

# GASBO

## Georgia Department of Education Financial Review

November 7, 2019

# AGENDA

- Initial FY 2020 Budget
- Proposed Budget Adjustments
- 2019 Legislation
- FESR/ESSA
- Federal Grant Closeouts
- Chart of Accounts
- Financial Reporting
- GASB 84 Restatement to Beginning Net Position
- GASB 87 Leases
- Deficit Reporting
- Indirect Cost Rates
- Miscellaneous Topics
- Questions

# FY 2020 Initial QBE and Other State Grants

# 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, 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

# 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	\$38,549.00	\$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	\$66,306.00	\$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	\$5,573.50	\$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		

# 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).

# Additional 2 Month's Salary Funding

INDIRECT COST					
Central Admin and One Time QBE	12,895,650	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 – <b>Increase</b> <ul style="list-style-type: none"><li>• 1/3 of Teacher Salary</li></ul>	\$1,161.23
Secretaries – <b>Increase</b> <ul style="list-style-type: none"><li>• 2% Salary Increase</li><li>• TRS Increase 20.90% - 21.14%</li></ul>	\$283
• Accountants – <b>Increase</b> <ul style="list-style-type: none"><li>• 2% Salary Increase</li><li>• TRS Increase 20.90% - 21.14%</li></ul>	\$423

# Initial FY 2020 Budget – Equalization and LFMS

TOTAL EARNINGS FOR QUALITY BASIC EDUCATION  
Education Equalization Funding Grant

- **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

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

\*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 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 high school counselor programs 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

# Facility Safety Bond Grant School Security Grant

## Facility Safety Bond

- \$16M in Bond Funds overall
- Program Code 1690
- Period July 1, 2018 – June 30, 2023
- Invoice Application

## School Security Grant

- \$69M in Cash Appropriation Overall
- Program Code 1695
- Period July 1, 2018 – June 30, 2020
- Budget Approval in Consolidated Application

# TRS

- **Employer Rates**

- FY 2020 – 21.14%
- FY 2021 – 19.06%

- **Employee Rates**

- FY 2020 – 6%
- FY 2021 – 6%

# FY 2020 4% Budget Reduction, FY 2021 6% Budget Reduction

# 4% Reduction of Initial FY 2020 Budget

## • Proposed Categorical Grant Reductions

- Agriculture Education - \$444,915
- CTAE Equipment - \$80,000
- GNETS - \$2,549,871
- Non-QBE - \$579,230 (sparsity, rtf, hygiene products)
- Nutrition - \$981,373
- Preschool Disabilities - \$1,732,400
- RESAs – \$818,720
- School Improvement - \$40,000
- CTAE - \$627,865
- Tuition for Multiple Disabilities - \$62,078

## • QBE IS EXEMPT

# 6% Reduction of Initial FY 2020 Budget for FY 2021

- **FY 2021 Initial Budget**

- 6% less than initial FY 2020 Budget
- This is **NOT** an additional 6% on top of the 4% budget cuts

- **QBE IS EXEMPT**

- Budget Cuts could affect FY 2020 Non-QBE grants at the school district level
- Cuts expected to be implemented December-January

# Legislation

## 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

# Transparency/Every Student Succeeds Act (ESSA)

## 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

Please select to refresh the report

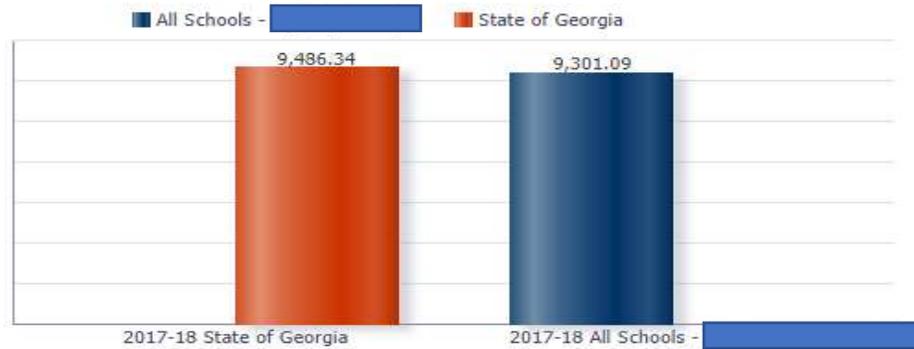
\* School Year: 2017-18  
 \* School District: [Blue Box]  
 \* School: NULL

Apply Reset

[Refresh](#)

[Refresh](#)

School Year	School District Name	Institution Name	Financial Efficiency Star Rating	Expenditure Type	Amount
2017-18	State of Georgia	All Schools	*	Per Pupil Expenditure	\$9,486.34
				Federal Per Pupil Expenditure	\$566.37
				State Local Per Pupil Expenditure	\$8,919.98
	[Blue Box]	All Schools	★ ★ ★	Per Pupil Expenditure	\$9,301.09
				Federal Per Pupil Expenditure	\$683.78
				State Local Per Pupil Expenditure	\$8,617.31



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# Financial Efficiency Star Rating and ESSA Report Card

## Tentative Timeline

- November 7 – GOSA flat files to Financial Review
- November 20 – Publish in Financial Review GaDOE Portal for Comment
- December 6 – Comment Period Ends
- December 13 – Publish in CCRPI GaDOE Portal
- December 31 – Publish publicly

# Federal Grants Closeout

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## 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 30<sup>th</sup>. 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 30<sup>th</sup> for each federal program, even the programs that have a grant period through September.



- Revenues over expenditures at June 30<sup>th</sup> 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

2230-210.00	STATE HEALTH INSURANCE	\$5,470.31
2230-220.00	FICA	\$3,369.23
2230-230.00	TEACHERS RETIREMENT SYSTEM	\$7,662.14
2230-290.00	OTHER EMPLOYEE BENEFITS	\$28.94
2230-610.00	SUPPLIES	\$566.63
2230-611.00	SUPPLIES - TECHNOLOGY RELATED	\$243.53
2230-615.00	EXPENDABLE EQUIPMENT	\$397.85
2230-616.00	EXPENDABLE COMPUTER EQUIPMENT	\$1,730.07
<b>2230-000.00</b>	<b>TOTAL EXPENDITURE FEDERAL GRANT ADMINISTRATION</b>	<b>\$65,049.75</b>
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$5,525.91
2300-880.00	FEDERAL INDIRECT COST CHARGES	\$83,820.34
<b>2300-000.00</b>	<b>TOTAL EXPENDITURE GENERAL ADMINISTRATION</b>	<b>\$89,346.25</b>
2700-595.00	OTHER PURCHASED SERVICES	\$108.00
<b>2700-000.00</b>	<b>TOTAL EXPENDITURE STUDENT TRANSPORTATION SERVICE</b>	<b>\$108.00</b>
<b>7000</b>	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$4,090,018.95</b>
<b>9000-000.00</b>	<b>TOTAL DEBITS</b>	<b>\$4,090,018.95</b>
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	\$4,090,018.95
<b>4000</b>	<b>TOTAL REVENUES (FEDERAL)</b>	<b>\$4,090,018.95</b>
<b>8000</b>	<b>TOTAL REVENUE &amp; OTHER SOURCES &amp; OTHER ITEMS</b>	<b>\$4,090,018.95</b>
<b>9000</b>	<b>TOTAL CREDITS</b>	<b>\$4,090,018.95</b>

Georgia Department of Education  
Richard Woods, Georgia's School Superintendent

# Fund Balance for Federal Funds

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

Financial Review - Reports		
2300-810.00	DUES AND FEES	\$1,200.00
2300-880.00	FEDERAL INDIRECT COST CHARGES	\$137,427.00
<b>2300-000.00</b>	<b>TOTAL EXPENDITURE GENERAL ADMINISTRATION</b>	<b>\$480,420.72</b>
2700-180.00	BUS DRIVERS	\$6,026.83
2700-220.00	FICA	\$584.46
2700-260.00	WORKMEN COMPENSATION	\$16.55
2700-595.00	OTHER PURCHASED SERVICES	\$775.00
2700-620.00	ENERGY	\$5,287.21
<b>2700-000.00</b>	<b>TOTAL EXPENDITURE STUDENT TRANSPORTATION SERVICE</b>	<b>\$12,690.05</b>
<b>7000</b>	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$6,907,275.71</b>
0004	END OF FISCAL YEAR FUND EQUITY	\$0.00
<b>0000</b>	<b>END OF FISCAL YEAR FUND EQUITY</b>	<b>\$0.00</b>
<b>9000-000.00</b>	<b>TOTAL DEBITS</b>	<b>\$6,907,275.71</b>
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	\$6,907,275.71
<b>4000</b>	<b>TOTAL REVENUES (FEDERAL)</b>	<b>\$6,907,275.71</b>
<b>8000</b>	<b>TOTAL REVENUE &amp; OTHER SOURCES &amp; OTHER ITEMS</b>	<b>\$6,907,275.71</b>
0001	BEGINNING FUND BALANCE	\$0.00
0002	ADJUSTMENTS TO FUND BALANCE	\$0.00
<b>0000</b>	<b>CURRENT FY BEGINNING FUND EQUITY</b>	<b>\$0.00</b>
<b>9000</b>	<b>TOTAL CREDITS</b>	<b>\$6,907,275.71</b>

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# Fund Balance for Federal Funds

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		

**DO NOT TRY TO MATCH UP THE GRANT AWARD PERIOD WITH THE FISCAL YEAR! RECEIVABLES SHOULD ONLY BE ACCRUED FOR EXPENDITURES INCURRED THROUGH JUNE 30<sup>TH</sup>!**

# 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.



# 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 Updates

## Program Codes Added FY 2020

- 1565 – Hygiene Products in GA Schools
- 1695 - School Security Grant
- 1774 - RESA Growing Readers
- 1793 - Title IV, Part A – E3 Grant
- 2831 - IDEA Georgia Parent Mentor Partnership Grant
- 3537 – CTAE Opportunities Equipment Grant

# Chart of Accounts

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

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

# Program Codes Restricted in FY 2020

- All ARRA Program Codes are locked effective FY 2020:

## **All ARRA Program Codes LOCKED in Chart of Accounts - FY 2020**

4110 - State Fiscal Stabilization Funds

4120 - State Fiscal Stabilization Funds - ARRA Funds: Special Education

4130 - State Fiscal Stabilization Funds - ARRA: CTAE

4210 - ARRA - Title I Grants to LEAs

4212 - ARRA Title I School Improvement A

4214 - ARRA Title I - Neglected and Delinquent Funds

4215 - ARRA - School Improvement 1003G

4217 - ARRA - School Improvement Grant SIG (1003G) - Supplemental

4220 - ARRA - IDEA Title VI,B Flow Thru funds

4225 - ARRA - IDEA Preschool

4260 - ARRA - SNP School Lunch Equipment Grant

4262 - ARRA Education for Homeless Children and Youth

4264 - ARRA Title IID Ed Tech Grants - STEM Competitive Grant

4265 - ARRA Title IID Ed Tech Grants - etextbook Competitive Grant

4266 - ARRA Title IID Ed Tech Grants - Blended Learning Competitive Grant

4267 - ARRA Title IID Ed Tech Grants - Student Literacy Grant

4310 - ARRA - Impact Aid Construction Grant

4330 - ARRA Headstart grant

4340 - ARRA Pre K Grant \$400 per classroom

4341 - ARRA Pre K grant \$1200 per school

4342 - ARRA Pre K - Summer Transition Grant

# 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

# 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!**

# DE 46 Data Submission Process

## Room for Improvement

- IT is working on the slow upload process
- Considering staggering Upload Dates
- FY 2020 Final Budget – August 31, 2020
- FY 2020 Final Actuals – September 30, 2020
- FY 2021 Initial Budget – October 30, 2020
- We want to hear from you!

# Monthly Error Checking

- 32 Transmitted Reports
- 198 Entities have not transmitted

**Why aren't you utilizing Error Checking?**

# Monthly and Annual Submissions

- Data File must include the exact 64 characters per row
- W985 – 30 districts received warning for CY beginning balance not equal to PY ending balance
- Fiscal Year 2019 was first year the Financial Review Coordinator required to submit an error-free report to Superintendent for Approval
- *I Certify that the information above, as well as the information on all other DE046 and DE420 Financial Reports available on the Internet for this Financial Report Period, **is accurate and complete.***
- *The FY 2019 Financial Report transmitted to the Georgia Department of Education was prepared in accordance with the applicable laws and State Board of Education Rules.*

**Financial  
Review  
Application**

**Transmission**

**Transmission Type:  
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
--------	---------------------	-------------	--------------	----------------

# Monthly Close Out Checklist

- Basic close-out procedures to complete monthly to ensure the financial records are up-to-date.
- Reconcile cash monthly
- Reconcile CS-1 monthly
- Reconcile capital assets monthly
- Upload to Error Checking monthly

# Mapped Financial Statements

## Revenue Not Allocated

- State Health Holiday – Program Code 1462
- Any Federal Grant that was transferred to another Federal Program
- These will have to be allocated manually to appropriate function codes

# Mapped Financial Statements – Known Issues

## State Health Employer Contribution Holiday

- Program Code 1462
- On Schedule of State Revenue, report as additional line item under Categorical Grants as “State Health Employer Contribution Holiday”
- Will be reported as a negative revenue amount

# Mapped Financial Statements – Known Issues

## Revenue Reported in Fund 300

- If Revenue is reported to any other Source Code besides 3600, it is double-reported on Exhibit B
- Example: 300-3800-7060
- Reported in both Operating Grants and Contributions (because of Source 3800) and Capital Grants and Contributions (because of Fund 300)

# Mapped Financial Statements – Known Issues

## Fund 150

- Expenditures by Program charged to Fund 150 are not matched to Revenue by Program Charged to 100
- Results in the Revenue by Program in Fund 100 defaulting to the Revenue Not Allocated Row
- These will have to be allocated manually to appropriate function codes

# Mapped Financial Statements – Known Issues

## Fund 599

- Fund 599, Revenue Source 3400, Program Code 1540 is incorrectly mapping on Exhibit B Operating Grants and Contributions
- Fund 599, Function 5100, Objects 830 and 831 are incorrectly mapping on Exhibit B in the Expenditures column, as well as the calculation of Changes in LTD

Change in LTD	
XXX-5100-831	-\$1,958,726.18
CY-900-0304	-\$12,185,083.73
PY-900-0304	\$14,148,627.23
<b>Sub Total</b>	<b>\$4,837.32</b>
R-0002	\$0.00
<b>Total Change in LTD</b>	<b>\$4,837.32</b>

- These will have to be allocated manually to appropriate function codes

# Mapped Financial Statements – Known Issues

## Coming Soon!

- Implement a Revenue Code Relationship Process
- Fund – Revenue Source
- Revenue Source – Program Code

# Completed Financial Statements

Final Financial Statements, including MD&A, Supplementary Information, and Notes to the Financial Statements due **December 31, 2019**

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, *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 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

## **GASB 84 – Fiduciary Funds**

**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

	<u>CUSTODIAL FUND</u>
Cash	2,043,078.76
Investments	
Accounts Receivable	
Accounts Payable	27,159.83
Beginning Fund Balance	2,198,786.46
Adjustments to Beginning Fund Balance	-326,051.54
Revenues	5,691,802.14
Expenditures	5,593,172.75
Transfer In	309,984.69
Transfers Out	265,430.07
Ending Fund Balance	2,015,918.93

# GASB 84 – Restatement to Beginning Net Position and Beginning Fund Balance

## General Fund:

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

## Custodial Fund:

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

# 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 2020 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, 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

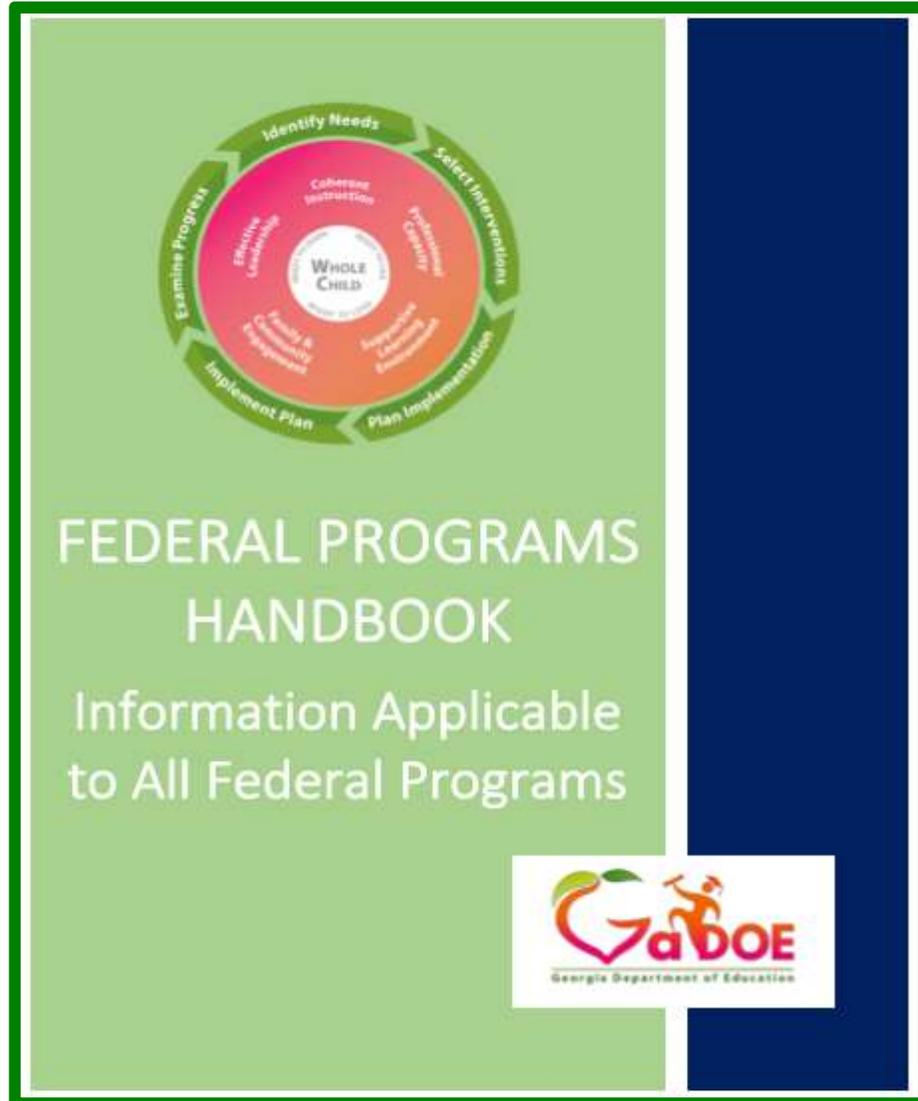


## How to Start Preparing for Lease Standard:

- 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

# Indirect Cost Rates

# Indirect Cost Rate



- Page 40 – Indirect Cost Rate Budgeting and Application Guidance

# Indirect Cost Rates

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

- **§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 31<sup>st</sup>  
**Any adjustments to DE 46 for final financial statement preparation must be provided to Financial Review by Fund-Function-Object.**

NEW

# Indirect Cost Rates – Audited Data

Electronic Signature:						AMOUNTS USED TO CALCULATE INDIRECT COST RATES
Title:						
Date:						
				ADJUSTMENTS For LEA Input Only		
FUND DESCRIPTION	FUNCTION DESCRIPTION	OBJECT DESCRIPTION	Total	DEBIT	CREDIT	ADJUSTED EXPENDITURES
100 - General Fund	1000 - INSTRUCTION	110 - TEACHERS	98,843,156.48			
100 - General Fund	1000 - INSTRUCTION	113 - SUBSTITUTE/TEMPORARY EMPLOYEE	1,247,039.88			
100 - General Fund	1000 - INSTRUCTION	114 - SUBSTITUTE/TEMPORARY EMPLOYEE	248,824.22			
100 - General Fund	1000 - INSTRUCTION	115 - EXTENDED DAY - TEACHERS	250,917.41			
100 - General Fund	1000 - INSTRUCTION	117 - EXTENDED YEAR	133,215.41			
100 - General Fund	1000 - INSTRUCTION	118 - ART,MUSIC,PE	11,710,225.31			
100 - General Fund	1000 - INSTRUCTION	140 - AIDES AND PARAPROFESSIONALS	5,483,856.08			
100 - General Fund	1000 - INSTRUCTION	142 - Salary Of Clerical Staff	133,395.44			
100 - General Fund	1000 - INSTRUCTION	172 - ELEMENTARY COUNSELOR	1,572,308.25			
100 - General Fund	1000 - INSTRUCTION	173 - SECONDARY COUNSELOR	2,849,869.67			
100 - General Fund	1000 - INSTRUCTION	178 - Graduation Coach	70,353.96			
100 - General Fund	1000 - INSTRUCTION	191 - OTHER ADMINISTRATIVE PERSONNEL	44,885.68			
100 - General Fund	1000 - INSTRUCTION	199 - Other Salaries and Compensation	4,410.00			
100 - General Fund	1000 - INSTRUCTION	210 - State Health Insurance	18,036,905.97			
100 - General Fund	1000 - INSTRUCTION	220 - FICA	8,816,478.26			
100 - General Fund	1000 - INSTRUCTION	230 - Teachers Retirement System	25,409,850.67			
100 - General Fund	1000 - INSTRUCTION	250 - Unemployment Compensation	1,872.00			
100 - General Fund	1000 - INSTRUCTION	260 - Workmen Compensation	999,998.00			

# Indirect Cost Rates – Audited Data

## 3 OPTIONS

By signing this document, I certify the information provided is accurate and complete, and the expenditures/expenses provided in the adjusted column are in agreement with the final financial statements presented for audit that are due on or before December 31 of each year to the Georgia Department of Education and the Department of Audits and Accounts.

By signing this document, I certify there are no adjustments to the DE 46 FY 2019 Financial Report transmitted to the Georgia Department of Education.

By signing this document, I certify that the BLANK School District/State Charter/RESA will not utilize Indirect Cost in FY 2021 and therefore will not provide information in order to calculate a negotiated Restricted and Unrestricted Indirect Cost rate.

# Indirect Cost Rates – Audited Data

- But that is STILL not audited data.....
- What if there are proposed and accepted audit adjustments?

# 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 2021 indirect cost rate is calculated using the financial data provided for fiscal year ended June 30, 2019. **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.*

# Indirect Cost Rates – Audited Data

- Worksheet included in Portal
- Complete with DE 46 Adjustments Due **January 15, 2020**

The screenshot shows a web application interface for 'Financial Review - Attachments'. The 'Attachments' tab is selected and highlighted with a red circle. A red arrow points from this tab down to the 'Select File' area. The interface includes a 'Fiscal Year' dropdown menu set to '2019', a 'System' dropdown menu set to 'Applying County - 511', and a table with columns for 'Attachment Name' and 'Date Uploaded'. There are also buttons for '+ Close', '+ Upload', and '+ Cancel'.

# 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 deficit - **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 District Deficit Reporting

## School Nutrition:

- If Fund 600 reports an UNASSIGNED Deficit, it will be noted in the Audit Report.
- A Nonspendable Fund Balance cannot be netted with an Unassigned Deficit because the nonspendable inventories are not in a spendable format to use for future operations.
- DE 46 – Deficits are determined by totaling all fund balances EXCEPT the Nonspendable categories such as Inventories.
- Inventories cannot pay future expenditures.

# School System Deficit Reporting

## How Many Systems Currently Reporting

### Deficits:

- 16 School Districts reported deficits in School Food Service on FY 2019 DE 046
- 4 School Systems reported deficits in General Fund on FY 2019 DE 046
- 10 currently reporting deficits substantiated by school system and/or audit (FY 18 and earlier)
- 13 **NEW** deficits reported in FY 2019

# Miscellaneous Topics

# GASB 33 Revenue Recognition Criteria

- Accrual Basis, revenue recognition occurs in the accounting period in which the revenue becomes objectively measurable and earned. "Objectively measurable" means the amount can be determined accurately.
- Modified Accrual Basis, revenue recognition occurs in the accounting period in which the revenue becomes objectively measurable, earned, and available.
- Availability:
  - Collected within a period of time after year-end equal to the LUA's normal bill paying cycle.
  - Collected within a specified standardized time period after year-end such as 30, 60, 90 or 120 days.
  - Collected within 12 months after year-end (i.e., the transaction results in a current asset at year-end).

## Nursing 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)
- **Direct Service Code** for kids that do not have an IEP

## Nursing Medicaid Reimbursement

- Must enroll in both CISS and ACE to participate in Nursing Reimbursement
- Random Moment Time Study will be performed – Nurses will complete
- No 5-day advance notice
- PCG is preparing an implementation guide for DCH

## NEW EPA Grant

- Water Infrastructure Improvements For the Nation (WIIN) Act
- Awaiting final approval from EPA. Amount is \$1,102,000
- GaDOE is responsible for administering the grant. Will be making payments to vendors directly.
- Grant funds will be used to offer assistance to school systems for the testing of lead in drinking water in schools.
- The focus of the grant funds will be for schools where the free/reduced lunch population is at least 50% and at least one building of the facility was first occupied prior to 1990.
- Emphasis on elementary facilities in order to reach the youngest population.
- Mike Rowland, Assistant Facilities and Transportation Director

# 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 2020 calculation used the FY 2018 data
- Includes Funds 150 and 599
- Excludes Object Code 594

# FBO Risk Assessment

- 11 school systems listed as High Risk by FBO
- 12 school systems listed as High Risk in FY 2019
- Federal Programs have notified all systems that will be monitored in FY 2020
- **Not all Indicators are monitored**

# Title I Schoolwide Consolidation of State/Local/Federal Funds

- 12 new systems implementing consolidation in FY 2020
- 32 total systems participating in consolidation in FY 2020

If interested in FY 2021, it is now time to start the planning process

Federal Programs
Title I, Part A Improving Academic Achievement of the Disadvantaged
Title I, Part A - Academic Achievement Awards
Title I, Part A - Foster Care Program
Title I, Part A - Family-School Partnership Program
Title I, Part C - Education of Migratory Children
Title I, Part D - Programs for Neglected or Delinquent Children
Title II, Part A - Supporting Effective Instruction
Title III, Part A - Language Instruction for English Learners and Immigrant Students
Title IV, Part A - Student Support and Academic Enrichment
Title IV, Part B - 21st Century Community Learning Centers
Title V, Part B - Rural Education Initiative
Title IX, Part A - McKinney - Vento Homeless Assistance Act
English Learner Programs
Private Schools/Equitable Services/Ombudsman
<b>Consolidation of Funds</b>
Professional Qualifications & ESSA In-Field Reporting
Special Education Services and Supports

## Consolidation of Funds

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

If you are interested in more information regarding Consolidation of Funds, please reach out to Shaun Owen and Carly Ambler [consolidation@doe.k12.ga.us](mailto:consolidation@doe.k12.ga.us).

### Consolidation of Funds Webinars

- Consolidation of Funds Overview (Webinar) (PPT)
- Consolidation of Funds for Finance Directors (Webinar) (PPT)
- 03.09.18 Where Should We Be Now? Focus on Finance (Webinar) (PPT)
- 04.25.18 Where Should We Be Now? Focus on Finance (Webinar) (PPT)
- 06.01.18 Where Should We Be Now? Focus on Resources (Webinar) (PPT)
- 06.27.18 Where Should We Be Now? Focus on Budgeting (Webinar) (PPT)
- 07.26.18 Where Should We Be Now? Focus on IDEA 611 & 619 (Webinar) (PPT)
- 10.04.18 Where Should We Be Now? Focus on Monitoring (Webinar) (PPT)
- 06.04.19 Financial Preparation for Consolidation (Webinar) (PPT)
- 06.13.19 Consolidating Title I, Part C Migrant (Webinar) (PPT)
- 06.26.19 Completing the FY20 Intent and Purpose Form (Webinar) (PPT)
- 09.16.19 FY20 Consolidation of Funds and Monitoring (Webinar)(PPT)

### Consolidation of Funds Video

- Consolidation of Funds in Cartersville City Schools (video)

### Interested in Upcoming Training Opportunities?

- October 8, 2019 - FY21 Interest Webinar (Recording, PPT)
- October 22, 2019 - FY21 Participation Workshop (Register)
- January 22, 2020 - FY21 Interest Webinar (Register)
- March 18, 2020 - FY21 Participation Workshop (Register)

### Contact Information

**Shaun Owen**  
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Director of Consolidated Federal Initiatives  
State Ombudsman  
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**General Inquiries**  
[consolidation@doe.k12.ga.us](mailto:consolidation@doe.k12.ga.us)

### Overview, Manual & Map

FY20 One Page Overview  
FY20 Consolidation of Funds Map  
FY20 Consolidation of Funds Manual  
FY21 Interest Form

### Financial Resources

Consolidated Schoolwide Financial Checklist  
Budget and Allocation Template (Example A)  
Financial Template (Example B)  
Financial Template (Example C)  
Tips for Fiscal Year Closing

### GaDOE & USDE Program Resources

**Georgia Department of Education**  
FY20 Intent and Purpose Template  
FY20 Intent and Purpose Sample  
FY20 Title I, Part C Consolidation LEA Plan  
FY20 IDEA Consolidation Formula Template  
Consolidation of Title I, Part C Guidance  
Cross Functional Monitoring  
Filing Formal Complaints Under ESSA Programs

### United States Department of Education

**Statute**  
USDE ESSA Webpage  
USDE IDEA Webpage

**Regulatory Guidance**  
Federal Register 2004  
34 CFR Part 200.25-29 Schoolwide Programs  
34 CFR Part 300.206 IDEA  
2 CFR Part 200 Compliance Supplement

**Non-Regulatory Guidance**  
Schoolwide Guidance, 2016  
T1 Fiscal Issues Schoolwide Guidance, 2008



# Federal Administrative Consolidation

- Consolidate Federal Funds only in support of Federal Administrative Costs
- Con App Budget – 1 LINE IN EACH PARTICIPATING FEDERAL GRANT!!!!
- 2230-882
- Federal Administration will utilize separate program code – 8882 – to distinguish activity
- If consolidating Federal funds for schoolwide, activity is disaggregated by function and program code

# QUESTIONS?

# Contact Information

- **Atlanta**

- Viola Darrington (404-651-8176) – [vdarrington@doe.k12.ga.us](mailto:vdarrington@doe.k12.ga.us)
- Steve Lyle (404-656-6769) – [slyle@doe.k12.ga.us](mailto:slyle@doe.k12.ga.us)
- Debara Montgomery (404-656-2344) – [dmontgomery@doe.k12.ga.us](mailto:dmontgomery@doe.k12.ga.us)
- Russ Swindle (404-463-0513) – [rswindle@doe.k12.ga.us](mailto:rswindle@doe.k12.ga.us)

- **Naylor** (229-241-9915)

- Rhonda Metts – [rmetts@doe.k12.ga.us](mailto:rmetts@doe.k12.ga.us)

- **Rome** (404-556-7376)

- Chris Toles – [ctoles@doe.k12.ga.us](mailto:ctoles@doe.k12.ga.us)

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Georgia Department of Education

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