GASBO

Georgia Department of Education
Financial Review

November 5, 2020
AGENDA

• Initial FY 2021 Budget
• Federal Grant Extensions
• Federal Grants
• FY 21 Budget Survey Results
• Legislation – SB 68
• Transparency Act/ESSA
• Federal Grants Closeout
• GASB 84 Restatement to Beginning Net Position

• GASB 87 Leases
• GASB 96 SBITA
• Consolidation of Funds
• Indirect Cost Rates
• Deficit Reporting
• Miscellaneous Topics
• Questions
Initial FY 2021 Budget
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>HB 793 Signed by Governor</td>
<td>June 30, 2020</td>
</tr>
<tr>
<td>QBE Regular Earnings</td>
<td>$10,552,819,923</td>
</tr>
<tr>
<td>Funded enrollment growth</td>
<td>$141,714,801</td>
</tr>
<tr>
<td>Decreased TRS Employer Rate</td>
<td>-$160,096,745</td>
</tr>
<tr>
<td>Charter System Grant</td>
<td>$229,109</td>
</tr>
<tr>
<td>State Commission Charter Schools Supplement</td>
<td>$32,040,622</td>
</tr>
<tr>
<td>Decreased Math &amp; Science Supplement</td>
<td>-$904,191</td>
</tr>
<tr>
<td><strong>Austerity Reduction – 10.37% Reduction</strong></td>
<td>-$950,243,063</td>
</tr>
<tr>
<td>Initial FTE Count</td>
<td>1,754,930</td>
</tr>
</tbody>
</table>
### Amended FY 2021 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.
Initial FY 2021 – Amendment #1

- Amendment Dated July 10, 2020
- Amended the QBE Regular Earnings and State Commission Charter Supplement

Amendments

- Regular Earnings Increase - $19,958,930
- Local 5 Mill Share Increase – ($1,379,413)
- State Charter System Supplement - $25,021,743
- Austerity Increase – ($1,926,808)
- FTEs Increase – 4,998
FY 2021 – Local Five Mill Share (LFMS)

LFMS NET Increase of $71,258,470

Formula calculated based on property values and exemptions for 2018 calendar year, FY 2019

Adjusted per O.C.G.A. §20-2-164

• LFMS cannot be more than 20% of the calculated QBE earnings
FY 2021 Austerity and LFMS Calculations

Reduction in LFMS:
\[ \text{LFMS} - (\text{LFMS} \times 3.71\%) = \text{Adjusted LFMS} \]

Austerity Reduction:
\[ (\text{QBE Earnings less Adjusted LFMS}) \times 10.37\% = \text{Austerity} \]
Additional Grants – FY 2021

- Agriculture Education – ($804,295)
- Charter Schools Facility Grants - $200,000
- CTAE Audio Visual Grant – ($2,000,000)
- Sparsity – Enrollment Decline - $1,019,060
- Feminine Hygiene Grant – ($700,000)
- Technology/Career Education – ($1,123,384)
- Tuition for Multiple Disabilities – ($155,195)
# Initial FY 2021 Budget – Non-Categorical Formula Grants

- **State Preschool Disabilities Grant** – Updated declining FTEs ($207,898) and reduction in formula by 11% ($4,205,510)

- **GNETS** – Updated declining FTEs ($3,775,973) and reduction in formula by 11% ($6,115,272)

- **RESAs** –
  - $220,949 Enrollment Growth
  - ($58,437) TRS reduction
  - ($160,000) Consulting funding
  - ($1,322,514) Reduction in formula by 11%
Initial FY 2021 Budget – Equalization

• Equalization Increase - $32,090,818
  • Overall allotment - $725,171,447
  • FY 2021 Statewide Average - $159,046.69
  • FY 2020 Statewide Average - $151,228.61
  • FY 2019 Statewide Average - $144,820.85
  • 60 total did not receive funding
Initial FY 2021 Budget – TRANSPORTATION

- Transportation Funds - $134,154,523
  - Enrollment Growth - $927,142
- Bus bonds of $20,000,000
- Additional bonds of $1,250,000 for alternative fuel school buses
FY 2021 Transportation Allotments

• Individual letters distributed to transportation directors and finance officers.
• Bus Bonds have been sold.
• Invoices for FY 2021 Bus Bonds must be dated after July 1, 2020 to be eligible for reimbursement.
• Bus Bonds allot $77,220 for each bus.
• Driver Salaries and Bus Liability detail included.
Bonds – Initial 2021 Budget

- Capital Outlay – Regular - $172,380,000
- Capital Outlay – Regular Advance - $17,860,000
- Capital Outlay – Low Wealth - $73,560,000
- Capital Outlay – Additional Project Specific Low-Wealth - $77,060,000 (includes $3.5M for Tattnall County School Consolidation)
- Agriculture Education Equipment - $1,110,000
- Vocational Equipment - $7,830,000
- Renovations to FFA/FCCLA Camps - $5,000,000
- Georgia State Schools Facility - $3,000,000
Federal Grant Extensions
Federal Grant Extensions

• All ESSA and IDEA grants received extensions to September 30, 2021.
• Title I – 85% threshold for carryover is waived for the 2020 grant award.
• Title I 2020 grant award will close as normal on September 30, 2020.
• Completion reports due October 30, 2020.
• All remaining funds (100%) will be awarded as carryover and included with the 2021 grant award.
Title IV – SSAE Critical Updates—FY20 Budget

FY20 budget to remain open until September 2021

- Waivers applicable to meet evolving needs
  - CLIP amendments not required
  - “20/20/Portion”
  - 15% cap on infrastructure
- Maintain clarity between FY20/FY21 accounting
- Facilitate Equitable Services—no need to request carryover
- Funds expire 9/2021
- Includes funds carried from FY19

- **Completion Reports may be submitted once 100% of funds are expended**

*Title IV, Part A - Flexibility Waivers Approved by the U.S. Department of Education*

In April 2020, the U.S. Department of Education (ED) approved Georgia’s waiver requests based on flexibilities outlined in the CARES Act. This request directly impacted the Title IV, Part A grant in that statutory minimums and expenditure caps were waived for FY20. Due to these flexibilities that apply only to the FY20 grant, LEAs will keep this grant open and wait to submit a completion report on October 31, 2021. This will allow the district to continue to expend the funds with the approved flexibilities that apply only to the FY20 grant through the period of availability—September 2021. This adjusted process should not interfere with the district’s internal fiscal year closeout responsibilities.
Title IV – SSAE Critical Updates—FY20 Budget

FY20 funds must be allocable and allowable to the grant

- Improving student academic achievement
  - CARES vs IVA
- Assigned a Focus Area
- Budget Summary Workbook required *(Pending Con App enhancements)*
- FY19 Carryover Workbook required *(for LEAs that have not submitted it-see Area Specialist)*
- Program Monitoring/Effectiveness Measurement data required *(Pending Con App enhancements)*
- Completion Reports may be submitted once 100% of funds are expended

- FULL vs Partial Consolidation of Funds
Title IV – SSAE Critical Updates—FY20 Budget

Information communicated to finance directors
Email dated June 26, 2020

- There will be two different Title IV, Part A grant awards that are operating simultaneously in the same grant award period and fiscal year.
- School systems should either implement the flip-funds process or another mechanism to ensure the grant award activity is not comingled.
- Expenditures charged to each grant award must be identified separately.

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Director, Financial Review Division
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arrowell@doe.k12.ga.us
Federal Grants
**Fund 418** - L4GA – Literacy for Learning, Living, and Leading in Georgia Federal grant to improve literacy outcomes for students from birth through grade 12. CFDA 84.371 Effective FY 2020.

(Fund 402 is getting crowded!)
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant Period October 1, 2011 – September 30, 2017 (5 year grant)</td>
<td>Grant Period October 1, 2019 – September 30, 2024 (5 year grant)</td>
</tr>
<tr>
<td>L4GA Grant Period October 1, 2017 – September 30, 2021 (3 year grant)</td>
<td></td>
</tr>
<tr>
<td>Obligate Funds no later than June 30, 2021 (FY 2021)</td>
<td>Effective June 18, 2020 (FY 2020)</td>
</tr>
<tr>
<td>1730 – Birth to Age 5</td>
<td>1736 – Birth to Age 5</td>
</tr>
<tr>
<td>1731 – Kindergarten to Grade 5</td>
<td>1737 – Kindergarten to Grade 5</td>
</tr>
<tr>
<td>1732 – Middle School</td>
<td>1738 – Middle School</td>
</tr>
<tr>
<td>1733 – High School</td>
<td>1739 – High School</td>
</tr>
</tbody>
</table>
CARES Act – ESSER Funds Allotments

- LEA Allotment - $411,360,674
- Other Education Agencies (State Charters, GNETS, RTC, etc.) - $6,196,706
- Connectivity Devices (purchased by GaDOE) - $4,000,000
- Equitable Services, Agriculture Education, CTA - $15,843,049
- RESAs - $1,180,800.81
- Special Education - $3,000,000
# CARES Act – ESSER Funds

<table>
<thead>
<tr>
<th>Grant and Program Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4156 – CARES Act – ESSER Funds – SEA Reserve Grant</td>
<td>ESSER allocations using the SEA reserve to provide funding to school districts and education facilities that were not included in the original allocation methodology. The funding is to offset expenditures related to the impact of the COVID-19 pandemic. CFDA 84.425D. Fund 420.</td>
</tr>
</tbody>
</table>
### CARES Act – ESSER Funds

<table>
<thead>
<tr>
<th>Grant and Program Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4157 - CARES Act – ESSER Funds – CTAE Extended Day</td>
<td>ESSER Allocation to provide funding for the CTAE Extended Day Program. CFDA 84.425D. Fund 420. Effective FY 2021.</td>
</tr>
<tr>
<td>4158 - CARES Act – ESSER Funds – CTAE Extended Year</td>
<td>ESSER Allocation to provide funding for the CTAE Extended Year Program. CFDA 84.425D. Fund 420. Effective FY 2021.</td>
</tr>
<tr>
<td>4159 - CARES Act – ESSER Funds – CTAE Supervision</td>
<td>ESSER Allocation to provide funding for the CTAE Supervision Program. CFDA 84.425D. Fund 420. Effective FY 2021.</td>
</tr>
<tr>
<td>4160 - CARES Act – ESSER Funds – CTAE Youth Apprenticeship</td>
<td>ESSER Allocation to provide funding for the CTAE Youth Apprenticeship Program. CFDA 84.425D. Fund 420. Effective FY 2021.</td>
</tr>
</tbody>
</table>
## CARES Act – ESSER Funds

<table>
<thead>
<tr>
<th>Grant and Program Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4161 - CARES Act – ESSER Funds – Agriculture Extended Day</td>
<td>ESSER Allocation to provide funding for the Agriculture Extended Day Program. CFDA 84.425D. Fund 420. Effective FY 2021.</td>
</tr>
<tr>
<td>4162 - CARES Act – ESSER Funds – Agriculture Extended Year</td>
<td>ESSER Allocation to provide funding for the Agriculture Extended Year Program. CFDA 84.425D. Fund 420. Effective FY 2021.</td>
</tr>
<tr>
<td>4163 - CARES Act – ESSER Funds – Agriculture Young Farmer</td>
<td>ESSER Allocation to provide funding for the Agriculture Young Farmer Program. CFDA 84.425D. Fund 420. Effective FY 2021.</td>
</tr>
<tr>
<td>4164 - CARES Act – ESSER Funds – Agriculture Area Teacher</td>
<td>ESSER Allocation to provide funding for the Agriculture Area Teacher Program. CFDA 84.425D. Fund 420. Effective FY 2021.</td>
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</table>
## Special Education – COVID Grants

<table>
<thead>
<tr>
<th>Grant and Program Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2829 - IDEA Supplemental Relief Allocations</td>
<td>CFDA 84.027. Grant to offset the costs of special education services due to COVID-19. Fund 404. Effective FY 2021.</td>
</tr>
</tbody>
</table>
## Other COVID-related Grants

<table>
<thead>
<tr>
<th>Grant and Program Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4170 – CARES Act Funding from Other Entities</td>
<td>Any other federal grants received from other entities for Coronavirus Relief. FY 2020</td>
</tr>
<tr>
<td>1734 - Title I-A, School Improvement – Rural Resource Grant</td>
<td>CFDA 84.010 - The grant provides additional one-time funds to help federally identified schools focus their efforts to increase student achievement. Fund 402, Revenue Source 4520 (FY 2020)</td>
</tr>
</tbody>
</table>
## Title IV, Part A STEM/STEAM Grant

<table>
<thead>
<tr>
<th>Grant and Program Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1765 - Title IV, Part A Rural Education Innovation STEM/STEAM Grant</td>
<td>Grant to ensure all students have access to a holistic well-rounded education, which includes access to STEM/STEAM education and programming. CFDA 84.424A. Fund 462. Effective FY 2021.</td>
</tr>
</tbody>
</table>
CARES Act – GEER Funds

$29,300,00

- $10,053,000 – to provide internet access to public K12 students in low income housing.
- $9,933,000 – to procure and install antennas to extend broadband signal at all of Georgia’s 2,310 public school campuses.
- $9,314,000 – to increase the bandwidth available to schools that are exceeding their capacity.
FY 2021 Budgetary Survey
FY 2021 Budgetary/Salary Survey

180 traditional school districts
39 state charter schools
Responses due October 9
FY 2021 Budgetary/Salary Survey

• *Is your school system planning to provide a raise to certified or classified employees for the 2020-2021 school year?*
  • YES – 37
  • NO – 180
  • NO RESPONSE – 2

• *Is your school system currently planning to provide step increases for certified and classified employees, based on the locally approved salary scale and/or the state certified salary scale for the 2020-2021 academic year?*
  • YES – 180
  • NO – 37
  • NO RESPONSE – 2

• *Is your school system currently planning on furloughing certified employees as a result of the reductions to state funding?*
  • YES – 20
  • NO – 197
  • NO RESPONSE – 2
FY 2021 Budgetary/Salary Survey

• Is your school system currently planning on furloughing classified employees as a result of the reductions to state funding?
  - YES – 21
  - NO – 196
  - NO RESPONSE – 2

• Is your school system currently planning to reduce the number of positions employed for the 2020-2021 academic year in comparison to the positions employed in the 2019-2020 academic year as a result of reductions to state funding?
  - YES – 82
  - NO – 135
  - NO RESPONSE – 2

• Is your school system currently planning to increase the number of positions employed for the 2020-2021 academic year in comparison to the positions employed in the 2019-2020 academic year?
  - YES – 57
  - NO – 160
  - NO RESPONSE – 2
FY 2021 Budgetary/Salary Survey

• Is your school system planning on reducing the school calendar instructional days as a result of the reductions to state funding?
  • YES – 45
  • NO – 172
  • NO RESPONSE – 2

Has nursing staff been reduced or increased?
  • YES, EITHER ADDITIONAL STAFF OR ADDITIONAL SALARY DUE TO INCREASE IN JOB DUTIES – 59
  • NO INCREASE IN STAFF – 156
  • NO RESPONSE – 4
  • (Majority of responses included increased costs of supplies)

• Has the school system received any other external funding from sources other than GaDOE related to the pandemic?
  • YES – 91
  • NO OR BLANK – 126
  • NO RESPONSE -2
Senate Bill 68
SB 68 – Signed by Governor June 29, 2020

……To strengthen provisions relating to the financial management of local school systems; to provide training for local board of education members and local school superintendents on financial management; to provide for monthly reporting to the local board of education on the financial stability of the local school system; to provide for designation by the Department of Audits and Accounts of high-risk local school systems and moderate-risk local school systems based on annual audits; to provide for financial management provisions in flexibility contracts and system charters……
SB 68 – Signed by Governor June 29, 2020

§ 20-2-49
Adds financial management to Board member duties

§ 20-2-51
Board members up for reelection must have completed all prior annual training requirements established by §20-2-230

§ 20-2-58
Monthly review by board of the financial status of the local school system.

GaDOE will create a template for school systems to use to review the financial status, which shall include, at a minimum, a statement of revenues, expenditures, and encumbrances.

§ 20-2-61
Local board of education requesting and reviewing financial data and documents shall not constitute micromanaging
§ 20-2-67

The Department of Audits and Accounts shall designate local school systems that have had reported irregularities or budget deficits for three or more consecutive years as high-risk local school systems and shall designate local school systems that have had reported irregularities or budget deficits for one year or two consecutive years as moderate-risk local school systems.
§ 20-2-67
State Board of Education shall inform the superintendent of the local school system of the irregularities or budget deficits, including if a local school system has been designated as a high-risk local school system or moderate-risk local school system.

Superintendent shall submit a corrective action plan approved by the board at a board meeting within 120 days of receiving notice of designation as a high-risk or moderate-risk local school system.
§ 20-2-82
Flexibility contract shall require that a local school system has not been designated as a high-risk system by DOAA, or if it is, the system has a written corrective action plan in place and appropriate personnel participate in required training to address the deficiencies.

§ 20-2-83
Flexibility contract shall include specific requirements relating to maintaining or achieving financial stability of the local school system.
§ 20-2-84.2
The department shall monitor each local school system’s financial stability and provide support and guidance to local school systems that are designated as high-risk or moderate-risk by the Department of Audits and Accounts pursuant to §20-2-67.

§ 20-2-109
Local school superintendent shall report monthly to the local board the financial status of the school system. Each local board of a system designated as high-risk or moderate-risk shall require the superintendent to complete training on financial management and governance.
SB 68 – Signed by Governor June 29, 2020

§ 20-2-230
Requires newly elected board members to receive guidance and training regarding their specific local school system’s most recent audit findings and risk status, as determined by DOAA or GaDOE.
Training must be completed with either DOAA or GaDOE

§ 20-2-2063.2
A charter for a charter system shall require the local school system to have a corrective action plan if designated high-risk, and training for appropriate personnel.
SB 68 – Signed by Governor June 29, 2020

§ 20-2-2063.3
State Charter Schools Commission will include in the code of principles and standards the monitoring of high-risk charter schools.
Transparency/Every Student Succeeds Act (ESSA)
Transparency Dashboard

School System Financial Information

Revenues and Expenditures

Instructions:
1. Select a system from the dropdown filter.
2. Click on one of the icons at the bottom of the page to move between the report pages.
3. From the report pages, click the back button to return to the search page.

Georgia Department of Education

2019 Revenue Sources

- State 44.4%
- Federal 11.8%
- Local 43.9%

General Fund Ratio
92.28%

Special Revenue Fund Ratio
101.69%

School Food Service Fund Ratio
89.84%
ESSA – School Level Reporting

“The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year.”
ESSA – School Level Reporting

<table>
<thead>
<tr>
<th>School Year</th>
<th>School District</th>
<th>Institution Name</th>
<th>Financial Efficiency Star Rating</th>
<th>Expenditure Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017-18</td>
<td>State of Georgia</td>
<td>All Schools</td>
<td></td>
<td>Per Pupil Expenditure</td>
<td>$9,486.34</td>
</tr>
<tr>
<td></td>
<td></td>
<td>All Schools</td>
<td>2 stars</td>
<td>Federal Per Pupil Expenditure</td>
<td>$566.37</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>State Local Per Pupil Expenditure</td>
<td>$8,919.98</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Per Pupil Expenditure</td>
<td>$9,301.09</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Federal Per Pupil Expenditure</td>
<td>$883.78</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>State Local Per Pupil Expenditure</td>
<td>$6,647.31</td>
</tr>
</tbody>
</table>

2017-18 State of Georgia
2017-18 All Schools -

Print - Export
GaDOE Accountability - Key Updates

• March 16 – GaDOE suspends state testing and accountability requirements for spring 2020
• March 20 – Georgia applies for a waiver to federal assessment and accountability requirements
• March 20 – U.S. Education acknowledges the intent to approve the waiver
• March 26 – SBOE approves several waivers, including three related to assessment
• March 27 – U.S. Education approves Georgia’s waiver
GaDOE Accountability - What does this mean?

- No state-required testing for spring 2020
  - GAA 2.0
  - Georgia Milestones EOG and EOC
  - GKIDS 2.0
- No CCRPI for 2019-2020
- Flexibility for districts to address implications of COVID-19
Financial Efficiency Star Rating

• No FESR for FY 2020 (since no CCRPI)
• ESSA per pupil expenditure still required
• Calculation for ESSA will remain the same as FY 2019
• CARES Act – ESSER funds are considered federal
• Expect decrease in state/local funding versus federal in FY 2021
Federal Grants Closeout
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 Grants Disbursements Methods

#### ADVANCE PAYMENTS

- Advance payments to LEAs must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements (usually 3 days).
- See ‘Federal Program Drawdown Position Paper’ for other exceptions such as related to payroll requirements.

#### REIMBURSEMENTS

- LEAs can draw down funds on a reimbursement basis for all allowable expenditures incurred in their participating Federal Program(s).
- An incurred expenditure is defined as an expenditure for goods and/or services in which the LEA has received, even if no payment was made. This will include salaries, utilities, rent, supplies, and other current obligations.

**NOTE:** LEAs will seek reimbursements for both disbursements methods below through the **Grants Accounting Online Reporting System (GAORS)**.
DE046A – Financial Analysis Report *(Federal Fund Example)*

- **Total Debits** and **Total Credits Must Equal**
- **Revenues** and **Expenditures Must Equal**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2230-210.00</td>
<td>STATE HEALTH INSURANCE</td>
<td>$5,470.31</td>
</tr>
<tr>
<td>2230-220.00</td>
<td>FICA</td>
<td>$3,369.23</td>
</tr>
<tr>
<td>2230-230.00</td>
<td>TEACHERS RETIREMENT SYSTEM</td>
<td>$7,662.14</td>
</tr>
<tr>
<td>2230-290.00</td>
<td>OTHER EMPLOYEE BENEFITS</td>
<td>$28.94</td>
</tr>
<tr>
<td>2230-610.00</td>
<td>SUPPLIES</td>
<td>$569.63</td>
</tr>
<tr>
<td>2230-611.00</td>
<td>SUPPLIES - TECHNOLOGY RELATED</td>
<td>$243.53</td>
</tr>
<tr>
<td>2230-615.00</td>
<td>EXPENDABLE EQUIPMENT</td>
<td>$397.85</td>
</tr>
<tr>
<td>2230-616.00</td>
<td>EXPENDABLE COMPUTER EQUIPMENT</td>
<td>$1,730.07</td>
</tr>
<tr>
<td>2230-000.00</td>
<td>TOTAL EXPENDITURE FEDERAL GRANT ADMINISTRATION</td>
<td>$85,049.75</td>
</tr>
<tr>
<td>2300-300.00</td>
<td>PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</td>
<td>$5,525.91</td>
</tr>
<tr>
<td>2300-880.00</td>
<td>FEDERAL INDIRECT COST CHARGES</td>
<td>$83,820.34</td>
</tr>
<tr>
<td>2300-000.00</td>
<td>TOTAL EXPENDITURE GENERAL ADMINISTRATION</td>
<td>$89,346.25</td>
</tr>
<tr>
<td>2700-595.00</td>
<td>OTHER PURCHASED SERVICES</td>
<td>$108.00</td>
</tr>
<tr>
<td>2700-000.00</td>
<td>TOTAL EXPENDITURE STUDENT TRANSPORTATION SERVICE</td>
<td>$108.00</td>
</tr>
<tr>
<td>7000</td>
<td>TOTAL EXPENDITURES &amp; OTHER USES</td>
<td></td>
</tr>
<tr>
<td>9000-000.00</td>
<td>TOTAL DEBITS</td>
<td><strong>$4,090,018.95</strong></td>
</tr>
</tbody>
</table>

- **Total Debits** = **Total Credits**
- **Revenues** = **Expenditures**
### Fund Balance for Federal Funds

- The Ending Fund Balance in Federal Funds should be zero (ideally).

#### Financial Review - Reports

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>2300-810.00</td>
<td>DUES AND FEES</td>
<td>$1,200.00</td>
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<td>2300-880.00</td>
<td>FEDERAL INDIRECT COST CHARGES</td>
<td>$137,427.00</td>
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<td>2700-180.00</td>
<td>BUS DRIVERS</td>
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<tr>
<td>2700-220.00</td>
<td>FICA</td>
<td>$584.46</td>
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<td>2700-260.00</td>
<td>WORKMEN COMPENSATION</td>
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<td>2700-555.00</td>
<td>OTHER PURCHASED SERVICES</td>
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<td>0004</td>
<td>END OF FISCAL YEAR FUND EQUITY</td>
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<td>TOTAL DEBITS</td>
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<td>TOTAL REVENUES (FEDERAL)</td>
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<tr>
<td>9000</td>
<td>TOTAL CREDITS</td>
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</table>
DO NOT TRY TO MATCH UP THE GRANT AWARD PERIOD WITH THE FISCAL YEAR! RECEIVABLES SHOULD ONLY BE ACCRUED FOR EXPENDITURES INCURRED THROUGH JUNE 30TH!
Refund of Excess Cash

- You may have a month end with “excess cash” in a federal programs.
- One example of this is if an expense is voided that you had previously drawn down funds for.
- Excess cash must be refunded to Grants Accounting.
- The refund should be recorded as a reduction in revenue, not an expense.
- This will ensure that the revenue totals in your general ledger tie to the “Funds Received” on your Completion Reports.
Example of a Journal Entry to Refund Excess Cash

- 20-402-1750-4520 xxxx.xx
- 20-402-0000-0101 xxxx.xx

To post refund of Title I excess cash

- Check payable to Georgia Department of Education with an explanation of the refund.
- Send check to GaDOE Grants Accounting
Refund of Questioned Costs

• Refund of Excess Cash and Refund of Questioned Costs are not the same situation.

• A refund of excess cash is an actual refund of federal funds.

• A refund of questioned costs is a reimbursement to the federal grant program for unallowable expenditures.

• A refund of questioned costs is paid with local funds, not federal funds. How you record the refund depends on whether or not the federal grant period is closed or open.
Journal entry for Questioned Costs

**IF GRANT PERIOD IS CLOSED**

General Fund
Debit Expenditure (2300-890)
Credit Cash

Federal Program
Do not adjust current period expenditures and revenues if the refund for questioned costs is for a grant that is already closed.

Expenditure was an actual expenditure, just an unallowable expenditure.
Journal entry for Questioned Costs

If Grant Period is Open OR Federal Programs Division Requests the Completion Report to be Reopened

General Fund
Debit Expenditure (actual expenditure for unallowable activity)
Credit Cash

Federal Program
Debit Cash
Credit Expenditure (actual expenditure for unallowable activity)

Debit Revenue
Credit Cash

(Make sure adjustments are posted to correct fund number if flipping funds!)
Chart of Accounts
Account Classifications

Facility/School/Program Codes

- **Facility Code** – Assigned to the brick and mortar building
- **School Code** – Assigned to the school that is reporting the FTEs of the students and employees
- **Program Code** – Assigned to a program that is providing instructional activity, such as a career academy or alternative school
- **Centralized Facility Codes** – Assigned for central office, transportation, maintenance, and other Auxiliary centrally located
Financial Reports and Final Statements
FY 2019 - DE 46 Data Submission Process

Number of LUAs That Did Not Meet Deadline

• 10 - FY 2019 Financial Analysis Report
• 9 - FY 2019 Final Budget Report
• 12 - FY 2020 Initial Budget Report

Best Results in the last 6 years of collections!
FY 2020 - DE 46 Data Submission Process

Number of LUAs That Did Not Meet Deadline

• 15 - FY 2020 Financial Analysis Report
• 17 - FY 2020 Final Budget Report
• - FY 2021 Initial Budget Report
Monthly Error Checking

• 40 Transmitted Reports
• 179 Entities have not transmitted

Why aren’t you utilizing Error Checking?
Completed Financial Statements

Final Financial Statements, including MD&A, Supplementary Information, and Notes to the Financial Statements due December 31, 2020

Will continue to utilize the DOAA transmission portal to collect the information
Schedule of Expenditures of Federal Awards

- FAIN (Federal Award Identification Number)
- Included on Grant Award Letter notifications
- Carryover allotments reported under original FAIN number
- SEFA will report prior year FAIN number for expenditures incurred on the prior year grant
  - Includes 15-month grant period of July-September AND carryover amount allotted to current year grant
- First-In, First-Out. Apply expenditures for current grant award to carryover amount first.

This is a financial statement presentation issue, no changes to completion reports or ledger
GASB 84
Fiduciary Funds
GASB 84 – Fiduciary Funds

Effective July 1, 2020 (FY 2021)

• Implementation Date Delayed due to COVID
• 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?


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 84 – Fiduciary Funds

Implementation Delayed Until FY 2021

• Early implementation encouraged
• 33 school systems implemented in FY 2020 (based on DE 46 Actuals Financial Report)
• Ensure school activity policies/procedures support the method in which the activity accounts are reported
GASB 84 – Fiduciary Funds

Extension to Implementation

• Financial Statements should reflect policy in place
• If school activity policy/procedures have been updated for FY 2020, ensure financial statements correctly report activity
• Early implementation for FY 2020 is encouraged
GASB 84 – Restatement to Beginning Net Position and Beginning Fund Balance

General Fund
• Beginning Fund Balance Increase
• Current Revenues
• Current Expenditures
• Ending Fund Balance

Fiduciary Fund
• Beginning Net Position Decrease
Once you determine the accounts that will be moved from Custodial (Agency) to General Fund, entries are necessary on the Ledger.
### GASB 84 – Restatement to Beginning Net Position and Beginning Fund Balance

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
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<tr>
<td>Investments</td>
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</tr>
<tr>
<td>Accounts Receivable</td>
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<tr>
<td>Accounts Payable</td>
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<td>Adjustments to Beginning Fund Balance</td>
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<td>Revenues</td>
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<td>Expenditures</td>
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<tr>
<td>Transfer In</td>
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<tr>
<td>Transfers Out</td>
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<td>Ending Fund Balance</td>
<td>2,015,918.93</td>
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</table>
## GASB 84 – Restatement to Beginning Net Position and Beginning Fund Balance

### General Fund:

<table>
<thead>
<tr>
<th>Debit - Cash</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,043,078.76</td>
<td></td>
</tr>
<tr>
<td>Credit - Accounts Payable</td>
<td></td>
<td>27,159.83</td>
</tr>
<tr>
<td>Credit - Fund Balance (0799)</td>
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<td>1,872,734.92</td>
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<tr>
<td>Debit - Expenditures (full account number)</td>
<td>5,548,618.13</td>
<td>5,691,802.14</td>
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<tr>
<td>Credit - Revenues (full account number)</td>
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<tr>
<td></td>
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<td>7,591,696.89</td>
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</table>

### Custodial Fund:

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<th>Debit - Accounts Payable</th>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>27,159.83</td>
<td>2,043,078.76</td>
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<tr>
<td>Debit - Fund Balance (0799)</td>
<td>1,872,734.92</td>
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<tr>
<td>Credit - Expenditures (full account number)</td>
<td>5,548,618.13</td>
<td>5,691,802.14</td>
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<tr>
<td>Debit - Revenues (full account number)</td>
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<td>7,591,696.89</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7,591,696.89</td>
</tr>
</tbody>
</table>
GASB 84 – Restatement to Beginning Net Position and Beginning Fund Balance

Considerations:

• Transfers In/Out
  • The transfers between the custodial activity funds should be netted before the activity is transferred to the General Fund
  • The transfers between the custodial activity funds and the governmental activity funds should be zeroed out when the activity is transferred to the General Fund
  • The transfers between the custodial funds and any other fund besides General Fund should remain
GASB 84 – Restatement to Beginning Net Position and Beginning Fund Balance

Considerations:

• Receivables and Payables
  • If any open receivables and payables at the time of the reclassification, the receivables and payables must be cancelled in the Custodial Fund, and set back up in the Governmental Fund

• Be Prepared to Account for Activity Moving Forward
  • Set up new accounts in accounting system
  • Set up new accounts for purchase orders
  • Train your school level accounting personnel
GASB 84 – Restatement to Beginning Net Position and Beginning Fund Balance

Considerations – Custodial Fund:

• Restatement to Beginning Net Position
  • General Ledger for June 30, 2019 should be closed
  • The entry will be posted as of the date the entry is made to the Fund Balance/Net Position Account
  • DE 46 will report this as an ADJUSTMENT to Net Position (0002)
  • Reclassify to a REDUCTION (debit) to Beginning Net Position on Financial Statements
GASB 84 – Restatement to Beginning Net Position and Beginning Fund Balance

Considerations – General Fund:

• Restatement to Beginning Fund Balance
  • General Ledger for June 30, 2019 should be closed
  • The entry will be posted as of the date the entry is made to the Fund Balance/Net Position Account
  • DE 46 will report this as an ADJUSTMENT to Fund Balance (0002)
  • Reclassify to an INCREASE (credit) to Beginning Fund Balance on Financial Statements
GASB 84 – Restatement to Beginning Net Position and Beginning Fund Balance

Considerations – Government-Wide:

• Restatement to Beginning Net Position
  • General Fund adjustment to Fund Balance rolls up to the Government-Wide
  • Custodial Funds do NOT roll up to Government-Wide
  • Reclassify to an INCREASE (credit) to Beginning Net Position on Financial Statements
  • (Same entry you will make on Governmental Funds)
GASB 84 – Restatement to Beginning Net Position and Beginning Fund Balance

Considerations – Note Disclosures:

- Fiscal Year 2021 will report a Change to Beginning Net Position and Fund Balance as a result in Change in Accounting Principles
GASB 87 - Leases
GASB 87 - Leases

Effective July 1, 2021 (FY 2022)

- 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 2022
GASB 96
Subscription Based Information Technology Arrangements (SBITA)
GASB 96 - SBITA

Effective July 1, 2022 (FY 2023)

This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. (www.gasb.org)
Consolidation of Funds for Schoolwide Program
Consolidation of Funds
Cohort 4 Feedback On Consolidation

- We can finally purchase all parts of our curriculum – materials for students, materials for teachers, and PD for teachers.
- It is so nice to be able to say ‘yes’ instead of ‘no’.
- The money can be used in non-traditional ways to meet the pressing needs of students.
- Ability to think outside the box and know I will hear ‘yes’.
- This way of monitoring makes more sense than the old way.
- I love being able to schedule staff (paraprofessionals, coaches, interventionists) the way I need them to be used.
- All our money is closer to the students than it ever has been.
- Principals feel increased ownership and accountability for purchases – ‘is that coming out of my budget?’
- We can change our practices right now to meet the needs of students.
- We can rest assured that the SWP is being implemented with fidelity.
- We are finally able to fund supplies and training for teachers and areas that have long been neglected.
- The teachers and students have noticed a difference and climate has improved.
Consolidation of Funds
Step 6: Focus on Finance (It’s a Partnership)
Consolidation of Funds
Step 6: Focus on Finance (The budgets)

DE46 Budget – Accounts for All LEA Funds – Approved by LBOE

Includes:
- State and Local Unconsolidated
- Federal Programs Unconsolidated
- Fund 150 – State, Local and Federal Consolidated

Federal Programs Budgets
- Housed in ConApp
- Indicates Consolidation 1000-881
- Unconsolidated Funds & Set-asides – Regular Budget Process

Fund 150 Budget
- Housed in Finance Software (CFO)
- Uploaded in Year 1 to ConApp Attachments (Flexible Format)
- Budgeted to Function/Object by School

Budgets tell the financial story of your LEA and School. That story can change.

Budgets should reflect the needs of the school and intents and purposes of grants.
Consolidation of Funds
Step 6: Focus on Finance (Local Board of Ed Approval)

Board Approval of District Budget (Including Fund 150)

• Board Approval Process **Varies by District**.
• Format is at the discretion of each LBOE, per board policy.
• LBOEs are **REQUIRED** by OCGA to approve a budget of all funds.
  • Fund 150 does not have to be broken out.
  • Board may approve Consolidated Activity as is, or it may be disaggregated between General Fund and Special Revenue Funds.
Consolidation of Funds
Step 6: Focus on Finance

LEA Finance System & Fund 150

- Fund 150 will need to be created. Determine if it will include personnel.
- Fund 150 utilizes the QBE instructional codes.
- Fund 150 is reported as a separate fund on the DE46.
- Expenditures allocated to Federal funding sources are disaggregated (moved out) using program code 8881, object code 881.
- Depending on Budget Software, the allocation between the Federal Funds and the Consolidated Fund 150 will be shown as a Transfer or a Negative Expense (Expense-Credit) in object code 881.
- Modify Purchase Order templates to include the new account codes.
Consolidation of Funds
Step 6: Focus on Finance (Grant Period)

July

State Fiscal Year

Fund 150 Budget

Federal Grant Period (most grants)

June

Sept.

Do funds sunset?
Did LEA meet 85%?

Traditional

Fund 400

Fund 150
Consolidation of Funds
Step 6: Prepare the Finances (Available Function Codes)

Function Codes Available In Consolidation
(Focus is on Instructional Program of a School)

• 1000 – Instruction
• 2100 – Pupil Services
• 2210 – Improvement of Instructional Services
• 2213 – Instructional Staff Development
• 2220 – Media Services
• 2400 – School Administration
• 2600 – M&O – Only for School Resource Officers
• 2700 – Pupil Transportation

(Supplemental academic services only- for example field trips, after school programs such as tutoring, summer programs and work placement)
Indirect Cost Rates
Indirect Cost Rate

FEDERAL PROGRAMS HANDBOOK
Information Applicable to All Federal Programs

- Page 40 – Indirect Cost Rate Budgeting and Application Guidance
# Indirect Cost Rates

The State Educational Agency (GaDOE) has authority to negotiate an Indirect Cost Rate for each LEA.

Currently have a 5-Year Plan approved by U.S. Department of Education.

Rate is calculated using the unaudited DE 46 - Annual Financial Report submitted by each LEA.

Data must be compared to final audited financial statements to determine if rate should be revised.
Indirect Cost Rates – Audited Data

DE 46 Annual Financial Report

Audited Financial Statements

<table>
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<th>100 General Fund</th>
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<td>CONTRACTED SERVICE - TECHNOLOGY SPECIALIST</td>
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<td>DRUG AND ALCOHOL TESTING, FINGERPRINTING</td>
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<td>100-361.00</td>
<td>PER DIEM AND FEES</td>
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<tr>
<th>REVENUES</th>
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<th>CAPITAL PROJECTS FUND</th>
<th>DEBT SERVICE FUND</th>
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<tr>
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<td>Charges for Services</td>
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<td>Earnings</td>
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<td>Miscellaneous</td>
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<td>Total Revenues</td>
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<th>EXPENDITURES</th>
<th>GENERAL FUND</th>
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<tr>
<td>Current</td>
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<td>Instruction</td>
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<td>Support Services</td>
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<td>Pupil Services</td>
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<td>Student Transportation Services</td>
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<td>Community Services</td>
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<td>Capital Outlay</td>
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<td>Debt Services</td>
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<td>Principal</td>
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<td>Dues and Fees</td>
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<td>Interest</td>
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<td>Total Expenditures</td>
<td>295,889,553.42</td>
<td>8,965,955.78</td>
<td>8,183,517.70</td>
<td>303,038,027.00</td>
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</tbody>
</table>
Indirect Cost Rates – Audited Data

• §200, Appendix VII – requires the following documentation: A copy of the financial data (financial statements, comprehensive annual financial report, executive budgets, accounting reports, etc.) upon which the rate is based. Adjustments resulting from the use of unaudited data will be recognized, where appropriate, by the Federal cognizant agency for indirect costs in a subsequent proposal.

• Final Financial Statements are due December 31st

Any adjustments to DE 46 for final financial statement preparation must be provided to Financial Review by Fund-Function-Object.
## Indirect Cost Rates – Audited Data

<table>
<thead>
<tr>
<th>Fund Description</th>
<th>Function Description</th>
<th>Object Description</th>
<th>Total</th>
<th>Debit</th>
<th>Credit</th>
<th>Adjusted Expenditures</th>
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<tr>
<td>100 - General Fund</td>
<td>1000 - INSTRUCTION</td>
<td>110 - TEACHERS</td>
<td>98,843,156.48</td>
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<td>100 - General Fund</td>
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<td>114 - SUBSTITUTE/TEMPORARY EMPLOYEE</td>
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<td>100 - General Fund</td>
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<td>115 - EXTENDED DAY - TEACHERS</td>
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<td>100 - General Fund</td>
<td>1000 - INSTRUCTION</td>
<td>117 - EXTENDED YEAR</td>
<td>133,215.41</td>
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<td>100 - General Fund</td>
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<td>140 - AIDES AND PARAPROFESSIONALS</td>
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<td>100 - General Fund</td>
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<td>178 - Graduation Coach</td>
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<td>191 - OTHER ADMINISTRATIVE PERSONNEL</td>
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<td>100 - General Fund</td>
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<td>199 - Other Salaries and Compensation</td>
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<td>100 - General Fund</td>
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<td>230 - Teachers Retirement System</td>
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<td>250 - Unemployment Compensation</td>
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<td>260 - Workman Compensation</td>
<td>989,998.00</td>
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</tbody>
</table>
Indirect Cost Rates – Audited Data

Clearance Letter will include statement advising Superintendent of the responsibility to provide audit adjustments to Financial Review

Format of audit adjustments must be Fund, Function, Object Code
Indirect Cost Rates – Audited Data

Federal guidelines require the indirect cost rate to be calculated with final, audited financial data. The FY 2022 indirect cost rate is calculated using the financial data provided for fiscal year ended June 30, 2020. **It is the school system’s responsibility** to ensure any proposed and accepted audit adjustments to all expenditure accounts are provided to the Financial Review Division, disaggregated by fund, function, object.
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
Miscellaneous Topics
SPLOST September Audit Adjustment

- Fiscal Years 2015 - 2018
- The total amount of money paid to the state that was actually due to local governments was approximately $247 million
- At the highest level of state government, the decision was made to pay local governments what was owed them in a lump sum, doing so from state coffers
- There will not be any subsequent payments to local governments as a result of this audit.
- The funding, per Georgia Department of Revenue, shall be used on SPLOST projects that are/were in effect during September 2020.
GASB 33 Revenue Recognition Criteria

- **Property Taxes (Imposed Nonexchange revenues)**
- To record taxes earned, but not received as of June 30th:
  - **Debit** Taxes Receivable (Full amount less administrative fee)
  - **Credit** Tax Revenue (for revenue received **received** within 60 days)
  - **Credit** Deferred Inflow of Resources (for delinquent amount as of June 30th, less administrative fee, less amount received within 60 days and recorded as revenue)

- All taxes are considered delinquent after the **DUE DATE**
- Consider when the check from Tax Office is in hand, and recorded as cash on the general ledger when considering if received within 60 days.
- Track the receipts, compared to the levy dates and tax years on your own to monitor receipts from Tax Office.
Special Education – Excess Cost Calculation

• Portal is open
• Excel template is updated
• Excel Data File is loaded in the MyGaDOE portal
• Calculation – including base calculation – due January 31, 2020
• Must have RESULTS approved before BASE can be calculated
Special Education – Maintenance of Effort Calculation

• District calculates for Eligibility
• GaDOE calculates Met or Did Not Meet
• Will include program code 2081
• Errors on DE 46 reporting are not considered an allowable exception for not meeting
Title I – Maintenance of Effort Calculation

• GaDOE calculates Met or Did Not Meet

• FY 2022 calculation will use FY 2020 financial data

• Includes Funds 150 and 599

• Excludes Object Code 594
Institute for Education Statistics

Study of District and School Uses of Federal Education Funds

The study will collect data from all states and a nationally representative sample of 400 school districts.

Districts selected for the study will be asked to provide fiscal data (such as revenue data, expenditure data, and personnel and payroll data) for two fiscal years (2018-19 and 2019-20). Finally, the study will include telephone interviews with district and school staff in a subset of the sample of districts in order to learn more about IDEA expenditures for students with disabilities.

(Per email received from NCES in October 2020)
QUESTIONS?
Contact Information

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  - Viola Darrington (404-651-8176) – vdarrington@doe.k12.ga.us
  - Debara Montgomery (404-656-2344) – dmontgomery@doe.k12.ga.us
  - Russ Swindle (404-463-0513) – rswindle@doe.k12.ga.us

- **Naylor** (229-241-9915)
  - Rhonda Metts – rmetts@doe.k12.ga.us

- **Rome** (404-556-7376)
  - Chris Toles – ctoles@doe.k12.ga.us
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404-710-6239