

FINANCIAL MANAGEMENT FOR GEORGIA LOCAL UNITS OF ADMINISTRATION

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NATURE AND PURPOSE

Regional Educational Service Agencies (RESAs) were created by the General Assembly to provide shared services to improve the effectiveness of educational programs and services of local school systems, to provide instructional programs directly to selected public school systems, and to provide Georgia Learning Resources System services.

RESAs are neither county nor independent school systems. Rather, they are service agencies, partly funded by the state, created to provide educational and support services to a group of school systems. O.C.G.A. §20-2-270.1 and §20-2-271 enumerates the specific kinds of assistance RESAs must provide to member school systems. RESAs may acquire, lease, purchase, lease purchase, or dispose of real or personal property and may incur debts for those purposes subject to the approval of the board of control. The property will be held in the name of the RESA. RESAs may sell or provide at a reasonable cost goods to Georgia private schools. RESAs also MAY provide services relating to non-educational areas such as sales and service of audio visual equipment, sales of office supplies and consumable educational materials. RESAs have wide latitude to identify and provide within their available resources other non-educational services to member school systems.

GOVERNANCE

Each RESA is governed by a board of control composed of the school superintendent of each member school system, the president or highest administrator of each member postsecondary institution, and a local public or regional library director appointed by the director of the Office of Public Library Services of the Board of Regents of the University System of Georgia. RESAs are subject to the rules of the State Board of Education that govern local school systems except where explicitly stated otherwise.

Boards of control shall determine assistance needed by local school systems in the RESA's area, establish priorities based on identified needs, and allocate resources to meet the needs. Annually the boards of control shall review the effectiveness and efficiency of the RESA. The boards of control shall establish procedures and activities by which RESAs achieve their objectives.

STAFFING

Each board of control shall contract with the director of the RESA. The RESA director shall hold a valid Georgia PAL-5 or L-5 or higher certificate in educational leadership. The director is responsible for the administration for programs and services approved by the board of control. The RESA staff shall be comprised of the those individuals the board of control authorizes to provide instructional and support services. RESA staff providing general instruction and curriculum assistance to LEA staff shall hold a valid Georgia PAL-5 or L-5 or higher certificate in educational leadership or a valid Georgia T-5 or higher certificate in the primary field in which employed. Additional curriculum personnel shall meet the same qualifications or hold an instructional supervision endorsement to a valid Georgia T-5 or higher certificate in the subject he or she supervises. Teachers providing services directly to students shall have a valid teaching certificate in the area of service.

FUNDING

O.C.G.A. §20-2-274 authorizes the state board to provide each RESA with a uniform state-wide needs program grant and a documented local needs program grant pending approval by the General Assembly. The needs program grant includes a fixed amount and an amount based on number of local school systems, number of schools, number of students, and number of square miles contained within its member school systems. The RESA must match the uniform state-wide needs grant with an amount equal to one-fourth of the grant. The grant and matching funds will be used to finance the basic administrative overhead of the RESA and to provide the services specified in Code Sections 20-2-270.1 and 20-2-271.

The documented local needs program grant depends on the proportion of the number of local school systems, number of schools, number of students, and number of square miles contained collectively within its member local school systems when compared to these these factors state wide, as well as the adopted operational plan and the budget designed to address documented needs for assistance to member school systems. The matching requirement for the local needs program grant is an amount of funds equal to 2/3 of that grant.

Grants will be provided by the state board to RESAs for Georgia Learning Resources Systems or to a local school system serving as a fiscal agent for Georgia Learning Resources System.

The board of control will determine the method used to allocate the grants to each member school system. In addition, the board of control will grant funds to RESAs to provide services to all local school systems in the service area of the Georgia Learning Resources System. All other RESA funding will be based on contracts to supply service programs to member local school systems. In addition to state funds, RESAs may solicit funds from other state, federal, and local sources. The board of control will budget all funds of the RESA.

A RESA is not permitted to directly receive funds from the state board that were intended for use directly by a local school system except upon official request by the school system.

PERFORMANCE MEASURES

Each RESA shall submit annually to the department with a copy to the Education Coordinating Council beginning June 30, 2005, or as designated, a long-range regional plan for improvement for three consecutive fiscal years. The plan shall establish goals, specific objectives, and performance indicators to measure the educational efficiency and cost effectiveness of services to its member institutions according to state and locally approved standards. The plan shall include intended improvement objectives, aligned professional learning programs developed by the Network of RESAs, timetables for achieving such objectives, and the means by which performance in attaining such objectives will be assessed. Each plan must include the purposes and description of the services the RESA will provide to schools identified as low performing based on the indicators adopted under Georgia law and to other schools.

It is vital that RESA services to schools meet local needs as well as be closely linked with the Department of Education's statewide system of intensive and sustained support and improvement. To this end, the RESA shall include in their annual regional plans for improvement a description of how the services they provide to schools identified as low performing will be coordinated with and made an integral part of the statewide system of intensive and sustained support and improvement.

Each RESA shall submit to the department by October, or as designated, an annual report which provides specific information on the actual outcomes resulting from RESA services and programs. The report shall describe how the outcomes were measured and assessed on performance in each area, including addressing the actual benefits, i.e., positive outcomes, resulting from the RESA's activities and the costs incurred to provide such services and programs.

RULES

State Board Rule 160-5-1-.13 relates specifically to RESAs; however, RESAs, unless exempt, are subject to all rules governing local school systems. Fiscal personnel must be cognizant of other rules promulgated by the State Board, especially those relating to budgeting, accounting, and reporting (see Fiscal Management section of Georgia Board of Education Rules and Policies) [Georgia Department of Education - State Board of Education](#). Fiscal personnel should be knowledgeable also of the contents of this manual, which is incorporated by reference in the above-cited rules.

BUDGETING

RESAs are required to prepare and submit, after approval by the Board of Control, an annual budget in a form prescribed by the Georgia Department of Education (GA DOE) no later than September 30th.

Since RESAs do not receive a QBE allotment, their budgets are not subject to the local fair share calculation applicable to local school systems.

O.C.G.A. §20-2-272 (b) prohibits RESAs from budgeting a deficit. The State Board will not accept a RESA budget showing a deficit.

FINANCIAL MANAGEMENT AND REPORTING

RESAs cannot expend or contract to spend any funds beyond the amount actually received in any fiscal year (O.C.G.A. §20-2-272 (b)).

RESAs are required to submit an annual plan to the GA DOE by June 30 of each year. The plan has a section in which revenues and expenditures are reported, but it is not the official budget RESAs are required to submit to the GA DOE by September 30th. Likewise, RESAs are required to submit an annual financial report to the GA DOE by September 30th. RESA directors are required to be bonded in an amount determined by the Board of Control. In addition, RESA employees whose duties by law or local policy necessitate bond coverage must be bonded.

RESAs are not covered by O.C.G.A. §20-2-167 which limits the amount of surplus fund balance to 15 percent of the total budget. RESAs are audited each fiscal year by the Georgia Department of Audits in the same manner as local school systems.

FEDERAL PROGRAM ACCOUNTING

If a RESA obtains a federal grant through either the GA DOE or directly from other sources, it must comply with all applicable rules and regulations, including the timely submission of fund requisitions and project completion reports.

SUMMARY

RESAs provide shared services to local school systems to enhance the educational process. They are governed by a board of control with members representative of the local school systems, postsecondary education, and regional library. Funding is provided by grants and can be earned through providing addition services to local school systems. Performance measurement is required to monitor results. Both the Official Code of Georgia and the State Education Rules provide guidance on required reporting and budgeting.