

# State Funding and School District Accounting

State Charter Schools – March 2018  
GaDOE Financial Review Division

# Agenda



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Georgia's School Superintendent  
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- How School Systems are Funded in Georgia
- 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

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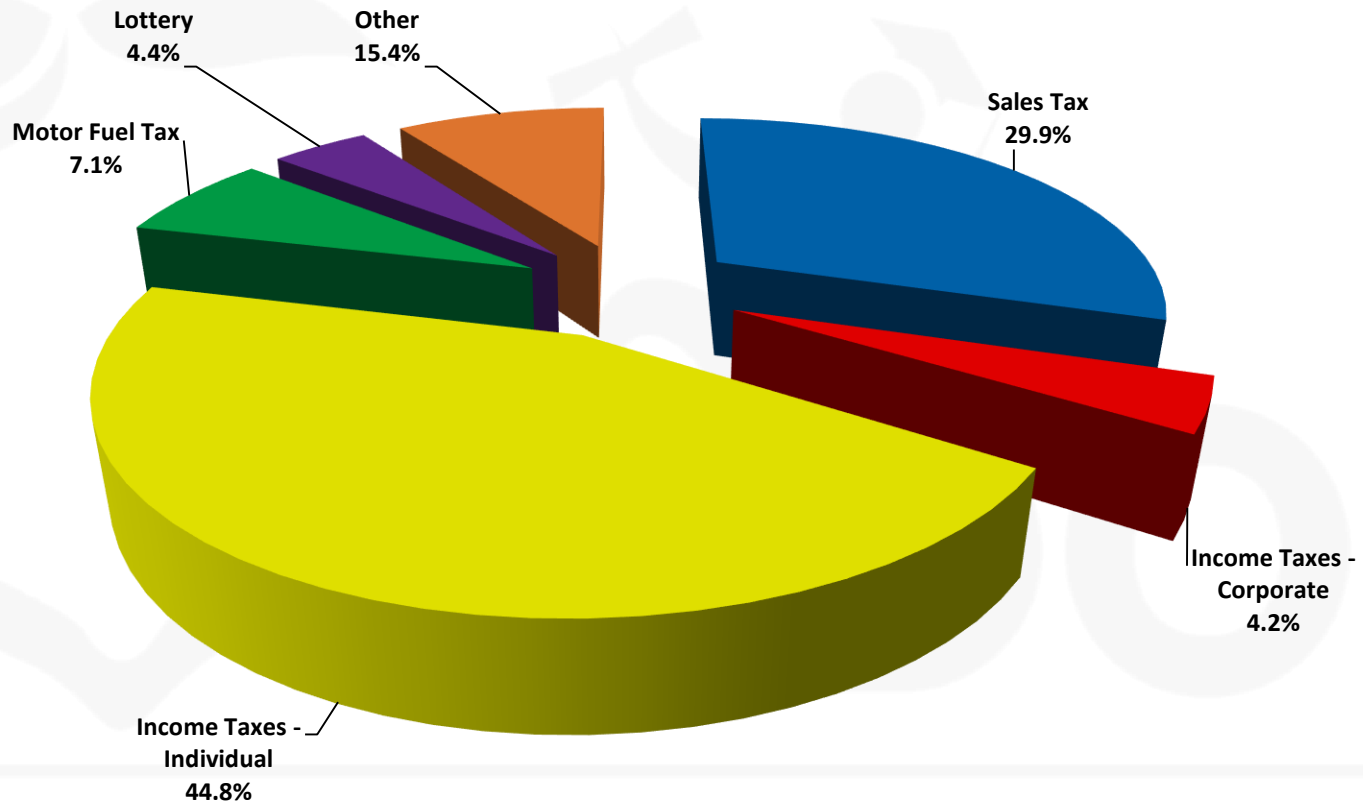
# How School Systems are Funded in Georgia

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# State Budget – Revenue

## \$24,345,494,024

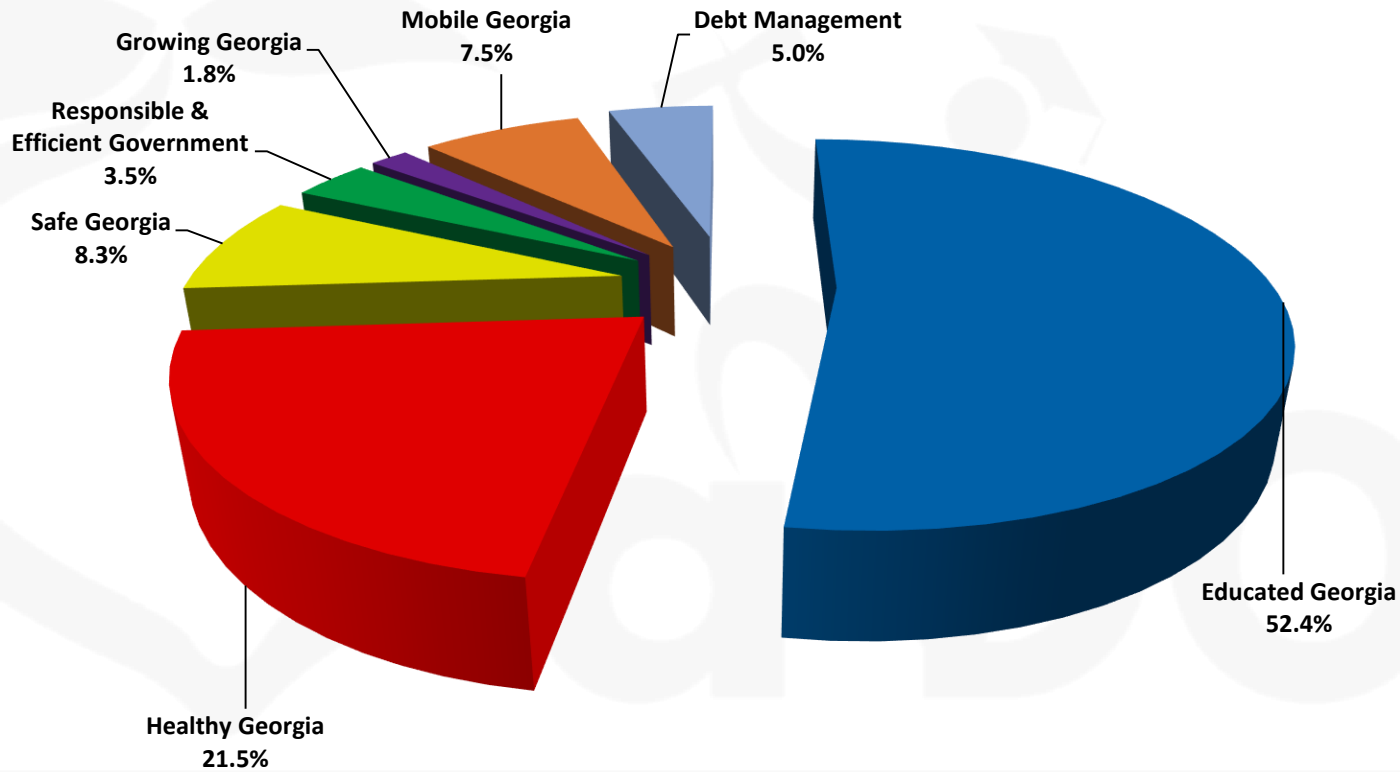
### FY 2017 – Proposed Amended





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# State Budget – Recommended Expenditures & Appropriations FY 2017 – Proposed Amended \$24,345,494,024



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# Educating Georgia Compared to Rest of the State's Budget – Recommended Expenditures & Appropriations FY 2017 – Proposed Amended

Rest of State's Budget  
47.5%

K12 Education  
37.1%

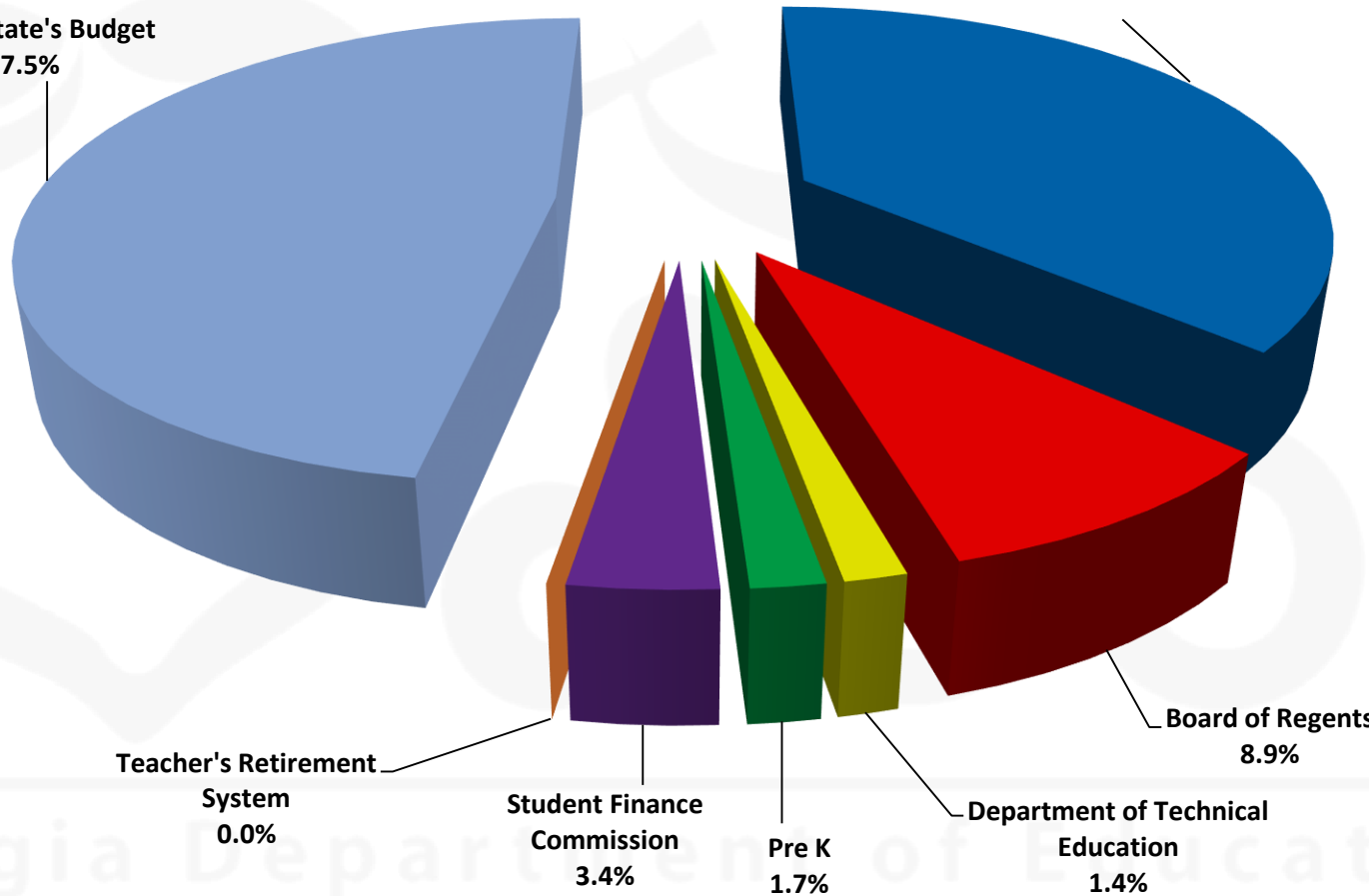
Teacher's Retirement  
System  
0.0%

Student Finance  
Commission  
3.4%

Pre K  
1.7%

Department of Technical  
Education  
1.4%

Board of Regents  
8.9%



# How are public school systems funded?

## FY 2017

- Federal Funds = 6.51%
- State Funds = 53.27%
- Local Funds = 40.22%

## FY 2006

- Federal Funds = 8.08%
- State Funds = 50.60%
- Local Funds = 41.32%

Source: Revenue/Expenditure Web Report – GaDOE Financial Review  
Website

# Funding for School Systems



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- State Funds (FY 2018 - Initial)
  - QBE (\$8.25 billion; State portion)
  - Categorical Grants
    - Pupil Transportation (\$130 million)
    - Equalization (\$584 million)
    - School Nurses (\$36 million)
  - Targeted grants such as school improvement, special education
  - State Charter Commission Supplement (\$94 million)

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# Quality Basic Education (QBE)

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# Quality Basic Education (QBE)

- The Quality Basic Education Act was enacted into law by the 1985 session of the Georgia General Assembly.
- The Act set out the provisions for educational funding for grades Kindergarten through Twelve.
- Last major revision was made in the A-Plus Education Reform Act of 2000.

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# 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.
- State Charter Schools earn funds in same manner as school districts, per O.C.G.A. §20-2-2089.



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# QBE – Local Fair Share (LFS)

- 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.
- State Charter Schools “local five mill share” – O.C.G.A. §20-2-2089(a)(1)(B) – calculates the average local fair share per FTE for the lowest 5 school systems. Applies that average to the FTEs reported for State Charter Schools to determine LSF.



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# Components of the Formula

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

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# 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.

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# Programs and Program Weights



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- There are 18 QBE Programs
- Six of these programs are for Exceptional Education students (Mild Resource, Moderate Resource, Moderate Self-Contained, Severe Self-Contained, Inclusion, Gifted)
- Twelve other programs: (K, K EIP, Gr 1-3, Gr 1-3 EIP, Gr 4-5, Gr 4-5 EIP, Middle Sch, Gr 9-12, Voc labs, Remedial, Alternative Ed, and ESOL)

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# 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 1.6580
  - Middle School carries a weight of 1.1333

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# Programs and Program Weights

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## WEIGHTS FOR FTE FUNDING FORMULA

FY18 INITIAL

FY 2018

2% Salary

16.81% 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			1.7951			1.0290			1.1333			1.0000			1.1887
DIRECT INSTR. COST:															
Teacher		80.3727%	\$3,666.91		67.0592%	\$1,753.74		70.0215%	\$2,016.80		69.0025%	\$1,753.74		66.7547%	\$2,016.80
Aides/Parapro															
Subject Specialists	1:345	2.5627%	\$116.92	1:345	4.4708%	\$116.92	1:345	4.0594%	\$116.92						
Counselors	1:450	1.9573%	\$89.30	1:450	3.4146%	\$89.30	1:450	3.1004%	\$89.30	1:450	3.5136%	\$89.30	1:450	2.9558%	\$89.30
Tech. Specialist	1:1100	0.8007%	\$36.53	1:1100	1.3968%	\$36.53	1:1100	1.2683%	\$36.53	1:1100	1.4373%	\$36.53	1:1100	1.2091%	\$36.53
OPERATIONS COST		1.5435%	\$70.42		2.6927%	\$70.42		2.4449%	\$70.42		4.4697%	\$113.60		10.8632%	\$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3560%	\$16.24	1:2475	0.6210%	\$16.24	1:2475	0.5638%	\$16.24	1:2475	0.6390%	\$16.24	1:2475	0.5375%	\$16.24
Social Worker	1:2475	0.3560%	\$16.24	1:2475	0.6210%	\$16.24	1:2475	0.5638%	\$16.24	1:2475	0.6390%	\$16.24	1:2475	0.5375%	\$16.24
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		0.9787%	\$44.65		2.4625%	\$64.40		2.2359%	\$64.40		3.2602%	\$82.86		2.7426%	\$82.86
Secretary		0.8059%	\$36.77		1.0141%	\$26.52		0.9208%	\$26.52		1.2307%	\$31.28		1.0353%	\$31.28
Operations		0.1718%	\$7.84		0.2317%	\$6.06		0.2104%	\$6.06		0.2683%	\$6.82		0.2257%	\$6.82
FACILITY M & O		6.5317%	\$298.00		11.3949%	\$298.00		10.3463%	\$298.00		11.7251%	\$298.00		9.8636%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.5927%	\$27.04	1:15.70	1.0340%	\$27.04	1:15.70	0.9388%	\$27.04	1:15.70	1.0639%	\$27.04	1:15.70	0.8950%	\$27.04
STAFF DEVELOPMENT		0.6775%	\$30.91		0.6260%	\$16.37		0.6374%	\$18.36		0.6079%	\$15.45		0.5773%	\$17.44
MEDIA															
Personnel		1.9573%	\$89.30		2.4625%	\$64.40		2.2359%	\$64.40		1.6301%	\$41.43		1.3713%	\$41.43
Materials		0.3356%	\$15.31		0.4982%	\$13.03		0.4524%	\$13.03		0.5127%	\$13.03		0.4313%	\$13.03
TOTAL PER FTE COST		100.0000%	\$4,562.38		100.0000%	\$2,615.21		100.0000%	\$2,880.26		100.0000%	\$2,541.56		100.0000%	\$3,021.21



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# Schools VS District

BASE INSTRUCTION SALARY				
(BASE SALARY)		\$33,981.07	\$33,424.00	\$557.07
Retirement	16.81%	\$5,712.22		
Health Insurance	0%	\$0.00		
Medicare	1.45%	\$492.73		
Sick Leave for 8 Days		\$150.00		
<b>Total Instructional Sal(10MO.)</b>		<b>\$40,336.02</b>		
Teacher Aides		\$13,445.34		
<b>ADMIN SALARY (10MO.) excl Sick Leave</b>		<b>\$40,186.02</b>		
<b>ADMIN SALARY (12MO.) excl Sick Leave</b>		<b>\$48,223</b>		

CENTRAL ADMINISTRATION		
SYSTEM SIZE = 3300		
	Amount	FTEs
1 Superintendent	\$48,223	
1 Secretary @ \$14,186 (12MO.)	\$16,547	
1 Accountant @ \$21,144 (10MO.)	\$24,698	
2 Asst. Superintendent	\$96,446	0 - 5,000
4 Asst. Superintendent	\$192,893	5,001- 99,999
6 Asst. Superintendent	\$289,339	10,000 +
<b>Operations</b>		<b>Per FTE</b>
Supplies	\$0	
Travel	\$0	
Equipment (Replacement)	\$0	
Miscellaneous	\$0	
Unemployment Ins & Workers Comp.	\$0	
<b>TOTAL OPERATIONS</b>	<b>\$0</b>	<b>\$0.00</b>

KG, KG-EI, GR 1-3, GR 1-3-EI, GR 4-5, GR 4-5-EI		
BASE SCHOOL SIZE = 460		
	Amount	Per FTE
1/2 Assistant Principal (10MO.)	\$20,093	\$44.85
Secretary @ \$14,186 (12MO.)	\$16,547	\$36.77
<b>TOTAL SALARIES</b>	<b>\$36,640</b>	<b>\$81.42</b>
<b>Operations</b>		
Supplies	\$1,319	
Travel	\$750	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
<b>TOTAL OPERATIONS</b>	<b>\$3,529</b>	<b>\$7.84</b>

MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal	\$40,186	\$64.40
Secretary @ \$14,186 (12MO.)	\$16,547	\$26.52
<b>Operations</b>		
Supplies	\$1,319	
Travel	\$1,000	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
<b>TOTAL OPERATIONS</b>	<b>\$3,779</b>	<b>\$6.06</b>

GRADES (9-12) & CTAE(9-12)		
BASE SCHOOL SIZE = 970		
	Amount	Per FTE
2 Asst. Principal (10 MO.)	\$80,372	\$41.43
Secretary @ \$14,186 (12MO.)	\$16,547	\$17.06
Secretary @ \$11,805 (10MO.)	\$13,789	\$14.22
<b>Operations</b>		
Supplies	\$2,198	
Travel	\$1,500	
Equipment (Replacement)	\$1,759	
Miscellaneous	\$1,162	
<b>TOTAL OPERATIONS</b>	<b>\$6,619</b>	<b>\$6.82</b>

ALTERNATIVE EDUCATION		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal (10MO. X 1:100)	\$40,186	\$401.86
Secretary @ \$14,186 (12MO.)	\$16,547	\$26.52
<b>Operations</b>		
Supplies	\$1,319	
Travel	\$1,000	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
<b>TOTAL OPERATIONS</b>	<b>\$3,779</b>	<b>\$6.06</b>

# 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 Used in Calculation

- GaDOE Office of Technology Services – Data Collection.
- State Board Rule 160-5-1-.07 – Student Data Collection.
- FTE funds are earned based on the program weights and program code segments reported in the FTE Count.
- Very important to accurately report FTE.



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# FTE Used in Calculation

FTE Category	FTE Code	October 2016 2017-1	
		Segments	FTE
Kindergarten	A	1,302	216
Kindergarten EIP	E	51	9
Grades 1 to 3	B	3,979	663
Primary Grades 1-3 EIP	F	450	75
Grades 4 to 5	C	2,416	403
Grades 4-5 EIP	G	286	48
Middle Grades 6 to 8	9	0	0
Middle School 6 to 8	H	3,754	626
Grades 9 to 12	D	3,822	637
Special Education Level 1		365	62
Special Education Level 2		62	11
Special Education Level 3		956	161
Special Education Level 4		190	33
Special Education Level 5		383	64
GNETS (Psycho-Ed Program)	4	30	5
Gifted	I	555	93
Remedial Education	J	408	68
Vocational High School Lab	K	977	163
MOWR - General Education	6(D)	175	29
MOWR- Vocational	7(K)	43	7
Study Hall	N	0	0
Other (Non-State Funded)	O	4	1
<b>Total</b>			<b>3,374</b>

# Training and Experience (T&E)



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- The formula provides salary funding for a T-4 teacher with no years of experience.
- T&E funds are provided to compensate for the difference between beginning and experienced teachers.
- The information is obtained from the CPI (Certified Personnel Information) report submitted to GaDOE each October.

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# Direct Instructional Costs

- **Salaries** and benefits for Teachers, paraprofessionals (Kindergarten only), Subject Specialists (Art, Music, Physical Education, Foreign Language), Counselors, Technology Specialists.
- Direct Instructional **Operations Costs** include Consumable Materials, Textbooks, Travel, Technology, and Equipment Replacement.
- Direct Instructional Costs comprise approximately **86%** of QBE Formula Earnings for FY 2018.

# 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 14% of QBE earnings for FY 2018



# Other costs included in calculation

- One Superintendent per LEA (\$48,223) (State Charters do not receive this funding)
- One Secretary per LEA (\$16,547)
- One Accountant per LEA (\$24,698)
- One Principal per *school* (\$48,223)
  
- Additional indirect funding calculated on FTE proration (see the funding weight QBE report)



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# 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.



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# Midterm Adjustment

- Funding count updated for Amended Budget
- October 2017 (2018-1) FTE count will be used to update both the Amended FY 2018 and Initial FY 2019 budgets.
- Systems with FTE gains receive additional funding.
  - THIS DOES NOT APPLY TO NEW STATE CHARTER PROJECTIONS!!!
- Systems with declining enrollment do *not* lose State Funds in the Amended Budget (hold harmless).
- Forward Funding is subject to decrease, based on comparison of projected enrollment versus actual enrollment.

# Amended Formula Adjustment



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- Often referred to as the “Austerity Adjustment”
- Bottom line adjustment to the amount the state funds for QBE; based on state funding shortfalls
- For FY 2018 amounts to \$167 million, or approximately 1.99% of State QBE funds.

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# QBE State Charter School Supplement



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- 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.

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# QBE State Charter School Supplement



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- FY 18 State Charter School Supplement, Initial – Amendment #3, totals \$93,974,983.
- Accurate FTE reporting is critical
- Supplement includes funding for:
  - Transportation (if provided)
  - Nutrition (if provided)
  - Equalization
  - Capital Revenue

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# QBE State Charter School Supplement



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## CHARTER AMENDMENT CALCULATIONS FY18

		(A)(ii) Categorical Grants Transportation	(A)(ii) Categorical Grants Nutrition	(B) Total -Federal - State + Equalization	(C) Capital Revenue	GRAND TOTAL
	AFY17 FTE					
VALUE PER FTE		\$74.86	\$13.40	\$2,981.39	\$1,106.61	
Cherokee Charter Academy	820	\$0	\$10,990	\$2,444,743	\$907,419	\$3,363,152
Ivy Prep Academy for Girls	415	\$0	\$5,562	\$1,237,279	\$459,243	\$1,702,083
Ivy Prep Young Mens Academy	0	\$0	\$0	\$0	\$0	\$0
BrookHaven	378	\$28,299	\$5,066	\$1,126,967	\$418,298	\$1,578,630
Cirrus	469	\$0	\$6,286	\$1,398,274	\$519,000	\$1,923,559
Liberty Tech	281	\$0	\$0	\$837,772	\$310,957	\$1,148,729
SouthWest GA Stem	78	\$0	\$0	\$232,549	\$86,315	\$318,864
CCAT	148	\$0	\$0	\$441,246	\$163,778	\$605,024
Pataula Charter Academy	556	\$41,625	\$7,452	\$1,657,655	\$615,275	\$2,322,006
Fulton Leadership Academy	404	\$30,245	\$5,415	\$1,204,483	\$447,070	\$1,687,213
Atlanta Heights Charter	736	\$0	\$9,864	\$2,194,306	\$814,464	\$3,018,634
Coweta Charter	683	\$51,132	\$9,154	\$2,036,292	\$755,814	\$2,852,392
Mountain Education Center	1,909	\$0	\$25,585	\$5,691,481	\$2,112,516	\$7,829,583
Graduation Achievement Charter High	476	\$0	\$0	\$1,419,144	\$526,746	\$1,945,889
Odyssey - Brick and Mortar	390	\$29,197	\$5,227	\$1,162,744	\$431,577	\$1,628,745
Utopian Charter	267	\$0	\$3,578	\$796,032	\$295,465	\$1,095,075
DuBois	663	\$0	\$8,886	\$1,976,664	\$733,682	\$2,719,232
Foothills	861	\$0	\$0	\$2,566,980	\$952,790	\$3,519,771
GA School of Innovation	636	\$0	\$8,524	\$1,896,167	\$703,803	\$2,608,494
International Charter	537	\$0	\$0	\$1,601,009	\$594,249	\$2,195,258
Scintilla	459	\$0	\$6,152	\$1,368,460	\$507,934	\$1,882,545
Ivy Prep Academy (Gwinnett)	137	\$0	\$1,836	\$408,451	\$151,605	\$561,893
<b>SUB-TOTAL</b>	<b>11,303</b>	<b>\$180,498</b>	<b>\$119,577</b>	<b>\$33,698,697</b>	<b>\$12,508,001</b>	<b>\$46,506,772</b>
VALUE PER FTE		\$0	\$0	\$1,987.60	\$0	
Georgia Cyber Academy*	14,231	\$0	\$0	\$28,285,479	\$0	\$28,285,479
Georgia Connections*	3,999	\$0	\$0	\$7,948,397	\$0	\$7,948,397
Graduation Achievement Charter High*	815	\$0	\$0	\$1,619,891	\$0	\$1,619,891
<b>SUB-TOTAL</b>	<b>19,045</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,853,766</b>	<b>\$0</b>	<b>\$37,853,766</b>
<b>GRAND TOTAL</b>	<b>30,348</b>	<b>\$180,498</b>	<b>\$119,577</b>	<b>\$71,552,463</b>	<b>\$12,508,001</b>	<b>\$84,360,539</b>

# QBE State Charter School Supplement



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- FY 2018 Transportation Per FTE
  - FY 2016 Mid-Term - \$127,704,472
  - FY 2016 Total FTEs - 1,705,812
  - FY 2016 Transportation Cost Per FTE - \$74.86
  - Example: State Charter providing Transportation reports 525 FTEs; Transportation Funding = \$39,302
- FY 2017 Nutrition Per FTE
  - FY 2016 Mid-Term Appropriation - \$22,862,086
  - FY 2016 Total FTEs - 1,705,812
  - FY 2016 Nutrition Cost Per FTE - \$13.40
  - Example: State Charter providing Nutrition reports 525 FTEs; Nutrition Funding = \$7,035

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# QBE State Charter School Supplement



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- 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 average district wealth per FTE of the five lowest ranked systems in Georgia.

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# QBE State Charter School Supplement



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- FY 2018 Capital Revenue

- Calculated by Dividing the total Capital Revenue for local school districts in the previous fiscal year (FY 2018 budget used FY 2016 data) by the FTEs.
- FY 2016 Capital Appropriations = \$226,235,000  
Capital Outlay Appropriations plus \$20,000,000  
Bonds for School Buses = \$246,235,000
- FY 2016 SPLOST Revenue reported by the districts = \$1,641,431,804
- Divided by total FTEs statewide = \$1,106.61 per FTE for Capital Revenue

# QBE State Charter School Supplement



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

Georgia Department of Education



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

# QBE Allotment Sheet- State

OFFICIAL

Georgia State Department Of Education  
Earnings Sheet for FY 2018

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,541.56

School System: State		FY 18 INITIAL Amendment #3					Eamed Positions			
Earnings (\$)						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	103,710	571,162,833	8,104,778	579,267,611	103,530,451	475,737,160	6,913.94		230.46	94.27
Kindergarten Early Intr Pgm	18,305	131,589,517	1,430,567	133,020,084	22,644,483	110,375,601	1,664.09		40.68	16.64
Primary Grade(1-3) Pgm	319,027	1,410,855,699	27,404,254	1,438,259,953	255,636,417	1,182,623,536	18,766.38	924.75	708.93	290.00
Primary Grd Early Intrv(1-3) Pgm	47,584	316,247,786	4,087,328	320,335,114	56,906,069	263,429,045	4,325.73	137.93	105.74	43.25
Upper Elementary Grd(4-5) Pgm	198,863	671,105,270	14,003,857	685,109,127	120,671,641	564,437,486	8,646.09	576.43	441.90	180.77
UppElem Grd Early Intrv(4-5)	31,062	206,417,519	2,187,317	208,604,836	37,152,247	171,452,589	2,823.73	90.03	69.02	28.24
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	311,842	1,191,713,266	21,959,614	1,213,672,880	210,015,216	1,003,657,664	15,591.99	903.91	692.96	283.47
High School Gen Educ(9-12)	349,445	1,108,705,898	39,697,056	1,148,402,954	199,880,155	948,522,799	15,193.30		776.53	317.65
CTAE(9-12) PGM	76,724	279,428,512	25,180,657	304,609,169	50,645,932	253,963,237	3,836.15		170.49	69.74
Students with Disab Cat I	23,034	195,747,101	5,734,846	201,481,947	36,610,019	164,871,928	2,879.37			20.94
Students with Disab Cat II	10,019	106,207,763	1,316,248	107,524,011	17,752,492	89,771,519	1,541.69			9.11
Students with Disab Cat III	59,151	810,116,692	12,078,668	822,195,360	140,722,425	681,472,935	11,830.19			53.77
Students with Disab Cat IV	11,171	256,114,141	4,717,793	260,831,934	43,565,106	217,266,828	3,722.67			10.15
Students with Disab Cat V	14,965	129,684,313	6,318,818	136,003,131	22,335,404	113,667,727	1,869.75			13.60
Gifted Student Category VI	105,760	606,058,625	10,671,294	616,729,919	110,496,767	506,233,152	8,813.43			96.14
Remedial Education Pgm	25,200	119,613,216	1,447,401	121,060,617	22,941,285	98,119,332	1,679.93		56.00	22.91
Remedial Education Pgm	20,110	94,944,895	1,416,168	96,361,063	15,822,372	80,538,691	1,340.67		44.69	18.28
Eng Spkrs of Other Lang. (ESOL)	20,231	199,612,501	1,162,019	200,774,520	35,510,310	165,264,210	2,890.00		44.95	18.39
Spec Ed. Itinerant				724,471	125,092	599,379				
Spec Ed. Supplemental Speech				5,657,183	901,649	4,755,534				
<b>TOTAL DIRECT INSTRUC.</b>	<b>1,746,203</b>	<b>8,405,325,547</b>	<b>188,918,683</b>	<b>8,600,625,884</b>	<b>1,503,865,532</b>	<b>7,096,760,352</b>	<b>114,329</b>	<b>2,633.05</b>	<b>3,382.35</b>	<b>1,587.32</b>
<b>INDIRECT COST</b>										
Central Admin and One Time QBE		241,154,546	26,990,517	268,145,063	45,838,435	222,306,628				
School Admin		432,852,554	12,185,265	445,037,819	77,899,579	367,138,240				
Facility M & O			520,363,922	520,363,922	90,569,860	429,794,062				
Sub Total (INDIRECT COST)		674,007,100	559,539,704	1,233,546,804	214,307,874	1,019,238,930				
MEDIA CENTER PGM.		203,834,270	24,390,651	228,224,921	40,057,097	188,167,824				
20 DAYS ADDITIONAL INSTRUCTION		67,760,193		67,760,193	11,877,744	55,882,449				
STAFF & PROFESSIONAL DEV				39,810,341	6,920,131	32,890,210				
PRINCIPAL STAFF & PROF. DEV				695,969	121,897	574,072				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment						(166,769,846)				
Charter System Adjustment				28,165,418		28,165,418				
<b>QBE FORMULA EARNINGS</b>	<b>9,350,927,110</b>	<b>772,849,038</b>	<b>10,198,829</b>	<b>1,777,150,275</b>	<b>8,254,909,409</b>		<b>114,329</b>	<b>2,633.05</b>	<b>3,382.35</b>	<b>1,587.32</b>
<b>CATEGORICAL GRANTS</b>										
Pupil Transportation Pgm (Includes 8827 Drivers and bus replacement funds of 0)				130,219,827		130,219,827				
Sparsity - Regular				5,680,692		5,680,692				
Nursing Services				36,342,457		36,342,457				
<b>TOTAL EARNINGS FOR QUALITY BASIC EDUCATION</b>				<b>10,371,072</b>		<b>8,427,152,385</b>				
Education Equalization Funding Grant				584,560,457		584,560,457				
<b>TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET</b>				<b>10,955,632</b>		<b>9,011,712,842</b>				
Charter Commission Admin - State						-4,149,158				
Military Counselors						445,148				
DCH Direct Payment						0				
State Commission Charter Supplement				93,974,983		93,974,983				
<b>TOTAL FUNDING ON THIS ALLOTMENT SHEET</b>				<b>11,049,607</b>		<b>9,101,983,815</b>				
<b>NOTES</b>										
1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.										
2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2018 (HB 44).										
3. Teacher Retirement is funded at 16.81% in QBE in FY 2018 (HB 44).										
4. Central Office Indirect Cost in Operating includes One-Time Funding for QBE in FY 18(HB44).										
<b>Total T&amp;E</b>	<b>3,758,667,411</b>	<b>includes T&amp;E</b>	<b>2,593,947,351</b>	<b>and HI</b>	<b>1,164,720,060</b>					

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

# QBE Allotment Sheet- State Charter School

OFFICIAL

Georgia State Department of Education

Earnings Sheet for FY 2018

FY 18 INITIAL Amendment #3

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,541.56

School System: 7820108 - Mountain Education Center							Earnings (\$)				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	0	0	0	0	0	0	0.00		0.00	0.00											
Kindergarten Early Intr Pgm	0	0	0	0	0	0	0.00		0.00	0.00	0.00										
Primary Grade(1-3) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00										
Primary Grd Early Intrv(1-3) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00										
Upper Elementary Grd(4-5) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00										
UppElem Grd Early Intrv(4-5)	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00										
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00										
Middle School(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00										
High School Gen Educ(9-12)	0	0	0	0	0	0	0.00		0.00	0.00	0.00										
CTAE(9-12) PGM	42	137,075	13,784	150,859	8,409	142,450	2.10			0.09	0.04										
Students with Disab Cat I	103	796,777	25,643	822,420	45,843	776,577	12.87				0.09										
Students with Disab Cat II	8	76,064	1,051	77,115	4,298	72,817	1.23				0.01										
Students with Disab Cat III	71	876,404	14,498	890,902	49,660	841,242	14.20				0.06										
Students with Disab Cat IV	1	20,536	422	20,958	1,168	19,790	0.33				0.00										
Students with Disab Cat V	15	116,035	6,336	122,371	6,821	115,550	1.87				0.01										
Gifted Student Category VI	0	0	0	0	0	0	0.00				0.00										
Remedial Education Pgm	0	0	0	0	0	0	0.00			0.00	0.00										
Alternate Education Pgm	1,648	7,066,127	116,055	7,182,182	400,344	6,781,838	109.87			3.66	1.50										
Eng.Spkr.s.of Other Lang.(ESOL)	21	188,346	1,206	189,552	10,566	178,986	3.00			0.05	0.02										
Spec Ed. Itinerant				0	0	0															
Spec Ed. Supplemental Speech				0	0	0															
<b>TOTAL DIRECT INSTRU.</b>	<b>1,909</b>	<b>9,277,364</b>	<b>178,995</b>	<b>9,456,359</b>	<b>527,109</b>	<b>8,929,250</b>	<b>145.47</b>	<b>0.00</b>	<b>3.80</b>	<b>1.73</b>											
<b>INDIRECT COST</b>																					
Central Admin and One Time QBE		155,046	34,478	189,524	10,564	178,960															
School Admin		1,159,837	11,602	1,171,439	65,297	1,106,142															
Facility M & O			568,881	568,881	31,710	537,171															
Sub Total (INDIRECT COST)		1,314,883	614,961	1,929,844	107,571	1,822,273															
MEDIA CENTER PGM.		185,794	24,874	210,668	11,743	198,925															
20 DAYS ADDITIONAL INSTRUCTION		1,730		1,730	96	1,634															
STAFF & PROFESSIONAL DEV				53,056	2,957	50,099															
PRINCIPAL STAFF & PROF. DEV				307	17	290															
MIDTERM HOLD HARMLESS																					
Amended Formula Adjustment						(218,447)															
Charter System Adjustment				0		0															
<b>QBE FORMULA EARNINGS</b>		<b>10,779,771</b>	<b>818,830</b>	<b>11,651,964</b>	<b>649,493</b>	<b>10,784,024</b>	<b>145.47</b>	<b>0.00</b>	<b>3.80</b>	<b>1.73</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>16.92</b>	<b>3.08</b>	<b>0.00</b>	<b>0.77</b>	<b>0.77</b>	<b>0.99</b>	<b>3.04</b>	
<b>CATEGORICAL GRANTS</b>																					
Pupil Transportation Pgm (Includes 0 Drivers and bus replacement funds of 0)				0		0															
Sparsity - Regular				0		0															
Nursing Services				20,000		20,000															
<b>TOTAL EARNINGS FOR QUALITY BASIC EDUCATION</b>				<b>11,671,964</b>		<b>10,804,024</b>															
Education Equalization Funding Grant				0		0															
<b>TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET</b>				<b>11,671,964</b>		<b>10,804,024</b>															
Charter Commission Admin - State						-371,976															
Military Counselors						0															
DCH Direct Payment						0															
State Commission Charter Supplement				7,829,583		7,829,583															
<b>TOTAL FUNDING ON THIS ALLOTMENT SHEET</b>				<b>19,501,547</b>		<b>18,261,631</b>															

**NOTES**

- Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.
- Health Insurance for Certificated Personnel is funded on a per member per month amount (PM/PM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2018 (HB 44).
- Teacher Retirement is funded at 16.81% in QBE in FY 2018 (HB 44).
- Central Office Indirect Cost in Operating includes One-Time Funding for QBE in FY 18(HB44).

**Total T&E** 3,685,328 includes T&E 3,583,268 and HI 102,060

# Forward Funding for State Charter Schools



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

# Forward Funding

- 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....”

Georgia Department of Education

# 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 at mid-term.
- Hold-Harmless does not apply to forward funding!



# Certified Personnel Reports and How Funding is Affected



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

# Certified Personnel Report (CPI)

- October 2016 (2017-1) CPI Report
- Determines funding for:
  - Training and Experience
  - Health Insurance
  - HB 280 – Math and Science Supplement

Georgia Department of Education



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

# CPI's \$3.8 Billion Impact

• Training & Experience	\$2,593,947,351
• Health Insurance	\$1,164,720,060
• Math & Science Supplement	<u>\$ 16,021,617</u>
• TOTAL	\$3,774,689,028

Georgia Department of Education

# CPI's \$3.6 Billion Impact

- FY 2018 – CPI Impact - \$3,774,689,028
  - FY 2017 – CPI Impact - \$3,612,869,846
  - FY 2016 – CPI Impact - \$3,560,333,253
  - Increase of \$161,819,182 (Million)
- 
- Overall QBE Allotment FY 2018 - \$9.1B
  - FY 2018 Training and Experience - \$3.7B

# CPI Reporting

- CP003 – Certified Staff/FTE Experience
- Report used to determine Training and Experience funded for each district
- Certain Job Codes excluded from funding:
  - Examples include:
    - 080 – Lottery funding Pre-K Teacher
    - 116 – Extended Day Teacher
    - 119 – Extended Year Teacher
    - 412 – Psychoeducational Social Worker

# 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 (\$33,424) and State salary of where they are on the Salary Schedule



Richard Woods,  
 Superintendent  
*"Building a Future"*  
[adoe.org](http://adoe.org)

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 94.50% OF T - 4	T-2 97.25% OF T - 4	PROV BT-4 94.50% OF T - 4	PROF T-4 100.00% N/A	PROV BT-5 106.50% OF T - 4	PROF T-5 115.00% OF T - 4	PROV BT-6 106.50% OF T - 5	PROF T-6 113.00% OF T - 5	PROV BT-7 106.50% OF T - 6	PROF T-7 111.00% OF T - 6		
0,1,2	E	\$32,217.00 \$2,684.75	\$33,154.00 \$2,762.83	\$32,217.00 \$2,684.75	\$34,092.00 \$2,841.00	\$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		



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**

LEVEL OF CERTIFICATION

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



# Training & Experience

## ➤ Example of how Training & Experience is calculated

### ➤ Salary Schedule Differences

➤ Certification Level T4 Step E	\$34,092
➤ Certification Level T7 Step L6	<u>\$73,980</u>
➤ Funded Amount (before benefits)	\$39,888

# Training & Experience



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[Back To Funding Reports Menu](#) [By All Schools-FTE Count](#) [By Staff Count](#) [By FTE/Staff Count](#)

Years of Experience	FTE Count with Provisional Certification*				FTE Count with Professional Certification*						Total
	B4	B5	B6	B7	T1	T2	T4	T5	T6	T7	
0	0	0	0	0	0	0	2	0	0	0	2
1	0	1	0	0	0	0	3	3	.49	0	7.49
2	1	0	0	0	0	0	0	0	0	0	1
3	0	0	0	0	0	0	4	1	0	0	5
4	0	0	0	0	0	0	3	1	0	0	4
5	0	0	0	0	0	0	2	2	1	0	5
6	0	0	0	0	0	0	4	4	0	0	8
7	0	0	0	0	0	0	2.95	8	0	0	10.95
8	0	0	0	0	0	0	3	4	2	0	9
9	0	0	0	0	0	0	3.20	3	4	0	10.20
10	0	0	0	0	0	0	3	2	2	0	7
11	0	0	0	0	0	0	3	4	5	0	12
12	0	0	0	0	0	0	2	2	5	0	9
13	0	0	0	0	0	0	1	2	4	0	7
14	0	0	0	0	0	0	3	5	1	1	10
15	0	0	0	0	0	0	2	4	4.87	0	10.87
16	0	0	0	0	0	0	1	4.66	5	.80	11.46
17	0	0	0	0	0	0	1	4	3.57	1	9.57
18	0	0	0	0	0	0	2	7	1	0	10
19	0	0	0	0	0	0	4	2	5	0	11
20	0	0	0	0	0	0	1	3	3	0	7
21+	0	0	0	0	0	0	15	31.49	33.26	5	84.75
<b>System Total</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65.15</b>	<b>97.15</b>	<b>80.19</b>	<b>7.80</b>	<b>252.29</b>

# 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



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# Health Insurance – Certified

- FY 18 Appropriation - \$1,164,720,060
- FY 17 Appropriation - \$1,133,342,280
- FY 16 Appropriation - \$1,099,617,120
- Increase - \$31,377,780
- For all certified employees funded in Fund Source 00 (General Fund), electing health insurance, the employer per member/per month total of \$11,340 is allotted.



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# Health Insurance – Certified

## Recurring Questions / Issues

You do NOT report "Y" just because someone is covered by State Health. (husband teaches and is covered by wife's (also teacher) policy. Only 1 gets reported "Y". Same rule applies to "O" – Other.

**Other will ONLY apply to those Charter Schools and Residential Treatment Facilities that do NOT participate in the State Health Benefit Plan.** Therefore, you cannot report both Y's and O's at the same facility.

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# Health Insurance – Certified

Must be one of the following:

Y = Employee is participating in the State Health Plan

N = Employee is NOT participating in the State Health Plan

O=Other plan provided by the district

'O' pertains to ANY health insurance "provided by the district" that is taken by the employee and is not State Health (See Glossary for more details).

E634

No employees have been reported with the STATE HEALTH PLAN of 'Y'.

E191

STATE HEALTH PLAN of 'Y' is not valid for EMPLOYEE TYPE 'L' and 'P'.  
(Long-term Substitute and 3<sup>rd</sup> Party Contract)

E192



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# Health Insurance – Certified

Compare “All Fund”, “All Certified”, “SHBP=Y” to your  
October Bill State Health Bill.

If significantly different, you need to do some additional  
research.

Example: If fail to report 10 certified employees that  
actually have insurance the district could lose \$113,400.

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# Health Insurance – Certified

103 Certified Employees – Fund Code 00 with State Health

\$11,340 per employee

\$1,168,120 in QBE Funding for Health Insurance

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# Budgeting



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# 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?



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# 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?

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# 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.

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# Financial Reports and Compliance with School District Reporting



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# 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



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[Home](#) → [Finance and Business Operations](#) → [Financial Review](#)

## 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

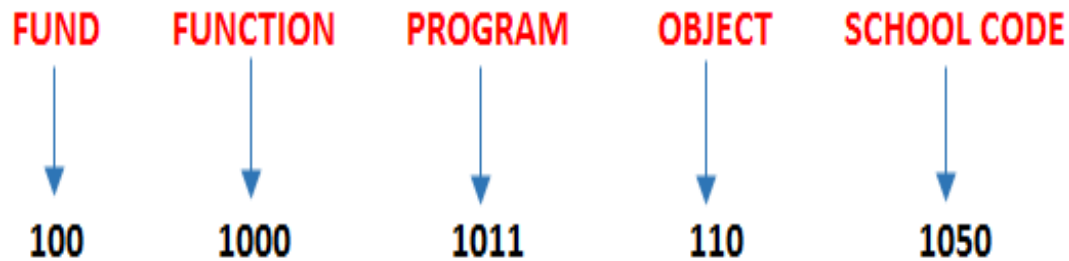
- *Importance of Financial Reporting*
- School systems are required to follow GAAP (Generally Accepted Accounting Principles) established by the Governmental Accounting Standards Board (GASB)

# 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 17, 2018 for FY 2018
- 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.



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

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# 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	Alphanumeric	2	2	0	Must be for current fiscal year.	Reject Record
3-6	System Code	Alphanumeric	4	4	0	Must be a valid System code.	Reject Record
7-9	State Fund Code	Alphanumeric	3	3	0	Must be a valid Fund code.	Reject Record
10	DE046 Indicator	Alphanumeric	1	1	0	Must be a 1 - No blanks or zeros.	Reject Record
11-14	QBE Program Code	Alphanumeric	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	Alphanumeric	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	Alphanumeric	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	Alphanumeric	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	Alphanumeric	1	1	0	N/A	No Edit
29-30	Special Reporting Data Element	Alphanumeric	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	Alphanumeric	4	4	0	N/A	No Edit
35-47	Amount Budgeted for this Record's account number. (Revenue, Expense, of Balance Sheet)	Alphanumeric	13	13	0	Must be blank or zero.	Reject Record
48	Budget Amount Sign	Alphanumeric	1	1	0	Must be blank.	Reject Record
49-61	Actual amount for this record's account number. (Revenue, Expense, of Balance Sheet)	Alphanumeric	13	13	0	Must contain the actual amount.	Reject Record
62	Actual Amount Sign	Alphanumeric	1	1	0	Must be "N" if negative, else blank if positive	Default Blanks
63-64	Filler	Alphanumeric	2	2	0	Always contain blanks.	Default Blanks



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# 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?

Georgia Department of Education

# 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
- *Don't wait until the week of the deadline to start the process*



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# QUESTIONS?

Georgia Department of Education



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# Financial Review Division

## Contact Information

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