



STATE ACCOUNTING OFFICE

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# FMC Presentation

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*May 22, 2025*

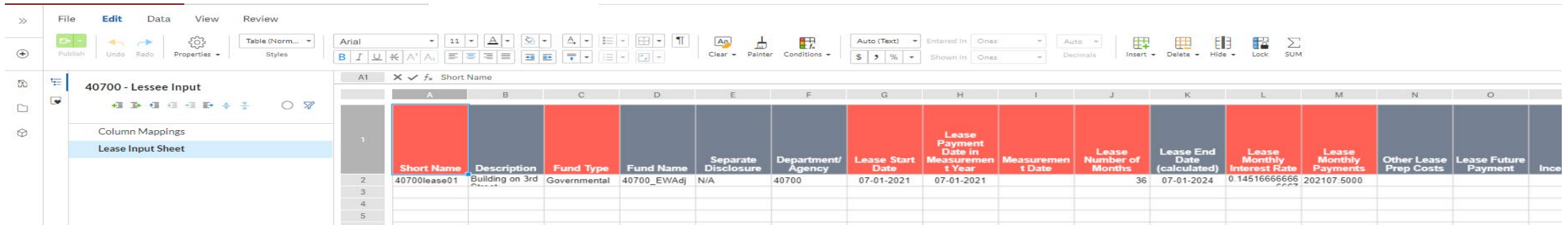
# Agenda

- Leases & Subscription Based IT Arrangements (SBITA)
- ACFR FY2025 Year-end Reporting
- GASB 101 – Compensated Absences
- Accounting for transactions between Agencies and GSFIC
- Fund Source Reporting
- Agency NextGen Monthly Checklist
- General NextGen Items for Consideration

# Leases & Subscription Based IT Arrangements (SBITA)

# Updated Lease/SBITA Confirmations

- Emails were sent to agencies beginning of May with links to input sheets to review, and confirmations are due May 30<sup>th</sup>.
- To submit your confirmation, complete online form available on SAO's website  
Link: [FY25 Confirmation of Prior Year Lease & SBITA Data | State Accounting Office](#)
- Once questionnaire is complete, lease is sent to agency's input sheet.
  - Agencies will have view only access of input sheets but will be able to access them at any time.



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
	Short Name	Description	Fund Type	Fund Name	Separate Disclosure	Department/Agency	Lease Start Date	Lease Payment Date in Measurement Year	Measurement Date	Lease Number of Months	Lease End Date (calculated)	Lease Monthly Interest Rate	Lease Monthly Payments	Other Lease Prep Costs	Lease Future Payment	Ince
1	40700lease01	Building on 3rd	Governmental	40700_EWAdj	N/A	40700	07-01-2021	07-01-2021		36	07-01-2024	0.145166666666667	202107.5000			
2																
3																
4																
5																
6																

# ACFR FY2025 Year-end Reporting

# Year-end form collection

- SAO is will continue collecting forms using the submission portal (excluding Component Units).
- Agencies will continue to be able to run a report of forms listing which have been submitted and which forms are outstanding.
- When a form is submitted, agencies should receive email confirmation.
- SAO is planning on keeping following forms in Wdesk:
  - Appropriations Receivable Reconciliation
  - Inter-Organization Form (Due To/Due From)
- Lease and SBITA data will continue to be collected through the GASB Lite software.

# GASB 101 – Compensated Absences

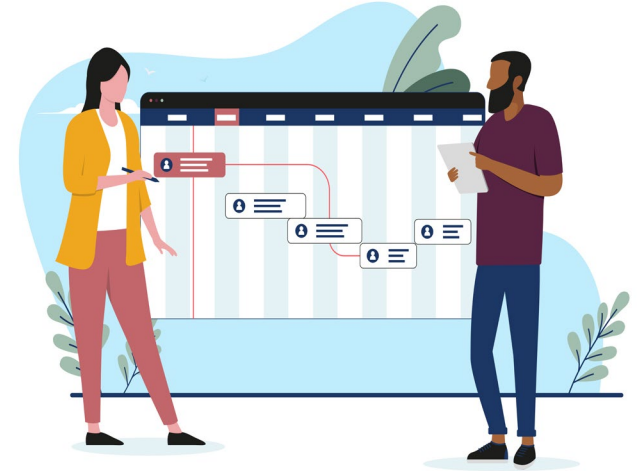
# GASB 101 – Compensated Absences

**The Statement is effective for fiscal years beginning after December 15, 2023.**

The goal of the new guidance is to create a more consistent model for accounting for compensated absences that can be applied to all types of compensated absences.

**Organizations that prepare own GAAP statements on Full Accrual Basis will be responsible for implementing GASB 101.** For organizations submitting year-end forms to SAO, SAO will be responsible for implementing this standard.

- Governmental Funds – no major change.
- Government-Wide Funds – clarifications made for consistency purposes and may change what you have done previously.





# GASB 101 – Compensated Absences

**General Criteria Under New Standard a liability should be recognized if all of the following are true:**

- The leave is attributable to **services already rendered**.
  - It is leave for which an employee has performed the services required to earn the leave.
- The leave **accumulates**.
  - Is carried forward from reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid in cash or settled through noncash means.
- The leave is **more likely than not** to be used for time off or otherwise paid or settled.
  - More likely than not is defined in GASB 101 as a likelihood of more than 50%.
  - GASB 16 recognizes the liability when compensated absences are probable.
  - More likely than not is generally viewed as a lower barrier for accrual than probable.



# GASB 101 – Compensated Absences

## How is the liability calculated?

- The compensated absences liability is generally calculated by multiplying the accumulated leave that's more likely than not to be paid or settled through noncash means by the employee's pay rate as of the financial reporting date.
- Accumulated leave is usually by hours.
- Present value considerations are not necessary.

## Recording the Liability

Recognize liability for:

- Leave that has not been used.
- Leave has not been paid in cash or settled through noncash means.
- New standard differs than current practice in that the focus is not on vested vs. nonvested benefits, but accruing a benefit when it is earned and then determining if it is more likely than not that it will be used or paid out.
- The new standard also removes the current requirement to disclose both the gross additions and deductions to the liability.

# Accounting for transactions between Agencies and GSFIC

# Accounting for Transactions Between Agencies and GSFIC

- Change in the guidance sent out in PY.
- In PY, guidance noted only GO bond funded projects should be in capital projects fund (50600) and all other activity (federal funding, state funding, matching funds, cash supplement activity, etc.) should be in the budget fund 10100.
- **CHANGE SENT** ON 3/27/2025 from [SAO\\_Reporting@sao.ga.gov](mailto:SAO_Reporting@sao.ga.gov):
  - Cash program activity (NOT cash supplement activity) should be accounted for in the capital projects fund (50600) and not the budget fund (10100).
  - These are the funding sources that GSFIC and OPB requested begin with 9Gxxx.
  - If you need additional guidance, please contact [SAO\\_Reporting@sao.ga.gov](mailto:SAO_Reporting@sao.ga.gov).

# Fund Source Reporting

# Fund Source Request Changes

- Additional collection of information to prepare for the transition to GA@Work.
- Form Tab: addition of column H which should be the description of the fund source as it appears in TeamWorks description chart field.
- Two new Green tabs for GA@Work information.
- Each tab is separate depending on if a fund source or other type of information is being requested.
- Form Instructions tab has directions regarding these two new tabs and information to include starting in Column E.

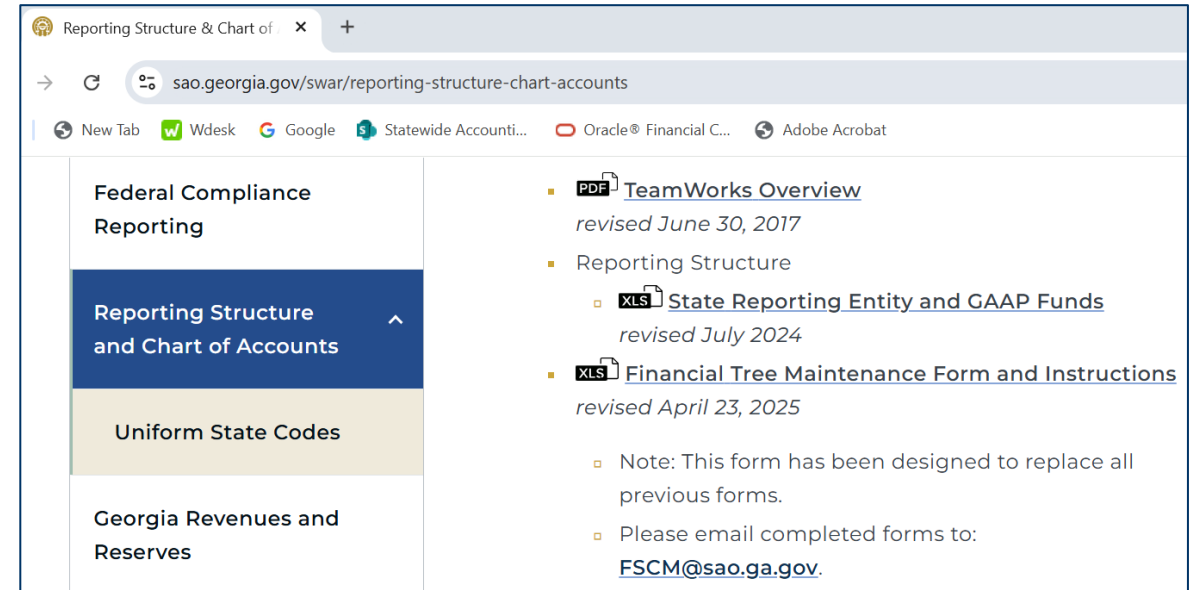
NEW Description
Description (as entered into TW chartfield values page)

Form Instructions	Form	GA@WORK-Fund Src request	GA@WORK-Other request
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NEW GA@WORK TABs		
Additional information that will be needed in GA@WORK is also now gathered on this form via the following tabs. For GA@WORK worktag related questions, please email: nextgen_fdm@sao.ga.gov		
Tab Name	Description of mapping in Tab	Action Required
GA@WORK-Fund Src request	Funding Sources in TW will become Fund Source in GA@WORK. In GA@WORK fund sources for Federal Funds, will now be in the Grant worktag in GA@WORK.	Review information populated from Form tab. Provide additional details as highlighted in red. Note: REFID will be assigned later by SAO.
GA@WORK-Other request	Certain other TW chartfields also need to be mapped to their new worktag equivalent in GA@WORK. Projects, Special Purpose and Product in TW are analyzed on this tab to see if they are still needed, and which GA@WORK worktag best fits their usage.	Review information populated from Form tab. For that same row enter the name to be used in GA@WORK in the appropriate column (see worktag definitions at the top for guidance). Note: REFIDs will be assigned later by SAO.

# Fund Source Request Changes

- **IMPORTANT:** If your agency doesn't submit an updated Financial Tree Maintenance Form and Instructions file, it **WILL** be sent back and not approved.
- The new form has a date of April 23, 2025 on the SAO website.
- Not including the correct form for requests will cause delays in approvals.
- Not including all requested information on new GA@Work tabs will cause delays in approvals.



# Agency NextGen Monthly Checklist



# Agency NextGen Monthly Checklist

- This spreadsheet includes several key tasks that need to be completed as you close your books during the months of May, June, July, August and September.
- Failure to complete the activities listed on this checklist may cause incorrect data to be converted into GA@WORK, as well as potential audit findings.
- The collection of these checklists will be similar to the year-end form submission portal (<https://sao.georgia.gov/form/agency-nextgen-monthly-checklist>).
- The checklist includes an instructions tab that lists due dates and directions on how to complete the checklist.
- Distribution of this checklist will be sent from NextGen in late May.


Agency Name		Agency Contact	Name				
Agency Number			Email				
Year-End and GA@WORK conversion checklist							
	Module		Month Completed				
	General Ledger	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Agency Comments
GL001	Close/ inactivate any chartfields that are not needed, including funding source, project or department. Verify that the associated balance sheet accounts are zero for these chartfields	Not Started					
GL002	All clearing accounts should be zero (exception of travel for current travel only). 196001-196020, 196031, 196119-196212, 296001-296150	Balances are not \$0-amounts are unidentifiable					
GL003	Review travel advances (125XXX) and zero any that are not current						

# General NextGen Items for Consideration

# NextGen Items

## Fund Source

- Will be a shared value across the State.
  - Details of federal and other reimbursable funds will be in the Grant worktag.
  - Federal and State fund sources will only be the level they are presented in the BCR.
  - Other will be at the lower level, like it is today.



Workday	Fund Source Description	Hierarchy	Hierarchy 3	Hierarchy	Hierarchy 1
FS0000059	911 Charges and Fees_GECA/DOR	OTH2	Other Funds	BCR	All State of GA
FS0000060	988 Suicide Prevention hotline	OTH2	Other Funds	BCR	All State of GA
FS0000062	AASD - Student General Fund	OTH2	Other Funds	BCR	All State of GA
FS0000064	Accountability Court Fees	OTH2	Other Funds	BCR	All State of GA
FS0000065	ACE	OTH2	Other Funds	BCR	All State of GA
FS0000067	Admin Fee - Convenience	OTH2	Other Funds	BCR	All State of GA
FS0000068	Admin Fees- SW Ga Train Author	OTH2	Other Funds	BCR	All State of GA

- Example of an OTHER shared fund source:
  - DOAS surplus property.

Community Health, Department of

**State Appropriation**

- Ambulance Provider Fees
- Hospital Provider Payment
- Nursing Home Provider Fees
- State General Funds
- Tobacco Settlement Funds

**State Funds - Prior Year Carry-Over**

- Hospital Provider Payment - Prior Year
- State General Funds - Prior Year

**Federal Funds**

- Child Care & Development Block Grant
- Foster Care Title IV-E
- Medical Assistance Program
- State Children's Insurance Program
- Temporary Assistance for Needy Families Block Grant
- Federal Funds Not Specifically Identified

**Federal Funds - COVID-19**

- Federal Funds Not Specifically Identified - COVID-19

**American Recovery and Reinvestment Act of 2009**

- Medical Assistance Program\_ARRA

Other Funds

# NextGen Items

## **Cash collection due 5/23/25**

- Information needed on banks accounts and
- Outstanding checks
  - Submit outstanding bank items in the same manner that it will clear the bank.
  - Ex: If all ACH's for the day clear in a lump sum, then put that lump sum on the form for any ACH's booked in TW and not cleared by the bank as of 4/30/25.

# NextGen Items

## Data Retention Plan for Finance / PRISM

- Financial Reports & Queries for July 2019 through Sep 2026 (PRISM)
- Additional communication from NextGen coming in late May.

Financial Reports & Queries for July 2019 through Sep 2026 (PRISM)					
Query or Report number		(query or re Name/description)		Query or Report number	
				(query or re Name/description)	
0GL076_4092_tbl_extract	query	GG extract report query		0AR030_interunit_open_vchrs	query
0GL080_tb_44_series	query	GL trial balance like 44 Rpt		0AP042A_vchrs_not_posted_distr	query
0PO013KK_outstand_encumb_by_Bu	query	Outstand Encumb by BU-KK Ledger		0PO091_everify	query
0AP005_verify_exp	query	0AP005_verify_exp		APXXX0439	report
0AR009_verify_rev_Oth	query	0AR009_verify_rev_Oth		0GL020_gl_man_LD_offln_dtl	query
0BD010D_budget inquiry	query	w/ account descr and org like		0EPO007_req_chartfields	query
0BD010F_recon	query	0BD010F_recon		0EPO021A_reqs_not_closed	query
0LD001_history_py_Pay_end_dt	query	labor history by pay end date		0EPO022_tgm_cart_reqs_xref	query
0LD003_history_by_project	query	Labor history by project		0PO020_req_list_by_Bus_unit	query
0AR008_verify_rev_cust	query	0AR008_verify_rev_cust		0PO300_ePro_req_details	query
0GL003_gl_jrnl_detail	query	GL_JRNL_DETAIL		0EPO009_reqs_by_origin	query
BDXXX45C	report	Budget Comparison		0EPO006_PO_to_req_xref	query
0GL023_ledger_funding_source	query	Ledger_funding_source		0PO025_PO_Accounting_entries	query
0GL081_jrnl_import_tb	query	TB for JE import (no Enc)		0PO046_Po_recv_vchr_pymt_xref	query
0AP034B_vouchers_by_empid	query	vouchers_by_empid		0PO003_encumb_detail_by_PO	query
0AM203_assets_by_loc_all	query	0AM203_assets_by_loc_all		0PO099_PO_distrib_by_po_status	query
0AM402_agency_inventory_report	query	Agency inventory report		0PO004_receivers_by_po_id	query
0AM421_assets_By_tag_no	query	0AM421_assets_By_tag_no		0PO023_receiver_line_dtl_by_PO	query
0AM423_Assets_by_Tag_expanded	query	0AM423_assets_be_tag_exp_darr		0PO098_receipts_by_BU	query
0AM701_asset_accounting_lines	query	0AM701_asset_accounting_lines			

# NextGen Items

- **September 2025 close**
- **Data cleanup/FDM mapping kickouts**

