GaDOE Grants Accounting

GASBO Conference
November 3, 2021
AGENDA

• Consolidated Application
• Cash Drawdowns
• Invoice Application
• Transferability
• Completions Reports
• Flipping Funds for Federal Grant Periods
• Fiscal Year End Closeout of Federal Grants
• Key Points to Remember
• What’s New!
Consolidated Application
Consolidated Application – MyGaDOE Portal

Program Status

District Name: Camden County
Fiscal Year: 2022

Programs: Planning, Prayer Certification, Attachments, Audit Trail, GEPA

Add Program

Add an applicable program to the application

Program: Title I-A, Improving the Academic Achieve

Add

Title Programs

Program: Title I-A, Improving the Academic Achieve
Applied As: Single District
Budget Status: New
DC Status: New
Program Type: Original
Drawdown%:
 Consolidated Application – MyGaDOE Portal

Budget Flow:

• Submit By Preparer
• Approve by Superintendent
• Approve by GaDOE Program Specialist/Manager
• Approve by Grants Accounting Specialist/Manager
• Added to GAORS upon Approval
• Draw Downs Allowed
Consolidated Application – Grant Award Notification
Consolidated Application – Grant Award Notification

<table>
<thead>
<tr>
<th>Project Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.010A Title I Part A Basic Grants to LEAs</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Award Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>PR/AWARD NUMBER: S010A210010</td>
</tr>
<tr>
<td>ACTION TYPE: New</td>
</tr>
<tr>
<td>AWARD TYPE: Formula</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Award Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUDGET PERIOD: 07/01/2021 – 09/30/2022</td>
</tr>
<tr>
<td>FEDERAL FUNDING PERIOD: 07/01/2021 – 09/30/2022</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Authorized Funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>FEDERAL GRANT: FY22 Title I, Part A</td>
</tr>
<tr>
<td>CURRENT AWARD AMOUNT: $1,405,824</td>
</tr>
<tr>
<td>RESTRICTED INDIRECT COST RATE: 3.40</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LUA Program Code</th>
<th>Funding Year</th>
<th>Award Year</th>
<th>CFDA</th>
<th>OBJECT CLASS</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>601-1750</td>
<td>2022</td>
<td>2022</td>
<td>84.010</td>
<td>551</td>
<td>$1,405,824</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PR/Award Number</th>
<th>Recipient Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>S010A210010</td>
<td>Appling County Schools</td>
</tr>
</tbody>
</table>
Federal Cash Draw Downs
Cash Draw Downs

- Local Educational Agencies (LEAs) that have Federal Programs and Grants with the Georgia Department of Education (GaDOE) can draw down funds for all allowable expenditures incurred in the respective participating Federal Program(s).
Cash Draw Downs – MyGaDOE Portal

**Step 1**
Log into the MYGaDOE portal using your Username and Password.

**Step 2**
Select “Finance Application” and “GAORS”.

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[Image of the MyGaDOE portal login page]

This website requires Cookies be enabled in your browser.
Step 3 – Cash Draw Downs MyGaDOE

Select “DE0147 – Request for Reimbursement of Monthly Cash Disbursements”
Step 4 - Cash Draw Downs MyGaDOE
Select “Add New DE147”
Step 5 - Cash Draw Downs

- Select the applicable Fiscal Year
- Click on “Retrieve the Grant”
- Click on the drop down arrow under Program Name and select the applicable grant
- Click on “Retrieve the Grant” again
- Once you retrieve the grant, the screen will populate the fields necessary for you to complete the drawdown
Federal Grant Drawdowns

- Reimbursement Basis for expenditures incurred
- Based on actual expenditures
- Variances due to minor changes in salaries will be offset the next drawdown period
- Limited to, at most, one drawdown per month
- Do not draw down funds based on purchase orders (expenditure not incurred)
- LEA required to have written procedures detailing the draw down process (UGG 200.302)
Invoice Application
Step 1
Log into the MYGaDOE portal using your Username and Password.

Step 2
Select “Grants Application” and “Invoice Application”.

Step 3
Select the Fiscal Year, Grant, and Reimbursement Month
Invoice Applications – My GaDOE Portal

• **Step 4**
  Add Vendor information, Account Codes, Amount, and attached supporting documentation.

• **Step 5**
  Submit
Federal Transferability

- Consolidated Application (Account Codes)
- Cash Draw Downs (DE0147)
- Completion Reports
What is Federal Transferability?

- Transferability permits local educational agencies (LEAs) to transfer all or a portion of funds it receives from Title II-Part A, and Title IV-Part A to other specified federal programs. (Every Student Succeeds Act (ESSA) stipulates the programs from and to which an LEA may transfer funds).

Facts About Transferability

- Transferred funds become funds of the program to which they are transferred.
  - Subject to all the rules and requirements of the programs to which the funds are transferred, including statutory set-asides.
- Once funds are transferred, they cannot be transferred back.
- PARTICIPATION: The LEA must notify the Federal Programs Division at GaDOE of its intent to transfer funds at least 30 days before each transfer occurs.
- For further programmatic requirements, guidance, and restrictions at the following website:
  [http://www.gadoe.org/School-Improvement/Federal-Programs/Pages/default.aspx](http://www.gadoe.org/School-Improvement/Federal-Programs/Pages/default.aspx)
# Transferability & the Consolidated Application

## Program Status

<table>
<thead>
<tr>
<th>Program</th>
<th>Applied As</th>
<th>Budget Status</th>
<th>DC Status</th>
<th>Program Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homeless Education</td>
<td>Single District</td>
<td>New</td>
<td>Program Manager Signed Off</td>
<td>Original</td>
</tr>
<tr>
<td>Title I, A, Improving the Academic Achieve</td>
<td>Single District</td>
<td>Approved</td>
<td>New</td>
<td>Original</td>
</tr>
</tbody>
</table>

## Fund Status on Consolidated Application

<table>
<thead>
<tr>
<th>Transfer-out</th>
<th>Fund Name</th>
<th>Budget Account for Consolidated Application</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title II-Part A and/or Title IV-Part A</td>
<td><strong>Function Code 5000</strong> and <strong>Object Code 930</strong> (5000-930, OPERATING TRANSFERS TO OTHER FUNDS).</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Transfer-in</th>
<th>Fund Name</th>
<th>Budget Account for Consolidated Application</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title I-Part A, Title I-Part C, Title I, Part D, etc.</td>
<td><strong>Revenue Source Code 5200</strong> (OPERATING TRANSFERS FROM OTHER FUNDS).</td>
<td></td>
</tr>
</tbody>
</table>
Transferability & Cash Drawdowns (DE0147s)

1. SCENARIO: District transfers the following grants to Title I-A:

<table>
<thead>
<tr>
<th>FUND</th>
<th>TRANSFERABILITY BUDGET TO TITLE I-A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title II-Part A</td>
<td>($30,000)</td>
</tr>
<tr>
<td>Title IV-Part A</td>
<td>($20,000)</td>
</tr>
</tbody>
</table>

2. Title I-A expenditures for July 2018 = $233,000

3. July Drawdowns for Title IIA, Title IVA, and Title IA below:

   **First:** Draw down the funds for the amounts transferred out of Title II-A, and Title IV-A. The remaining amount is drawn down from Title I-A.

<table>
<thead>
<tr>
<th>FUND</th>
<th>DRAWDOWN – AUGUST 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title II-Part A</td>
<td>$30,000</td>
</tr>
<tr>
<td>Title IV-Part A</td>
<td>$20,000</td>
</tr>
<tr>
<td>Title I-Part A</td>
<td>$183,000</td>
</tr>
<tr>
<td>Total Drawdown</td>
<td>$233,000</td>
</tr>
</tbody>
</table>

**NOTE**

Revenue received is recorded in the Federal grant drawn down. A Cash transfer is then posted to transfer the monies to the fund which incurred the Expenditures.
Transferability & Completion Reports

• Completion reports will be prepared for both the transferred-out funds and the transferred-in funds.

• **Transferred-out fund**: The expenditure line item on the completion report will show the transferred-out amount in Function 5000 and Object 930 (OPERATING TRANSFERS TO OTHER FUNDS).

• **Transferred-in fund**: The actual expenditures will be reported on completion report by function and object in the grant that incurred the expenditures. Cash is transferred in to cover the expenditures.

• **NOTE**: Spend the transferred grant fund $ FIRST.
## Example of Completion Reports with Transferability

<table>
<thead>
<tr>
<th>Expenditure Details:</th>
<th></th>
<th></th>
<th>7/1/2020-6/30/2021</th>
<th>7/1/2021-9/30/2021</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfer In</td>
<td>Approved Grant</td>
<td>Funds Received / Requested</td>
<td>Expenditures</td>
<td>Expenditures</td>
<td>Expenditures</td>
</tr>
<tr>
<td>$131,702.00</td>
<td>$184,267.00</td>
<td>$30,914.59</td>
<td>$162,616.59</td>
<td>0.00</td>
<td>$162,616.59</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Function</th>
<th>Object</th>
<th>School</th>
<th>Category</th>
<th>Amount Budgeted</th>
<th>7/1/2020-6/30/2021 Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>5000 - OTHER OUTLAYS</td>
<td></td>
<td></td>
<td></td>
<td>$38,812.00</td>
<td>$38,812.00</td>
</tr>
<tr>
<td>930 - OPERATING TRANSFERS TO OTHER FUNDS</td>
<td>XFER - Transfer of Funds</td>
<td></td>
<td></td>
<td>$38,812.00</td>
<td>$38,812.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Function</th>
<th>Object</th>
<th>Amount Budgeted</th>
<th>7/1/2020-6/30/2021 Expenditures</th>
<th>7/1/2021-9/30/2021 Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>5000 - OTHER OUTLAYS</td>
<td></td>
<td>$92,890.00</td>
<td>$85,085.27</td>
<td>$7,804.73</td>
</tr>
<tr>
<td>930 - OPERATING TRANSFERS TO OTHER FUNDS</td>
<td></td>
<td>$80,662.00</td>
<td>$72,857.27</td>
<td>$7,804.73</td>
</tr>
<tr>
<td>930 - OPERATING TRANSFERS TO OTHER FUNDS</td>
<td></td>
<td>$12,228.00</td>
<td>$12,228.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>
## Example of Completion Reports with Transferability

<table>
<thead>
<tr>
<th>Grant</th>
<th>Allotment</th>
<th>Transferred Amount</th>
<th>Total To Budget</th>
<th>Total Expenditures</th>
<th>Total Remaining Grant Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title V</td>
<td>$52,565</td>
<td>$131,702</td>
<td>$184,267</td>
<td>$162,616.59</td>
<td>$21,650.41</td>
</tr>
<tr>
<td>Title IV</td>
<td>$38,812</td>
<td>-$38,812</td>
<td>$0</td>
<td>$38,812</td>
<td>$0</td>
</tr>
<tr>
<td>Title II</td>
<td>$92,890</td>
<td>-$92,890</td>
<td>$0</td>
<td>$92,890</td>
<td>$0</td>
</tr>
</tbody>
</table>

### Title V

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allotment</td>
<td>$52,565</td>
</tr>
<tr>
<td>Transferred In</td>
<td>$131,702</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$162,616.59</td>
</tr>
<tr>
<td>Total Transfers</td>
<td>-$131,702</td>
</tr>
<tr>
<td>Amount of Title V Received</td>
<td>$30,914.59</td>
</tr>
</tbody>
</table>

### Program Name

<table>
<thead>
<tr>
<th>Program Name</th>
<th>Requested Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title V-B, Rural and Low-Income Schools (CFDA# 84.358)</td>
<td>$5,021.61</td>
</tr>
<tr>
<td>Title V-B, Rural and Low-Income Schools (CFDA# 84.358)</td>
<td>$25,892.98</td>
</tr>
<tr>
<td>Total Amount for Grantno:571:</td>
<td>$30,914.59</td>
</tr>
</tbody>
</table>
Completion Reports
Completion reports information and instructions are in the following locations:

**Federal Programs Handbook**
- [http://www.gadoe.org/School-Improvement/Federal-Programs/Documents/Federal%20Resources/OVERARCHING%20Information%20Master%201.11.2019_MASTER%20FINAL.pdf](http://www.gadoe.org/School-Improvement/Federal-Programs/Documents/Federal%20Resources/OVERARCHING%20Information%20Master%201.11.2019_MASTER%20FINAL.pdf)

**Financial Review’s website**

- Load the last approved budget in the completion report.
- Use function/object codes approved by program.
- Do not finalize the completion report until all payments have been requested/accrued/paid by the system.
- Completion Reports are due 30 days after the grant award ending period.
**Completion Reports**

**2018 Grant Award Example**

**Expenditures incurred July 1 - June 30. *(Does not matter when cash is drawn down)*. This time period includes summer Salaries/Benefits accruals at June 30.**
CARES/CRRSA/ARP Act: ESSER Completion Reports

<table>
<thead>
<tr>
<th>Function</th>
<th>Object</th>
<th>Amount Budgeted</th>
<th>03/13/20 - 06/30/20 Expenditures</th>
<th>07/01/20 - 06/30/21 Expenditures</th>
<th>07/01/21 - 09/30/21 Expenditures</th>
<th>Expenditures Reported</th>
<th>Variance</th>
<th>Budget vs Expenses Diff</th>
</tr>
</thead>
<tbody>
<tr>
<td>100 - INSTRUCTION</td>
<td></td>
<td>$7,210.00</td>
<td>$1000.00</td>
<td>$2000.00</td>
<td>$7750.00</td>
<td></td>
<td>93.62%</td>
<td>$460.00</td>
</tr>
<tr>
<td>532 - Communications - Web-based Subscriptions and Licenses</td>
<td></td>
<td>$6,400.00</td>
<td>$1000.00</td>
<td>$2000.00</td>
<td>$7750.00</td>
<td>Incurred during period and charged to grant</td>
<td></td>
<td>$400.00</td>
</tr>
<tr>
<td>611 - Supplies - Technology Related</td>
<td></td>
<td>$810.00</td>
<td>$0.00</td>
<td>$2000.00</td>
<td>$750.00</td>
<td>Incurred during period and charged to grant</td>
<td></td>
<td>$60.00</td>
</tr>
<tr>
<td>3600 - MAINTENANCE AND OPERATION OF PLANT SERVICES</td>
<td></td>
<td>$5,171.00</td>
<td>$4000.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
<td>77.35%</td>
<td>$1,171.00</td>
</tr>
<tr>
<td>610 - SUPPLIES</td>
<td></td>
<td>$4,708.00</td>
<td>$3500.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>Retroactively Applied</td>
<td></td>
<td>$1,108.00</td>
</tr>
<tr>
<td>610 - SUPPLIES</td>
<td></td>
<td>$483.00</td>
<td>$400.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>Incurred during period and charged to grant</td>
<td></td>
<td>$63.00</td>
</tr>
</tbody>
</table>
Federal Funds Flip
Why Flip Funds for Federal Grant Awards?

<table>
<thead>
<tr>
<th>Period</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017 Grant Award Period</td>
<td>July 1, 2017 - September 30, 2017</td>
</tr>
<tr>
<td>2018 Grant Award Period</td>
<td>June 30, 2018 - July 1, 2018</td>
</tr>
<tr>
<td>Fiscal Year 2018</td>
<td>September 30, 2018 - June 30, 2019</td>
</tr>
<tr>
<td>Fiscal Year 2019</td>
<td>July 1, 2019 - September 30, 2019</td>
</tr>
<tr>
<td>2019 Grant Award Period</td>
<td>July 1, 2019 - September 30, 2019</td>
</tr>
</tbody>
</table>
Why Flip Funds for Federal Grant Awards?

- Maintain activity by **grant award period**.

**EXAMPLE:**
- Fund 402 – even grant award years
- Fund 403 – odd grant award years
- Grant Award period – July 1, 2020 – September 30, 2021 – **Fund 403**
- Grant Award period – July 1, 2021 – September 30, 2022 – **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 2021 Grant Award in Fund 402. The revenue was received in October 2021 (FY 2022). In what fund should the receipt be posted?

**Scenario 2:** The salary accruals are set up for July and August 2021 at June 30, 2021 in Fund 403. When the salaries are paid in July and August 2021 (FY 2022), in what fund should the payments be made?
Scenario 3: The contract period for the 2019-2020 school year runs September – August for all 10-month employees. The salaries for the FY 2020 expenditures are set up to be paid out of Fund 402. Should the September salary payments be claimed on the 2020 grant award?

Scenario 4: A receivable that was set up in Fund 403 for FY 2019 was not cancelled in FY 2020. The revenue was receipted in Fund 402 in FY 2020. Will revenue match the expenditures in Fund 402?
Fiscal Year End Close Out Report Submission
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)).
Revenues and Expenditures Must Equal

Regardless of the reimbursement method:

ADVANCE PAYMENT

OR

REIMBURSEMENTS

Revenues and Expenditures
Must
DE046A – Financial Analysis Report *(Federal Fund Example)*

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

<table>
<thead>
<tr>
<th>Code</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>$666.63</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>$65,043.75</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>$83,920.34</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>$4,090,018.95</td>
</tr>
<tr>
<td>4520</td>
<td>OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION</td>
<td></td>
</tr>
<tr>
<td>4000</td>
<td>TOTAL REVENUES (FEDERAL)</td>
<td>$4,090,018.95</td>
</tr>
<tr>
<td>8000</td>
<td>TOTAL REVENUE &amp; OTHER SOURCES &amp; OTHER ITEMS</td>
<td>$4,090,018.95</td>
</tr>
<tr>
<td>9000</td>
<td>TOTAL CREDITS</td>
<td>$4,090,018.95</td>
</tr>
</tbody>
</table>
**Fund Balance for Federal Funds**

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

### Financial Review - Reports

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2300-810.00</td>
<td>DUES AND FEES</td>
<td>$1,200.00</td>
</tr>
<tr>
<td>2300-880.00</td>
<td>FEDERAL INDIRECT COST CHARGES</td>
<td>$137,427.00</td>
</tr>
<tr>
<td>2300-000.00</td>
<td>TOTAL EXPENDITURE GENERAL ADMINISTRATION</td>
<td>$480,420.72</td>
</tr>
<tr>
<td>2700-180.00</td>
<td>BUS DRIVERS</td>
<td>$6,026.83</td>
</tr>
<tr>
<td>2700-220.00</td>
<td>FICA</td>
<td>$584.46</td>
</tr>
<tr>
<td>2700-260.00</td>
<td>WORKMEN COMPENSATION</td>
<td>$16.55</td>
</tr>
<tr>
<td>2700-555.00</td>
<td>OTHER PURCHASED SERVICES</td>
<td>$775.00</td>
</tr>
<tr>
<td>2700-620.00</td>
<td>ENERGY</td>
<td>$5,257.21</td>
</tr>
<tr>
<td>2700-000.00</td>
<td>TOTAL EXPENDITURE STUDENT TRANSPORTATION SERVICE</td>
<td>$12,690.05</td>
</tr>
<tr>
<td>7000</td>
<td>TOTAL EXPENDITURES &amp; OTHER USES</td>
<td>$6,907,275.71</td>
</tr>
<tr>
<td>00004</td>
<td>END OF FISCAL YEAR FUND EQUITY</td>
<td>$0.00</td>
</tr>
<tr>
<td>00000</td>
<td>END OF FISCAL YEAR FUND EQUITY</td>
<td>$0.00</td>
</tr>
<tr>
<td>9000-000.00</td>
<td>TOTAL DEBITS</td>
<td>$6,907,275.71</td>
</tr>
<tr>
<td>4520</td>
<td>OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION</td>
<td>$6,907,275.71</td>
</tr>
<tr>
<td>4000</td>
<td>TOTAL REVENUES (FEDERAL)</td>
<td>$6,907,275.71</td>
</tr>
<tr>
<td>8000</td>
<td>TOTAL REVENUE &amp; OTHER SOURCES &amp; OTHER ITEMS</td>
<td>$6,907,275.71</td>
</tr>
<tr>
<td>0001</td>
<td>BEGINNING FUND BALANCE</td>
<td>$0.00</td>
</tr>
<tr>
<td>0002</td>
<td>ADJUSTMENTS TO FUND BALANCE</td>
<td>$0.00</td>
</tr>
<tr>
<td>0000</td>
<td>CURRENT FY BEGINNING FUND EQUITY</td>
<td>$0.00</td>
</tr>
<tr>
<td>9000</td>
<td>TOTAL CREDITS</td>
<td>$6,907,275.71</td>
</tr>
<tr>
<td>Possible Reasons</td>
<td>Possible Corrective Actions</td>
<td></td>
</tr>
<tr>
<td>---------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>1. There is a beginning fund balance that should have been corrected in the previous fiscal year.</td>
<td>☉  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.</td>
<td></td>
</tr>
</tbody>
</table>
| 2. Revenue was received **before** an expenditure was incurred.                  | ☉  **Book** the appropriate expenditure  **OR**  
coh ☉  **Reclassify** the revenue as ‘Unearned Revenue’  **OR**  
coh ☉  **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.  
coh **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. |
### Fund Balance for Federal Funds

<table>
<thead>
<tr>
<th>2017 Grant Award Period</th>
<th>2018 Grant Award Period</th>
<th>Fiscal Year 2018</th>
<th>Fiscal Year 2019</th>
<th>Fiscal Year 2020</th>
<th>2019 Grant Award Period</th>
</tr>
</thead>
</table>

**Note:** 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!
**Fund Balance for Federal Funds**

**WHAT AMOUNT SHOULD BE REPORTED AS TOTAL REVENUE AT JUNE 30, 2018?**

<table>
<thead>
<tr>
<th>Grant Name:</th>
<th>Title I-A, Improving the Academic Achieve. of the Disadvantaged (CFDA# 84.010) - 30</th>
<th>Version No:</th>
<th>Original</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant Start Date:</td>
<td>07/01/2017</td>
<td>Grant End Date:</td>
<td>09/30/2018</td>
</tr>
<tr>
<td>LUA Fund Code:</td>
<td>402</td>
<td>Status:</td>
<td>Closed</td>
</tr>
</tbody>
</table>

**Completion Report**

<table>
<thead>
<tr>
<th>Expenditure Details:</th>
<th>Transfer In</th>
<th>Approved Grant</th>
<th>Funds Received / Requested</th>
<th>7/1/2017-6/30/2018 Expenditures</th>
<th>7/1/2018-9/30/2018 Expenditures</th>
<th>Total Expenditures</th>
<th>Received Amount (Cash Shortage)</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$33,773.00</td>
<td>$731,851.00</td>
<td>$637,302.40</td>
<td>$631,254.33</td>
<td>$39,821.07</td>
<td>$671,075.40</td>
<td>$0.00</td>
<td>91.70%</td>
</tr>
</tbody>
</table>

**Grant Budget**

$671,075.40 OR $631,254.33???
# Federal Programs Receivable

<table>
<thead>
<tr>
<th>Function</th>
<th>Object</th>
<th>Amount Budgeted</th>
<th>7/1/2017-6/30/2018 Expenditures</th>
<th>7/1/2018-9/30/2018 Expenditures</th>
<th>Variance</th>
<th>Budget vs Expenses Diff</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 - INSTRUCTION</td>
<td></td>
<td>$745,321.00</td>
<td>$642,212.16</td>
<td>$1,773.34</td>
<td>86.40%</td>
<td>$101,335.50</td>
</tr>
<tr>
<td>115</td>
<td>EXTENDED DAY - TEACHERS</td>
<td>$6,644.00</td>
<td>$3,143.13</td>
<td>$0.00</td>
<td></td>
<td>$500.87</td>
</tr>
<tr>
<td>117</td>
<td>EXTENDED YEAR</td>
<td>$2,590.00</td>
<td>$0.00</td>
<td>$980.00</td>
<td></td>
<td>$1,520.00</td>
</tr>
<tr>
<td>117</td>
<td>EXTENDED YEAR</td>
<td>$10,767.00</td>
<td>$9,800.00</td>
<td>$0.00</td>
<td></td>
<td>$967.00</td>
</tr>
<tr>
<td>140</td>
<td>AIDES AND PARAPROFESSIONALS</td>
<td>$35,500.00</td>
<td>$35,500.00</td>
<td>$0.00</td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>140</td>
<td>AIDES AND PARAPROFESSIONALS</td>
<td>$55,000.00</td>
<td>$55,000.00</td>
<td>$0.00</td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>140</td>
<td>AIDES AND PARAPROFESSIONALS</td>
<td>$1,380.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
<td>$1,380.00</td>
</tr>
</tbody>
</table>
Key Points
Key Points To Remember

• Budget Approval in Consolidated Application is necessary for authority to draw down funds.
• Expenditures are considered allowable if incurred during the grant period.
• No expenditures and/or revenue can be reported on the financial reports and SEFA if a budget is not approved in the Consolidated Application.
• Draw Down Transferred Out Funds FIRST
• If a draw down request has been submitted, do not submit a completion report until the DE 147 has processed.
• Drawdowns are processed once a week. Request must be submitted by 3 pm on Thursday in order to receive funds the following Thursday.
Key Points To Remember

• Carryover cannot be calculated until all completion reports are finalized for the grant.

• Carryover cannot be added to the FY 2022 allotment until the budget has been submitted and approved.

• Make sure the Chart of Accounts Code Relationships are reviewed. It does not matter if the budget is approved in the Consolidated Application if the function-object code relationship is not allowed on DE 46.

• GaDOE recommends monthly cash draw down.
What’s Coming!
What’s Coming With New Grants Accounting System in MyGaDOE Portal

• Cash Drawdowns will require the Submitter to select the Fund Year in which to draw the funds (current allotment, carryover, additional allotment)

• Completion Reports must be finalized in order to calculate carryover. Grants will no longer calculate by school system, but will wait to calculate in total (this means everyone must have a final completion report).

• Refunds will be submitted just like a cash drawdown request (will be tracked in system)
What’s Coming With New Grants Accounting System in MyGaDOE Portal
What’s Coming With New Grants Accounting System in MyGaDOE Portal

Grants Application - Manage Grants

Program Information

Program Name: 721 - Title IV - Part A Student Support and Academic Enrichment (CFDA# 84.424A)
Fiscal Year: 2022
System: 761 - Atlanta Public Schools
Program Period: July - 2021 to June - 2022

Budget Information

Budget Amount: $16,500.00
Payments: $0.00
Balance: $16,500.00
Funds Requested: $0.00
QUESTIONS?
CONTACTS – GRANTS ACCOUNTING

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