual
- School System Revenues/Expenditures

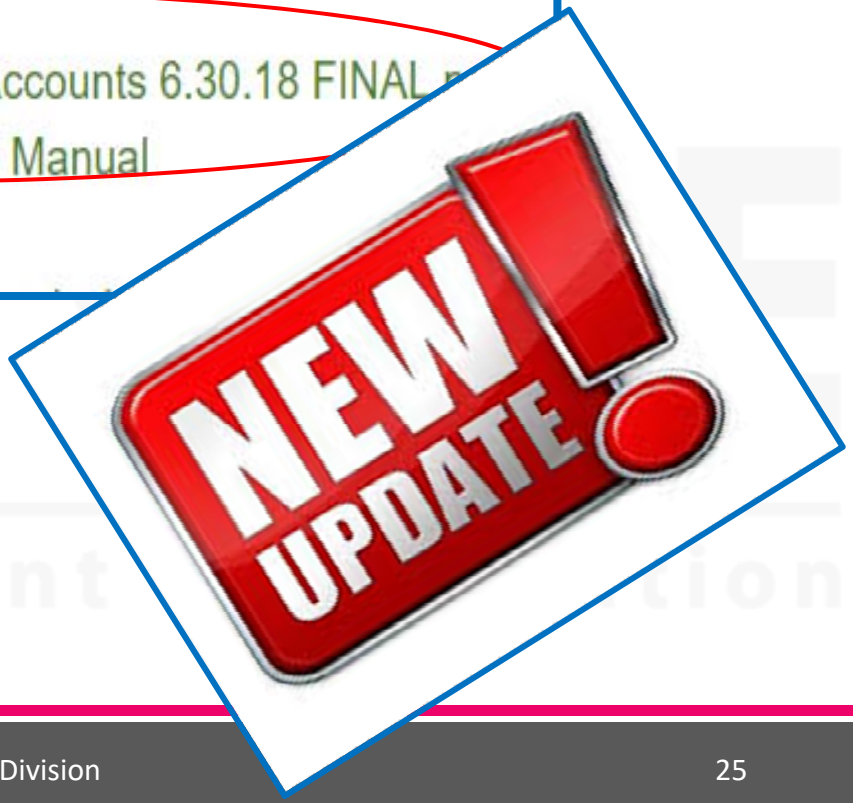

Chart of Accounts – Take Note

- Local Charter School Funds **only** used for local charter school activity reported as part of the school district.
- 7055 – Sandra Dunagan Deal Center for Early Language and Literacy at GA College
- 7056 – Georgia Foundation For Public Education – Rural Education Fund

Chart of Accounts – Take Note

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- Fresh Fruit and Vegetable Program
  - Old Program Code – 1861
  - New Program Codes (been in place for several years)
  - 1972 – FFVP – Operating
  - 1973 – FFVP – Administrative

  - Fund 478
  - Utilize new Program Codes in FY 2020

College and Career Ready Performance Index (CCRPI)

Richard Woods
Georgia's School Superintendent

2017 College and Career Ready Performance Index (CCRPI)

District:	Forsyth County - 658	Title I Schools:	
School:	All Schools - ALL	Grades:	PK, KK, 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Choose a Report Type: System | Elementary School | Middle School | High School

CCRPI Score | Achievement | Progress | Achievement Gap | ED/EL/SWD Performance | Exceeding the Bar | Performance Flags | Financial Efficiency | School Climate

Financial Efficiency

	CCRPI	Federal PPE ($)	State/Local PPE ($)	Total PPE ($)
FY2015	91.8	219.32	7,141.66	7,360.98
FY2016	92.5	217.09	7,394.42	7,611.51
FY2017	92.5	226.29	7,725.94	7,952.23
Average	**92.3**			**7,641.57**

CCRPI Range	PPE Percentile	Financial Star Rating
>=90	7	★★★★★ 5 Stars

Description	The following response to the Financial Efficiency Star Rating was provided by the school district. Its content is only in reference to the per pupil expenditures reported for the district and does not include any reference to the district's CCRPI score or its respective components.
Response	

Financial Efficiency Star Rating

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- No changes to calculation for FY 2018
- Tentative Timeline:
  - November 26 – Star Rating including CCRPI scores released in portal for review and comments
  - December 21 – Comment submission period closes
  - January 11 – Star Rating published in portal

ESSA – School Level Reporting – Report Card

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Report Card, Dashboards, & Data | Accountability | Research, Evaluation, & Auditing | Grants & Initiatives | Governor's Honors Program | About Us | Resources

Report Card, Dashboards, & Data

- Georgia School Grades Reports
- ▼ Report Card
  - ▼ Explanation of Report Card Contents
    - Accountability
    - Current Georgia Assessments
    - Retired Georgia Assessments
    - Indicators
    - Student and School Demographics

Home » Report Card, Dashboards, & Data » Report Card » Contents of Report Card

Contents of Report Card

The Annual Report Card contains test results as well as other information relevant to school performance toward the goals of student achievement and school completion. The Report Card is in compliance with both state and federal laws with respect to reporting requirements. GOSA partners with the Georgia Department of Education (GaDOE) to produce the K-12 Public Schools Reports since much of the data comes from GaDOE. Additional data are collected by GOSA from other entities to provide a comprehensive view of schools, systems, and the state.

The Report Card includes school, system, and state level reports organized into six major sections:

- Accountability
- Current Georgia Assessments
- Retired Georgia Assessments
- National Tests
- Indicators & Demographics
- Personnel & Fiscal

Contact

Jordan Dasher
Project Manager, GA•AWARDS
Email Jordan
(404) 803-2529

ESSA – School Level Reporting – Report Card

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- FY 2018 Report Card: Include prior year format and new report format per ESSA
- PPE Expenditures per district and school, disaggregated by state/local and federal expenditures

Financial Efficiency

	CCRPI	Federal PPE ($)	State/Local PPE ($)	Total PPE ($)
FY2015	91.8	219.32	7,141.66	7,360.98
FY2016	92.5	217.09	7,394.42	7,611.51
FY2017	92.5	226.29	7,725.94	7,952.23
Average	**92.3**			**7,641.57**

HB 139 – School System Financial Information

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Previous Website

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Offices & Divisions | Programs & Initiatives | Data & Reporting | Learning & Curriculum | State Board & Policy | Finance & Operations | Contact | Calendar

→Finance and Business Operations →Financial Review →School System Financial Information

Financial Review

- Financial Management of Georgia LUAS Manual
- Preparing Basic Financial Statements
- School System Financial Information
- state Education Finance Study Commission

School System Financial Information

- QBE Reports (Allotment Sheet)
- QBE Reports (Payment Advice)
- Revenues / Expenditures - School System Revenue and Expenditure Reports
- SPLOST Report - Special Purpose Local Option Sales Tax reports
- FY2014 Superintendent Salaries – School Superintendent Salaries.pdf
- FY2015 Superintendent Salaries - School Superintendent Salaries.pdf
- FY2016 Superintendent Salaries - School Superintendent Salaries.pdf
- FY2017 Superintendent Salaries - School Superintendent Salaries.pdf

Contact Information

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Enhanced Website

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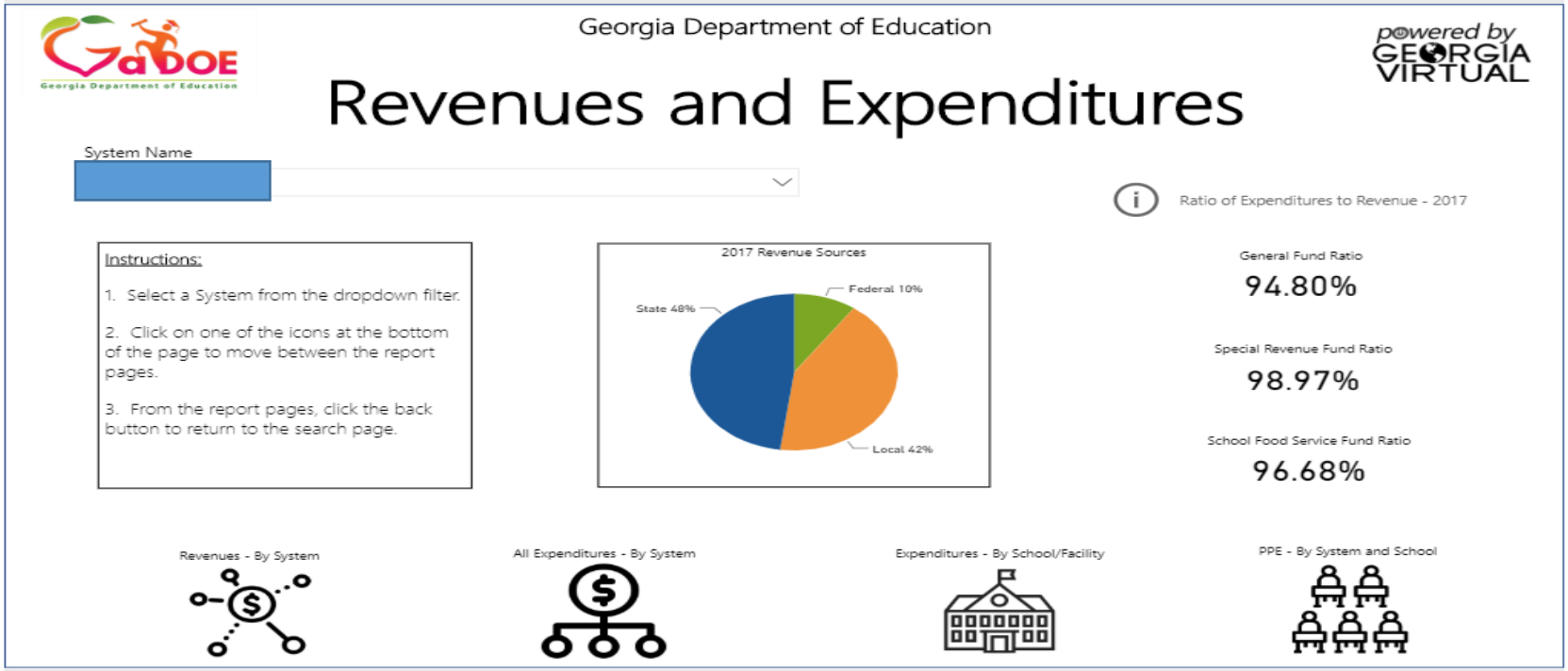
School System Financial Information



Disclosure Requirements Per O.C.G.A. Section 20-14-49.11
Business Rules for Populating Data
Georgia Department of Audits and Accounts
Governor's Office of Student Achievement
Common Terms and Definitions
Per Pupil Expenditure Calculation
School System Budgetary Processes
Local Charter School Financial Reporting
Consolidation of Funds in Support of a Title I Schoolwide Program
Full-Time Equivalent Child Counts
Revenues per FTE
Data Limitations
Deficits Reported Per O.C.G.A Section 20-2-67
Budget Reports Submitted to GaDOE per O.C.G.A Section 20-2-167

Required Disclosures

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System Revenues

Return to Search

System:

2017
Fiscal Year

44,001,055.22
Total Revenue

3437
FTE

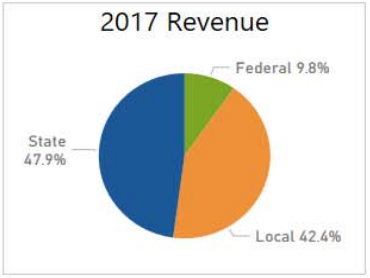
$12,802.17
Revenue Per FTE

2017 Millage
14.60

Local Property Tax Revenues

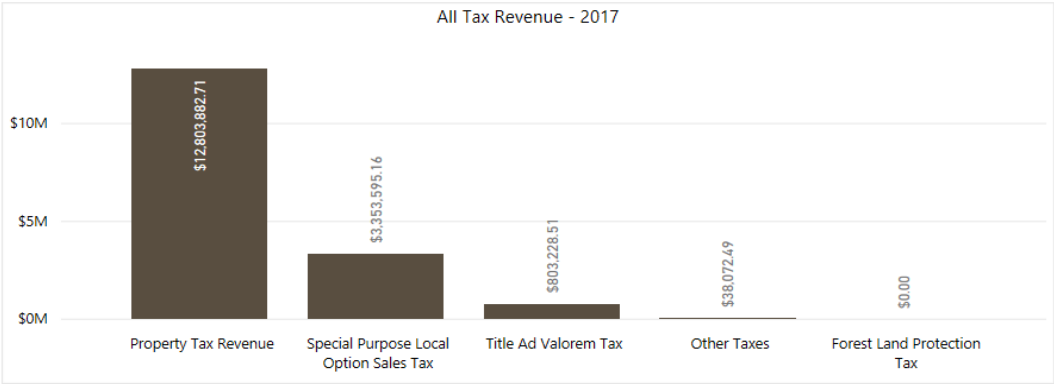
Other Local Tax Revenues

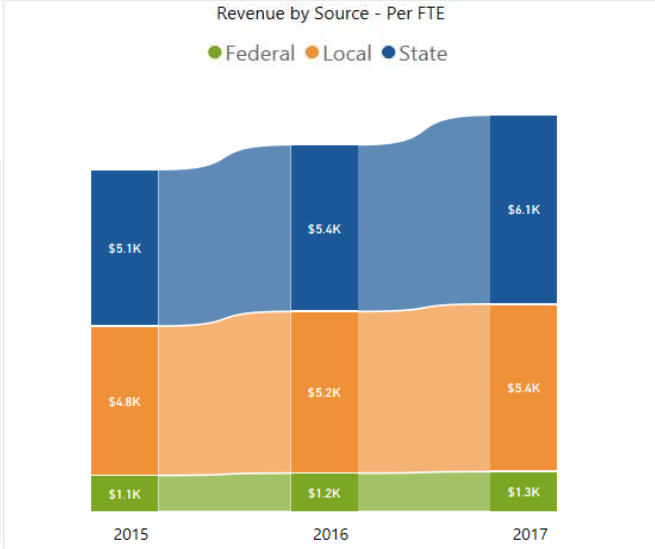
System Revenues



System Revenue per FTE

Fiscal Year	FTE	Total Revenue	Revenue Per FTE
2015	3512	38,692,887.93	$11,017.34
2016	3446	40,769,586.98	$11,830.99
2017	3437	44,001,055.22	$12,802.17





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Return to Search

All System Expenditures

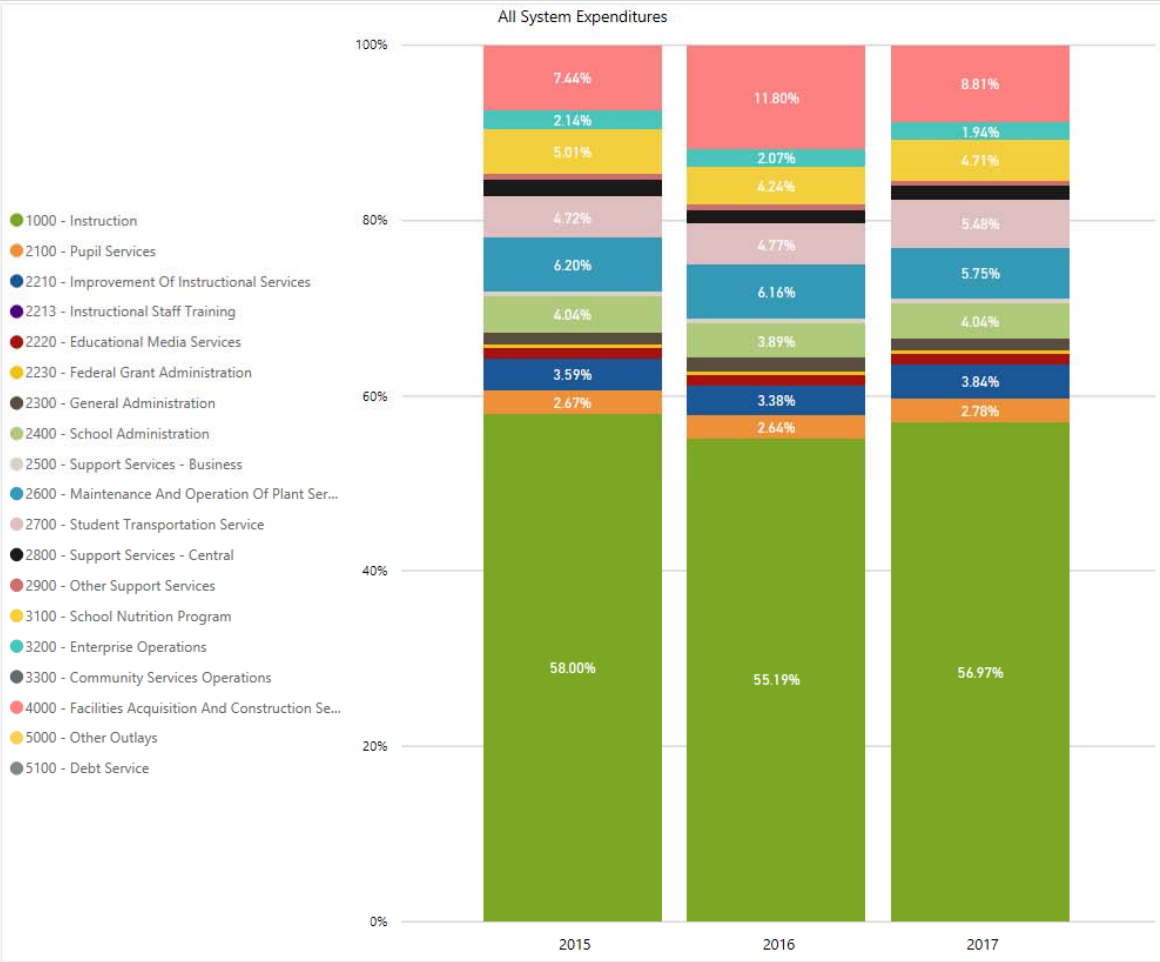
System:

System Expenditures

2015
$39,591,459.95
Total Expenditures

2016
$41,400,736.01
Total Expenditures

2017
$41,228,742.01
Total Expenditures



Required Disclosures

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Expenditures by School/Facility

Return to Search

Instructions:
Make a selection from the school/facilities slicer to view data by selected school/facility.

School/Facility (Make a selection to filter by school/faciility)

All

System:

Reconciliation of Salaries and Benefits and Non-Staff Support

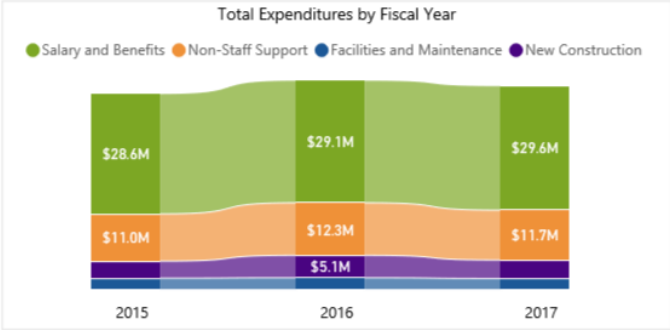
Salary and Benefits

Non-Staff Support

Facilities and Maintenance

New Construction

Instructional Staff Training



Actual Expenditures for Selected School/Facility

601-0103

2017	$6,603,975.62	$1,246,803.72	$485,905.60	$46,482.24
Fiscal Year	Salary and Benefits	Non-Staff Support	Facilities and Maintenance	New Construction

School Budgeted Verses Actual Expenditures

Fiscal Year	2017							
Type	Budget				Actual			
School/Facility Name	Salary and Benefits	Non-Staff Support	Facilities and Maintenance	New Construction	Salary and Benefits	Non-Staff Support	Facilities and Maintenance	New Construction
	$7,322,689.57	$1,018,889.05	$0.00	$0.00	$6,603,975.62	$1,246,803.72	$485,905.60	$46,482.24
	$3,960,545.10	$296,198.32	$0.00	$0.00	$4,111,458.18	$2,007,752.43	$134,711.33	$1,670,051.75
	$5,578,182.59	$741,919.60	$0.00	$0.00	$5,095,828.78	$1,047,981.66	$161,894.51	$275,200.38
	$6,122,526.48	$724,743.85	$0.00	$0.00	$5,863,523.85	$2,691,909.64	$134,387.60	$1,682,239.51
	$3,220,203.59	$255,347.75	$0.00	$0.00	$2,893,696.98	$408,481.51	$106,544.54	$15,628.62
	$1,223,016.97	$173,956.76	$0.00	$0.00	$1,370,106.39	$264,487.47	$50,752.23	$20,320.33
Total	**$31,369,085.72**	**$7,342,952.17**	**$2,501,813.09**	**$0.00**	**$29,563,428.84**	**$11,665,313.17**	**$2,371,185.50**	**$4,128,553.73**

Required Disclosures

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Return to Search

Per Pupil Expenditures

System:

Financial Efficiency Star Rating (FESR)

O.C.G.A. §20-14-33 requires that the Governor's Office of Student Achievement (GOSA), in coordination with GaDOE, create a financial efficiency rating. The law requires that GOSA and the GaDOE collaborate to "adopt and annually review, and revise as necessary, indicators of the quality of learning by students, financial efficiency, and school climate for individual schools and for school systems." Financial efficiency "may include an analysis of how federal and state funds spent by local school systems impact student achievement and school improvement, and components used to determine financial efficiency may include actual achievement, resource efficiency, and student participation in standardized testing." The rating must be based upon five stars.

The FESR provides a comparison of district spending per student with overall academic performance. The FESR should be one measure that a user evaluates in conjunction with all other information provided for each school and district.

The FESR is located on the College and Career Ready Performance Index (CCRPI) webpage. Downloadable data files for the District and School FESR are also available at this location.

Additional information regarding the FESR is located on the GOSA webpage.

Every Student Succeeds Act (ESSA)

The Every Student Succeeds Act reauthorizes the Elementary and Secondary Education Act (ESEA), the nation's education law. The U.S. Department of Education approved Georgia's ESSA State Plan on January 19, 2018. Additional information regarding the Act is located on the U.S. Department of Education webpage.

Section 1111(h)(1)(C)(x) of the Every Student Succeeds Act requires local educational agencies and state educational agencies to report 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. The per-pupil expenditures are reported as a component of the Annual State Report Card that is required by ESSA for any state that receives Federal assistance through the Act.

The ESSA Report Card per-pupil expenditures are calculated in the same manner as the per-pupil expenditures utilized in the FESR rating. The per-pupil expenditures are located on the GOSA webpage.

Required Disclosures

Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
rg

O.C.G.A. §20-14-49.11 – School Level Information

School Site Budget and Expenditure Information:
Cost of all materials, equipment, and other nonstaff support
Salary and benefit expenditures for all staff
The cost of all professional development, including training, materials, and tuition provided for instructional staff on an annual basis.
The total cost of facility maintenance and small capital projects.
The total expenditures of new construction or major renovation, based on the school system facility plan.
Per Pupil Expenditure per FESR and ESSA

Required Disclosures

Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
rg

O.C.G.A. §20-14-49.11 – School District Information

School System Level Financial Information:
The annual budget of the local board of education
Ratios of expenditures to revenues for all general and special revenue funds
The total dollar amount of local property tax revenue the school system collected in addition to the actual millage rate levied
The total dollar amount of all other tax revenue that is collected by the school system

Required Disclosures

O.C.G.A. §20-14-49.11 – Website Disclosures

Include Links on Prominent Location on Website:
The annual budget submitted to the State Board of Education pursuant to subsection (c) of Code Section 20-2-167
The annual personnel report prepared by the state auditor pursuant to Code §50-6-27
The most recent five years of audits conducted by the Department of Audits and Accounts pursuant to subsection (a) of Code Section 50-6-6 and any additional independent audits conducted pursuant to subsection (b) of Code Section 50-6-6
Any findings of irregularities or budget deficits reported by the Department of Audits and Accounts pursuant to Code Section 20-2-67
For a local board of education which imposes a sales tax for educational purposes pursuant to Part 2 of Article 3 of chapter 8 of Title 48, the information required pursuant to Code Section 48-8-141 as provided to the Department of Audits and Accounts for posting on such department's searchable website pursuant to subsection (g) of Code Section 50-6-32

Required Disclosures

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Georgia's School Superintendent
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O.C.G.A. §20-14-49.11 – Website Disclosures

Include Links on Prominent Location on Website:
The financial efficiency ratings for the school published by the office pursuant to Code Section 20-14-34 can be found on the office's website
Link to all school site budget and expenditure information

Georgia Department of Education

Are there limitations to the financial data reported?

YES!!!

Financial Data Limitations

Maintenance and Building Costs
Salary Costs
Student Needs
Programs that span more than one school
Costs that are not recurring each year
Higher concentration of set asides
Centralized vs Decentralized Operations
Overall Flexibility

Financial Data Considerations

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Georgia's School Superintendent
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As Revenue Increases, Expenditures Increase
TRS Employer Rates Increasing
Classified Health Insurance Employer Premiums Increasing
Increasing/Decreasing Enrollment
Maintenance Costs
Technology Purchases

Financial Data Explained

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Georgia's School Superintendent
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- School Districts ---- Be ready to communicate the "story" behind the expenditures!
- What is the district's Strategic plan?
- What costs are associated with implementing the plan?
- The numbers tell the story.

GaDOE Financial Risk Assessment Process

GaDOE Risk Assessment

Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
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- Elements of the Financial Risk Assessment
  - Audit Report Information (FY 19 RA = FY 16 Audit Report)

Number of Financial Statement Findings
Number of Federal Award Findings
Number of Management Letter Comments
Any findings Material Weaknesses
Auditor's Opinion
Low-Risk Auditee
Deficit Fund Balance

GaDOE Risk Assessment

Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gadoe.org

- Elements of the Financial Risk Assessment
  - DE 46 Information (FY 19 RA = FY 17 DE 46 Collection)

DE 46 Timely Transmission
General Fund Deficit
Capital Projects Deficit
School Nutrition Program Deficit
Approved Deficit Elimination Plan
General Fund Deficit in Excess of 2 years

GaDOE Risk Assessment

Richard Woods,
Georgia's School Superintendent
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- Elements of the Financial Risk Assessment
  - Other Information

New Financial Officer
New Superintendent
Change in FTE more than 5% +/-
New Accounting Software
% of Funds drawn down from GAORS (FYE JUNE)
Change in Audit Organization
Audit Issues
Operating Deficit (for the most recent DE 46 report)
Other Significant Items as they occur

GaDOE Risk Assessment

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- Factors are not weighted evenly
- Some carry more weight

GaDOE Risk Assessment

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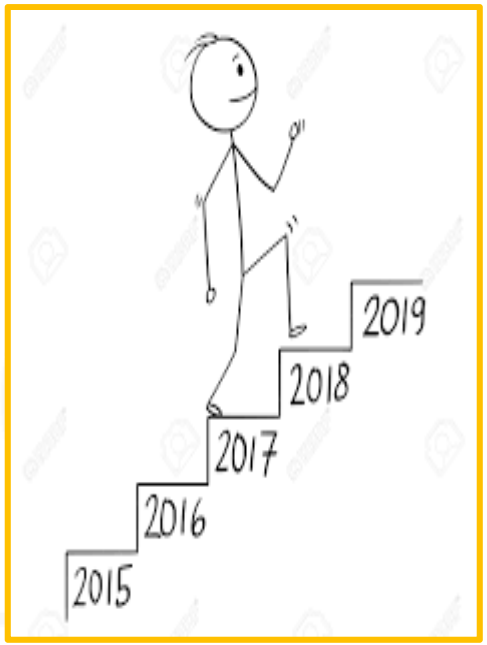
FY 2019 Risk Assessment Results (and subsequent information)

13 School Systems (11 districts and 2 state charter schools) – **DECREASE** from 21 high risk School Systems in FY 2018

28 School Systems missed deadline for DE 46 in FY 2017 – **DECREASE** to 27 that missed deadline for FY 2018 DE 46

25 School Systems reported a **DECREASE** in deficiencies between the FY 2016 and FY 2017 Audit (as of August, 2018 – does not include pending audits)

34 School Systems did not meet FY 2016 Financial Statement Deadline – **DECREASE** to only 17 School Systems that did not meet FY 2017 Financial Statement Deadline



GaDOE Risk Assessment

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What happens if our school system is considered high risk?

- Additional Monitoring
  - Federal Programs Monitoring
  - Financial Review Monitoring
- Possible meeting with State Board Audit Committee

Georgia Department of Education

SR 1064 - Senate Study Committee

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Georgia's School Superintendent
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Created the **Senate Study Committee on Continual Audit Exceptions on Local School Systems;** and for other purposes

SR 1064 - Senate Study Committee on Continual Audit Exceptions on Local School Systems

Appointments:

Sen. Freddie Powell-Sims, Chairman
Sen. Tyler Harper
Sen. Larry Walker
Sen. Elena Parent
Sen. John Wilkinson

Livestream archives

Presentations and Documents

SR 1064 - Senate Study Committee

Richard Woods,
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- First Meeting – September 17, 2018 – Capitol Building
- Second Meeting – October 4, 2018 – Houston County Board of Education
- Future Committee Meetings – November 13, 2018

Error Checking Upload

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Current Process – OLD Finance Application Portal (Reports in New Portal)

Georgia Department of Education
Financial Review Error Checking - For Year Ending June 30,2019

Financial Error Checking Main Menu(July 2019 Year To Date)
608-Bartow County

Financial Error Checking Main Menu

- Upload a Data File for Error Checking
- Validation Routine
- Reports

Error Checking Upload

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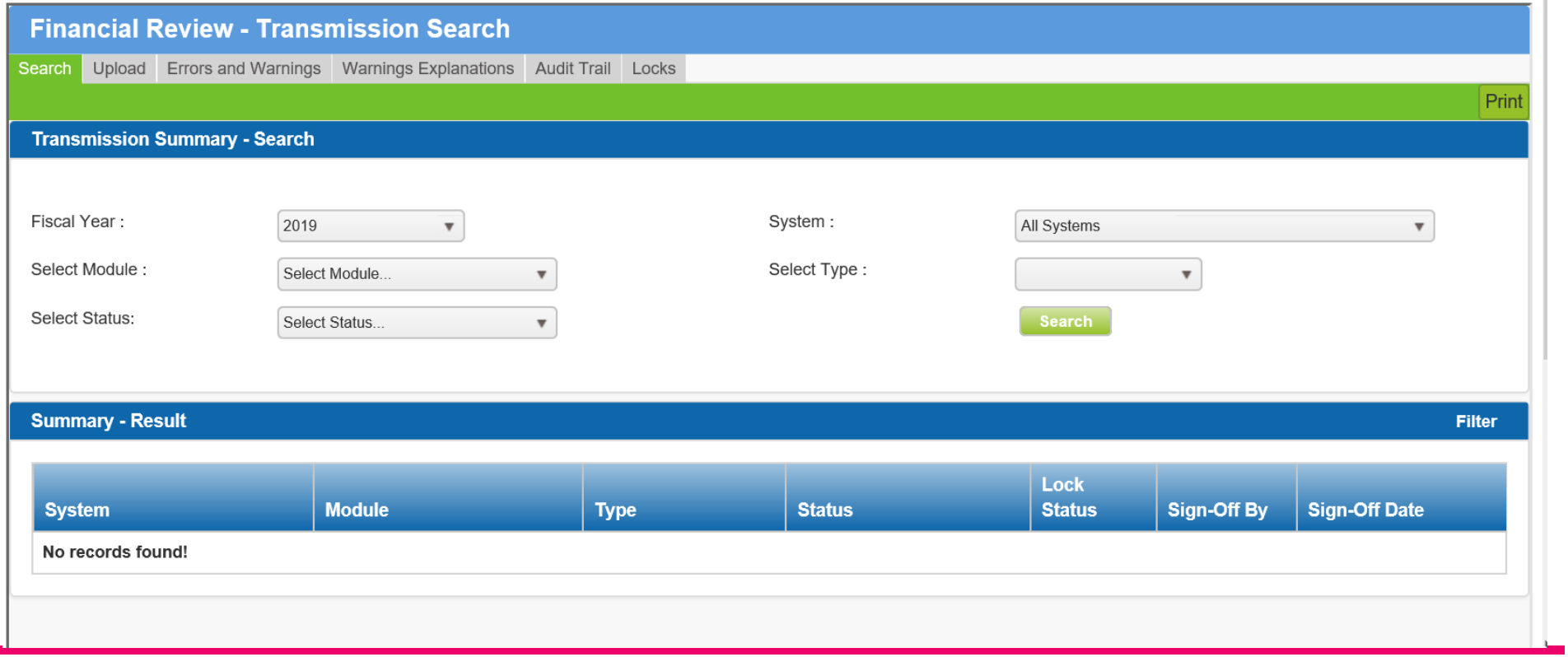
NEW UPLOAD Process – New Financial Review Application Portal – Expected to Open December – TRANSMISSIONS tab



Error Checking Upload

- Use "UPLOAD" tab for all new upload files

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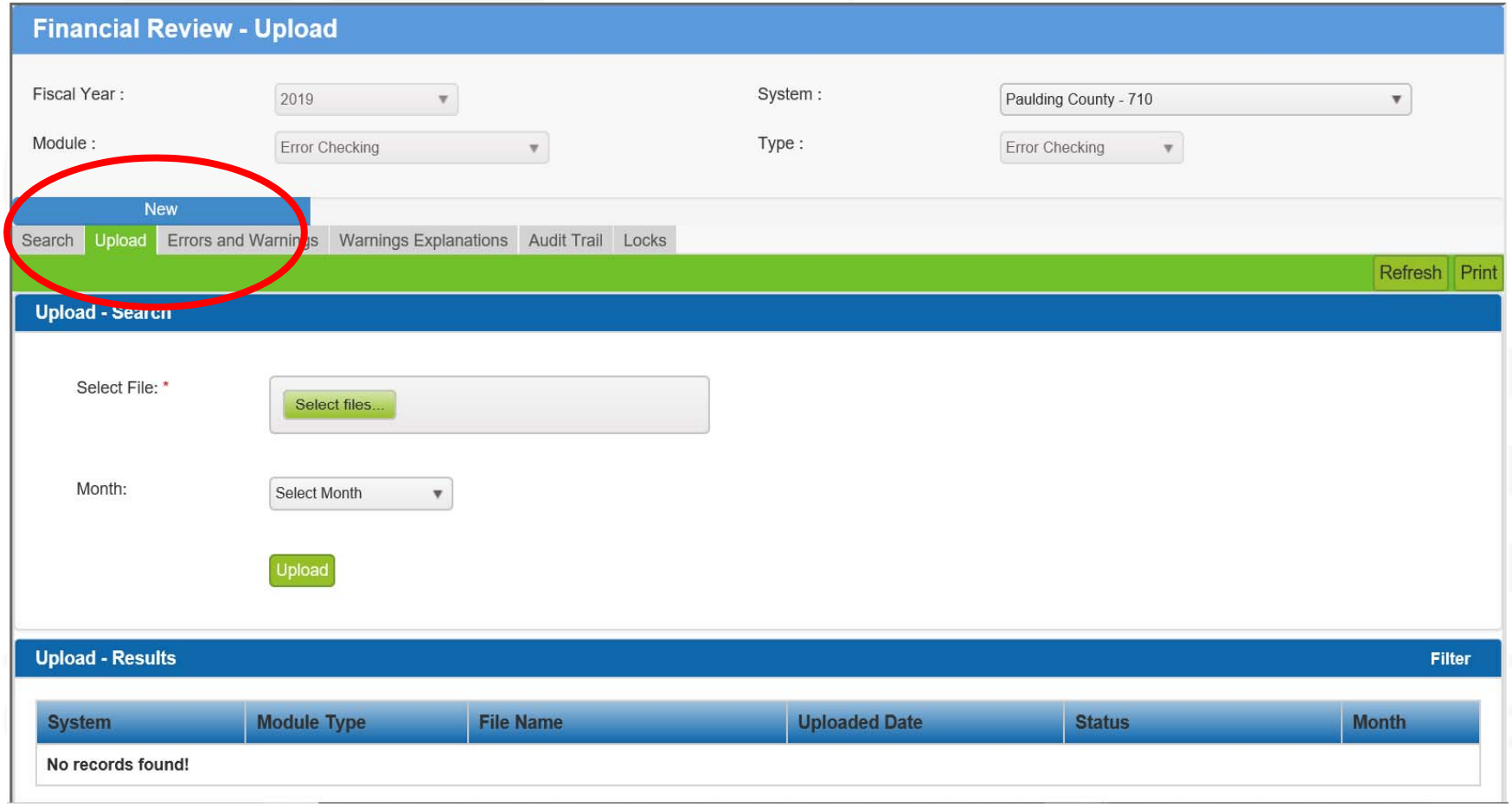

Financial Reporting/Financial Statements

Financial Information Upload Process

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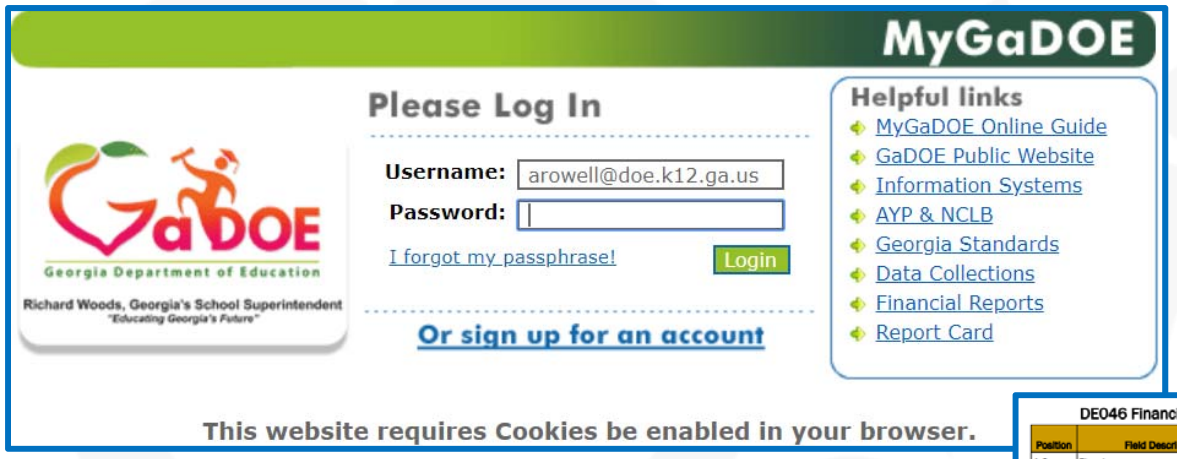

Financial Review Transmission Dates for FY2018

The deadlines for the financial reporting due to the Georgia Department of Education are as follows:

FY 2018 Financial Analysis Report

Transmissions Open	Monday, July 9, 2018
Initial Transmission	Friday, August 17, 2018
Final Transmission and Superintendent Sign-off	Friday, September 21, 2018

DE046 Financial Transmission

Position	Field Description	Type	Num of Bytes	Num of Pos	Dec Pos.	Edits	If Edit Fails...
1-2	Fiscal year	Alphanum	2	2	0	Must be for current fiscal year.	Reject Record
3-6	System Code	Alphanum	4	4	0	Must be a valid System code.	Reject Record
7-9	State Fund Code	Alphanum	3	3	0	Must be a valid Fund code.	Reject Record
10	DE046 Indicator	Alphanum	1	1	0	Must be a 1 - No blanks or zeros.	Reject Record
	rogram Code	Alphanum	4	4	0	Must contain a valid program code. Program code field must be filled with "0000" for balance sheet. Use program code "9990" for undistributed programs.	Reject Record
	ue Source, Function, or e Sheet Code	Alphanum	4	4	0	If Expenditure, must be a valid Function Code. If Revenue, must be a valid source code. If Balance Sheet, must be a valid balance sheet code. Use accounts 0001, 0002, and 0004 for Beginning Balances, Adjustments and Ending Balances. Fund equity beginning, adjustment, and ending balance records are required for each fund with activity.	Reject Record
	Code	Alphanum	5	5	0	If Revenue or Balance Sheet, must be blank or zeros. If Expenditure, must be a valid object code. Sub-objects on employee benefits will be accepted but will be rolled up to the object level.	Reject Record
	y Code	Alphanum	4	4	0	Valid State Facility or School number required. Facility codes are not used for balance sheet accounts. Fill this field with "0000" for balance accounts.	Reject Record
	g Code	Alphanum	1	1	0	N/A	No Edit
	l Reporting Data Element	Alphanum	2	2	0	Should be Zero unless participating in the Title I Consolidation of Schoolwide Program Pilot Project in FY 2017. For Pilot Project, report "11". All other entities report "00" in this location.	Reject Record
	nal Codes	Alphanum	4	4	0	N/A	No Edit
	t Budgeted for this Record's t number. (Revenue, Expense, nce Sheet)	Alphanum	13	13	0	Must be blank or zero.	Reject Record
	t Amount Sign	Alphanum	1	1	0	Must be blank.	Reject Record
	amount for this record's t number. (Revenue, se, of Balance Sheet)	Alphanum	13	13	0	Must contain the actual amount.	Reject Record
62	Actual Amount Sign	Alphanum	1	1	0	Must be "N" if negative, else blank if positive	Default Blanks
63-64	Filler	Alphanum	2	2	0	Always contain blanks.	Default Blanks

Financial Statements

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- DE 46 due September 21, 2018
  - 27 school districts/state charters/RESAs did **not** meet the deadline
  - No data accepted after October 15, 2018
- Prepared Financial Statements due December 31, 2018
  - Includes MD&A, Exhibits, Notes, Schedules
  - Upload more than one file in the DOAA portal
  - Upload the templates with the completed Exhibits

- **Will Continue to Utilize the DOAA Portal for Collecting the GaDOE Required Financial Statements**

Financial Statements

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Exhibit B Allocations

Revenue Not Allocated – Mapping Document

REVENUE DETAILS
YEAR ENDED JUNE 30, 2018

Fund Code	Source Code	Program Code	Program Description	Revenues	Expenses (0)	Program Revenues Operating Grants and Contributions
100						
	3120					
		1100	TWENTY DAYS ADDITIONAL INSTRUCTION	$128,783.00	$0.00	$128,783.00
	Source Code 3120 Total			$128,783.00	$0.00	$128,783.00
Fund Code 100 Total				$128,783.00	$0.00	$128,783.00
462						
	4520					
		1779	TITLE IV - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM (SSAE)	$34,990.00	$0.00	$34,990.00
	Source Code 4520 Total			$34,990.00	$0.00	$34,990.00
Fund Code 462 Total				$34,990.00	$0.00	$34,990.00
Program Revenue with NO PROGRAM EXPENSE Total				$163,773.00	$0.00	$163,773.00

10/31/2018 12:00:28 PM

Unclaimed Property

Department of Revenue

Translate | Home | About | Contact Us

Search within this site

Taxes | Motor Vehicles | Forms | Alcohol & Tobacco | Rules & Policies | Local Government | Help

Georgia Unclaimed Property

Search Unclaimed Property

Holder Reporting

FAQ

What is Unclaimed Property?

Unclaimed property refers to accounts held by financial institutions and other businesses who have lost contact with their owner of record. Unclaimed property includes, but is not limited to: wages, savings accounts, customer refunds, accounts payable, insurance payments, shares of stock, escrow funds, royalties and contents from safe deposit boxes. Most property is reported to the program after five years of inactivity.

Unclaimed Property

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- O.C.G.A. §44-12-193 – if property is unclaimed by the owner for more than 5 years
- O.C.G.A. §44-12-206 – unpaid wages that have remained unclaimed by the owner for more than 1 year
- Georgia Department of Revenue Website
- Holder Requirements (which is the school system in the case of outstanding checks)
- Forms and Instructions included on website

Unclaimed Property

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To process remittance of Unclaimed Property in PCG:

Payroll Checks

1. Do NOT cancel the payroll claim
2. Clear the check in the outstanding check list
3. Manual JE – Debit Cash and Credit 199-9990-9000 (putting the cash bank on the books)
4. Prepare a manual check for issuance to GA Department of Revenue
5. Manual JE – Credit Cash and Debit 199-9990-9000 for check to Revenue

School Activity Accounts

School Activity Accounts

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- **Governmental Funds** - belong to the school district and are used to support district programs. District activity funds should be included with all other district funds and deposited in the district's accounts.

- **Agency Funds** - belong to the students and are used to support student organizations and clubs. Student activity funds remain under the control of the school principal and are accounted for at the school site.

School Activity Accounts

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- GASB 84 – Effective FY 2020
- Changes reporting requirements for Custodial Funds (previously called Agency Funds)
- Change in Net Position required
- Materiality for the required financial statement will be based on Expenditures/Revenues
- **Do Not** change designation of account classification to try to avoid additional audit procedures

Pension and Other Post Employment Benefits (OPEB) Liabilities

GASB 68

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GASB 68 PENSIONS

FY 2018

- GASB 68 Allocation Worksheets - FY 2018.xlsx
- TRS and ERS Allocation Worksheets for GASB 68 - FY 2018.xlsx
- TRS and PSERS On Behalf Allocations for GASB 68 - FY 2018.xlsx
- Instructions for Posting the Net Pension Liability - FY 2018.pdf

GASB 68

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- Overall TRS Liability FY 2016 - $20,631,115,000
- Overall TRS Liability FY 2017 - $18,585,308,000
- Decrease of $2 Billion
- Previous FY 2016 increased more than $5 Billion

GASB 75

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GASB 75 OPEB

FY 2018

- GASB 75 Allocation Worksheets
- Allocation of SHBP OPEB Expense
- Instructions for Posting the Net OPEB Liability

Additional Information

- How the Implementation of GASB 75 Affects School Districts
- Georgia OPEB School Sample Employer Packet
- School OPEB Fund Note Disclosure

GASB 75

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KEY POINTS TO REMEMBER:
Employer Contributions MUST come from DCH (SHBP) – Emailed September 11, 2018
Employer Packets Distributed through SHBP SHRT Tool – Check with Payroll Coordinator
Covered Payroll for FY 2017 and FY 2018 – Must be Determined by School District
Notes Template and Requirement Supplementary Schedules on DOAA website
Possible ERS-SEAD Liability – Check with ERS

GASB 75

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Georgia's School Superintendent
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How do determine covered payroll (PCG sites)

1. F2 – Payroll System
2. F13 – Special Functions Menu
3. F8 – Payroll Export/Import Menu
4. F7 – Earnings History Export
5. Export to default or F10 to select export location
6. Enter period to extract (fiscal year)
7. F4 – Select HISTORY Items

See next slide for print screen

GASB 75

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Georgia's School Superintendent
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adoe.org

PCG Dist=8991 Rel=18.03.00 10/22/2018 DOE 000 K:\SYSTEM K:\SECOND GREEN

Earnings History Export
Select Fields

PAYPE500

Enter 'X' for the item to be reported

F11=Select All, F12=Deselect All

Check date	X	Regular hours	_	Certified/Non-cert	_	Annuity ded 1	_
Transaction date	X	Regular gross	_	Instruction flag	_	Annuity company 1	_
Pay class	X	Overtime hours	_	Full time/Part time	_	Annuity ded 2	_
Check type	X	Overtime gross	_	TRS service ind	_	Annuity company 2	_
Check bank	X	Contract amount	_	DD bank 1	_	Annuity ded 3	_
Check number	X	Total gross	X	DD account 1	_	Annuity company 3	_
Number of pays	_	Tot pension gross	_	DD net 1	_	Annuity ded 4	_
FICA switch	_	Tot pension amount	_	DD bank 2	_	Annuity company 4	_
Federal switch	_	Tot GHI gross	_	DD account 2	_	Annuity ded 5	_
State switch	_	Total FICA gross	_	DD net 2	_	Annuity company 5	_
GHI switch	X	Total FICA amount	_	DD bank 3	_	Birth date	_
AEIC switch	_	Total HI gross	_	DD account 3	_	Hire date	_
Pension code	_	Total HI amount	_	DD net 3	_	Rehire date	_
Fed marital status	_	Total OASDI gross	_	DD bank 4	_	Term date	_
Fed exemptions	_	Total OASDI amount	_	DD account 4	_	Sex code	_
Fed w/h code	_	Total AEIC payment	_	DD net 4	_	Marital status	_
Fed w/h amount	_	Tot imputed income	_	DD bank 5	_		
State marital stat	_	Tot non-taxable amt	_	DD account 5	_		
State marital allow	_	Total net	_	DD net 5	_		
State dep allow	_	Employer pension	_	Employer OASDI	_		
State w/h code	_	Employer GHI	_	Employer Medicare	_		
State w/h amount	_	Section 125 flag	_	Contract Mo	_		
Pay location	X	GHI Option	X				
Work location	_	GHI Tier	X				

F7-Return, F11=Select All, F12=Deselect All, F16=Exit

ENTER F4 F6 F7 F10 F11 F12 F16

17.01.00

GASB 75

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Georgia's School Superintendent
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How do determine covered payroll (PCG sites)

8. Once exported, sort and remove all rows with a "0.00" or blank amount in the **GHI Tier** column.

9. Once removed, total the **Total Gross** column for the amount of covered payroll for employees with SHBP coverage. This will give you just the salaries that are associated with the benefit deductions, and will not include salaries that were paid when employee was NOT enrolled in the plan.

GASB 84 – Fiduciary Activities

Effective July 1, 2019 (FY 2020)

GASB 84

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Objective: to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

Georgia Department of Education

GASB 84

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Georgia's School Superintendent
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Key Points:

Establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists.

Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

GASB 84

Key Points:

This Statement describes four fiduciary funds that should be reported, if applicable:

(1) pension (and other employee benefit) trust funds,

(2) investment trust funds,

(3) private-purpose trust funds, and

(4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

GASB 84

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Georgia's School Superintendent
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Custodial Funds:

- What we have called "Agency Funds".
- Will be required to be reported in the Statement of Changes to Net Position for Fiduciary Activities
- Expected to report in Summary the Additions and Deletions, and not by functional category

GASB 87 – Leases

Effective July 1, 2020 (FY 2021)

GASB 87

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Georgia's School Superintendent
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Accounting of LEASE:

A lessee should recognize a **lease liability and a lease asset** at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset.

- The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives).
- The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

GASB Exposure Draft – Financial Reporting Model – September 12, 2018

GASB Exposure Draft – Recognition of Elements of Financial Statements – September 12, 2018

In case you missed it…..

Title I Schoolwide Consolidation of Funds

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Consolidation of Funds

The Georgia Department of Education and school districts across Georgia are conducting the Consolidation of Funds Initiative to fully consolidate federal, state, and local funds in specific Title I schools that operate schoolwide programs. Once these funds are consolidated, the federal funds lose their identity as federal funds, and expenditures of those funds are no longer limited to the federal requirements for individual programs. A schoolwide program school that consolidates federal program funds "is not required to meet most statutory or regulatory requirements of the program applicable at the school level, but must meet the intent and purposes of that program to ensure that the needs of the intended beneficiaries are met."

If you are interested in more information regarding Consolidation of Funds, please reach out to Shaun Owen.

If you are interested in your LEA being part of the third cohort for the 2018-2019 school year, please complete the Declaration of Interest online form by April 30th, 2018.

Consolidation of Funds Map

- Consolidation of Funds Map

Consolidation of Funds Manual

- Consolidation of Funds Manual

Consolidation of Funds Webinars

- Consolidation of Funds Overview (webinar)
- Consolidation of Funds Overview (PPT)
- Consolidation of Funds for Finance Directors (webinar)
- Consolidation of Funds for Finance Directors (PPT)
- March Webinar-Where Should We Be Now? Focus on Finance (webinar)
- March Webinar-Where Should We Be Now? Focus on Finance (PPT)
- April Webinar - Where Should We Be Now? Focus on Finance (webinar)
- April Webinar - Where Should We Be Now? Focus on Finance (PPT)
- June 1 Webinar - Updates and Where Should We Be Now? (webinar)

Contact Information

Shaun Owen
Director of Consolidated Federal Initiatives
State Ombudsman
404-971-0096
sowen@doe.k12.ga.us

Consolidation Updates

Consolidation of Funds Updates - 10/1/2018

Consolidation of Funds Updates - 5/9/2018

Registration Link for the Consolidation of Funds Interest Meetings

Financial Resources

Consolidated Schoolwide Financial Checklist

Budget and Allocation Template (Example A)

Financial Template (Example B)

Financial Template (Example C)

Tips for Fiscal Year Closing

Job Codes for Consolidation 2018-2019 School Year

Title I Schoolwide Consolidation of Funds

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CONSOLIDATED SCHOOLWIDE FINANCIAL CHECKLIST
Prepare the Budget for the Schoolwide Plans (including state/local/federal)
Reclassify all personnel costs
Update account codes in software
Document monthly cash drawdowns based on budget allocations
Monthly Journal Entries and Reconciliations
Budget Amendments
Year-End Salary Accruals
Completion Reports
Closeout Grant Period
Commencement of Next Fiscal Year's Activity

Function 2213 – Easy Determination

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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

Expenditure Controls

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Flexibility in SPENDING it when compared to how the funding is EARNED

No flexibility in reporting HOW the funds are spent

Continue utilizing the QBE Program Codes when reporting expenditures

Georgia Department of Education

Local LEA Salary Schedule

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Georgia's School Superintendent
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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 (1011 and 1013, etc.).

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.

TRS State Support

- GaDOE pays the **employer portion** of retirement benefits for certain non-classified employees that are employed in a position that is covered under the Teacher Retirement Plan.
- O.C.G.A. §47-3-63
  - Lunchroom managers and supervisors
  - Maintenance managers and supervisors
  - Warehouse managers and supervisors
  - Transportation managers and supervisors
  - OR any employees who were enrolled as state-support-eligible prior to April 1, 1992

Budget Requirements in Law

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O.C.G.A. §20-2-167 (a)(5)

The budget of each local school system shall reflect all anticipated revenues from each source. The budget of each local school system shall designate all of such anticipated revenues among the several funds or accounts of the system and shall not leave any anticipated revenues undesignated. Except as otherwise provided in this paragraph, all amounts allocated to each fund or account and any existing balance in each fund or account shall be intended for expenditure within the budget year for the purposes of that fund or account.

O.C.G.A. §20-2-167 (c)

The State Board of Education is authorized to prescribe a date by which each local unit of administration must submit a budget to the state board. The regulations developed by the state board must make adequate provision for local revenue and modification prior to local approval and submittal to the State School Superintendent.

Budget Requirements in Law

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O.C.G.A. §20-2-167 (e)
No later than October 1, 2005, the State Board of Education shall develop rules and regulations requiring that each local board of education provide information as specified by the state board and which is not specifically made confidential by law, including school site budget and expenditure information and site average class size by grade, to members of the school council and the general public.

O.C.G.A. §20-2-167.1 (c)
A summary of the annual operating budget proposed by the governing board and the annual operating budget adopted by the governing board shall be posted on a publicly available area of such governing body's website. The summary of the annual operating budget adopted by the governing body shall be maintained on such publicly available area of the website until the annual operating budget for the next fiscal year is adopted by the governing body.

Procurement Registry

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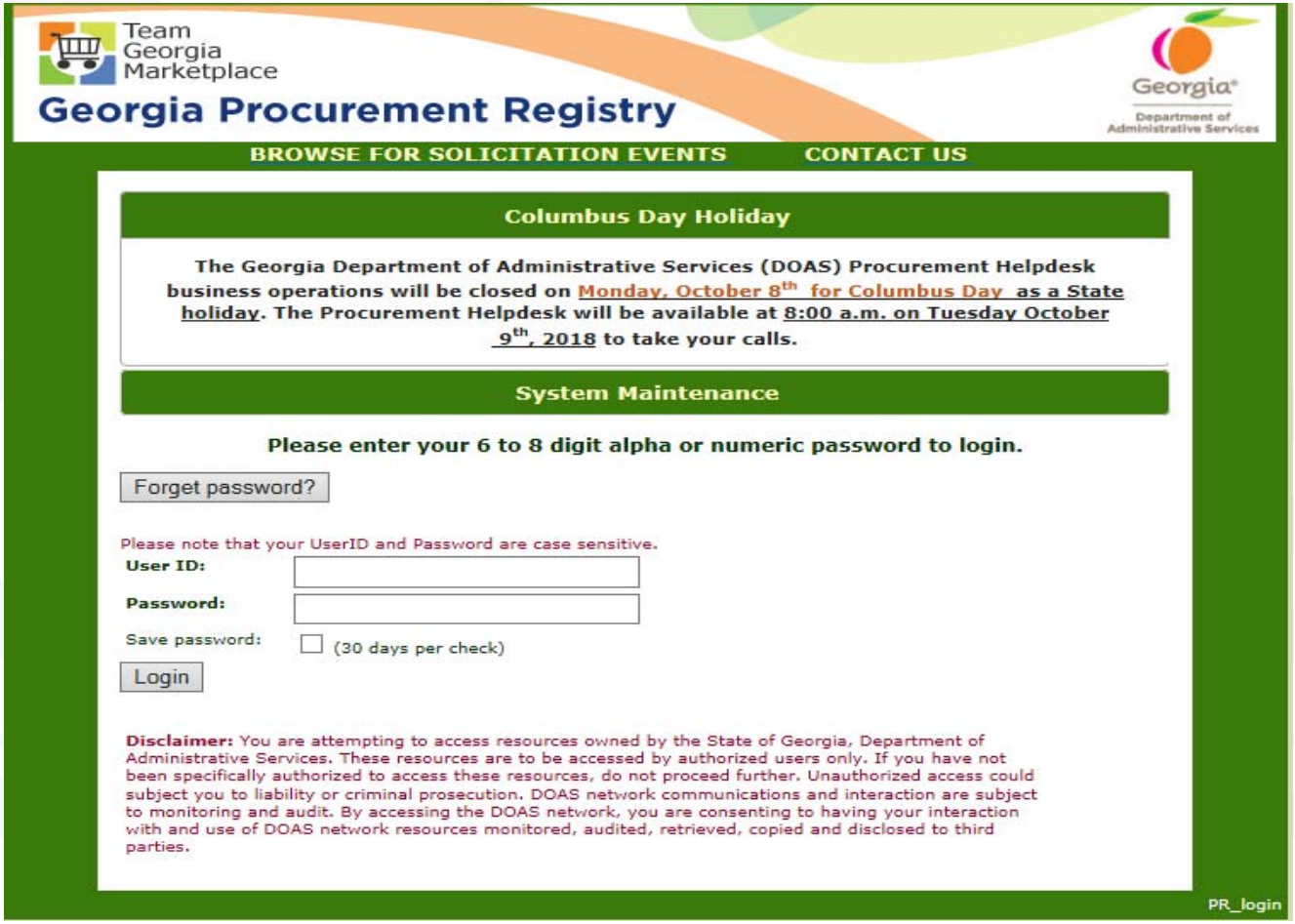
DOAS Procurement Registry



Excess Cost – Special Education

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Resources Available for the Calculations:

- ❑ **Excess Cost *Webinar*** ***(Details the changes and updates for FY 18).*** **http://www.gadoe.org/Curriculum-Instruction-and-Assessment/Special-Education-Services/Pages/Budget-and-Grant-Applications.aspx**
- ❑ **Excess Cost *Template*** ***(Excel version of the GADOE portal).*** **Emailed 10/12/2018**
- ❑ **Excess Cost *Data File by District*** ***(FY18 DE046 Expenditure Data in total, and by funds needed for the calculation).*** **https://portal.doe.k12.ga.us/Finance.aspx?page=FinReview&acl=1159&oid=46046**
- ❑ **Excess Cost *Handbook*** ***(Detailed step-by-step instructions on the completion process. Other helpful info.)*** **Revision expected 12/2018**

Federal Administrative Consolidation

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- Consolidate Federal Funds only in support of Federal Administrative Costs
- 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

Questions?

Financial Review Division

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Finance and Business Operations

Financial Review

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