

2019 Year End Workshops

Georgia Department of Education Financial Review

May 2019

AGENDA

- Amended FY 2019 Budget
- Initial FY 2020 Budget
- 2019 Legislation
- Salary Schedule
- Medicaid Reimbursement
- Budgeting/Financial Reporting to Board
- Transparency/ESSA/FESR
- Chart of Accounts
- Financial Reporting
- Net Investment in Capital Assets
- Federal E-Rate program
- GASB 68 and 75
- Deficit Reporting
- GASB 84 – Fiduciary Funds
- GASB 87 – Leases
- GASB New Reporting Model
- DOAA Presentation
- Questions

FY 2019 Mid-Term Adjustments

Amended FY 2019 Budget

HB 30 Signed by Governor	March 12, 2019
QBE Allotments	February 19, 2019
Funded enrollment growth	\$58,488,524
Funded Hold Harmless	\$15,712,348
State Charter Schools Hold Harmless	\$12,194,931
Correction of Local Charter Schools	\$1,073,373
Initial FTE Count	1,751,239
Amended FTE Count (related to HB 787)	1,749,147
Mid-Term FTE Count	1,753,422

Amended FY 2019 Budget

Charter System Supplement Enrollment Growth	\$566,559
State Commission Charters (includes T&E based on 2019-1 CPI Report)	\$42,116,564
Special Needs Scholarship (SB10) Increase	\$822,191
Local Fair Share Increase related to State Charter School HB 787 Adjustment	\$18,063,705
Increase in CTAE – Rural Middle School Coding Labs	\$500,000

Amended FY 2019 Budget – State Commission Charter Supplement

- FY 2018 HB 787
- Allows for projections if enrollment is estimated to increase at least 2%
- Allows for increased funding projections for T&E (If 2019-1 CPI was at least 2% greater than 2018-1 CPI, the growth was funded)
- If enrollment actually declined or growth was less than 2%, the State charters were held harmless and the Initial Allotments restored.
- If growth increase is more than 2%, enrollment growth was funded just as it is for all school districts.
- If there was growth more than 2%, just not at the level of the projections, then funding was allotted at the October 2018 level.

Amended FY 2019 Budget – School Security Grants

- \$69,240,000 for School Security Grants
- \$30,000 for each school
- Email notification from GaDOE on March 18, 2019
- Districts must submit a budget using the Consolidated Application (Con App)
- Invoice Application will be utilized for reimbursement
- Grant award period: April 1, 2019 – June 30, 2020
- Email from Ted (GaDOE CFO) on April 12, 2019 with directives for submitting a budget within the Con App

School Security Grants

FAQ Sheet

- Funds are reimbursable
- To be used for school security enhancements as identified in the school security plans
- Can use the funds once the budget is approved in ConApp, invoices must be after 3.12.2019
- Must use Invoice Application
- Funds expire June 30, 2020

Rural Middle School Coding Labs

- Increase in CTAE – Rural Middle School Coding Labs - \$500,000
- Same process as last year
- Grant Award Notifications dated May 11
- Revenue should be reported as unearned (Revenue Code 0481) if not expended prior to June 30, 2019

FY 2020 Initial QBE and Other State Grants

Initial FY 2020 Budget

HB 31 – Sent to Governor	April 4, 2019
Enrollment Growth and T&E	\$133,652,437
TRS Increase 20.90% to 21.14%	\$18,235,604
FTE Count	1,753,422
Reduction in Math and Science	(\$1,473,790)
• Charter System Supplement ○ Adjusted for Increased FTEs	\$979,919
• State Commission Charter Schools	\$46,882,920

Initial FY 2020 Budget

- Adjustment of the base salary schedule to increase salaries for certified employees, effective July 1, 2019.
 - Includes: teachers, media specialists, special education specialists, technology specialists, counselors, social workers, psychologists, superintendents, assistant superintendents, principals, assistant principals

\$522,122,265

- FY 2020 Salary Scale includes an additional \$3,000 **added to each step**

New salary scale to be released after State Board Approval on May 9, 2019

FY 2020 Salary Scale

STATE SALARY SCHEDULE
GEORGIA ANNUAL/MONTHLY SALARY SCHEDULE
FOR 10 MONTHS EMPLOYMENT

- How does the adjustment in FY 2020 affect the state salary scale?
- The increase between steps was previously based on a 3% increase.
- By adding a flat dollar amount to each step, the percentage increase between steps decreases.
- The spread between steps is the same dollar amount between the FY 2019 and FY 2020 salary scales.

FY 2019 Salary Scale

FY 2019		STATE SALARY SCHEDULE										Folder Name: FY19 INITIAL	
OFFICIAL		GEORGIA ANNUAL/MONTHLY SALARY SCHEDULE FOR 10 MONTHS EMPLOYMENT										BASE EQUALS \$34,092.00 SCHOOL YEAR 2018 - 2019	
Years of Creditable Service	Salary Step	LEVEL OF CERTIFICATION											
		T-1 94.50% OF T - 4	T-2 97.25% OF T - 4	PROV BT-4 94.50% OF T - 4	PROF T-4 100.00% OF T - 4	PROV BT-5 106.50% OF T - 4	PROF T-5 115.00% OF T - 4	PROV BT-6 106.50% OF T - 5	PROF T-6 113.00% OF T - 5	PROV BT-7 106.50% OF T - 6	PROF T-7 111.00% OF T - 6		
0,1,2	E	\$32,217.00	\$33,154.00	\$32,217.00	\$34,092.00	\$36,308.00	\$39,206.00	\$41,754.00	\$44,303.00	\$47,183.00	\$49,176.00		
		\$2,684.75	\$2,762.83	\$2,684.75	\$2,841.00	\$3,025.67	\$3,267.17	\$3,479.50	\$3,691.92	\$3,931.92	\$4,098.00		
3	1	\$33,184.00	\$34,149.00	\$32,217.00	\$35,115.00	\$37,397.00	\$40,382.00	\$43,007.00	\$45,632.00	\$48,598.00	\$50,651.00		
		\$2,765.33	\$2,845.75	\$2,684.75	\$2,926.25	\$3,116.42	\$3,365.17	\$3,583.92	\$3,802.67	\$4,049.83	\$4,220.92		
4	2	\$34,180.00	\$35,173.00	\$32,217.00	\$36,168.00	\$38,519.00	\$41,593.00	\$44,297.00	\$47,001.00	\$50,056.00	\$52,171.00		
		\$2,848.33	\$2,931.08	\$2,684.75	\$3,014.00	\$3,209.92	\$3,466.08	\$3,691.42	\$3,916.75	\$4,171.33	\$4,347.58		
5	3	\$35,205.00	\$36,228.00	\$32,217.00	\$37,253.00	\$39,675.00	\$42,841.00	\$45,626.00	\$48,411.00	\$51,558.00	\$53,736.00		
		\$2,933.75	\$3,019.00	\$2,684.75	\$3,104.42	\$3,306.25	\$3,570.08	\$3,802.17	\$4,034.25	\$4,296.50	\$4,478.00		
6	4	\$36,261.00	\$37,315.00	\$32,217.00	\$38,743.00	\$41,262.00	\$44,555.00	\$47,451.00	\$50,347.00	\$53,620.00	\$55,885.00		
		\$3,021.75	\$3,109.58	\$2,684.75	\$3,228.58	\$3,438.50	\$3,712.92	\$3,954.25	\$4,195.58	\$4,468.33	\$4,657.08		
7	5	\$37,349.00	\$38,434.00	\$32,217.00	\$39,905.00	\$42,500.00	\$45,892.00	\$48,875.00	\$51,857.00	\$55,229.00	\$57,562.00		
		\$3,112.42	\$3,202.83	\$2,684.75	\$3,325.42	\$3,541.67	\$3,824.33	\$4,072.92	\$4,321.42	\$4,602.42	\$4,796.83		
8	6	\$38,469.00	\$39,587.00	\$32,217.00	\$41,701.00	\$44,413.00	\$47,957.00	\$51,074.00	\$54,191.00	\$57,714.00	\$60,152.00		
		\$3,205.75	\$3,298.92	\$2,684.75	\$3,475.08	\$3,701.08	\$3,996.42	\$4,256.17	\$4,515.92	\$4,809.50	\$5,012.67		
9,10	7	\$39,623.00	\$40,775.00	\$32,217.00	\$42,952.00	\$45,745.00	\$49,396.00	\$52,606.00	\$55,817.00	\$59,445.00	\$61,957.00		
		\$3,301.92	\$3,397.92	\$2,684.75	\$3,579.33	\$3,812.08	\$4,116.33	\$4,383.83	\$4,651.42	\$4,953.75	\$5,163.08		
11,12	L1	\$40,812.00	\$41,998.00	\$32,217.00	\$44,241.00	\$47,117.00	\$50,878.00	\$54,184.00	\$57,492.00	\$61,228.00	\$63,816.00		
		\$3,401.00	\$3,499.83	\$2,684.75	\$3,686.75	\$3,926.42	\$4,239.83	\$4,515.33	\$4,791.00	\$5,102.33	\$5,318.00		
13,14	L2	\$42,036.00	\$43,258.00	\$32,217.00	\$45,568.00	\$48,531.00	\$52,404.00	\$55,810.00	\$59,217.00	\$63,065.00	\$65,730.00		
		\$3,503.00	\$3,604.83	\$2,684.75	\$3,797.33	\$4,044.25	\$4,367.00	\$4,650.83	\$4,934.75	\$5,255.42	\$5,477.50		
15,16	L3	\$43,297.00	\$44,556.00	\$32,217.00	\$46,935.00	\$49,987.00	\$53,976.00	\$57,484.00	\$60,994.00	\$64,957.00	\$67,702.00		
		\$3,608.08	\$3,713.00	\$2,684.75	\$3,911.25	\$4,165.58	\$4,498.00	\$4,790.33	\$5,082.83	\$5,413.08	\$5,641.83		
17,18	L4	\$44,596.00	\$45,893.00	\$32,217.00	\$48,343.00	\$51,487.00	\$55,595.00	\$59,209.00	\$62,824.00	\$66,906.00	\$69,733.00		
		\$3,716.33	\$3,824.42	\$2,684.75	\$4,028.58	\$4,290.58	\$4,632.92	\$4,934.08	\$5,235.33	\$5,575.50	\$5,811.08		
19,20	L5	\$45,934.00	\$47,270.00	\$32,217.00	\$49,793.00	\$53,032.00	\$57,263.00	\$60,985.00	\$64,709.00	\$68,913.00	\$71,825.00		
		\$3,827.83	\$3,939.17	\$2,684.75	\$4,149.42	\$4,419.33	\$4,771.92	\$5,082.08	\$5,392.42	\$5,742.75	\$5,985.42		
21+	L6	\$47,312.00	\$48,688.00	\$32,217.00	\$51,287.00	\$54,623.00	\$58,981.00	\$62,815.00	\$66,650.00	\$70,980.00	\$73,980.00		
		\$3,942.67	\$4,057.33	\$2,684.75	\$4,273.92	\$4,551.92	\$4,915.08	\$5,234.58	\$5,554.17	\$5,915.00	\$6,165.00		

FY 2020 Salary Scale

FY 2020		STATE SALARY SCHEDULE										Folder Name: FY20 INITIAL(Salary Schedule)	
PROPOSED		GEORGIA ANNUAL/MONTHLY SALARY SCHEDULE FOR 10 MONTHS EMPLOYMENT										BASE EQUALS	\$37,092.00
		LEVEL OF CERTIFICATION										SCHOOL YEAR	2019 - 2020
Years of Creditable Service	Salary Step	T-1	T-2	PROV BT-4	PROF T-4	PROV BT-5	PROF T-5	PROV BT-6	PROF T-6	PROV BT-7	PROF T-7		
		94.50% OF T - 4	97.25% OF T - 4	94.50% OF T - 4	100.00% OF T - 4	106.50% OF T - 4	115.00% OF T - 4	106.50% OF T - 5	113.00% OF T - 5	106.50% OF T - 6	111.00% OF T - 6		
0,1,2	E	\$35,217.00 \$2,934.75	\$36,154.00 \$3,012.83	\$35,217.00 \$2,934.75	\$37,092.00 \$3,091.00	\$39,308.00 \$3,275.67	\$42,206.00 \$3,517.17	\$44,754.00 \$3,729.50	\$47,303.00 \$3,941.92	\$50,183.00 \$4,181.92	\$52,176.00 \$4,348.00		
3	1	\$36,184.00 \$3,015.33	\$37,149.00 \$3,095.75	\$35,217.00 \$2,934.75	\$38,115.00 \$3,176.25	\$40,397.00 \$3,366.42	\$43,382.00 \$3,615.17	\$46,007.00 \$3,833.92	\$48,632.00 \$4,052.67	\$51,598.00 \$4,299.83	\$53,651.00 \$4,470.92		
4	2	\$37,180.00 \$3,098.33	\$38,173.00 \$3,181.08	\$35,217.00 \$2,934.75	\$39,168.00 \$3,264.00	\$41,519.00 \$3,459.92	\$44,593.00 \$3,716.08	\$47,297.00 \$3,941.42	\$50,001.00 \$4,166.75	\$53,056.00 \$4,421.33	\$55,171.00 \$4,597.58		
5	3	\$38,205.00 \$3,183.75	\$39,228.00 \$3,269.00	\$35,217.00 \$2,934.75	\$40,253.00 \$3,354.42	\$42,675.00 \$3,556.25	\$45,841.00 \$3,820.08	\$48,626.00 \$4,052.17	\$51,411.00 \$4,284.25	\$54,558.00 \$4,546.50	\$56,736.00 \$4,728.00		
6	4	\$39,261.00 \$3,271.75	\$40,315.00 \$3,359.58	\$35,217.00 \$2,934.75	\$41,743.00 \$3,478.58	\$44,262.00 \$3,688.50	\$47,555.00 \$3,962.92	\$50,451.00 \$4,204.25	\$53,347.00 \$4,445.58	\$56,620.00 \$4,718.33	\$58,885.00 \$4,907.08		
7	5	\$40,349.00 \$3,362.42	\$41,434.00 \$3,452.83	\$35,217.00 \$2,934.75	\$42,905.00 \$3,575.42	\$45,500.00 \$3,791.67	\$48,892.00 \$4,074.33	\$51,875.00 \$4,322.92	\$54,857.00 \$4,571.42	\$58,229.00 \$4,852.42	\$60,562.00 \$5,046.83		
8	6	\$41,469.00 \$3,455.75	\$42,587.00 \$3,548.92	\$35,217.00 \$2,934.75	\$44,701.00 \$3,725.08	\$47,413.00 \$3,951.08	\$50,957.00 \$4,246.42	\$54,074.00 \$4,507.17	\$57,191.00 \$4,765.92	\$60,714.00 \$5,059.50	\$63,152.00 \$5,262.67		
9,10	7	\$42,623.00 \$3,551.92	\$43,775.00 \$3,647.92	\$35,217.00 \$2,934.75	\$45,952.00 \$3,829.33	\$48,745.00 \$4,062.08	\$52,396.00 \$4,366.33	\$55,606.00 \$4,633.83	\$58,817.00 \$4,901.42	\$62,445.00 \$5,203.75	\$64,957.00 \$5,413.08		
11,12	L1	\$43,812.00 \$3,651.00	\$44,998.00 \$3,749.83	\$35,217.00 \$2,934.75	\$47,241.00 \$3,936.75	\$50,117.00 \$4,176.42	\$53,878.00 \$4,489.83	\$57,184.00 \$4,765.33	\$60,492.00 \$5,041.00	\$64,228.00 \$5,352.33	\$66,816.00 \$5,568.00		
13,14	L2	\$45,036.00 \$3,753.00	\$46,258.00 \$3,854.83	\$35,217.00 \$2,934.75	\$48,568.00 \$4,047.33	\$51,531.00 \$4,294.25	\$55,404.00 \$4,617.00	\$58,810.00 \$4,900.83	\$62,217.00 \$5,184.75	\$66,065.00 \$5,505.42	\$68,730.00 \$5,727.50		
15,16	L3	\$46,297.00 \$3,858.08	\$47,556.00 \$3,963.00	\$35,217.00 \$2,934.75	\$49,935.00 \$4,161.25	\$52,987.00 \$4,415.58	\$56,976.00 \$4,748.00	\$60,484.00 \$5,040.33	\$63,994.00 \$5,332.83	\$67,957.00 \$5,663.08	\$70,702.00 \$5,891.83		
17,18	L4	\$47,596.00 \$3,966.33	\$48,893.00 \$4,074.42	\$35,217.00 \$2,934.75	\$51,343.00 \$4,278.58	\$54,487.00 \$4,540.58	\$58,595.00 \$4,882.92	\$62,209.00 \$5,184.08	\$65,824.00 \$5,485.33	\$69,906.00 \$5,825.50	\$72,733.00 \$6,061.08		
19,20	L5	\$48,934.00 \$4,077.83	\$50,270.00 \$4,189.17	\$35,217.00 \$2,934.75	\$52,793.00 \$4,399.42	\$56,032.00 \$4,669.33	\$60,263.00 \$5,021.92	\$63,985.00 \$5,332.08	\$67,709.00 \$5,642.42	\$71,913.00 \$5,992.75	\$74,825.00 \$6,235.42		
21+	L6	\$50,312.00 \$4,192.67	\$51,688.00 \$4,307.33	\$35,217.00 \$2,934.75	\$54,287.00 \$4,523.92	\$57,623.00 \$4,801.92	\$61,981.00 \$5,165.08	\$65,815.00 \$5,484.58	\$69,650.00 \$5,804.17	\$73,980.00 \$6,165.00	\$76,980.00 \$6,415.00		



Comparison: FY 19 Salary Scale vs. FY 20 Salary Scale

FY 2019 Salary Scale	Salary
T4, Step 0	\$34,092
T7, Step L6	\$73,980
Difference	\$39,888

FY 2020 Salary Scale	Salary
T4, Step 0	\$37,092
T7, Step L6	\$76,980
Difference	\$39,888

NEWS

GEORGIA LAWMAKERS APPROVE \$3,000 PAY RAISE

Salary Raise, Effective July 1, 2019

- What does this mean?
- QBE includes an additional \$46M to calculate the \$3,000 raise over the 12 months of the fiscal year.
- State salary scale **remains** on a September – August time frame.
- \$3,000 raise is over a 12-month time period including Sept-June (FY 2020) and July-Aug (FY 2021).
- Funding is over the same time frame PLUS additional funds in July/August. The formula for funding the raise provided funds for July/August.

Initial FY 2018 QBE (Flashback Slide)

- Additional funding included in FY 2018 QBE allotment
- Will not be considered when considering hold harmless
- 2% salary increase was calculated based on 12 months instead of 10 months
 - State Salary Scale is calculated September through August, so only 10 months of FY 2018 in QBE included a 2% salary increase
- Additional portion will remain with school district
- Will be allotted on the line for Indirect Cost – Central Administration

Initial FY 2018 QBE (Flashback Slide)

- Additional funding included in FY 2018 QBE allotment
- Record the revenue using the QBE program code 1450 – Indirect Cost – Central Admin
- QBE Allotment Sheet will include a note, identifying the additional funds allotted

Initial FY 2018 QBE (Flashback Slide)

INDIRECT COST					
Central Admin and One Time QBE	12,895,659	1,755,536	14,651,195	3,175,556	11,475,639
School Admin	24,418,391	796,916	25,215,307	5,465,263	19,750,044
Facility M & O		34,295,601	34,295,601	7,433,360	26,862,241
Sub Total (INDIRECT COST)	37,314,050	36,848,053	74,162,103	16,074,179	58,087,924

FY 2020 Additional Adjustments to Salaries

Kindergarten Aides – Increase <ul style="list-style-type: none">• 1/3 of Teacher Salary	\$1,161.23
Secretaries – Increase <ul style="list-style-type: none">• 2% Salary Increase• TRS Increase 20.90% - 21.14%	\$283
Accountants – Increase <ul style="list-style-type: none">• 2% Salary Increase• TRS Increase 20.90% - 21.14%	\$423

Certified Positions	Earnings Ratio
Teachers	Depends on Instructional Category
Superintendent (12 mo.)	1
Assistant Superintendent (12 mo)	2: 0-5,000 FTE 4: 5,001-9,999 FTE 6: 10,000 FTE
Principal (12 mo.)	1 per school
Assistant Principal (10 mo.)	Elem ½:450 Middle 1:624 High 2:970
Subject Specialists	1:345
Technology Specialists	1:1100
Counselors	1:450
Psychologist	1:2,475
Social Worker	1:2,475
Special Ed Leadership	1:200

What certified positions earn funding through the QBE formula?

Instructional Personnel		
Base Salary	\$37,092.00	\$37,092.00
Retirement	21.14%	7,841.25
Health Insurance	0.00%	0.00
FICA	1.45%	537.83
Sick Leave Rate	\$30	
Sick Leave Days	5	150.00
Total Salary (10 Month)		45,621.08
Administrator/Specialist		
Base Salary	\$37,092.00	\$37,092.00
Retirement	21.14%	7,841.25
Health Insurance	0.00%	0.00
FICA	1.45%	537.83
Total Salary (10 month)		\$45,471.08
Total Salary (12 month)	20.00%	\$54,565.30

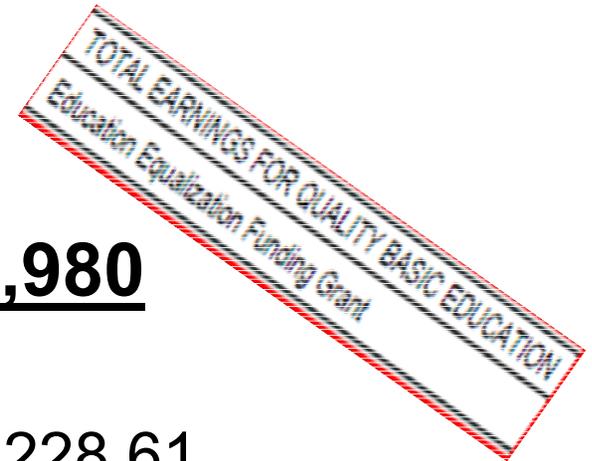
What classified positions earn funding through the QBE formula?

Classified Positions	Ratio of Earnings	Salary
Kindergarten Teacher Aides	1/3 of teacher base salary	\$15,207.03
Secretaries	12 mo. – Central Admin and School Admin	\$14,300.58
Accountant	12 mo. – Central Admin	\$25,613.84

FY 2020 Salary Survey Requested

- Is the state salary scale utilized in determining the annual salaries of certified employees?
- Does your system also provide a local supplement?
- Will teachers and/or other certified personnel in your system receive a salary increase in FY 2020?
- What is the average anticipated salary increase (including state and local portion)?
- Any additional criteria that certified employees must meet for salary increases?
- **Expect survey in June**

Initial FY 2020 Budget – Equalization and LFMS



- **Equalization Increase - \$78,644,980**

- Overall allotment - \$693,961,400
- FY 2020 Statewide Average - \$151,228.61
- FY 2019 Statewide Average - \$144,820.85
- 5 lost all funding – 60 total did not receive funding
- 31 districts decreased/lost funding
- 94 districts increased funding
- 55 districts did not receive funding in FY 19 or FY 20

- **Local Five Mill Share Increase - \$115,253,499**

- Overall allotment decrease due to LFS -
\$1,987,648,762

QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS
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Initial FY 2020 Budget – TRANSPORTATION



- **Transportation Funds - \$135,434,948**
 - Enrollment Growth - \$818,906
 - 2% Salary Increase - \$1,731,924
- **Bus bonds of \$20,000,000**
- **Additional bonds of \$1,710,000 for alternative fuel school buses**

AFY 2018 (Flashback Slide)

- 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

Initial FY 2020 Budget – TRANSPORTATION



Driver Benefits	Budget Amounts
Salary	\$9,384.16
Social Security	717.52
Sick Leave	125.00
Required Medical Examination	<u>30.00</u>
TOTAL	\$10,256.68*

*This amount equates to \$854.72 per month, per driver for July 2019 through June 2020.

Initial FY 2020 Budget NUTRITION



- Nutrition Funds - **\$24,534,332**
 - 2% Salary Increase - \$451,260
- Calculation set forth in O.C.G.A. §20-2-187
- Funding for increase based on current manager and non-manager staffing and estimated lunches serviced in FY 20
- State Board rule stipulates the amount of lunches to be served in an 8 hour day by each employee as 85
- Formula calculates the number of employees needed
- Divides number of employees needed by amount of funding appropriated to determine base salary.

Initial FY 2020 Budget – Non-Categorical Formula Grants

- **Sparsity** – Updated declining FTEs - \$968,634 and calculation for 2% Salary Increase and TRS – \$131,101
- **Residential Treatment Centers** – Increased Enrollment - \$114,005 and 2% Salary Increase - \$502,349
- **State Preschool Disabilities Grant** –
 - \$2,068,062 for Salary Increase
 - \$3,818,325 for enrollment growth and T&E
- **Hygiene Products** –
 - \$1,000,000 for low-income students

Initial FY 2020 QBE – Categorical Grants

CATEGORICAL GRANTS
Pupil Transportation Pgm (Includes 42 Drivers and bus replacement funds of 0)
Sparsity - Regular
Nursing Services
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION
Education Equalization Funding Grant
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET
Charter Commission Admin - State
Military Counselors
DCH Direct Payment
State Commission Charter Supplement
TOTAL FUNDING ON THIS ALLOTMENT SHEET

School Improvement – Increase funds for additional resources and programs for high school counselors for Title I schools \$1,000,000

CTAE – Increase of funds for \$3,000 salary increase \$775,362

CTAE – Increase of funds for industry certification \$220,000

CTAE – Increase of funds for cyber security initiatives \$250,000

Regional Educational Service Agencies (RESAs)

RESAs – Mental Health Awareness Training	\$1,600,000
TRS increase	\$8,066
2% Salary increase	\$178,851
Austerity DECREASE	\$413,000
Total RESA QBE Allotment	\$14,568,010

Bonds – Initial 2020 Budget

- Capital Outlay – Regular - **\$185,140,000**
- Capital Outlay – Regular Advance - **\$36,455,000**
- Capital Outlay – Low Wealth - **\$30,650,000**
- Capital Outlay – Additional Project Specific Low-Wealth - **\$13,630,000**
- Agriculture Education Equipment - **\$2,020,000**
- Vocational Equipment - **\$7,570,000**
- Construction Industry Certification - **\$250,000**

State Health Benefit Plan

- **Employer Contributions**
 - Certified Employees - \$945 PMPM
 - Non-certified Employees - \$945 PMPM
- **No change for FY 2020**

TRS

- **Employer Rates**

- FY 2019 – 20.90%
- FY 2020 – 21.14%

- **Employee Rates**

- FY 2019 – 6%
- FY 2020 – 6%

Allotment Sheets

OFFICIAL Georgia State Department Of Education											
Earnings Sheet for FY 2019											
School System: State		FY19 Initial Amendment #3						THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,620.77			
←-----Earnings (\$)----->						←-----Eamed Positions----->					
						←-----Grades K-12----->					
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec	
Kindergarten Pgm	100,054	571,385,300	7,819,437	579,204,737	105,910,686	473,294,051	6,670.40		222.34	90.96	
Kindergarten Early Intr Pgm	20,818	154,890,286	1,626,935	156,517,221	27,733,129	128,784,092	1,892.55		46.26	18.93	

- AFY19 Allotment Sheets were posted on February 19, 2019.
- AFY19 Site Level Allotment Sheets posted March 25, 2018.
- FY 19 Accrual Sheets posted April 29, 2019.
- FY 20 Allotments Sheets pending.

FTE or Full Time Equivalent Students – Projection for QBE Formula

FY2019 Fall Count	+FY2019 Fall Count	+Projection	÷3	=Final Funded FTE for FY20 QBE
{FY2019 Fall Count	+FY2018 Spring Count	÷2}	*Ratio of Increase	=Projection
	{Fall FY2019	÷Fall FY2018}	*FY2018 Spring	=Ratio of Increase

FTE Used in Calculation

FTE Category	FTE Code	October 2017 2018-1		March 2017 2017-3		October 2016 2017-1	
		Segments	FTE	Segments	FTE	Segments	FTE
Kindergarten	A	1,983	331	2,408	401	2,347	393
Kindergarten EIP	E	1,397	233	1,145	192	1,177	197
Grades 1 to 3	B	6,554	1,093	7,097	1,184	7,015	1,171
Primary Grades 1-3 EIP	F	3,561	595	3,265	544	3,458	577
Grades 4 to 5	C	4,449	742	4,198	701	4,168	696
Grades 4-5 EIP	G	2,303	384	2,075	347	2,119	355
Middle Grades 6 to 8	9	182	30	160	27	154	26
Middle School 6 to 8	H	8,109	1,352	8,279	1,380	8,363	1,394
Grades 9 to 12	D	7,198	1,200	7,319	1,221	7,515	1,253
Special Education Level 1		122	21	10	2	20	3
Special Education Level 2		393	67	479	80	483	79
Special Education Level 3		1,199	202	1,242	207	1,218	204
Special Education Level 4		257	43	214	36	202	35
Special Education Level 5		241	42	213	37	181	31
GNETS (Psycho-Ed Program)	4	36	6	42	7	30	5
Gifted	I	1,444	241	1,189	199	1,269	211
Remedial Education	J	1,081	179	963	161	949	158
Vocational High School Lab	K	1,907	318	1,810	302	2,129	355
MOWR - General Education	6(D)	417	70	520	87	421	70
MOWR- Vocational	7(K)	661	110	428	72	360	60
Study Hall	N	0	0	0	0	0	0
Other (Non-State Funded)	O	60	10	78	14	66	11
Total			7,269		7,201		7,284

Legislation

FY 2019 – HB 322 - Signed April 28, 2019

1 To amend Title 36 of the Official Code of Georgia Annotated, relating to local government,
2 so as to change provisions relating to the advertisement of certain bid or proposal
3 opportunities; to change notice provisions relating to public works construction contracts;
4 to provide for related matters; to provide for an effective date; to repeal conflicting laws; and
5 for other purposes.

- Changes Procurement Registry Requirements
- Bid or Proposal opportunity for goods, services, or both, in excess of **\$100,000** shall be published on the GA Procurement Registry Website
- Construction bids are required to be posted for 28 days

FY 2019 – SB 67 – Sent to Governor

April 5, 2019

- In the event of a fire or natural disaster, the district shall be able to concurrently apply for funding of portions of same facility that was not damaged or destroyed so long as the facility is at least 20 years old.
- Added additional criteria to meet low wealth eligibility. Consolidation of educational facilities when the SPLOST over a 5 year period would not generate the required local contribution.

FY 2019 – SB 15– Sent to Governor 4.9.19

- Requires schools to conduct a site threat assessment
- Reperform assessment every 5 years
- Review and update annually as necessary
- School safety plans submitted to Department of Education
- GaDOE shall post a list on website showing:
 - all schools that have completed and
 - all schools that are delinquent in completing the school safety plan

FY 2019 – HB 182– Signed April 28, 2019

- Requires sales tax to be collected from any online retailer when gross revenue exceeds \$100,000.00 in the previous or current year.
- Lowered threshold from \$250,000
- Effective January 1, 2020

FY 2019 – SB 68 – Did not pass

- Requires School Board members to review financial information for their specific school district as part of finance training
- Requires Superintendent financial management training if high risk
- Requires GaDOE to establish a template for reporting financial information to the board
- Requires flexibility contracts to consider high-risk status

FY 2019 – SB 209 – Did not pass

- Eliminate the Financial Efficiency Star Rating
- **SR 452** – Creates a Senate Study Committee to review the FESR rating system.
- Committee created through December 31, 2019

FY 2019 – Did not pass

- **SR 12** – To amend constitution to allow SPLOST funds for school security projects
- **HB 65** – To allow SPLOST funds to be used for cloud-based services and software
- **HB 444** – Dual Enrollment

SPLOST

SPLOST

GA Constitution, Article VIII, Section VI, Paragraph IV states, in part, “The purpose or purposes for which the proceeds of the tax are to be used and may be expended include: (1) **Capital outlay projects** for educational purposes...”

AG Opinion 97-7 states, in part, “Therefore, the term “capital outlay projects” as used in the educational sales tax purposes amendment should be read as well to **refer to major, permanent, or long-lived improvements or betterments, such as would be properly chargeable to a capital asset account and as distinguished from current expenditures and ordinary maintenance expenses.** This definition coincides with the accounting use of the term as an expenditure of significant value for the acquisition of a fixed asset or an addition to a fixed asset.”

Federal School Improvement Grant

Richard Woods, Georgia's School Superintendent | Georgia Department of Education | *Educating Georgia's Future*



Federal School Improvement Grant Program Code 1770

- \$12M currently awarded – these funds are carryover from the FY 2018 grant award period
- Grant Period Ends September 30, 2019
- \$12M cannot be carried over again
- Additional allocations expected to be approved at May 8th State Board Meeting
- Additional funding through September 30, 2019 grant period – however, full carryover of the additional funding will be allowed through September 30, 2020

Medicaid Nursing Reimbursements

Medicaid Reimbursement

- Medicaid 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

Medicaid Reimbursement

- Must enroll in both CISS and ACE to participate in Nursing Reimbursement
- Training to be held this summer at the RESA locations – already scheduled
- Will only be required to enroll as a provider with DCH and no other managed care organizations to participate
- Random Moment Time Study will be performed

Budgeting Process and Monthly Reporting to Board

FY 2016 HB 65 – 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**

Budget Process – What does Law Require?

- O.C.G.A. §20-2-167(a)(5) – budget of each local school system shall reflect all anticipated revenues and expenditures.
- O.C.G.A. §20-2-167(c) – State Board of Education will prescribe a date to submit budget to GaDOE.
- O.C.G.A. §20-2-167(e) – State Board shall develop rules and format for reporting the budget information to GaDOE.
- O.C.G.A. §20-2-167.1(c) – Establishes requirements for public notice and publication of budget locally.

What should be included in the Budget approved by the Board?

- Local Budget Policy must set level of budgetary control – fund, function, object.
- May be different levels for different categories of activity. EX – Federal programs may only be approved at the fund level, but the General Operating may be approved at the object level.
- Must include all funds

Budget Examples



**Bulloch County Board of Education
Combined Statement of Revenues, Expenditures and Fund Balance - All Funds
Budget for Fiscal Year Ended June 30, 2019**

	GENERAL FUND	SPECIAL REVENUE FUNDS	SCHOOL NUTRITION FUNDS	CAPITAL PROJECT FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
Property Taxes	\$ 20,657,425	\$ -	\$ -	\$ -	\$ 5,000	\$ 20,662,425
Sales Taxes	\$ 10,867,653	\$ -	\$ -	\$ -	\$ 10,867,653	\$ 21,735,306
State Funds	\$ 62,516,342	\$ 1,838,548	\$ 140,000	\$ -	\$ -	\$ 64,494,890
Federal Funds	\$ -	\$ 7,411,359	\$ 4,738,450	\$ -	\$ 193,600	\$ 12,343,409
Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ 812,750	\$ -	\$ -	\$ 812,750
Investment Earnings	\$ 150,000	\$ -	\$ 90	\$ 800,000	\$ 75,000	\$ 1,025,090
Miscellaneous	\$ 996,500	\$ 10,452	\$ 8,500	\$ -	\$ -	\$ 1,015,452
Total Revenues	\$ 95,187,920	\$ 9,260,360	\$ 5,699,790	\$ 800,000	\$ 11,141,253	\$ 122,089,323
EXPENDITURES						
Current						
Instruction	\$ 65,269,273	\$ 8,025,675	\$ -	\$ 3,706,587	\$ -	\$ 77,001,535
Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Services	\$ 3,758,457	\$ 693,403	\$ -	\$ 102,831	\$ -	\$ 4,554,692
Improvement of Instructional Services	\$ 1,681,188	\$ 395,500	\$ -	\$ -	\$ -	\$ 2,076,688
Educational Media Services	\$ 1,312,078	\$ -	\$ -	\$ -	\$ -	\$ 1,312,078
General Administration	\$ 482,963	\$ 207,242	\$ -	\$ -	\$ -	\$ 690,205
School Administration	\$ 6,750,769	\$ -	\$ -	\$ -	\$ -	\$ 6,750,769
Business Administration	\$ 889,027	\$ 9,000	\$ -	\$ 6,000	\$ -	\$ 904,027
Maintenance and Operation of Plant	\$ 7,729,650	\$ 2,214	\$ -	\$ 8,519,418	\$ -	\$ 16,251,282
Student Transportation Services	\$ 5,604,399	\$ 117,227	\$ -	\$ 871,000	\$ -	\$ 6,592,625
Central Support Services	\$ 1,277,931	\$ 2,000	\$ -	\$ (27,585)	\$ -	\$ 1,252,346
Other Support Services	\$ 146,342	\$ 74,830	\$ -	\$ 572,000	\$ -	\$ 793,172
Enterprise Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services Operation	\$ -	\$ -	\$ 5,730,905	\$ -	\$ -	\$ 5,730,905
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Principal	\$ -	\$ -	\$ -	\$ -	\$ 8,875,000	\$ 8,875,000
Dues and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ 2,014,450	\$ 2,014,450
Total Expenditures	\$ 94,902,077	\$ 9,527,091	\$ 5,730,905	\$ 13,750,251	\$ 10,889,450	\$ 134,799,774
Excess of Revenues over (under) Expenditures	\$ 285,843	\$ (266,731)	\$ (31,115)	\$ (12,950,251)	\$ 251,803	\$ (12,710,451)
OTHER FINANCING SOURCES (USES)						
Transfers In	\$ -	\$ 268,183	\$ -	\$ -	\$ -	\$ 268,183
Transfers Out	\$ (268,183)	\$ -	\$ -	\$ -	\$ -	\$ (268,183)
Total Other Financing Sources (Uses)	\$ (268,183)	\$ 268,183	\$ -	\$ -	\$ -	\$ 0
Net Change in Fund Balances	\$ 17,660	\$ 1,452	\$ (31,115)	\$ (12,950,251)	\$ 251,803	\$ (12,710,451)
Fund Balances - Beginning	\$ 13,500,000	\$ -	\$ 400,000	\$ 43,500,000	\$ 2,500,000	\$ 59,900,000
Fund Balances - Ending	\$ 13,517,660	\$ 1,452	\$ 368,885	\$ 30,549,749	\$ 2,751,803	\$ 47,189,549

The FY 2019 Budget is scheduled for final adoption by the Bulloch County Board of Education on May 31, 2018 at 6:30 PM at the Work Session Meeting. All meetings will be conducted at the Bulloch County Board of Education, 150 Williams Road, Suite A, Statesboro, GA 30458.

Budget Examples

Walker County Board of Education FY2019 Budget

Revenue:	
Local Revenue	\$23,090,000
State Sources (QBE & Categorical Grants)	62,639,224
Other Sources (State Grants & Other Agencies)	845,935
Total Revenue	\$86,575,159
Beginning Fund Balances:	
Unassigned	\$8,350,000
Nonspendable, Inventories	153,281
Assigned, Workers Compensation	150,000
Assigned, Technology (E-rate)	15,991
Total Fund Balance, July 1, 2017	\$8,669,272
Total Revenue & Beginning Balance	\$95,244,431
Expenditures:	
Instruction	\$62,145,115
Pupil Services	3,969,913
Instructional Services	1,771,577
Media Services *	1,637,856
General Administration	509,641
School Administration	6,706,343
Business Services	627,491
Maintenance & Operations	7,936,413
Transportation	6,071,287
Support Services	384,542
Other Support Service	287,969
Outgoing Transfers & Debt Services	414,061
Total Expenditures	\$92,462,208
Ending Fund Balance:	
Unassigned	\$2,478,942
Nonspendable, Inventories	153,281
Assigned, Workers Compensation	150,000
Total Fund Balance, June 30, 2018	\$2,782,223
Total Expenditures And Ending Balance	\$95,244,431
<i>*includes \$60,000 contribution to Cherokee Regional Library Commission</i>	
Capital Projects	\$17,000,000
Debt Service	3,182,337
Title I	2,853,376
Title IIA	335,838
Title IV	193,644
IDEA (Special Education)	1,806,868
Vocational Grants	89,525
School Food and Nutrition	7,413,573
Preschool (Lottery Funded)	1,394,145
Principals' Accounts	2,165,850
Total All Other Funds	\$36,435,156

Budget Considerations

- What is the legal level of budgetary control the board maintains?
- Is it the same level for the General Fund as the other funds, such as Federal or Capital Projects?
- At what level can a Superintendent authorize a budget amendment without board approval?
- When should the board approve an amended budget?

Monthly Financial Reporting to Local Board

GENERAL FUND FISCAL YEAR-TO-DATE REPORT
REVENUE & EXPENDITURE STATEMENT BY FUND
SEPTEMBER 1, 2018 THROUGH SEPTEMBER 30, 2018
25% OF FISCAL YEAR COMPLETE

FY 2018-2019

	9/01/2018 TO 9/30/2018			
	CURRENT PERIOD	YEAR-TO-DATE	BUDGETED	% BUDGET SPENT
100 GENERAL FUND REVENUES				
1121 INTANGIBLES	16,999.56	20,285.35	75,000.00	27.0%
1170 APPRO FROM CITY/COUNTY	86,582.92	120,819.66	8,898,229.00	1.4%
1191 TITLE AD VALOREM TAX	123,474.98	123,474.98	525,000.00	23.5%
1192 TAX COLLECTION FEES	(288.96)	(507.50)	-	0.0%
1990 FED INDIRECT COST REIMB	19,244.90	19,244.90	200,000.00	9.6%
1995 OTHER LOCAL REVENUES	3,124.93	14,154.52	100,000.00	14.2%
3120 QBE FORMULA EARNINGS	1,063,008.00	1,210,237.00	12,756,225.00	9.5%
3122 QBE ALLOTMENT	79,037.00	237,237.00	948,570.00	25.0%
3125 TOTAL STATE CATEG GRANTS	17,281.00	51,844.00	207,373.00	25.0%
3140 QBE CONTRA ACCOUNT	(225,519.00)	(281,029.00)	(2,706,380.00)	10.4%
3800 OTHER GRANTS- GA DOE	13,264.82	48,058.16	279,250.00	17.2%
TOTAL REVENUES	1,196,210.15	1,563,819.07	21,283,267.00	7.3%

Monthly Financial Reporting to Local Board

EXPENDITURES

1000 INSTRUCTION	1,002,707.23	1,302,647.87	12,018,633.00	10.8%
2100 PUPIL SERVICES	75,566.31	99,770.79	855,259.00	11.7%
2210 IMPR OF INSTR SERVICES	33,901.95	96,997.28	476,644.00	20.4%
2220 EDUC MEDIA SERVICES	34,761.44	38,957.81	465,066.00	8.4%
2300 GENERAL ADMINISTRATION	23,320.60	95,397.11	436,208.00	21.9%
2400 SCHOOL ADMINISTRATION	115,208.89	368,979.99	1,584,072.00	23.3%
2500 SUPPORT SERV - BUSINESS	51,134.20	195,535.72	814,946.00	24.0%
2600 MAINT & OPER OF PLANT	96,175.57	572,582.90	2,165,645.00	26.4%
2700 STUDENT TRANS SERVICE	61,764.61	139,412.48	1,189,090.00	11.7%
2800 SUPP SERVICES - CENTRAL	7,073.61	117,910.38	441,783.00	26.7%
2900 OTHER SUPPORT SERVICES	-	-	34,000.00	0.0%
TOTAL EXPENDITURE	1,501,614.41	3,028,192.33	20,481,346.00	14.8%
REVENUE OVER (UNDER) EXPENSES	(305,404.26)	(1,464,373.26)	801,921.00	

Monthly Financial Reporting to Local Board

Description	Account Numbers	Dollar Amounts
July 1, 2018 Beginning Fund Balance	0721 - 0799	\$3,746,204.78
Adjustments to Fund Balance	0721 - 0799	-\$150.00
Total Revenues		\$12,618,986.05
Total Expenditures		-\$9,356,559.29
End Of Period General Fund Balance	0721 - 0799	\$7,008,481.54

Chart of Accounts and Coding Updates

Amended FY 2019 Budget - School Safety Security Grants - COA

- Program Code **1695**
- Fund Code **100** or **599** (*Local charter schools*)
- Revenue Source Code **3800**
- Expenditure Function Code **2600**
- Grant purpose: For school security enhancements that have been identified in the school safety plans and prioritized by the district.

Chart of Accounts

- Emailed updates to Code Relationships on February 1, 2019
- Restricted effective July 1, 2019:

RESTRICTION DESCRIPTION	CODE NUMBER/DESCRIPTION
Function/Object	1000-181 (Maintenance/Transportation Personnel)
Function/Object	1000-715 (Land improvements)
Function/Object	2400-110 (School Admin & Teachers)
Function/Object	2700-113 (Transportation & Subs); use Object 114 or 180
Function/Object	Object 410 only allowed with 2600, 2700, 3100, 3300
Fund/Function	560-2230 (Pre-K & Federal Grant Administration)
Function/Program	QBE Instructional Program Codes with 2213

COA – 2213, 1210 and QBE Instructional Codes

- 1210 – QBE Professional Development
- Can the QBE Professional Development funds be used for non-instructional staff?
 - YES, through the flexibility contract
 - 1210 allowed with 2210, 2213, 2220, 2300, 2400, 2500
 - Should the 1210 be used with any category other than 2213?
- Other QBE Instructional Codes – Allowability with 2213?
 - No. If funding is used for professional development of instruction staff, regardless of grade level served, 1210 program code should be utilized.

COA – 2213, 1210 and QBE Instructional Codes

- Object Code 116 – Allowability with function codes other than 2213?
 - Yes. Can be used in any functional category that PD is charged for certified employee.
 - Should only be used when formal educational training has been completed outside of employee's normal contract hours for which either Staff Development units or college credit or awarded.
 - If the activity does not fit that definition, the supplement should be charged to 199.

COA – Facility Code 8013 - Maintenance

Facilities on File													
Org Code	Facility	District	District Code	Facility Purpose	Admin Purpose	Admin Usage	Type	Grades	Facility Status	Effective Date	School Count	Last Edit	Change Status
601-8013-1060.01	Maintenance Facility	Appling County	601	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
602-8013-9999.99	Maintenance Facility	Atkinson County	602	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
603-8013-1040.01	Maintenance Facility	Bacon County	603	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
604-8013-9999.99	Maintenance Facility	Baker County	604	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
605-8013-9999.99	Maintenance Facility	Baldwin County	605	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
606-8013-9999.99	Maintenance Facility	Banks County	606	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
607-8013-9999.99	Maintenance Facility	Barrow County	607	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
608-8013-1050.01	Maintenance Facility	Bartow County	608	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
609-8013-9999.99	Maintenance Facility	Ben Hill County	609	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
610-8013-9999.99	Maintenance Facility	Berrien County	610	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
611-8013-9999.99	Maintenance Facility	Bibb County	611	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
612-8013-1020.01	Maintenance Facility	Bleckley County	612	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
613-8013-1051.01	Maintenance Facility	Brantley County	613	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open	04/19/04	0	07/01/09	Approved
614-8013-9999.99	Maintenance Facility	Brooks County	614	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open	07/01/09	0	09/20/11	Approved
615-8013-1103.01	Maintenance Facility	Bryan County	615	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
616-8013-1180.01	Maintenance Facility	Bulloch County	616	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
617-8013-1142.01	Maintenance Facility	Burke County	617	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
618-8013-9999.99	Maintenance Facility	Butts County	618	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
619-8013-9999.99	Maintenance Facility	Calhoun County	619	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
620-8013-1161.01	Maintenance Facility	Camden County	620	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
621-8013-1010.01	Maintenance Facility	Candler County	621	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
622-8013-9999.99	Maintenance Facility	Carroll County	622	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved
623-8013-1134.02	Maintenance Facility	Catoosa County	623	Administrative	Central Office	CPI Maintenar	PreK 12 / Other		Open		0	05/14/08	Approved

Facility Code **8013**:
Assigned to a maintenance facility registered with the GaDOE Facilities Registry.

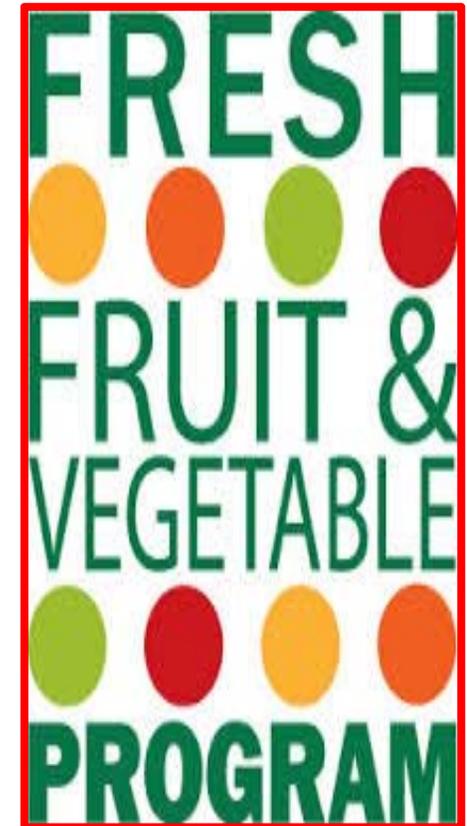
COA – Facility Code 8013 - Maintenance

- Utilize Facility Code 8013 for the following:
 - Costs associated with the maintenance facility warehouse
 - All centralized maintenance costs that cannot be distributed among all open FTE-reporting schools or facilities.
- Utilize the School Codes or Facility Codes for the following:
 - Costs that are identified specifically to one location, or can be reasonably allocated.
 - Custodians, HVAC repairs, supplies.

Chart of Accounts – Take Note

- 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



Financial Reports and Final Statements

Deadlines



July 8, 2019

- Open the Portal for Year End Transmissions

September 30, 2019

- FY 2019 Financial Analysis Report
- FY 2019 Final Budget Report
- FY 2020 Initial Budget Report

December 31, 2019

- Completed Financial Statements
 - Include Exhibits, Schedules, Notes to Financial Statements, MD&A (if applicable)

Errors and Warnings Transmission -

Uses and Information

- **WHAT:**

- Pre-DE46 uploads to determine code relationship discrepancies, out of balance accounts, account code input errors, etc.
- Used to compare the DE106 monthly reported values from the School Nutrition Program against a school district's general ledger data in Fund 600, School Nutrition (*DE106-DE46 Comparison Report*).

- **WHY:**

- Ensures the DE46 uploads at year-end will be error-free and in compliance.

- **WHEN:**

- Monthly; same as annual DE 46 Upload process.

- **USEFUL TIP:** Use  **chrome**

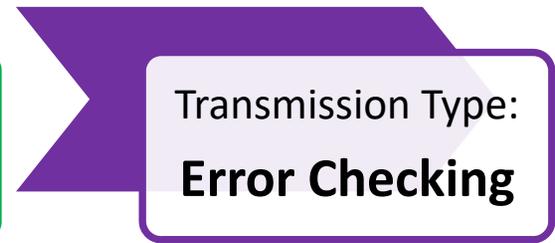
DE 46 Transmission – **NEW PORTAL LOCATION**

The screenshot displays the 'Site Navigation' menu on the left, which includes 'Home', 'Logout', 'Financial Review', 'Consolidated Application', 'Data Collection', 'View Documents', 'Facility and School Registry', 'Finance Applications', 'Message Center', 'Grants Application', 'Security Administration', 'EOPA Reports', 'Financial Review Application', and 'Professional Learning Opportunities (PLO)'. The 'Financial Review Application' item is circled in red. A green arrow points from this item to a sub-menu on the right, where the 'Transmission' item is also circled in red. To the right of the navigation menu is a 'Surveys' panel with tabs for 'New (0)', 'Saved (0)', 'Submitted (10)', 'Approved (10)', and 'Reports'. Below the tabs, it states 'No new surveys available' and includes a 'More' link.

Financial Review Application

Transmission types:

- DE46 Actual
- DE46 Initial Budget
- DE46 Final Budget
- **Error Checking** ⚠



Financial Review - Search

Search Upload Errors and Warnings Warnings Explanations Audit Trail Locks

Print

Search Transmission

*Fiscal Year: 2019 System: All Systems

Transmission Type: Select TransmissionType Transmission Status: Select Transmission Status

Search

Search Transmission Re

Select TransmissionType

- DE46 Initial Budget
- DE46 Actual
- DE46 Final Budget
- Error Checking**

System	Transmission Status	Lock Status	SignedOff By	SignedOff Date
--------	---------------------	-------------	--------------	----------------

New
Warning
Code FY
2020 –
FUND
BALANCE
FOR
FEDERAL
FUNDS

New Warning Code Message:
“W2035 – Fund Balance For
Federal Funds does not equal
ZERO at fiscal year end”.



Checks all federal funds ensure that
the fund equity control total is ZERO.



- Ensures no PRIOR year balances brought forward that should be resolved
- Ensures all receivables and payables for the CURRENT fiscal year have been properly set up to zero out the current fiscal year grant funds.

Warning Code W2035- End of Year Fund Equity (MyGaDOE Portal)

- W2035		Fund Balance for Federal Funds does not equal zero at fiscal year end.				9	
Fund Code	Program Code	Function/ Revenue/ Balance Sheet Code	Object Code	Sub Object Code	Additional Code	School ID	Records
402		0004					
404		0004					
406		0004					
408		0004					
414		0004					
432		0004					
460		0004					
462		0004					
482		0004					

Warning Code W2035- End of Year Fund Equity *(MyGaDOE Portal)*

- 69 districts with an ending fund balance in Fund 402 for FY 2018
- 8 districts with the same dollar amount in ending fund balance for more than one fiscal year
- What causes an ending fund balance?

WHAT IF THE ENDING FUND BALANCE DOES ~~≠~~ ZERO

Possible Reasons

Possible Corrective Actions

1. There is a beginning fund balance that should have been corrected in the previous fiscal year.

- ✧ Research the previous year's revenues and expenditures to determine the cause of ending fund balance in the federal program. Audit adjustments may be required and/or a refund to GADOE.

2. Revenue was received before an expenditure was incurred.

- ✧ **Book** the appropriate expenditure **OR**
- ✧ **Reclassify** the revenue as 'Unearned Revenue' **OR**
- ✧ **Refund** the revenue to GADOE

3. Revenue was received, but the expenditure was cancelled.

- ✧ Funds may need to be returned to GADOE if allowable expenditures are not incurred.

4. If the Ending Fund Balance is **positive**:



- ✧ Payable /accrual was probably not created. **ACTION:** Create the respective payable/accrual.

5. If the Ending Fund Balance is **negative**:



- ✧ Receivable was probably not created to cover the expenditures. **ACTION:** Create the respective accounts receivable.

Federal Program Accruals *(Excerpt from Finance Officer's Year End Close-Out Checklist, page 7)*

✓ **Verify** that all prior year revenue and expenditure accruals have been cancelled as of 06/30/XX.

 **Record** Summer Salary/Benefit accruals for federal programs. Post these to Balance Sheet Account 0422-Salary & Benefit Payable.

 **Enter** receivables to accrue federal program revenues for total amount of expenditures incurred through June 30th. Include amount accrued for Summer Salaries. These should be booked to Balance Sheet Account 0142-Federal Accounts Receivable.

Ensure the Fund Balance is \$0 at June 30th for each federal program, even the programs that have a grant period through September.



- Revenues over expenditures at June 30th either need to be refunded or set up as Unearned Revenue.
- Expenditures in excess of revenue indicate either an over-expenditure in excess of the grant award, or the need to set up an Accounts Receivable.



COMPLETION DATE: __/__/__ **SIGNOFF:** _____

Federal Funds Flip

Why Flip Funds for Federal Grant Awards?

July 1, 2017 -	September 30, 2017	June 30, 2018 -	July 1, 2018 -	September 30, 2018 -	June 30, 2019 -	July 1, 2019	September 30, 2019
2017 GRANT AWARD PERIOD							
2018 GRANT AWARD PERIOD							
FISCAL YEAR 2018			FISCAL YEAR 2019			FISCAL YEAR 2020	
		2019 GRANT AWARD PERIOD					

Why Flip Funds for Federal Grant Awards?

- Maintain activity by grant award period.
- Fund 402 – even grant award years
- Fund 403 – odd grant award years
- Grant Award period – July 1, 2018 – September 30, 2019 – Fund 403
- Grant Award period – July 1, 2019 – September 30, 2020 – Fund 402
- Flipping funds not required – can use internal process for maintaining activity separate

Why Flip Funds for Federal Grant Awards?

Scenario 1: A receivable was set up for the 2018 Grant Award in Fund 402. The revenue was received in October 2018 (FY 2019). In what fund should the receipt be posted?

Scenario 2: The salary accruals are set up for July and August 2018 at June 30, 2018 in Fund 402. When the salaries are paid in July and August 2018 (FY 2019), in what fund should the payments be made?

Why Flip Funds for Federal Grant Awards?

Scenario 3: The contract period for the 2018-2019 school year runs September – August for all 10-month employees. The salaries for the FY 2019 expenditures are set up to be paid out of Fund 403. Should the September salary payments be claimed on the 2018 grant award?

Scenario 4: A receivable that was set up in Fund 402 for FY 2018 was not cancelled in FY 2019. The revenue was receipted in Fund 403 in FY 2019. Will the revenue match the expenditures in Fund 403?

E-Verify

E-Verify



[State Government Resources](#)

[Local Government Resources](#)

[Other Resources](#)

[Home](#) / [Information/Resources](#) / [Other Resources](#)

Illegal Immigration Reform and Enforcement Act

Important information and News

- Audits and Accounts cannot provide legal advice or legal assistance
- **SUBMITTING REPORT- The Immigration and Collection System is now open, please see FAQ and INSTRUCTIONS for help.**
- The submission system spreadsheets will no longer be accepted
- Download our quick reference sheet

Reporting Requirements and Resources



Contact



Frequently Asked Questions



Information about Reform Act



Enforcement Review Board Information



Submission Instructions and Videos



E-Verify

- O.C.G.A. §13-10-91 –A public employer shall not enter into a contract ... for the physical performance of services unless the contractor registers and participates in the federal work authorization program. Before a bid for any such service is considered by a public employer, the bid shall include a signed, notarized affidavit from the contractor....” O.C.G.A. §13-10-91(b)(6) states, in part, “No later than August 1, 2011, the Department of Audits and Accounts shall create and post on its website form affidavits for the federal work authorization program.”

E-Verify

- What constitutes entering into a contract for the physical performance of services?

GASB 68 and GASB 75



GASB 68 Resources Available on Financial Review's webpage:

<https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/Financial-Statements.aspx>

- **For Fiscal Year 2019**

- TRS and ERS Allocations for GASB 68 Pension Entries
- TRS and PSERS On Behalf Allocations by Function
- FY 19 GASB 68 Allocation Worksheets
- Instructions for Posting the Net Pension Liability – 2019 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.**

GASB 75 Resources Available on Financial Review's webpage

- **For Fiscal Year 2019**
 - SHBP Allocations for GASB 75 OPEB Entries
 - FY 19 GASB 75 Allocation Worksheets
 - Instructions for Posting the Net OPEB Liability – 2019 Update
 - SHBP Sample OPEB Packet for DOE
- **Packets in SHBP SHRT Tool; Check with your Payroll Coordinator.**

GASB 75

KEY POINTS TO REMEMBER:

Employer Contributions MUST come from DCH (SHBP)

Employer Packets Distributed through SHBP SHRT Tool – Check with Payroll Coordinator

Covered Payroll for FY 2018 and FY 2019 – Must be Determined by School District

Notes Template and Requirement Supplementary Schedules on DOAA website

Possible ERS-SEAD Liability – Check with ERS

GASB 75

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

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.

School District **Deficit** Reporting

School District Deficit Reporting

O.C.G.A. §20-2-67 – When an audit reports a budget deficit or irregularity:

- *Deficit Elimination Plan* signed by Board Members
- Publication of *Statement of Actual Operations* in legal news organ
- Monthly reporting of deficit balance to GaDOE

School District Deficit Reporting

How is Law Applied:

- If Audit reports a finding in the Statement of Revenues, Expenditures, and Changes in Fund Balance – **Publish in Newspaper**
- Monthly Reporting until GaDOE is satisfied deficit is eliminated
- If deficit in Capital Projects or School Nutrition, and transfer is made to eliminate deficit, monthly reporting will be required to ensure the district has eliminated the **CAUSE** of the deficit
- If DE 46 reports a deficit, GaDOE will investigate to determine if Deficit Elimination Plan and monthly reporting is necessary

School System Deficit Reporting

How Many Systems Currently Reporting

Deficits:

- 12 School Districts reported deficits in School Food Service on FY 2018 DE 046
- 8 School Systems reported deficits in General Fund on FY 2018 DE 046
- 7 currently reporting deficits substantiated by school system and/or audit

GASB 84 Fiduciary Funds

GASB 84 – Fiduciary Funds, *page 1 of 4*

Effective July 1, 2019 (FY 2020)

- Clarifies definition of custodial funds (agency funds through FY 2019)
- Activity must meet **all** of the following criteria (per GASB Statement No 84):
 1. The assets associated with the activity are controlled by the government.
 2. The assets associated with the activity are not derived either:
 - Solely from the government's own-source revenues or
 - From government-mandated nonexchange transactions or voluntary nonexchange transactions with the exception of pass-through grants for which the government does not have administrative involvement or direct financial involvement.

GASB 84 – Fiduciary Funds, *page 2 of 4*

Effective July 1, 2019 (FY 2020)

3. The assets associated with the activity have **one or more** of the following characteristics:

- The assets are **(a)** administered through a trust in which the government itself is not a beneficiary, **(b)** dedicated to providing benefits to recipients in accordance with the benefit terms, and **(c)** legal protected from the creditors of the government.
- The assets are for the benefit of individuals and the **government does not have administrative involvement with the assets or direct financial involvement with the assets.** Additionally, the assets are not derived from the government's provision of goods or services to those individuals.
- The assets are for the benefit of organizations or other governments that are not part of the financial reporting entity. Additionally, the assets are not derived from the government's provision of goods or services to those organizations or other governments.

GASB 84 – Fiduciary Funds, *page 3 of 4*

Effective July 1, 2019 (FY 2020)

- Clarifies definition of custodial funds (agency funds through FY 2019)
- **In Summary:**
 - If governmental entity controls the activity and the assets, the fund is not custodial in nature but should be reported as a **Governmental Fund.**

GASB 84 – Fiduciary Funds, *page 4 of 4*

Effective July 1, 2019 (FY 2020)

- ALL fiduciary funds are reported using the economic resources measurement focus and accrual basis of accounting.
- Statement of Changes in Net Position to include Custodial Funds
- Summarized – Additions and Deletions

GASB 84 – Fiduciary Funds

How does this change school district reporting?

1. Effective FY 2020 – Report Revenues and Expenditures for custodial funds using standard chart of accounts.
2. Expenditures for extra-curricular activities such as clubs and class organizations are generally charged to function 1000 or 2100.
3. Revenues for Club Dues recorded to 1215.
4. Revenues for Sales by the Club recorded to 1225 – Fundraising/Miscellaneous Sales.

GASB 84 – Fiduciary Funds

Review your district's school activity policy manual

- Who assigns the faculty advisor of the activities?
- Who approves all fundraising/field trips?
- Who approves all purchasing decisions?
- Who can remove or replace faculty/advisor?

GASB 87 - Leases

GASB 87 - Leases

Effective July 1, 2020 (FY 2021)

- Draft Implementation Guide released for comments through April 30, 2019
- Changes criteria for leases, essentially eliminates operating leases and considers all leases capital
- Applied to exchange and exchange-like transactions
- Must capitalize the lease as an asset, but not subject to capitalization thresholds
- Additional costs for maintenance and supplies are not included when determining lease liability

GASB 87 - Leases



How to Start Preparing for Lease Standard:

- Evaluate all lease agreements entered by the district and schools
- Determine what portion of the lease is not for the actual lease agreement but for maintenance, toner, paper, etc.
- Work with vendors to separate the components of the lease agreement
- Be prepared to track so the liability can be posted in FY 2021

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