

State Funding and School District Accounting

GaDOE Financial Review Division
March 2020

Agenda

- Quality Basic Education Act (QBE)
- Forward Funding For State Charter Schools
- CPI Reports and How Funding is Affected
- Budgeting
- Financial Reporting and Compliance with School District Reporting
- Accounting Practices
- Deficit Reporting

Quality Basic Education (QBE)

Quality Basic Education (QBE)

The Georgia State Legislature passed into law in 1985 the Quality Basic Education Act, which was designed to provide a funding formula whereby every child in Georgia, regardless of where he or she lived, would have access to a

Quality
Basic
Education

Quality Basic Education (QBE)

- Georgia utilizes a state funding formula based on the full-time equivalent (FTE) student counts in eighteen instructional programs.
- Cost components are identified for each program.
- Programs are weighted to reflect differentiated costs.

Quality Basic Education (QBE)

- The QBE Act (as amended) imposes certain requirements on school systems:
 - Maximum class sizes
 - Minimum expenditure levels
 - Employment requirements for certificated staff
- The State currently provides waivers for class size, expenditure controls, and certifications through flexibility contracts such as Charter or Strategic Waiver.

QBE Elements of the Formula

- Students (FTE Counts)
- Class size (Funding
Student/Teacher Ratios)
- Teachers (Training and Experience)

FTE or Full Time Equivalent Students

- Obtained by the using student counts (FTEs) from March and October (funding is based on a three-part average).
- The count records the actual classes the students are attending for six segments of the school day.

Programs and Program Weights

- QBE is a weighted formula based upon cost differentials for students in each program. Examples include:
 - Grades 9-12 is the Base Unit Cost and carries a weight of 1.0000
 - Kindergarten carries a weight of 1.6715
 - Middle School carries a weight of 1.1377

Teacher Student Funding Ratios

QBE Program	Funding Ratio	QBE Program	Funding Ratio
K	15:1	K EIP	11:1
Gr 1-3	17:1	Gr 1-3 EIP	11:1
Gr 4-5	23:1	Gr 4-5 EIP	11:1
Mid Schl	20:1		
Gr 9-12	23:1	Voc Lab	20:1
Cat I	8:1	Cat II	6.5:1

QBE 001 – Weights for Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2020

FY20 Initial

8.80% Salary
21.14% Retirement
0% Health
System Size = 3300

CATEGORY	Upper Elementary EI Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE(9-12) PGM		
TEACHER STUDENT RATIO			11			23			20			23			20
WEIGHT			1.8114			1.0314			1.1377			1.0000			1.1833
DIRECT INSTR. COST:															
Teacher		81.1470%	\$4,091.66		68.1557%	\$1,956.88		71.0612%	\$2,250.41		70.2986%	\$1,956.88		68.3195%	\$2,250.41
Aides/Parapro															
Subject Specialists	1:345	2.5873%	\$130.46	1:345	4.5438%	\$130.46	1:345	4.1195%	\$130.46						
Counselors	1:450	1.9769%	\$99.68	1:450	3.4717%	\$99.68	1:450	3.1476%	\$99.68	1:450	3.5809%	\$99.68	1:450	3.0262%	\$99.68
Tech. Specialist	1:1100	0.8088%	\$40.78	1:1100	1.4203%	\$40.78	1:1100	1.2877%	\$40.78	1:1100	1.4650%	\$40.78	1:1100	1.2380%	\$40.78
OPERATIONS COST		1.3966%	\$70.42		2.4526%	\$70.42		2.2237%	\$70.42		4.0809%	\$113.60		9.9637%	\$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3594%	\$18.12	1:2475	0.6311%	\$18.12	1:2475	0.5722%	\$18.12	1:2475	0.6509%	\$18.12	1:2475	0.5501%	\$18.12
Social Worker	1:2475	0.3594%	\$18.12	1:2475	0.6311%	\$18.12	1:2475	0.5722%	\$18.12	1:2475	0.6509%	\$18.12	1:2475	0.5501%	\$18.12
Spec Ed Leadership															
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN															
Asst. Principal		0.9884%	\$49.84		2.5038%	\$71.89		2.2701%	\$71.89		3.3230%	\$92.50		2.8082%	\$92.50
Secretary		0.7715%	\$38.90		0.9769%	\$28.05		0.8857%	\$28.05		1.1884%	\$33.08		1.0043%	\$33.08
Operations		0.1555%	\$7.84		0.2111%	\$6.06		0.1914%	\$6.06		0.2450%	\$6.82		0.2070%	\$6.82
FACILITY M & O		5.9100%	\$298.00		10.3790%	\$298.00		9.4100%	\$298.00		10.7053%	\$298.00		9.0469%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.5985%	\$30.18	1:15.70	1.0511%	\$30.18	1:15.70	0.9530%	\$30.18	1:15.70	1.0842%	\$30.18	1:15.70	0.9162%	\$30.18
STAFF DEVELOPMENT		0.6602%	\$33.29		0.6140%	\$17.63		0.6243%	\$19.77		0.5974%	\$16.63		0.5701%	\$18.78
MEDIA															
Personnel		1.9769%	\$99.68		2.5038%	\$71.89		2.2701%	\$71.89		1.6615%	\$46.25		1.4041%	\$46.25
Materials		0.3036%	\$15.31		0.4538%	\$13.03		0.4114%	\$13.03		0.4681%	\$13.03		0.3956%	\$13.03
TOTAL PER FTE COST		100.0000%	\$5,042.28		100.0000%	\$2,871.19		100.0000%	\$3,166.86		100.0000%	\$2,783.67		100.0000%	\$3,293.95

Date: 5/20/2019

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QBE 001 – Weights for Funding Formula

FY 2020

WEIGHTS FOR SALARY & OPERATIONS

FY20 Initial

BASE INSTRUCTION SALARY					CENTRAL ADMINISTRATION			KG, KG-EI, GR 1-3, GR 1-3-EI, GR 4-5, GR 4-5-EI		
					SYSTEM SIZE = 3300			BASE SCHOOL SIZE = 450		
(BASE SALARY)		\$36,592.08	\$34,092.00	\$2,500.08		Amount	FTEs		Amount	Per FTE
Retirement	21.14%	\$7,735.57			1 Superintendent	\$53,830				
Health Insurance	0%	\$0.00			1 Secretary @ \$14,449 (12MO.)	\$17,504		1/2 Assistant Principal (10MO.)	\$22,429	\$49.84
Medicare	1.45%	\$530.59			1 Accountant @ \$21,567 (10MO.)	\$26,126		Secretary @ \$14,449 (12MO.)	\$17,504	\$38.90
Sick Leave for 8 Days		\$150.00			2 Asst. Superintendent	\$107,660	0 - 5,000	TOTAL SALARIES	\$39,933	\$88.74
Total Instructional Sal(10MO.)		\$45,008.24			4 Asst. Superintendent	\$215,320	5,001- 99,999	Operations		
Teacher Aides		\$15,002.75			6 Asst. Superintendent	\$322,979	10,000 +	Supplies	\$1,319	
								Travel	\$750	
ADMIN SALARY (10MO.) excl Sick Leave		\$44,858.24			Operations		Per FTE	Equipment (Replacement)	\$880	
ADMIN SALARY (12MO.) excl Sick Leave		\$53,830			Supplies	\$0		Miscellaneous	\$580	
					Travel	\$0				
					Equipment (Replacement)	\$0		TOTAL OPERATIONS	\$3,529	\$7.84
					Miscellaneous	\$0				
					Unemployment Ins & Workers Comp.	\$0				
					TOTAL OPERATIONS	\$0	\$0.00			
MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL					GRADES (9-12) & CTAE(9-12)			ALTERNATIVE EDUCATION		
BASE SCHOOL SIZE = 624					BASE SCHOOL SIZE = 970			BASE SCHOOL SIZE = 624		
		Amount		Per FTE		Amount	Per FTE		Amount	Per FTE
1 Asst. Principal		\$44,858		\$71.89	2 Asst. Principal (10 MO.)	\$89,716	\$46.25	1 Asst. Principal (10MO. X 1:100)	\$44,858	\$448.58
Secretary @ \$14,449 (12MO.)		\$17,504		\$28.05	Secretary @ \$14,449 (12MO.)	\$17,504	\$18.04	Secretary @ \$14,449 (12MO.)	\$17,504	\$28.05
					Secretary @ \$12,041 (10MO.)	\$14,586	\$15.04			
Operations					Operations			Operations		
Supplies		\$1,319			Supplies	\$2,198		Supplies	\$1,319	
Travel		\$1,000			Travel	\$1,500		Travel	\$1,000	
Equipment (Replacement)		\$880			Equipment (Replacement)	\$1,759		Equipment (Replacement)	\$880	
Miscellaneous		\$580			Miscellaneous	\$1,162		Miscellaneous	\$580	
TOTAL OPERATIONS		\$3,779		\$6.06	TOTAL OPERATIONS	\$6,619	\$6.82	TOTAL OPERATIONS	\$3,779	\$6.06

Date: 5/20/2019

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Schools VS District

- State Charter Schools do not earn Superintendent positions.
- Principals are earned for each school.
- Central Admin Indirect – Social Worker, Psychologist, Spec Ed Leader (based on FTEs).
- School Admin Indirect – Assistant Principal, Secretary (based on FTEs).
- Facility M&O Indirect – based on FTEs reported for each instructional category.

FTE Reports

FTE Reports and Funding

Offices & Divisions ▾ Programs & Initiatives ▾ Data & Reporting ▾ Learning & Curriculum ▾ State Board & Policy ▾ Finance &

🏠 → Technology Services → Technology Services → Data Collections → FY2020 FTE Resources

General Information

Data Collection Documentation

Data Collection Overview

Data Conference

GaDOE Guidelines for Extracting Names

Georgia Student Data Privacy, Accessibility,
and Transparency Act

Records Retention

School Count by Type

FY2020 FTE Resources

Full-Time Equivalent (FTE) refers to data collected for Quality Basic Education funding and is based on student enrollment and the education services provided by local school systems to students.

FTE Data Survey

- FTE Data Survey Instructions
- FTE Data Survey Transmission Dates

FTE Resources

- FTE Transmission Dates
- FTE Data Element Detail (Updated 2/25/2020)
- FTE General Information (Updated 2/25/2020)
- FTE Categories and Weights (Updated 2/25/2020)
- GNETS FAQ's (Updated 2/25/2020)
- Guidelines for Special Education Environments: Ages 5 and Under (Updated 2/25/2020)
- Guidelines for Special Education Environments: Ages 6 - 21 (Updated 2/25/2020)
- Special Education Educational Environments Calculator: Ages 5 and under
- Special Education Educational Environments Calculator: Ages 6 - 21

Other Resources

- FTE Checklist (Sample)
- QBE Reports

Prior year FTE Resources

FTE Reports and Funding

- FTE Reports used to calculate Funding
- Projection of FTEs in **FY 2021** QBE formula:
 - $[Fall\ 2019 + Fall\ 2019 + Projection\ of\ FTEs]/3$

FTE Used in Calculation

FTE Category	FTE Code	October 2019 2020-1		March 2019 2019-3		October 2018 2019-1	
		Segments	FTE	Segments	FTE	Segments	FTE
Kindergarten	A	766	128	708	118	710	118
Kindergarten EIP	E	348	58	336	56	360	60
Grades 1 to 3	B	1,666	277	1,803	301	1,739	290
Primary Grades 1-3 EIP	F	1,367	228	1,288	214	1,334	222
Grades 4 to 5	C	850	142	910	152	897	150
Grades 4-5 EIP	G	1,080	180	1,142	190	1,147	191
Middle Grades 6 to 8	9	0	0	0	0	58	10
Middle School 6 to 8	H	2,566	428	2,449	408	2,384	397
Grades 9 to 12	D	2,499	417	2,450	409	2,615	436
Special Education Level 1		296	50	162	27	277	46
Special Education Level 2		333	56	339	57	285	47
Special Education Level 3		503	84	514	86	488	82
Special Education Level 4		84	15	146	25	87	14
Special Education Level 5		115	19	97	16	102	17
GNETS (Psycho-Ed Program)	4	24	4	48	8	48	8
Gifted	I	720	121	733	123	721	121
Remedial Education	J	204	35	291	49	291	49
Vocational High School Lab	K	736	123	749	125	776	129
MOWR - General Education	6(D)	119	20	115	19	114	19
MOWR- Vocational	7(K)	16	2	0	0	3	1
Study Hall	N	0	0	0	0	0	0
Other (Non-State Funded)	O	18	3	0	0	0	0
ESOL		0	0	0	0	0	0
System Total for [REDACTED]			2,390		2,383		2,407

Indirect and Other (Non-Direct) Instructional Costs

- Funds for Central Administration
- Funds for School Administration
- Facility Maintenance and Operations
- Funds for 20 Additional Days of Instruction
- Professional Development
- Media salaries and operations
- Indirect and Other costs comprise approximately 15% of QBE earnings for FY 2019

Other pieces of the puzzle – Per FY 2020 Funding Formula

- One Superintendent per LEA (\$53,830)
 - One Secretary per LEA (\$17,504)
 - One Accountant per LEA (\$26,126)
 - One Principal per *school* (\$53,830)
-
- Additional indirect funding calculated on FTE proration (see QBE001 Weights for Funding Formula Report)

QBE – Local Five Mill Share

- O.C.G.A. §20-2-167
- The State Board of Education shall calculate the amount of local five mill share funds that each local school system shall be required to spend each fiscal year to participate in the Quality Basic Education Program.

Local Fair Share

- Districts are required to levy the equivalent of at least five mills in property taxes as a basic local commitment.
- “Local Five Mill Share” (LFMS) is deducted from total QBE earnings, and the state pays the balance of the earnings.

Local Fair Share

- State Charter Schools LFMS is calculated as follows:
 - The lesser of the attendance zone district wealth or the statewide average wealth per FTE.
 - Cannot calculate more than statewide average wealth when calculating the local fair share deduction
 - For statewide attendance zones, the statewide average wealth is used for LFMS calculation

Funding for School Systems - QBE

- TOTAL QBE FORMULA is over \$12 Billion
 - Direct Instruction \$9.5 Billion
 - Indirect Costs \$1.80 Billion
 - Categorical Grants \$0.7 Billion

Funding for School Systems - QBE

OFFICIAL

Georgia State Department Of Education
Earnings Sheet for FY 2019

Teachers earned per instructional category

11/16/2018

School System: State		FY19 Initial Amendment#2						Category				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,620.77										
		Direct Instruction						Earned Positions Grades K-12														
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec												
Kindergarten Pgm	100,054	571,392,805	7,819,437	579,212,242	105,916,059	473,296,183	6,670.40		222.34	90.96												
Kindergarten Early Intr Pgm	20,818	154,890,666	1,626,935	156,517,601	27,733,360	128,784,241	1,892.55		46.26	18.93												
Primary Grade(1-3) Pgm	303,063	1,389,712,417	26,033,160	1,415,745,577	258,038,983	1,157,706,594	17,827.26	878.46	673.46	275.52												
Primary Grd Early Intrv(1-3) Pgm	52,680	362,214,613	4,524,860	366,739,473	66,826,586	299,912,887	4,788.82	152.69	117.06	47.89												
Upper Elementary Grd(4-5) Pgm	197,156	690,193,816	13,883,749	704,077,565	126,826,401	577,251,164	8,572.01	571.48	438.11	179.23												
UppElem Grd Early Intrv(4-5)	34,724	238,646,241	2,445,146	241,091,387	44,006,289	197,085,098	3,156.46	100.64	77.16	31.56												
Middle Grade(6-8) Pgm	534	1,676,553	37,569	1,714,122	386,145	1,327,977	23.22	1.55	1.19	0.49												
Middle School(6-8) Pgm	313,886	1,243,425,307	22,104,140	1,265,529,447	224,396,691	1,041,132,756	15,694.16	909.82	697.50	285.35												
High School Gen Educ(9-12)	347,931	1,144,123,668	39,524,673	1,183,648,341	211,764,651	971,883,690	15,127.37		773.16	316.30												
CTAE(9-12) PGM	77,242	291,404,705	25,349,431	316,754,136	53,297,577	263,456,559	3,861.85		171.63	70.22												
Students with Disab Cat I	24,071	212,069,776	5,993,639	218,063,415	40,893,260	177,170,155	3,009.38			21.89												
Students with Disab Cat II	10,159	111,559,126	1,334,352	112,893,478	19,150,069	93,743,409	1,562.92			9.24												
Students with Disab Cat III	60,286	855,734,226	12,310,163	868,044,389	152,077,176	715,967,213	12,057.00			54.81												
Students with Disab Cat IV	11,643	276,677,435	4,915,796	281,593,231	48,063,720	233,529,511	3,879.00			10.58												
Students with Disab Cat V	15,132	135,761,905	6,389,767	142,151,672	23,876,714	118,274,958	1,890.88			13.75												
Gifted Student Category VI	108,039	641,771,869	10,901,244	652,673,113	119,819,661	532,853,452	9,003.16			98.22												
Remedial Education Pgm	26,730	131,863,599	1,535,040	133,398,639	26,514,183	106,884,456	1,781.67		59.39	24.30												
Alternate Education Pgm	20,278	99,309,867	1,427,969	100,737,836	17,983,382	82,754,454	1,351.87		45.06	18.43												
Eng.Spkr.s of Other Lang.(ESOL)	22,579	230,909,711	1,296,998	232,206,709	41,874,348	190,332,361	3,225.57		50.17	20.53												
Spec Ed. Itinerant				731,125	133,211	597,914																
Spec Ed. Supplemental Speech				6,544,354	1,092,316	5,452,038																
TOTAL DIRECT INSTRUC	1,747,005	8,783,338,305	189,454,068	8,980,067,852	1,610,670,782	7,369,397,070	115,375.	2,614.64	3,372.49	1,588.20												
INDIRECT COST											Earned Positions											
Central Admin		251,572,651	164,810	251,737,461	43,692,803	208,044,658					Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center		
School Admin		449,072,203	12,171,396	461,243,599	82,849,270	378,394,329					178.00	558.00			178.00	178.00	705.72	705.72	1,146.			
Facility M & O			520,599,355	520,599,355	93,333,065	427,266,290							2,270.00	2,817.11	3,434.07							
Sub Total (INDIRECT COST)		700,644,854	532,935,561	1,233,580,415	219,875,138	1,013,705,277					178.00	558.00	2,270.00	2,817.11	3,434.07	178.00	705.72	705.72	1,146.			
MEDIA CENTER PGM.		211,017,224	24,378,503	235,395,727	42,392,721	193,003,006															2,995.64	
20 DAYS ADDITIONAL INSTRUCTION		69,928,326		69,928,326	12,566,072	57,362,254																
STAFF & PROFESSIONAL DEV				40,259,083	7,207,121	33,051,962																
PRINCIPAL STAFF & PROF. DEV				696,276	125,212	571,064																
MIDTERM HOLD HARMLESS																						
Amended Formula Adjustment						0																
Charter System Adjustment				28,813,307		28,813,307																
QBE FORMULA EARNINGS		9,764,928,709	746,768,132	10,588,740.	892,837,046	8,695,903,140	115,375.	2,614.64	3,372.49	1,588.20	178.00	558.00	2,270.00	2,817.11	3,612.07	178.00	705.72	705.72	1,146.	2,995.64		
CATEGORICAL GRANTS																						
Pupil Transportation Pgm (Includes 8827 Drivers and bus replacement funds of 0)				130,743,969		130,743,969																
Sparsity - Regular				5,770,740		5,770,740																
Nursing Services				37,488,146		37,488,146																
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				10,762,743.		8,869,906,795																
Education Equalization Funding Grant				615,316,420		615,316,420																
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				11,378,060.		9,485,223,215																
Charter Commission Admin - State																						
Military Counselors						445,140																
DCH Direct Payment						0																
State Commission Charter Supplement				138,583,460		138,583,460																
TOTAL FUNDING ON THIS ALLOTMENT SHEET				11,516,643.		9,619,656,564																
Training and Experience and Health Insurance Earned in Addition to QBE Formula.							Total T&E				3,918,691,076 includes T&E 2,732,028,116 and HI 1,186,662,960											

Direct Instruction

Indirect Costs

Amended Formula Adjustment (Austerity)

Categorical Grants

Training and Experience and Health Insurance Earned

TRS Rates

- FY 2021
 - 19.06% - Employer
 - 6.00% - Employee
- FY 2020
 - 21.14% - Employer
 - 6.00% - Employee

TRS Rates

- How is Funding Affected?
- QBE Earnings:
 - Employer Rate is calculated for the base salary of each teaching position earned
 - If a district earns 20 teachers, \$142,504.56 in TRS funding is calculated as earned in QBE
 - $(\$37,092 * 21.14\% * 20)$
- Training and Experience:
 - Employer Rate is calculated for the T&E for each certified position reported as funding in the General Fund
 - If an employee is reported as a T5, Step 7, \$3,235.27 in TRS funding is calculated
 - $(\$52,396 - \$37,092) * 21.14\%$
- Still consider LFM.

Health Insurance

- Funding for certificated staff actually enrolled in the State Health Benefit Plan (or another qualifying plan if a charter school).
- Funded similarly to the Training and Experience component.
- Districts are appropriated 945 per member/per month (\$11,340 annually) for certified employees electing health insurance coverage and paid out of general state/local funds.

Midterm Adjustment

- Funding count updated for Amended Budget
- October 2018 (2019-1) FTE count will be used to update both the Amended FY 2019 and Initial FY 2020 budgets.
- Systems with FTE gains receive additional funding.
- Systems with declining enrollment do *not* lose State Funds in the Amended Budget (hold harmless).
 - THIS DOES NOT APPLY TO STATE CHARTER PROJECTIONS!!!
- Forward Funding is subject to decrease, based on comparison of projected enrollment versus actual enrollment.

QBE State Charter School Supplement

- O.C.G.A. §20-2-2089
- (a)(1)(A)(ii) – A proportional share of earned state categorical grants, non-QBE state grants, transportation grants, school nutrition grants, and all other state grants, except state equalization grants, as determined by the department.

QBE State Charter School Supplement

- FY 20 State Charter School Supplement
 - Initial –\$134,920,938
 - Amended for Forward Funding Projections - \$162,760,174
- Accurate FTE reporting is critical
- Supplement includes funding for:
 - Transportation (if provided)
 - Nutrition (if provided)
 - Equalization
 - Capital Revenue
- Corrections to Projections also affects LFMS

QBE State Charter School Supplement – FY 20 Initial

- FY 2020 Transportation Per FTE
 - FY 2018 Mid-Term - \$131,980,745
 - FY 2018 Total FTEs – 1,717,384
 - FY 2018 Transportation Cost Per FTE - \$76.85
 - Example: State Charter providing Transportation reports 525 FTEs; Transportation Funding = \$40,346.25
- FY 2020 Nutrition Per FTE
 - FY 2018 Mid-Term Appropriation - \$24,073,489
 - FY 2017 Total FTEs – 1,717,384
 - FY 2017 Nutrition Cost Per FTE - \$14.02
 - Example: State Charter providing Nutrition reports 525 FTEs; Nutrition Funding = \$7,360.50

QBE State Charter School Supplement – FY 20 Initial

- Equalization

- Equalization is a grant designed to supplement the local earning capabilities of districts that have a lower property wealth than other districts.
- Calculates a districts wealth per FTE, and compares that amount to the state average wealth per FTE.
- State Charter Schools receive equalization based on the greater of the following:
 - the state-wide average wealth per FTE;
 - the average district wealth per FTE of the state charter's attendance zone.

QBE State Charter School Supplement

NOTE:

When determining whether or not a state charter is eligible for the attendance zone wealth, the budget offices look at whether the state charter is created as a statewide LEA or limited to one area.

For example:

- State Charter A is located in Fulton County but the charter is incorporated as a statewide attendance zone, meaning any student zoned in state can attend.
- State Charter B is located in Fulton County but the charter is zoned for students residing in Fulton County.
- Only State Charter B is eligible for the possible higher wealth per FTE of Fulton County versus the statewide average.

QBE State Charter School Supplement – FY 20 Initial

- FY 2020 Capital Revenue

- Calculated by Dividing the total Capital Revenue for local school districts in the previous fiscal year (FY 2020 budget used FY 2018 data) by the FTEs.
- FY 2018 Capital Appropriations + SPLOST Revenue = \$1,988,379,339
- Divided by total FTEs statewide = \$1,158 per FTE for Capital Revenue

FY 2020 - HB 787 – State Charter Supplement

- Amends the calculation of capital revenue to the greater of the state-wide average or the average of the local school system attendance zone for brick and mortar state charter schools.
- Virtual charters will receive 25% of the state-wide average if school provides technology equipment.
- Remember the attendance zone.

QBE State Charter School Supplement

- Virtual Schools

- Do not receive Transportation or Nutrition Funding
- Receive 2/3 of Equalized Earnings
- Local Fair Share is calculated at 2/3 the cost

Forward Funding for State Charter Schools

Forward Funding for LEA Start Up Charter Schools

- O.C.G.A. §20-2-2089(d)
- Purpose – to provide funding for a new state charter school or an existing state charter school that is in the first year of offering a new grade level.
- “...the commission shall calculate and the department shall distribute the funding for the state charter school on the basis of its projected enrollment....”

Forward Funding

- O.C.G.A. §20-2-2089(d)
- Projection must be provided to the Governor's Office of Planning and Budget by July 1 to incorporate into the Governor's budget for the next fiscal year.
- If actual enrollment is greater than projection, funding increases at mid-term.
- If actual enrollment is less than projection, funding decreases via amendment to appropriation.
- **Hold-Harmless does not apply to forward funding!**

Forward Funding

- O.C.G.A. §20-2-2089(d)
- Applies to estimated FTE projections of 2% or greater enrollment growth.
- Applies to estimated T&E
- Will compare the October counts to the projections to determine if adjustments need to be made for overstated projections

Certified Personnel Reports and How Funding is Affected

Certified Personnel Report (CPI)

- October 2018 (2019-1) CPI Report for FY 2020 Budget Appropriations
- Determines funding for:
 - Training and Experience
 - Health Insurance
 - HB 280 – Math and Science Supplement

Certified Personnel Report (CPI)

• Training & Experience	\$2,797,952,468
• Health Insurance	\$1,208,277,000
• Math & Science Supplement	<u>\$ 13,843,312</u>
• TOTAL	\$4,020,072,780

Training & Experience

- Based on ACTUAL number of General Funded Certified Positions reported in October CPI
- Does not matter if more or less than the number of positions earned on allotment sheet
- Paid all State salary differences between T4-E (\$37,092) and State salary of where they are on the Salary Schedule

FY 2018		STATE SALARY SCHEDULE										Folder Name: FY18 INITIAL	
OFFICIAL		GEORGIA ANNUAL/MONTHLY SALARY SCHEDULE FOR 10 MONTHS EMPLOYMENT										BASE EQUALS \$34,092.00 SCHOOL YEAR 2017 - 2018	
Years of Creditable Service	Salary Step	LEVEL OF CERTIFICATION											
		T-1 \$32,217.00 94.50% OF T - 4	T-2 \$33,154.00 97.25% OF T - 4	PROV BT-4 \$32,217.00 94.50% OF T - 4	PROV BT-4 \$34,092.00 100.00% N/A	PROV BT-5 \$36,308.00 106.50% OF T - 4	PROF T-5 \$39,206.00 115.00% OF T - 4	PROV BT-6 \$41,754.00 106.50% OF T - 5	PROF T-6 \$44,303.00 113.00% OF T - 5	PROV BT-7 \$47,183.00 106.50% OF T - 6	PROF T-7 \$49,176.00 111.00% OF T - 6		
0,1,2	E	\$32,217.00 \$2,684.75	\$33,154.00 \$2,762.83	\$32,217.00 \$2,684.75	\$34,092.00 \$2,641.00	\$36,308.00 \$3,025.67	\$39,206.00 \$3,267.17	\$41,754.00 \$3,479.50	\$44,303.00 \$3,691.92	\$47,183.00 \$3,931.92	\$49,176.00 \$4,098.00		
3	1	\$33,184.00 \$2,765.33	\$34,149.00 \$2,845.75	\$32,217.00 \$2,684.75	\$35,115.00 \$2,926.25	\$37,397.00 \$3,116.42	\$40,382.00 \$3,365.17	\$43,007.00 \$3,583.92	\$45,632.00 \$3,802.67	\$48,598.00 \$4,049.83	\$50,651.00 \$4,220.92		
4	2	\$34,180.00 \$2,848.33	\$35,173.00 \$2,931.08	\$32,217.00 \$2,684.75	\$36,168.00 \$3,014.00	\$38,519.00 \$3,209.92	\$41,593.00 \$3,466.08	\$44,297.00 \$3,691.42	\$47,001.00 \$3,916.75	\$50,056.00 \$4,171.33	\$52,171.00 \$4,347.58		
5	3	\$35,205.00 \$2,933.75	\$36,228.00 \$3,019.00	\$32,217.00 \$2,684.75	\$37,253.00 \$3,104.42	\$39,675.00 \$3,306.25	\$42,841.00 \$3,570.08	\$45,626.00 \$3,802.17	\$48,411.00 \$4,034.25	\$51,558.00 \$4,296.50	\$53,736.00 \$4,478.00		
6	4	\$36,261.00 \$3,021.75	\$37,315.00 \$3,109.58	\$32,217.00 \$2,684.75	\$38,743.00 \$3,228.58	\$41,262.00 \$3,438.50	\$44,555.00 \$3,712.92	\$47,451.00 \$3,954.25	\$50,347.00 \$4,195.58	\$53,620.00 \$4,468.33	\$55,885.00 \$4,657.08		
7	5	\$37,349.00 \$3,112.42	\$38,434.00 \$3,202.83	\$32,217.00 \$2,684.75	\$39,905.00 \$3,325.42	\$42,500.00 \$3,541.67	\$45,892.00 \$3,824.33	\$48,875.00 \$4,072.92	\$51,857.00 \$4,321.42	\$55,229.00 \$4,602.42	\$57,562.00 \$4,796.83		
8	6	\$38,469.00 \$3,205.75	\$39,587.00 \$3,298.92	\$32,217.00 \$2,684.75	\$41,701.00 \$3,475.08	\$44,413.00 \$3,701.08	\$47,957.00 \$3,996.42	\$51,074.00 \$4,256.17	\$54,191.00 \$4,515.92	\$57,714.00 \$4,809.50	\$60,152.00 \$5,012.67		
9,10	7	\$39,623.00 \$3,301.92	\$40,775.00 \$3,397.92	\$32,217.00 \$2,684.75	\$42,952.00 \$3,579.33	\$45,745.00 \$3,812.08	\$49,396.00 \$4,116.33	\$52,606.00 \$4,383.83	\$55,817.00 \$4,651.42	\$59,445.00 \$4,953.75	\$61,957.00 \$5,163.08		
11,12	L1	\$40,812.00 \$3,401.00	\$41,998.00 \$3,499.83	\$32,217.00 \$2,684.75	\$44,241.00 \$3,686.75	\$47,117.00 \$3,926.42	\$50,878.00 \$4,239.83	\$54,184.00 \$4,515.33	\$57,492.00 \$4,791.00	\$61,228.00 \$5,102.33	\$63,816.00 \$5,318.00		
13,14	L2	\$42,036.00 \$3,503.00	\$43,258.00 \$3,604.83	\$32,217.00 \$2,684.75	\$45,568.00 \$3,797.33	\$48,531.00 \$4,044.25	\$52,404.00 \$4,367.00	\$55,810.00 \$4,650.83	\$59,217.00 \$4,934.75	\$63,065.00 \$5,255.42	\$65,730.00 \$5,477.50		
15,16	L3	\$43,297.00 \$3,608.08	\$44,556.00 \$3,713.00	\$32,217.00 \$2,684.75	\$46,935.00 \$3,911.25	\$49,987.00 \$4,165.58	\$53,976.00 \$4,498.00	\$57,484.00 \$4,790.33	\$60,994.00 \$5,082.83	\$64,957.00 \$5,413.08	\$67,702.00 \$5,641.83		
17,18	L4	\$44,596.00 \$3,716.33	\$45,893.00 \$3,824.42	\$32,217.00 \$2,684.75	\$48,343.00 \$4,028.58	\$51,487.00 \$4,290.58	\$55,595.00 \$4,632.92	\$59,209.00 \$4,934.08	\$62,824.00 \$5,235.33	\$66,906.00 \$5,575.50	\$69,733.00 \$5,811.08		
19,20	L5	\$45,934.00 \$3,827.83	\$47,270.00 \$3,939.17	\$32,217.00 \$2,684.75	\$49,793.00 \$4,149.42	\$53,032.00 \$4,419.33	\$57,263.00 \$4,771.92	\$60,985.00 \$5,082.08	\$64,709.00 \$5,392.42	\$68,913.00 \$5,742.75	\$71,825.00 \$5,985.42		
21+	L6	\$47,312.00 \$3,942.67	\$48,688.00 \$4,057.33	\$32,217.00 \$2,684.75	\$51,287.00 \$4,273.92	\$54,623.00 \$4,551.92	\$58,981.00 \$4,915.08	\$62,815.00 \$5,234.58	\$66,650.00 \$5,554.17	\$70,980.00 \$5,915.00	\$73,980.00 \$6,165.00		

Georgia Department Of Education
Richard Woods, State Superintendent of Schools
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Training & Experience

➤ Example of how Training & Experience is calculated

➤ Salary Schedule Differences

➤ Certification Level T4 Step E	\$37,092
➤ Certification Level T7 Step L6	<u>\$76,980</u>
➤ Funded Amount (before benefits)	\$39,888

Training & Experience

- What about Flexibility Waivers?
- Waiver to OCGA §20-2-212 and 160-5-2-.05
- Certificate Type Code – CHW – GaDOE Charter/SWSS Waiver
- Certificate Field Code –
 - 101 – Academic Major (Grades 6-12)
 - 102 – Course Work (Minimum 21 semester hours)
 - 103 – GACE
 - 104 – Full Flexibility - Meets LEAs PQ Requirements
 - **105 – CTAE - Meets LEAs PQ Requirements**
 - **106 – Full Flexibility - Does Not Meet LEAs PQ Requirements**

Budgeting

Good Financial Stewardship

Key Things to Remember:

- FTE Counts Drive Charter School Budgets
 - If actual enrollment is significantly less, your state funding will be decreased
- Third-party contract teachers are not eligible for T&E. To be eligible for T&E, the state charter must be the hiring entity.
- Employer portion of State Health Insurance for Certified Employees only earned as reported on CPI report
- GASB Accounting is Required
- The State LEA Chart of Accounts is Required for Reporting
- Budget Policies are Required to be in place and followed

Good Financial Stewardship

Questions to Ask Regarding the Monthly Budget-to-Actual Report

- Federal grants reconciled?
- School Food Service meal counts reconciled and claimed?
- Payroll processed?
- Receipts posted?
- Bank reconciliations completed?
- What percentage of budgeted expenditures have been incurred?
- Are property tax collections meeting targets? When is the levy date?

Good Financial Stewardship

- What is our Fund Balance Reserve? How much operational income to we have set aside for emergencies?
- What is the status of the construction projects?
- Are there sufficient funds set aside to meet the debt obligations of the next two years principal and interest payments?
- Is our certified experience level decreasing or increasing?
- Are our enrollment projects accurate? Do we anticipate increased enrollment or decreased enrollment?

Good Financial Stewardship

REMEMBER.....

Even if your state charter hires an accounting services firm to process the financial data, or prepare financial reports, it is the responsibility of the charter school to take ownership of the data, understand the data, and accept the repercussions of untimely or inaccurate reporting.

Financial and Budgetary Deficit Reporting

Deficit Reporting

O.C.G.A. §20-2-67 requires the following when an audit discloses a deficit or other financial irregularity:

- Submission to the State Board of Education a Deficit Elimination Plan, signed by all local board members.
- Submission to the State Board of Education a monthly financial report, signed by all local board members, until the deficit is eliminated.
- Publication in local news organ of the Statement of Actual Operations, using format prescribed by the Department of Audits.

Deficit Reporting

O.C.G.A. §20-2-67 applied by GaDOE:

- If either the unaudited financial analysis report or the audited financial statements indicate an Unassigned Fund Balance deficit, GaDOE requires a Deficit Elimination Plan and monthly reporting.
- If reporting is initiated due to unaudited financial information, the audited statements are taken into consideration when available to determine if continued reporting is required.
- Advertisement in local news organ is only enforced when a deficit is reported in an audit.

Deficit Reporting

O.C.G.A. §20-2-67 applied by GaDOE:

- Unaudited financial information is utilized to ensure timelier action to address a deficit situation in those instances when the audited statements are not available within 6 months of fiscal year end.
- If the DE 46 report indicates either an actual deficit or budgeted deficit, the Executive Director/Superintendent will be contacted by GaDOE's Financial Review Division.
- Reporting is not optional.

Financial Reports and Compliance with School District Reporting

Financial Review Division

- On our website:
 - LUA State Chart of Accounts
 - LUA Financial Management Guide
 - Instructions for Preparing Basic Financial Statements
 - School System Revenues/Expenditures
 - Indirect Cost Guide
 - DE 046 Transmission Instructions
 - Links to the following:
 - QBE Allotments
 - State Accounting Office
 - Georgia Department of Audits and Accounts
 - Office Code of Georgia

Financial Review Division



Search this site...



Richard Woods, Georgia's School Superintendent

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Financial Review

Financial Management of Georgia LUAS Manual

Preparing Basic Financial Statements

School System Financial Information

State Education Finance Study Commission

Financial Review

The Financial Review division was established for the purpose of reviewing financial records and accounting of local governing school boards and assisting local units of administration in training personnel in financial and budgetary accounting.

Financial Review is responsible for issuing and updating the chart of accounts utilized by local units of administration (LUAs) in reporting budget and financial data to the Georgia Department of Education.

Budget and Financial Data Reporting

- LUA Chart of Accounts
 - Changes to LUA - Chart of Accounts 2016 (obj prgm codes etc) Final
- Financial Management for Georgia LUAS Manual
- School System Revenues/Expenditures
- Transmission Dates
- DE46 File Layout
- Tips for Fiscal Year Closing
- Secure Data Transmission Portal

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Compliance with School Accounting and Reporting Structure

- *Importance of Financial Reporting*
- State Board Rule 160-5-2-.21 requires school districts to record the financial expenditures by Fund, Function, Program, Object, Facility/School codes.
- O.C.G.A. §20-2-320 also requires reporting to GaDOE, even if a charter system, charter school, or strategic waiver system.

Compliance with School Accounting and Reporting Structure

- *Importance of Financial Reporting*
- School systems are required to follow GAAP (Generally Accepted Accounting Principles) established by the Governmental Accounting Standards Board (GASB)

Financial Reporting

- LUA State Chart of Accounts
 - Funds – classified by category and then by generic fund type within each category.
 - Governmental Funds
 - General Fund
 - Capital Projects Fund
 - Debt Service
 - Further breakdown by:
 - Function – activity (instruction, media, facilities, etc)
 - Object – service or commodity obtained within the activity (salaries, supplies, equipment, etc.)
 - Program – activity supporting the requirements of a particular grant

Compliance with School Accounting and Reporting Structure

Expenditure Account Code String



(And this isn't even the Complete Account Code!)

Financials Transmissions

- Financial Data transmitted annually to GaDOE
 - Financial Analysis for current fiscal year ended
 - Final Budget Analysis for current fiscal year ended
 - Initial Budget Analysis for subsequent fiscal year
- What is this data used for once submitted?
 - Some QBE Allotment Calculations
 - Annual Census Reports to NCES
 - Provided to the auditors of school districts
 - Indirect Cost Calculations
 - Maintenance of Effort Calculations
 - Scholarship Cap
 - Minimum Direct Classroom Expenditures
 - Any requests for data from the General Assembly

Financials Transmissions

- Due September 2020 for FY 2020
- What does this information tell us?
 - The unaudited financial position by fund
 - Declining or Thriving financial position when compared to prior years
- School Districts can use Error Checking throughout the year to identify potential problems with the Financial Analysis report, prior to submission.
- DO NOT WAIT UNTIL THE WEEK BEFORE THE DEADLINE TO HIRE AN ACCOUNTING FIRM TO SUBMIT THE REPORTS

Financials Transmissions

- Financial Analysis report is broken out by fund, or can be viewed in total.
 - Provides Beginning Fund Balance, Adjustments, Revenues, Expenditures, Ending Fund Balance.
- Financial Analysis report is used to prepare basic mapped financial statements.
- The basic financial statements can be used to begin the process of preparing the financial statements for presentation for audit.

Financials Transmissions

FIN003 Financial Analysis Report:

[click here to print](#)

FUND_CODE	DESCRIPTION	Beginning Fund Balance	Adjustments to Fund Balance	Revenues	Expenditures	Ending Fund Balance
100	GENERAL FUND	8,582,885.96	0.00	70,598,465.08	68,540,530.93	10,640,820.11
300	CAPITAL PROJECTS FUND	15,601,889.22	0.00	13,605,170.91	15,600,645.26	13,606,414.87
402	TITLE I	0.00	0.00	1,811,872.55	1,811,872.55	0.00
404	SPECIAL EDUCATION	0.00	0.00	1,887,425.50	1,887,425.50	0.00
406	VOCATIONAL EDUCATION-FEDERAL FUNDED	0.00	0.00	85,411.00	85,411.00	0.00
408	TITLE VI	0.00	0.00	167,966.68	167,966.68	0.00
414	TITLE II	0.00	0.00	286,910.26	286,910.26	0.00
416	RACE TO THE TOP GRANT	0.00	0.00	10,370.80	10,370.80	0.00
482	JR. ROTC	0.00	0.00	212,847.07	212,847.07	0.00
483	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	0.00	0.00	8,387.45	8,387.45	0.00
500	PRINCIPAL ACCOUNTS-GOVERNMENTAL FUNDS	747,059.65	450.00	1,449,083.27	1,523,569.70	673,023.22
560	PRE-KINDERGARTEN (LOTTERY)	0.00	0.00	878,267.89	878,267.89	0.00
589	GOVERNMENTAL FUNDS _ OTHER	0.00	0.00	524,857.00	524,857.00	0.00
600	SCHOOL NUTRITION SERVICE FUND	1,524,765.63	-15,298.88	4,031,533.52	4,181,860.95	1,359,139.32
700	TRUST AND AGENCY FUNDS	17,978.70	0.00	10,409.67	9,496.47	18,891.90
705	PRINCIPAL ACCOUNTS-ACTIVITY FUNDS	291,805.03	0.00	729,927.22	741,054.31	280,677.94
715	PRINCIPAL ACCOUNTS-TRUST FUNDS	20,058.73	0.00	31,964.47	27,210.79	24,812.41
720	NONEXPENDABLE TRUST FUNDS	24,507.19	0.00	5,036.49	4,000.00	25,543.68
740	AGENCY FUNDS	0.00	0.00	3,000.00	3,000.00	0.00
801	CAPITAL ASSETS - GOVERNMENTAL FUNDS	122,523,853.53	5,273,110.31	0.00	2,986,163.36	124,810,800.48
TOTAL ALL FUNDS		149,334,803.64	5,258,261.43	96,338,906.83	99,491,847.97	151,440,123.93
PRINT ALL FUNDS						

Financials Transmissions

DE046 Financial Transmission

Position	Field Description	Type	Num of Bytes	Num of Pos	Dec Pos.	Edits	If Edit Fails...
1-2	Fiscal year	Alphanum	2	2	0	Must be for current fiscal year.	Reject Record
3-6	System Code	Alphanum	4	4	0	Must be a valid System code.	Reject Record
7-9	State Fund Code	Alphanum	3	3	0	Must be a valid Fund code.	Reject Record
10	DE046 Indicator	Alphanum	1	1	0	Must be a 1 - No blanks or zeros.	Reject Record
11-14	QBE Program Code	Alphanum	4	4	0	Must contain a valid program code. Program code field must be filled with "0000" for balance sheet. Use program code "9990" for undistributed programs.	Reject Record
15-18	Revenue Source, Function, or Balance Sheet Code	Alphanum	4	4	0	If Expenditure, must be a valid Function Code. If Revenue, must be a valid source code. If Balance Sheet, must be a valid balance sheet code. Use accounts 0001, 0002, and 0004 for Beginning Balances, Adjustments and Ending Balances. Fund equity beginning, adjustment, and ending balance records are required for each fund with activity.	Reject Record
19-23	Object Code	Alphanum	5	5	0	If Revenue or Balance Sheet, must be blank or zeros. If Expenditure, must be a valid object code. Sub-objects on employee benefits will be accepted but will be rolled up to the object level.	Reject Record
24-27	Facility Code	Alphanum	4	4	0	Valid State Facility or School number required. Facility codes are not used for balance sheet accounts. Fill this field with "0000" for balance accounts.	Reject Record
28	Building Code	Alphanum	1	1	0	N/A	No Edit
29-30	Special Reporting Data Element	Alphanum	2	2	0	Should be Zero unless participating in the Title I Consolidation of Schoolwide Program Pilot Project in FY 2017. For Pilot Project, report "11". All other entities report "00" in this location.	Reject Record
31-34	Additional Codes	Alphanum	4	4	0	N/A	No Edit
35-47	Amount Budgeted for this Record's account number. (Revenue, Expense, of Balance Sheet)	Alphanum	13	13	0	Must be blank or zero.	Reject Record
48	Budget Amount Sign	Alphanum	1	1	0	Must be blank.	Reject Record
49-61	Actual amount for this record's account number. (Revenue, Expense, of Balance Sheet)	Alphanum	13	13	0	Must contain the actual amount.	Reject Record
62	Actual Amount Sign	Alphanum	1	1	0	Must be "N" if negative, else blank if positive	Default Blanks
63-64	Filler	Alphanum	2	2	0	Always contain blanks.	Default Blanks

Missed Deadlines Can Have Consequences

- Additional Federal Monitoring
- High-Risk per Single Audit Determination = More Compliance Testing
- Auditors CANNOT begin engagement without prepared financial statements
- Risk of a deficit fund balance
- Risk losing federal dollars
- Delayed finalization of financial statements can stall budgeting process
- Concerned citizens want to know why there is no Star Rating
- HB 139 – Where is the transparency with no data?

Financial Reporting

- Does Flexibility with Expenditure Controls in O.C.G.A. §20-2-167 waive program code reporting requirements?
- NO
- Districts/schools are still required to report HOW the money is spent, even though the “HOW” decision is left to the local level for QBE state appropriations.
- State Board Rule 160-5-2-.21

Financial Reporting – DE 46

- Tips

- Utilize the LUA Chart of Accounts throughout the fiscal year
- Utilize the Error Checking Process
- Error Checking located in Portal at same location
- Allows districts/state charters to upload monthly financial reports throughout the year and review errors identified
- *It is the State Charter School's responsibility to ensure any outside consulting firm has the information needed to report – not GaDOE.*
- *Don't wait until the week of the deadline to start the process*

QUESTIONS?

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