

# 2017 Year End Workshop

May/June 2017

Amy Rowell – GaDOE Financial Review

# AGENDA



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- FY 2018 QBE Allotment
- Salary Survey Questions
- Legislation (HB 139)
- FMGLUA Update
- Financial Efficiency Star Rating
- TRS State Support
- ESSA
- Chart of Accounts
- DE 46 Submission Updates
- Financial Report Deadlines
- Federal Grant Drawdowns
- GASB Updates
- Consolidated Schoolwide Program
- Special Education Excess Costs

# FY 2018 QBE and Other State Grants

# Initial FY 2018 QBE



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gadoe.org](http://gadoe.org)

- 2% Salary increase for certified employees - \$160,105,154
- Funded enrollment growth and T&E increase - \$133,317,976
- Nurses Increase (based on enrollment increases) - \$220,798
- TRS Increase 14.27% to 16.81% - \$177,960,254
- Initial FTE – 1,744,714
- Charter System Supplement - \$2,999,129
  - Adjusted for Increased FTEs
  - Charter Systems approved after July 1, 2016 will see supplement as appropriated at the FY 18 Mid-Term
- State Commission Charter Schools - \$8,021,294
- Math and Science Supplement Reduction – (\$361,111)

# Initial FY 2018 QBE



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gadoe.org](http://ga.gov/gadoe)

- Increase funds for school counselors (HB 283 from 2013 session)
- Increase funds for school counselors that have a large concentration of military students
  - Funding based on number of military students reported to House Budget Office by school district

# Initial FY 2018 QBE



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaDOE.org](http://gaDOE.org)

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

# Initial FY 2018 QBE



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga.gov](http://ga.gov)  
[gadoe.org](http://gadoe.org)

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

# Initial FY 2018 QBE



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga.doe.org](http://ga.doe.org)

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



# Initial FY 2018 QBE – Categorical Grants



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga.doe.org](http://ga.doe.org)

- Sparsity – Updated FTEs and calculation for TRS
- Equalization - \$584,562,416
- Local Fair Share – \$1,777,164,321
- State Preschool Disabilities Grant –
  - \$432,960 for 2% salary increase (increase affects the grant award calculation)
  - \$637,635 for TRS increase
  - \$794,243 for enrollment growth and T&E
  - Funded as appropriated

# FY 18 Capital Outlay



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga.gov](http://ga.gov)  
[gaedoe.org](http://gaedoe.org)

- Capital Outlay Program - \$240,775,000
  - Regular - \$161,915,000
  - Regular Advanced - \$56,220,000
  - Low Wealth - \$22,640,000
- Transportation Bonds - \$7,500,000
  - Award letters will be sent after bonds are sold
  - Amount allotted not yet determined - @ \$77K per bus
  - Invoices must be dated AFTER award letter to be reimbursed

# Initial FY 2018 QBE



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- Audio-Video Technology and Film Grants
  - No Change for FY 18
  - \$2,500,000
  - The purpose of this appropriation is to provide funds for grants for film and audio-video equipment to local school systems.
  - Middle and High Schools

# Initial FY 2018 QBE Residential Treatment Centers



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[gaDOE.org](http://gaDOE.org)

- Funds increased due to increase in salary costs and TRS
- Overall reduced funds for attendance decrease
- Requested an audit of all RTCs by July 1, 2017

RTCs	Per FTE	Base School Year	Additional Days	Counselor	Parapro	Parapro	M&O
FY 2017	693	9,194.00	9,194.00	1,161.00	1,693.00	2,709.00	100.00
FY 2018	682	9,448.00	9,448.00	1,196.00	1,743.00	2,790.00	100.00

# Initial FY 2018 QBE Sparsity



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- FY 2018 = \$5,680,693; \$1,759.47 per FTE
- FY 2017 = \$5,411,224; \$1,688.18 per FTE
  
- Increase = \$269,469
  - Base Teacher Salary Increase
  - TRS Increase
  - Change in FTEs (increase in FTEs funded)
  
- Funded as appropriated

# FY 2018 Other Categorical Grants



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[gaode.org](http://gaode.org)

- Math & Science Supplement
  - Funded for those teachers reported as eligible on the October 2016 report (CPI 2016 – 1) report. Program was only funded to pay teachers that were eligible up to Step 4 (Year 6). If they attained that level, they were no longer eligible. Also funded those K – 5 teachers that were eligible and REPORTED CORRECTLY for the Stipend
  - Only fringes will be TRS (16.81%) and Medicare (1.45%)
  - Hope to provide funding early in FY2018
- NOTE: Districts were not and are not to move these teachers up on the salary schedule based on this bill

# Nursing – FY 18



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga.doe.org](http://ga.doe.org)

- Provided for 2% salary increase for nursing
- Funding for FY2018 increased by \$154,989
  - (salary adjustment)
- Raised pay for RN in formula from \$46,350 to \$47,277
- Raised pay for LPN in formula from \$32,960 to \$33,619
- Salary is earned based on FTEs reported. You earn positions.
- (Note: Does not mean you have to pay at that rate)

# Transportation Funds – 2018



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga.gov](http://ga.gov)  
[ga.doe.org](http://ga.doe.org)

- Categorical Grant
  - Funding increases based on 2% increase for salaries
  - Salary allotment per bus increases from \$9,016.94 to \$9,199.82
  - Recalculated based on formula
  - Remember, you earn funding for salaries of individuals to drive the buses you qualify for based on the latest survey results utilized.



# Transportation Funds – 2018



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gadoe.org](http://gadoe.org)

- FY 2017
  - Salary - \$9,016.94
  - Social Security - \$689.44 (7.65%)
  - Sick Leave - \$125
  - Requirement Medical Examination - \$30
  - Total - \$9,861.38
- FY 2018
  - Salary - \$9,199.82
  - Social Security - \$703.79 (7.65%)
  - Sick Leave - \$125
  - Requirement Medical Examination - \$30
  - Total - \$10,058.61

# Nutrition – 2018



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga.gov](http://ga.gov)  
[gaedoe.org](http://gaedoe.org)

- “Increase funds for a 2% salary increase”
- Calculation set forth in O.C.G.A. §20-2-187
- Appropriations increased for a 2% salary adjustment based on current manager and non-manager staffing and estimated lunches served in FY 18
- 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

# Equalization – 2018



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- Fully Funded for FY2018
  - Formula Calculated a total amount of \$584,562,416
  - Increase in funding of \$85,833,380 (17% increase)
- State Benchmark \$135,782 per FTE in FY 2017 to \$149,240 per FTE in FY 2018.
- 24 districts decreased equalization funding
- 56 districts had no change (i.e., no funding in either year)
- 100 districts increased equalization funding
- Above the benchmark, did not receive funding
- Below the benchmark, received funding

# Austerity 2018

- FY 2018 - \$166,769,851
- FY 2017 - \$166,769,851
- Decreased - \$0
- Adjusted to 1.98% of QBE Earnings (less local 5 mills) for each district



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

# State Health Benefit Plan



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- Employer Contributions
  - Certified Employees - \$945 PMPM
  - Non-certified Employees - **\$945 PMPM**
    - **Increase from \$846.20 PMPM**
    - **Effective January 1, 2018**

# TRS



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- Employer Rates
  - FY 2017 – 14.27%
  - FY 2018 – 16.81%
  
- Employee Rates
  - FY 2016 – 6%
  - FY 2017 – 6%

# FY 2018 - RESAs



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaDOE.org](http://gaDOE.org)

- Increase \$209,304
- 2% Salary Increase
- TRS Increase
- Keep in mind the salary increase is part of the formula for determining the base salary cost, which is then funded as appropriated.

# Salary Survey



# Austerity 2017



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

HB 751:

Increase funds to offset the austerity reduction in order to provide local education authorities the flexibility to eliminate teacher furlough days, increase instructional days, and increase teacher salaries.

# Austerity 2017

## Survey Results - Furloughs:



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[gaode.org](http://gaode.org)

- 135 school districts (75%) reported no furloughs in FY 2016 and FY 2017
- 45 school districts (25%) reported furloughs in FY 2016
- 35 school districts (19%) who had furloughs in FY 2016 eliminated furloughs in FY 2017
- 10 school districts (6%) reported continued furloughs in FY 2017

# Austerity 2017

## Survey Results – Calendar Days:

- 170 school districts (94%) reported full calendar days or full equivalent calendar days
- 10 school districts (6%) reported shortened calendar days based on continued furloughs



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

# Austerity 2017



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga DOE.org](http://ga DOE.org)

## Survey Results – Salary Increase or One-Time Supplement:

- 71 school districts (40%) reported a one-time salary supplement paid to all employees
- 72 school districts (40%) reported a salary enhancement
- 34 school districts (19%) reduced or eliminated furloughs, or provided step increases only
- 3 school districts (1%) maintained furlough levels

# 2% Salary Scale Increase



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- Certified State Salary Scale increased by 2%
- FY 18 Base Salary – T4, Step E = \$34,092
- FY 17 Base Salary – T4, Step E = \$33,424
  
- Charter Systems and most Strategic Waiver Systems have waived the requirement to follow the certified pay scale. (O.C.G.A. §20-2-212)
  
- So do you have to give a 2% salary increase???

# 2% Salary Scale Increase



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga DOE.org](http://ga DOE.org)

- Sample Survey Questions:

- Does your district follow the state certified salary scale?
- Does your district have a separate, locally approved salary scale in accordance with your flexibility contract?
- Is your district providing a 2% salary increase to certified employees? Other employees?
- Is the 2% based on the state certified salary scale or the local approved salary scale?
- What other budgetary decisions has your district planned based on the increase in the QBE appropriations?

# Legislation

# FY 2016 – HB 65



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- Amended O.C.G.A. §20-2-167.1
- 2 public hearings before final adoption of budget
- Public hearings must be advertised
- Can be during any other meeting as long as advertised and meeting is opened for public comment



# FY 2017 - HB 139



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gadoe.org](http://gadoe.org)

- Intent: to provide transparency and accuracy of financial information at the local school system and school levels to the greatest extent practicable.
- Similar to HB 659 that was vetoed in 2016
- Requires GaDOE to disclose certain financial information of the school districts and schools
- Template to be ready by January 1, 2018
- Disclosure of information by October 2018

# FY 2017 - HB 139



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- School site budget and expenditure information:
  - Cost of all materials, equipment, and other nonstaff support;
  - Salary and benefit expenditures for all staff;
  - Cost of all professional development, including training, materials, and tuition provided for instructional staff on an annual basis;
  - Total cost of facility maintenance and small projects;
  - Total expenditures of new construction or major renovation, based on the school system facility plan; and
  - The per student expenditures delineated by ESSA.

# FY 2017 - HB 139



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaDOE.org](http://gaDOE.org)

- School system level information:
  - Annual budget of the local board of education
  - Ratios of expenditures to revenues for all general and special revenue funds;
  - Total dollar amount of local property tax revenue the school system collected in addition to the actual millage rate levied; and
  - Total dollar amount of all other tax revenue that is collected by the school system.



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaDOE.org](http://gaDOE.org)

# FY 2017 - HB 139

- School District - included links to the following on Department of Education's website:
  - Annual budget submitted to the State Board of Education pursuant to Code Section 20-2-167;
  - Annual personnel report prepared by the state auditor pursuant to code Section 50-6-27;
  - Most recent five years of audits conducted by the DOAA pursuant to Code Section 50-6-6 and any additional independent audits conducted pursuant to Code Section 50-6-6.
  - Any findings of irregularities or budget deficits
  - SPLOST Schedule

# FY 2017 - HB 139



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- School Level - included links to the following on Department of Education's website:
  - Financial Efficiency Ratings for the school published by GOSA
  - And all the information required to be linked by the school system level.
  - (just provide the same link at the school level and district level to all the information on DOAA, GaDOE, and GOSA websites)

# FY 2017 - HB 139



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- What does GaDOE have to do?
  - Develop rules and regulations for reporting no later than January 1, 2018
  - Publish all information by October 31, 2018
    - What information? FY 2017 financial data? FY 2018 financial data? What audits will be available? SPLOST schedule for FY 2018 is not due to DOAA until December 15, 2018?
  - Publish annually the underlying fiscal data that inform the financial efficiency rating calculated by GOSA with an explanation of the fiscal data that inform the rating on a disaggregated basis.

# FY 2017 - HB 139



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[gaDOE.org](http://gaDOE.org)

- What does GOSA have to do?
  - Report the percentage of students with each state funded characteristic at the local school system and school levels.
  - Online sortable database for each local school system and school on the per student expenditures used to determining the financial efficiency rating.
  - Online sortable database for each local school system and school on the per student expenditures used for reporting in accordance with ESSA.
  - Report the **relative financial performance of local school systems and schools.**

# FY 2017 - HB 139



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- Lastly, what do all state and local government entities have to do?
  - Cooperate with and assist each other in complying with this part.
  - Department of Education
  - Department of Audits and Accounts
  - Governor's Office of Planning and Budget
  - Governor's Office of Student Achievement



# FY 2017 - HB 139



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[gaDOE.org](http://gaDOE.org)

Fiscal Year	2016								
SYSTEM NAME	601-Applying County								
AMOUNT	Column Labels								
Row Labels	110 - TEACHERS	111 - SCHOOL BOARD MEMBERS SALARIES	112 - PREKINDERGARTEN TEACHER	114 - SUBSTITUTE	115 - EXTENDED DAY - TEACHERS	116 - PROFESSIONAL DEVELOPMENT STIPENDS	117 - EXTENDED YEAR	118 - ART, MUSIC, PE	
100 - General Fund	12,553,761.85	19,600.00		60,678.49	115,151.78	14,600.00	41,083.41	841,178.43	
402 - Title I	65,940.00				2,180.18	0.00	45,852.50		
404 - Special Education	77,530.06		56,309.76			75.00	18,166.24		
414 - Title II						4,300.00			
460 - TITLE III									
536 - Family Connection									
560 - Pre-Kindergarten (Lottery)	31,074.73		351,946.31			300.00			
600 - School Nutrition Service Fund				27,529.36					
<b>Grand Total</b>	<b>12,728,306.64</b>	<b>19,600.00</b>	<b>408,256.07</b>	<b>88,207.85</b>	<b>117,331.96</b>	<b>19,275.00</b>	<b>105,102.15</b>	<b>841,178.43</b>	

# FY 2017 - HB 139



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

[gaDOE.org](http://gaDOE.org)

Fiscal Year	2016						
SYSTEM NAME	601-Applying County						
AMOUNT	Column Labels						
Row Labels	110 - TEACHERS	111 - SCHOOL BOARD MEMBERS SALARIES	112 - PREKINDERGARTEN TEACHER	114 - SUBSTITUTE	115 - EXTENDED DAY - TEACHERS	116 - PROFESSIONAL DEVELOPMENT STIPENDS	
<b>601-0103 Applying County High School</b>	<b>3,106,235.50</b>			<b>5,632.51</b>	<b>97,241.14</b>	<b>2,550.00</b>	
100 - General Fund	3,106,235.50				96,303.50	1,650.00	
402 - Title I					937.64		
404 - Special Education						0.00	
414 - Title II						900.00	
600 - School Nutrition Service Fund				5,632.51			
<b>601-0177 Applying County Elementary School</b>	<b>2,038,276.71</b>				<b>6,266.52</b>	<b>4,425.00</b>	
100 - General Fund	1,972,336.71				6,266.52	3,750.00	
402 - Title I	65,940.00					0.00	
404 - Special Education						75.00	
414 - Title II						600.00	
460 - TITLE III							
<b>601-0195 Applying County Middle School</b>	<b>2,821,824.98</b>			<b>4,043.65</b>	<b>5,907.00</b>	<b>7,400.00</b>	
100 - General Fund	2,821,743.44				5,907.00	5,300.00	
402 - Title I					0.00		
404 - Special Education	81.54					0.00	
414 - Title II						2,100.00	
600 - School Nutrition Service Fund				4,043.65			
<b>601-0277 Applying County Primary School</b>	<b>2,798,085.84</b>		<b>324,587.54</b>	<b>16,991.31</b>	<b>6,674.76</b>	<b>2,000.00</b>	
100 - General Fund	2,689,562.59			4,908.02	6,674.76	1,200.00	
402 - Title I							
404 - Special Education	77,448.52		56,309.76			0.00	
414 - Title II						500.00	
460 - TITLE III							
560 - Pre-Kindergarten (Lottery)	31,074.73		268,277.78			300.00	
600 - School Nutrition Service Fund				12,083.29			
<b>601-1050 Altamaha Elementary School</b>	<b>1,315,565.71</b>		<b>68,190.96</b>	<b>4,940.38</b>		<b>1,700.00</b>	
100 - General Fund	1,315,565.71					1,500.00	
402 - Title I							
404 - Special Education						0.00	
414 - Title II						200.00	
560 - Pre-Kindergarten (Lottery)			68,190.96				
600 - School Nutrition Service Fund				4,940.38			

# FMGLUA Update

# FMGLUA



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga.gov](http://ga.gov)  
[gaedoe.org](http://gaedoe.org)

- Contract with CVIOG to update Chapters 1 through Chapter 33
- New numbering format
- Reduced Appendices
- Expect to be completed with process in July 2017

# FMGLUA Updates

## Chapter 37



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- Capitalization Threshold – Equipment
- GaDOE recommends \$5,000
- Ensure threshold captures 80% of **total assets** (GFOA 1997)
- Determine a capitalization level that is appropriate for the LEA
- LEA should exercise control over potentially capitalizable items that fall under the threshold

# Financial Efficiency Star Rating

# Financial Efficiency Star Rating



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- Pending release of School Level Rating for FY 2017
- School Level rating will only include 2017 expenditures and will gradually include the 3 years for an average
- Guide for calculating expenditures on Financial Review website and GOSA website

# FESR FY 2016 Results



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- 9 districts received a 1-star
- 2 districts received a 5-star
- PPE Percentage Quintiles:
  - 0-20% - \$7,826.06
  - 21-40% - \$8,210.62
  - 41-60% - \$8,626.06
  - 61-80% - \$9,221.21
  - 81-100% - \$17,277.03



# FESR FY 2016 Results



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- Highest PPE Percentile - \$17,277.03 per FTE
  - 178 students
  - Average 13.69 students per grade, K-12
  - 24 certified employees at schools; 1 for every 7 students
  - Indirect Costs (Central, School, Business Admin) = \$435,529;  
\$2,446.79 per FTE
- Lowest PPE Percentile - \$5,840.41 per FTE
  - 1,353 students
  - Average 104 students per grade, K-12
  - 91 certified employees at schools; 1 for every 15 students
  - Indirect Costs (Central, School, Business Admin) = \$1,117,422;  
\$825.88 per FTE

# FESR FY 2016 Drilldown



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga DOE.org](http://ga DOE.org)

New																
<a href="#">Data Online</a> <a href="#">Attachments</a>																
<a href="#">Reports</a>																
<a href="#">Financial Review</a>																
<a href="#">Admin</a>																
<a href="#">Audit Trail</a>																
District ESR																
Expenditure 2014	FTE 2014	PPE 2014	Expenditure 2015	FTE 2015	PPE 2015	Expenditure 2016	FTE 2016	PPE 2016	CCRPI 2014	CCRPI 2015	CCRPI 2016	CCRPI Avg	PPE Avg	PPE Percentile	Star Rating	Rating
\$282,600,191.32	40,414	\$6,992.63	\$309,926,894.36	42,104	\$7,360.98	\$334,411,730.83	43,935	\$7,611.51	90.1	91.8	92.5	91.5	\$7,321.71	7	5	★★★★★
Comments:																
School ESR																
School ID	School Name	CCRPI 2014	PPE 2014	CCRPI 2015	PPE 2015	CCRPI 2016	PPE 2016	CCRPI Average	PPE Average	PPE Percentile	Star Rating	Rating				
1050	Big Creek Elementary School					101.1	\$7,014.48	101.1	\$7,014.48	4	5	★★★★★				
Year	Included Amount	Excluded Amount	District Enrollment	Enrollment Percent	District Amount	District Allocation	Total Amount	FTE Enrollment	PPE	Notes						
2016	\$6,674,077.07	\$310,045.62	43,935	2.48 %	\$38,615,920.08	\$967,674.82	\$7,631,751.89	1,088	\$7,014.48							

# FESR FY 2017 Drilldown



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga.doe.org](http://ga.doe.org)

- Included School Amount
- Excluded School Amount
- District Total Enrollment
- School Enrollment Percent
- District Total Centralized Cost
- Local Charter School Centralized Costs
- School Allocation of Centralized Costs
- Total Expenditures Allocated to School
- FTE Enrollment
- PPE

# FESR FY 2017



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga.gov](http://ga.gov)  
[gaedoe.org](http://gaedoe.org)

- FTEs are only counted in total if there are expenditures reported to the same school code.
- Example:
- FTEs for Burnt Hickory Elementary reported under school code 1050
- Expenditures for Burnt Hickory Elementary reported under facility code 2050
- Programming does not see any expenditures reported to school code 1050
- Assumes FTEs should be dropped because there are no associated expenditures.

# FESR FY 2017



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[gaode.org](http://gaode.org)

- What happens when the FTEs are dropped?
- Less FTEs = Higher Per Pupil Expenditure
- Example:
- Total Expenditures = \$1,000,000
- PPE when FTEs = 100 = \$10,000 Per Pupil
- PPE when FTEs = 85 = \$11,764 Per Pupil

# FESR FY 2017



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga.gov](http://ga.gov)  
[gaedoe.org](http://gaedoe.org)

- How will Centralized Costs be Allocated to Local Charter Schools?
  - 3% of 594 transfer using the following formula:
    - $\text{Total 594 Transfer} \div 0.97 * 0.03$
- What will then be allocated to the Traditional Schools?
  - Total District Centralized Costs – Sum of Centralized Cost Allocation to Local Charters

# TRS State Support

# TRS – State Support



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- TRS – Multi-employer cost sharing plan with special funding situation.
- OCGA §47-3-63 – certain full-time public school support personnel are funded on behalf of the employer by the State of Georgia.
- 1 manager per classification, or 7% of total managers per classification, whichever is greater, are eligible for TRS employer portions to be funded by the GA Department of Education.



# On Behalf TRS Statewide



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- FY 2013: \$5,912,370.21
- FY 2014: \$6,248,988.74
- FY 2015: \$6,914,550.53
- FY 2016: \$7,773,478.24
  
- Increase from FY 2013 to FY 2016: 31.48%
- Increase from FY 2015 to FY 2016: 12.42%
  
- TRS Employer Portion Increased: 1.12%



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

# TRS – State Support

- Employers report monthly to TRS, and include those managers that are eligible for state support.
- TRS then bills GaDOE for those managers' portion of employer contribution.
- Managers reported to following CPI job codes are eligible:
  - 455 – Plant Operations Director or Manager
  - 460 – Transportation Director or Manager
  - 468 – Warehouse
  - 478 – School Food Service Manager
  - 489 – Construction Manager or Director
- Report the highest paid manager in each category for state support eligibility.

# TRS – State Support



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaDOE.org](http://gaDOE.org)

- Email issued by GaDOE on November 28, 2016
- Email issued by GaDOE on March 3, 2017, notifying districts of ineligible employees reported on the November billing cycle
- By June 1<sup>st</sup>, you will be issued a letter which indicates the amount of funding for ineligible employees that were claimed
- The June QBE allotment will be reduced for the amount of payments for ineligible employees



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga.gov](http://ga.gov)

# TRS – State Support

- How will you account for the reduction in QBE?
- Debit – Cash (actual amount received)
- Debit – TRS Employer 230 (amount QBE allotment reduced for State Support)
- Credit – QBE (based on full allotment)
- Use the function and program code associated with the employee's salary to post the TRS expense

# TRS – State Support



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- **How will you account for the reduction in QBE?**
- Debit – Cash \$900,000
- Debit – 100-3100-9990-230 \$100,000
- Credit – 100-3120-XXXX-000 \$1,000,000
- Remember: Even though the salary of School Food Employees is coded in Fund 600, the On Behalf Payment is reported in Fund 100 for simplicity. The adjustment to On Behalf will net with the entry above
- Post to the fund that you post the On-Behalf entry

# TRS – State Support



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- How will this affect the On Behalf Entry?
- The worksheet provided in July will total the expenditures paid to TRS on behalf of all employees, and then will be **reduced** by the amount of QBE allotment withheld

# Every Student Succeeds Act (ESSA)

# ESSA – School Level Reporting



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- “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



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[gaDOE.org](http://gaDOE.org)

- School Level Expenditures
  - 1000, 2100, 2210, 2213, 2220, 2400
- Personnel Expenditures
  - Instructional Staff Salaries
  - Student Support Services Salaries
  - Instructional Staff Support Services Salaries
  - School Administration Salaries

# ESSA – School Level Reporting



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaDOE.org](http://gaDOE.org)

- School Level Expenditures
  - 1000, 2100, 2210, 2213, 2220, 2400
- Non Personnel Expenditures
  - Purchased Professional and Technical Services
  - Purchased Property Services
  - Communications and Printing
  - Travel
  - General Supplies
  - Utilities
  - Textbooks
  - Equipment
  - Depreciation
  - Dues and Fees
  - Miscellaneous Expenditures
- All separated between Technology Related and Non-Technology Related

# ESSA – Minimum Expenditures



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaDOE.org](http://gaDOE.org)

- Includes:
  - Administration
  - Instruction
  - Instructional Support
  - Student Support
  - Pupil Transportation
  - Operation and Maintenance of Plant
  - Fixed Charges
  - Preschool
  - Net expenditures to cover deficits for food services
  - Student Body Activities

# ESSA – Minimum Expenditures

- Excludes:
  - Community Services
  - Capital Outlay
  - Debt Service



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

# ESSA – Minimum Expenditures



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- Includes School Activity Accounts
- **Beginning FY 2018, Fund 500, 705, 715 will be required to be reported by school code**

# ESSA – Minimum Expenditures



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga.gov](http://ga.gov)  
[gaedoe.org](http://gaedoe.org)

## ESSA REPORT CARD EXPENDITURE REPORTING

School: Burnt Hickory Elementary

School Expenditures:	6,259,571.96
Student Enrollment:	896
School Per Pupil Expenditures:	6,986.13

District: Paulding County Board of Education

District Expenditures	34,180,772.35
District Enrollment:	28,466
District Proportionate Expenditures:	1,075,879.01
District Per Pupil Expenditures:	1,200.76
Total Expenditures Allocated to Burnt Hickory Elementary:	7,335,450.97
<u>Total Per Pupil Expenditures Burnt Hickory Elementary:</u>	<b>8,186.89</b>

# ESSA – Minimum Expenditures



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga DOE.org](http://ga DOE.org)

Please Select View: Detail Values

		Bonded Debt	Capital Projects	General Fund	Lottery K-12 and All Other K-12	School Nutrition	Title Programs	Grand Total	
2013-14	Instruction	\$0	\$58,074	\$5,255,958	\$0	\$0	\$117,476	\$5,431,507	
	Media	\$0	\$0	\$85,664	\$0	\$0	\$0	\$85,664	
	Instructional Support	\$0	\$6,840	\$175,941	\$0	\$0	\$42,077	\$224,859	
	Pupil Services	\$0	\$0	\$305,975	\$0	\$0	\$92,999	\$398,975	
	General Administration	\$0	\$0	\$0	\$0	\$0	\$48	\$48	
	School Administration	\$0	\$0	\$361,160	\$0	\$0	\$0	\$361,160	
	Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Maintenance and Operations	\$0	\$0	\$642,182	\$0	\$0	\$0	\$642,182	
	Renovation and Capital Projects	\$0	\$1,664,238	\$0	\$0	\$0	\$0	\$1,664,238	
	School food Services	\$0	\$0	\$0	\$0	\$4,995	\$0	\$4,995	
	Debt Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>2013-14 Total</b>		<b>\$0</b>	<b>\$1,723,312</b>	<b>\$5,883,880</b>	<b>\$0</b>	<b>\$4,995</b>	<b>\$222,016</b>	<b>\$7,612,103</b>
	2014-15	Instruction	\$0	\$5,300	\$5,158,580	\$0	\$0	\$463,000	\$5,626,880
Media		\$0	\$0	\$122,982	\$0	\$0	\$0	\$122,982	
Instructional Support		\$0	\$0	\$183,473	\$0	\$0	\$115,848	\$299,321	
Pupil Services		\$0	\$0	\$379,214	\$0	\$0	\$6,494	\$385,707	
General Administration		\$0	\$0	\$0	\$0	\$0	\$59	\$59	
School Administration		\$0	\$0	\$366,624	\$0	\$0	\$0	\$366,624	
Transportation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Maintenance and Operations		\$0	\$0	\$695,052	\$0	\$0	\$0	\$695,052	
Renovation and Capital Projects		\$0	\$14,933	\$0	\$0	\$0	\$0	\$14,933	
School food Services		\$0	\$0	\$0	\$0	\$353,580	\$0	\$353,580	
Debt Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>2014-15 Total</b>			<b>\$0</b>	<b>\$20,288</b>	<b>\$7,106,124</b>	<b>\$0</b>	<b>\$353,580</b>	<b>\$222,016</b>	<b>\$7,702,008</b>
2014-15		Instruction	\$0	\$35,154	\$5,589,892	\$0	\$0	\$112,994	\$5,738,040
	Media	\$0	\$0	\$122,970	\$0	\$0	\$0	\$122,970	
	Instructional Support	\$0	\$0	\$212,933	\$0	\$0	\$128,498	\$341,431	
	Pupil Services	\$0	\$0	\$321,368	\$0	\$0	\$6,796	\$328,164	
	General Administration	\$0	\$0	\$0	\$0	\$0	\$41	\$41	
	School Administration	\$0	\$0	\$361,347	\$0	\$0	\$0	\$361,347	
	Transportation	\$0	\$0	\$0	\$0	\$0	\$161	\$161	
	Maintenance and Operations	\$0	\$0	\$630,556	\$0	\$0	\$0	\$630,556	
	Renovation and Capital Projects	\$0	\$1,564,322	\$0	\$0	\$0	\$0	\$1,564,322	
	School food Services	\$0	\$0	\$0	\$0	\$420,366	\$0	\$420,366	
	Debt Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>2014-15 Total</b>		<b>\$0</b>	<b>\$1,599,477</b>	<b>\$7,239,065</b>	<b>\$0</b>	<b>\$420,366</b>	<b>\$248,490</b>	<b>\$9,507,397</b>
	<b>Total</b>		<b>\$0</b>	<b>\$3,348,917</b>	<b>\$21,172,069</b>	<b>\$0</b>	<b>\$1,217,940</b>	<b>\$723,106</b>	<b>\$26,462,032</b>

Current Report Card Display

[Print](#) - [Export](#)

# Chart of Accounts Updates





Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

# Chart of Accounts

- Survey sent in March, 2017
- SFS Program Code? Yes
- Title I Schoolwide Consolidation Program Code? Yes
- Function 2213 for Professional Development? Yes
- Fund for Local ASP? No
- Additional Program Codes? Not Yet

# Chart of Accounts



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- Program Code 9600
- Restricted to Fund 600 and 659 – School Food Service
- Code expenditures related to the operation of the National School Lunch Program, the School Breakfast Program, Donated Commodities, and Summer Food Programs
- Any other grants associated with SFS that require separate tracking of expenditures will use the appropriate program code for that particular grant.

# Chart of Accounts



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaDOE.org](http://gaDOE.org)

- Program Code 8881
- Used with Fund 150 – Consolidated Schoolwide Program
- Used to identify the allocation of expenditures from the consolidated Fund 150 to the participating federal funding sources

# COA – Program Code 8881



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[gaode.org](http://gaode.org)

- To reclassify expenditures allocable to Federal programs out of Fund 150:

Debit 150-0101-0000-000 \$50,000

Credit 150-1000-8881-881 \$50,000

Expenditures coded to 8881 will be a credit balance. Will be categorized as a state/local program code and will offset the total amount coded to the QBE program codes in Fund 150.

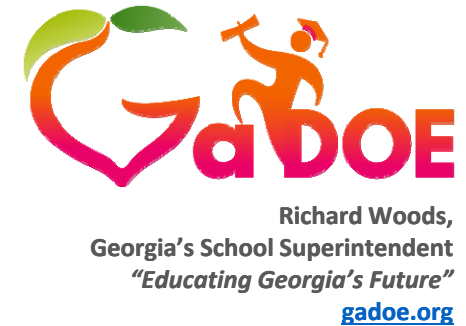
# Chart of Accounts



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga.gov](http://ga.gov)  
[gaedoe.org](http://gaedoe.org)

- Function 2213 – Instructional Staff Training
- One location for all professional development costs, including substitute costs
- Used for both federal and state expenditures (with various program codes)
- Does not include any other Instructional Service Improvements such as technology, online learning programs for the students, etc.

# COA - Function 2213



- Eligible Object Codes:

- 113, 114, 116, 142, 190, 191 (expectation is that RESAs will typically have personnel that are strictly for professional development purposes)
- All 200 benefit categories
- 300, 361, 362
- 580
- 595
- 610, 611, 612, 615, 642
- 810, 890

# Chart of Accounts



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- New Local Charter School Funds
- 359 – Local Charter School Capital Projects
- 659 – Local Charter School - School Food Service
- 859 – Local Charter School Capital Assets
- 959 – Local Charter School Long Term Debt

# Chart of Accounts



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga DOE.org](http://ga DOE.org)

- 2620
  - FY 2016 and Prior: Preschool Handicapped State Grant
  - FY 2017 and Subsequent: **Preschool Disability Services**
- 2310
  - FY 2016 and Prior: Tuition for Multi-Handicapped Children
  - FY 2017 and Subsequent: **Preschool Disability Services**



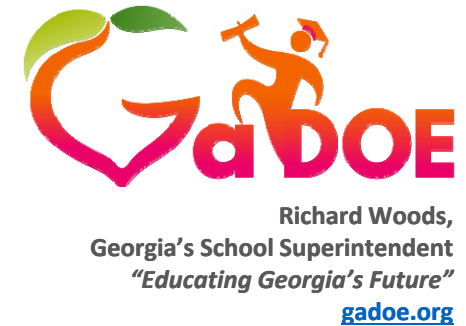
# COA – Function 2230



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[gaDOE.org](http://gaDOE.org)

- 2230 – Federal Grant Administration
  - Costs associated with the administration of federal grants in a function other than 2300
  - Intended to include the costs associated with the centralized services of federal grant administration.
  - Code Relationships will be limited for FY 2018 (effective July 1, 2017) as follows:
    - 121, 141, 142, 190, 191, 195, 199, 2XX, 530, 580, 610, 611, 612, 615, 616, 730, 734, 810, 890
  - If any other object codes are submitted, the data submission file will be rejected.
  - Will update code relationships AFTER FY 2017 Submissions – effective for entire FY 2018

# COA – Pending Update



- New Object Code in 8XX – Other Expenditure Series
- Necessary to report in the ESSA Report Card the amounts paid to the School Food Service Program to cover deficits.
- Currently utilize transfers in/out, however, it will more than likely have to be captured as an expenditure in the General Fund for FY 2018.
- Pending further guidance in August from NCEES.

# COA – School Activity Accounts



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- FY 2018 – School Activity Account expenditures required to be reported by SCHOOL CODE
  
- Facility Code 8010 will not be allowable in Funds 500, 705, and 715.

# DE046 Data Submission Updates

# DE046 Submission



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga.gov](http://ga.gov)  
[gadoe.org](http://gadoe.org)

- W2006 – Depreciation Expense Not Reported
  - Warning Requiring Explanation if NO Depreciation Expense is reported.
  - Explanation will NOT be approved for traditional brick and mortar school districts.
  - MUST report Depreciation Expense

# DE046 Submission



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gadoe.org](http://gadoe.org)

- Requested Error Code – Expenditures for Federal Programs Must be Reported
  - Error if no expenditures are reported to program code 1750 – Title I or 2824 – IDEA Flow Through on the DE 46.
  - Programming will check to the GAORS system, if funds have been drawn down for these categories and no expenditures reported, the file will not be processed.

# DE046 Submission



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[gadoe.org](http://gadoe.org)

- Requested Error Code – Expenditures for State Special Education Must be Reported
  - Error if no expenditures are reported to any of the Special Education QBE Program Codes.
  - 2011, 2021, 2023, 2031, 2033, 2041, 2043, 2051, 2053, 2061, 2063
  - If there is no expenditure reported in at least one of the program codes above, the report file will not be processed.

# Financial Reports and Final Financial Statements



# Deadlines



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaDOE.org](http://gaDOE.org)

## September 30, 2017

- FY 2017 Financial Analysis Report
- FY 2017 Final Budget Report
- FY 2018 Initial Budget Report

## December 31, 2017

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

# Local Charter Schools



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga.gov](http://ga.gov)  
[gaedoe.org](http://gaedoe.org)

- State Board Rule – 160-4-9-.06 – Charter Authorizers, Financing, Management, and Governance Training
- Responsibilities of Charter Authorizers
  - Ensure that local charter schools submit required financial information in accordance with the policies and deadlines established by the local school system for inclusion in the system's annual Financial Review Report (DE046) to the Georgia Department of Education.
- Chapter 43A of FMGLUA updated

# Federal Grant Drawdowns

# Federal Grant Drawdowns



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga.gov](http://ga.gov)  
[gaedoe.org](http://gaedoe.org)

- 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)

# Federal Grant Drawdowns



Richard Woods,  
 Georgia's School Superintendent  
 "Educating Georgia's Future"  
[gadoe.org](http://gadoe.org)

FEDERAL PROGRAMS	
Fund Requests	
<b>Fund No:</b> _____	<b>Fund Name:</b> _____
<b>Amount of Funds Requested from GADOE: \$</b> _____	
<b>Date Funds Requested:</b> _____	
<b>Funds Requested By:</b> _____	
(Signature)	
Budget Amount:	\$0.00
Funds Requested:	\$0.00
Funds Previously Requested:	\$0.00
Total Funds Requested:	\$0.00
Total Funds Expended:	\$0.00
Budget Balance:	\$0.00
Percent Expended: 0.00%	
Budget Amount Required to be Expended:	\$0.00
<b>Draw Down Approved By:</b>	
*****	
_____	_____
Federal Programs Director	Superintendent

# GASB 68

# Resources Available on Financial Review's webpage



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaDOE.org](http://gaDOE.org)

- Packets in TRS Employer File Locker; ERS will email their contact. Check with your HR or Payroll Coordinator.
- Expect to receive packets in June, so you will want to stow them away for financial statement prep
- Do not post GASB 68 entries on the DE046 submitted to GaDOE.

# **GASB 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions**



# GASB 75



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[gadoe.org](http://gadoe.org)

- GASB 75
  - *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
    - Objective to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions.
    - Encompasses Defined Benefit OPEBs and Defined Contribution OPEBs
- Effective Date
  - Periods beginning after June 15, 2017 (FY 2018)

# GASB 77 – Tax Abatement Disclosures

# GASB 77



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga DOE.org](http://ga DOE.org)

- GASB 77
  - *Tax Abatement Disclosures*
    - Objective to provide financial statement users with essential information about the nature and magnitude of the reduction in tax revenues through tax abatement programs.
    - Encompasses tax abatements resulting from...agreements that are entered into by other governments and that reduce the reporting government's tax revenues
  - Effective Date
    - Periods beginning after December 15, 2015 (FY 2017)

# GASB 77



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- How will districts obtain information to disclose?
  - County Tax Assessor's Office
  - County Tax Commissioner's Office
  - Any known Building Authorities
  
- Send certified letter to the organization

# GASB 77



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga.doe.org](http://ga.doe.org)

To comply with the requirements of GASB Statement 77, please provide the following information regarding tax abatements in your jurisdiction:

1. Disclosure of any potential tax abatement agreements. List EACH agreement by specific individuals or entities receiving the tax abatements. Include a description of each program.
2. List the period of each tax abatement agreement, including the date the agreement was entered into and the date it will expire.
3. List the estimated amount of abated taxes for each calendar year in which the agreement is in effect. Include a breakdown of estimated taxes that affect the school district property tax levy.
4. Provide copies of the tax abatement agreements that were entered into in writing.
5. Disclosure of any other potential tax abatement agreements that were entered into by a component unit of the county/city government such as a Building Authority. Include all requested information in Items 1 through 3 above.

Example of Disclosure:

Tax Abatement Program #1:

- Listing of property for which abatement is given
- Description of abatement, including entity or individual receiving abatement
- Valuation of each abated property (based on levy date)
- Taxes abated
- School district portion of taxes abated
- List of payments provided in lieu of taxes (PILOT)

# Consolidation of Funds in Support of Schoolwide Program

# Schoolwide Consolidation of Funds



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

- Consolidation to provide flexibility in the use of federal funds.
  - Example: Title II funds used for other purposes included in schoolwide plan.
- Key to Consolidation: MUST support needs assessment in schoolwide plan.

# Schoolwide Consolidation of Funds



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaDOE.org](http://gaDOE.org)

Title I, Nonregulatory Guidance Issued February 2008:

“An LEA does not literally need to combine funds in a single account or pool with its own accounting code. Rather, the word “pool” is used conceptually to convey that a schoolwide program school has the use of all consolidated funds available to it for the dedicated function of operating a schoolwide program without regard to the identity of those funds.”



# Schoolwide Consolidation of Funds



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga DOE.org](http://ga DOE.org)

What does it mean to lose the identity?

Schools are not required to allocate expenditures to a federal program **in order to demonstrate allowability with that specific program.**

Title I will have portions of media center costs allocated to Title I. The expenditures do not have to be allocated to demonstrate specific allowability.

# Schoolwide Consolidation of Funds



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- Fund 150 (works similar to Fund 400)
- Districts required to disaggregate by funding source to meet other Federal reporting requirements
- Responsibility of the Pass-through entity to ensure all federal requirements are met
- Expenditures are required to be disaggregated at the functional and school level

# Schoolwide Consolidation of Funds



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[gaode.org](http://gaode.org)

- Atlanta Public Schools
- Calhoun City
- Cartersville City
- Dougherty
- Foothills Education Charter
- Long
- Lumpkin
- Macon
- Madison
- Marietta City
- Mitchell
- Rockdale
- Tift

# PC Genesis



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga.doe.org](http://ga.doe.org)

## Development Team

Diane Ochala Lead Analyst/Developer

[dochala@doe.k12.ga.us](mailto:dochala@doe.k12.ga.us)

Angela Tennyson Senior Analyst/Developer

[atennyson@doe.k12.ga.us](mailto:atennyson@doe.k12.ga.us)

# Contact Information



Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[gaDOE.org](http://gaDOE.org)

- 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)

# Contact Information



Richard Woods,  
Georgia's School Superintendent  
*"Educating Georgia's Future"*  
[ga.doe.org](http://ga.doe.org)

Amy Rowell

[arowell@doe.k12.ga.us](mailto:arowell@doe.k12.ga.us)

Georgia Department of Education

1652 Twin Towers East

205 Jesse Hill Jr Drive

Atlanta, GA 30334

404-656-6754