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Financial Review – MyGaDOE Portal

State Charter Schools – July 2018
GaDOE Financial Review Division



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MyGaDOE Financial Review Coordinator Applications

What Financial Review roles are needed?



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- Organization Role – Financial Review Coordinator, Charter School Administrator, Superintendent
- Finance Applications –
 - School System User
 - Superintendent
- Financial Review –
 - Financial Review District Coordinator
 - Financial Review Superintendent
- One individual cannot have both District Coordinator and Superintendent access.

Finance Applications Menu (School System User)



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Financial Review

- CCRPI
- AYP Reports
- Consolidated Application
- COPS Financial
- Data Collection
- View Documents
- Facility and School Registry
- Finance Applications**
- QBE
- School Nutrition
- Message Center
- Grants Application
- Security Administration
- EOPA Reports
- ARRA Reporting
- Financial Review Application**

(0) | (0) | (10)
No new surveys available

- Financial Review Application
- ~~GAORS~~
- Financial Review Error Checking
- ~~Chart of Accounts~~

Finance Applications Menu (School System User)

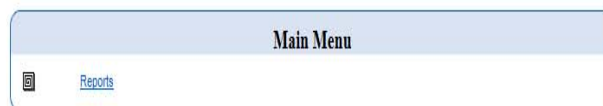


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- Financial Review Application
 - Current Location for MOST reports. IT is working to migrate all reports to the new portal location (discussed in a few slides)

Georgia Department of Education

Richard Woods, State Superintendent of Schools
Financial Review System for 601 Appling County
Data Collection System
Office of Technology Services



2016 Actuals : [System Signed Off For Financial Report On 09/30/2016 10:19:27](#)
2017 Budget : [System Signed Off For Budget \(2017\) Report On 09/30/2016 10:19:36](#)
2016 Budget : [System Signed Off For Budget \(2016\) Report On 09/30/2016 10:19:42](#)

Finance Applications Menu (School System User)



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Basic Financial Statement Reporting

- Preparing Basic Financial Statements
- School System Financial Information
- Financial Review Portal Reports.pdf

FINANCIAL REVIEW REPORTS	OLD FINANCE APPLICATION PORTAL	NEW FINANCIAL REVIEW APPLICATION PORTAL
DE 46 Financial File Upload Process	✓	
DE 46 Financial Analysis Report		✓
De 46 Financial Analysis Superintendent Sign Off Report		✓
DE 46 Initial Budget Report		✓

Finance Applications Menu (School System User)



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- Fin Indirect Reports Menu (By Fiscal Year)

- ☐ [FIN DE591 Restricted Plan](#)
- ☐ [FIN DE592 Restricted Plan](#)
- ☐ [Restricted Rates Adjustment Menu](#)

- ☐ [FIN DE591 Non Restricted Plan](#)
- ☐ [FIN DE592 Non Restricted Plan](#)
- ☐ [Non Restricted Rates Adjustment Menu](#)

- **NOTE:** A State Charter may not be able to use this rate, depending on whether or not the data was reported correctly.

Finance Applications Menu (School System User)



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- Fin Indirect Reports Menu (By Fiscal Year)

RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING 2018

SchoolDisttName
SCHOOL SYSTEM/RESA

Account No.	Description	Total All Funds Expenditures	Expenditures Excluded	Expenditures Not Allowable	Expenditures Indirect	Expenditures Direct
1000 - 000	INSTRUCTION	7,059,115.12				7,059,115.12
2100 - 000	PUPIL SERVICES	996,508.13				996,508.13
2210 - 000	IMPROVEMENT OF INSTRUCTIONAL SERVICES	536,925.81				536,925.81
2230 - 000	FEDERAL GRANT ADMINISTRATION	24,145.28				24,145.28
2400 - 000	SCHOOL ADMINISTRATION	2,596,075.68	-9,387.93	2,589,737.77		15,725.84
2500 - 000	SUPPORT SERVICES - BUSINESS	491,993.22			468,973.42	23,019.80
2600 - 000	MAINTENANCE AND OPERATION OF PLANT SERVICES	476,959.61				476,959.61
2700 - 000	STUDENT TRANSPORTATION SERVICE	32,250.00				32,250.00
2900 - 000	OTHER SUPPORT SERVICES	248,011.91			208,823.56	39,188.35
3100 - 000	SCHOOL NUTRITION PROGRAM	205,405.06	126,300.03			79,105.03
4000 - 000	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	167,546.45	167,546.45			
5000 - 000	OTHER OUTLAYS	219,094.70	219,094.70			
6000 - 000	TOTAL EXPENDITURES AND OTHER USES	13,054,030.97	503,553.25	2,589,737.77	677,796.98	9,282,942.97
Actual Indirect Cost (Column D from this plan) : 677,796.98		Direct Cost + Not Allowable Expenditures		: 11,872,680.74		
FY 2016 Carry-Forward Adjustments : 0.00		times 2016 Approved Indirect Cost Rate %		: 6.24		
1.	NET TOTAL : 677,796.98	2.		TOTAL : 740,855.28		

Line1 Minus Line2 = Under/Over Recovered Amount : (63,058.30)

Indirect Cost Plan Rate (Restricted) = $\frac{\text{Indirect Cost (+ or - Under/Over Recovered Amount)}}{\text{Expenditures Not Allowable + Direct Cost}}$ = 5.18%


Finance Review Applications Menu - (School System User)



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- New Portal Location in which all reports will eventually be migrated

Financial Review Application	▶	Reports
		Financial Review
		Admin

 Amy Rowell

Account Information

Finance Review Applications Menu - (School System User)



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- Reports Menu

Financial Review - Reports	
Report Category	<input type="text" value=""/>
Report Name	<input type="text" value=""/>
<input type="button" value="View Report"/>	

- Analysis Reports – Same reports in old location –
 - Financial Analysis Reports
 - Budget Analysis Reports – Initial and Final Budget
- Financial Basic Reports

Finance Review Applications Menu - (School System User)



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Financial Review - Reports

Report Category Analysis Reports **Report Name** Actual Analysis

Fiscal Year 2016

System ID Appling County - 601

FundCode General Fund - 100

View Report

1 of 2 ? 100% Find | Next

Georgia Department of Education
Financial Review Data Collection System
FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2016

SYSTEM	601 Appling County	
FUND	100 General Fund	
ACCOUNT	DESCRIPTION	AMOUNT
0101	CASH IN BANK	\$8,171,371.49
0111	INVESTMENTS	\$24,369.42
0121	TAXES RECEIVABLE	\$243,732.82
0141	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - STATE	\$2,363,124.00
0100	TOTAL 06/30/2016 ASSETS	\$10,802,597.73
0422	SALARIES AND BENEFITS PAYABLE	\$3,413,905.64
0475	GROUP HEALTH INSURANCE PAYABLE	\$60.39
0476	OTHER GROUP INSURANCE PAYABLE	-\$174.70

Finance Review Applications Menu - (School System)



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APPLING COUNTY BOARD OF EDUCATION STATEMENT OF NET POSITION JUNE 30, 2016

EXHIBIT "A"

	GOVERNMENTAL ACTIVITIES	Fund Total
ASSETS		
Cash and Cash Equivalents	\$11,644,750.79	\$11,644,750.79
Investments	\$67,298.83	\$67,298.83
Accounts Receivable - Taxes	\$452,933.72	\$452,933.72
Accounts Receivable - State Government	\$2,372,981.98	\$2,372,981.98
Accounts Receivable - Federal Government	\$923,201.04	\$923,201.04
Inventories	\$29,212.82	\$29,212.82
Capital Assets, Non-Depreciable	\$5,921,364.76	\$5,921,364.76
Capital Assets, Depreciable (Net of Accumulated Depreciation)	\$45,427,089.37	\$45,427,089.37
Total Assets	\$66,838,833.31	\$66,838,833.31
Total Assets and Deferred Outflows of Resources	\$66,838,833.31	\$66,838,833.31
LIABILITIES		
Accounts Payable	\$274.59	\$274.59
Salary and Benefits Payable	\$3,847,261.48	\$3,847,261.48
Payroll Withholdings Payable	-\$114.31	-\$114.31
Total Liabilities	\$3,847,421.76	\$3,847,421.76
NET POSITION		
Invested in Capital Assets - Net of Related Debt	\$51,348,454.13	\$51,348,454.13
Restricted - Continuation Of Federal Program	\$489,706.73	\$489,706.73
Restricted - Capital Projects	\$3,443,788.30	\$3,443,788.30
Unrestricted	\$7,709,462.39	\$7,709,462.39
Total Net Position	\$62,991,411.55	\$62,991,411.55
Total Liabilities, Deferred Inflows and Net Position	\$66,838,833.31	\$66,838,833.31

Finance Review Applications Menu - (School System)



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APPLING COUNTY BOARD OF EDUCATION BALANCE SHEET DETAILS JUNE 30, 2016

EXHIBIT "A" - DETAIL

<u>BALANCE SHEET</u>	<u>CASH IN BANK 0101</u>	<u>PETTY CASH 0103</u>	<u>CHANGE FUND 0104</u>	<u>Fund Total</u>
100 General Fund	\$8,171,371.49			\$8,171,371.49
300 Capital Projects Fund	\$3,234,587.40			\$3,234,587.40
402 Title I	-\$339,898.12			-\$339,898.12
404 Special Education	-\$274,403.86			-\$274,403.86
406 Vocational Education-Federal Funded	-\$7,202.35			-\$7,202.35
408 Title VI	-\$9,626.40			-\$9,626.40
414 Title II	-\$33,518.97			-\$33,518.97
416 Race to the Top Grant	-\$787.77			-\$787.77
460 TITLE III	-\$16,378.01			-\$16,378.01
464 TITLE V	\$0.23			\$0.23
478 USDA - Fresh Fruits and Vegetable Program	\$14,029.20			\$14,029.20
482 Jr. Rotc	\$50,995.80			\$50,995.80
500 Principal Accounts-Governmental Funds	\$277,726.58			\$277,726.58
536 Family Connection	-\$9,857.98			-\$9,857.98
560 Pre-Kindergarten (Lottery)	\$133,575.95			\$133,575.95
570 K-12 (Lottery)	\$32,518.53			\$32,518.53
600 School Nutrition Service Fund	\$421,569.12	\$25.00	\$24.95	\$421,619.07
Balance Sheet Total	\$11,644,700.84	\$25.00	\$24.95	\$11,644,750.79

Finance Review Applications Menu - (School System)



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- Financial Review Section
- Includes: Star Rating Detail and Attachment Portal

A screenshot of a web application interface titled "Financial Review - Upload". The interface has a blue header bar with the title. Below the header, there are two dropdown menus: "Fiscal Year : Select Year..." and "System :". Below these menus, there are two tabs: "Star Rating" and "Attachments", with "Attachments" being the active tab. The interface is mostly white with a green bar at the bottom.

Finance Review Applications Menu - (School System



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- Star Rating – Detail of public, published rating is first included in this location. This location provides the mechanism for adding comments to publish for the star rating. (Instructions on Financial Review website)

Financial Review - Efficiency Star Rating					
Fiscal Year : 2016		System : Appling County - 601			
New					
Star Rating	Attachments				
District List	District View	Audit Trail			
District ESR					
Expenditure 2014	FTE 2014	PPE 2014	Expenditure 2015	FTE 2015	PPE 2015
\$28,408,468.49	3,389	\$8,382.55	\$30,157,865.21	3,456	\$8,726.23

Financial Reporting Submissions

Financial Reporting – DE 46



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- Annual Financial File Submission
 - Mandated under GA Law (O.C.G.A. §20-2-167 and §20-2-320)
 - Must be submitted electronically
 - **File Layout** located on Financial Review website
 - Must meet file layout specs in accordance with the state chart of accounts
 - Must have Financial Review Coordinator access to submit the annual financial reports
 - Must be approved by Superintendent/Charter Administrator



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Financial Reporting

- State Board Rule 160-5-2-.21
- Requires all local units of administration to prepare its annual financial report by fund, revenue source, function, program, object, and facility/school/program code for each school and program within the unit.

Financial Reporting



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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

Finance Applications Menu (School System User)



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- FY 2018 Financial Reports Due September 21, 2018
- Portal open July 9-September 21
- Data File Layout on Financial Review Website

- **IMPORTANT:**

DO NOT WAIT UNTIL THE WEEK BEFORE THE DEADLINE TO HIRE AN ACCOUNTING FIRM TO SUBMIT THE REPORTS

DATA FILE LAYOUT



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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

Finance Applications Menu (School System User)



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- FIN001 – Errors and Warnings Summary
- FIN002 – Errors and Warnings Detail

Error Code	Error Description	Number of Errors
DE046A (2017)		
E2014	Program - Function Combination Not Valid for DE420	1
E2025	Fund Code - Balancesheet Code combination not valid.	2
E982	Total All Funds Transfers Out of Balance	1
W2002	No budgeted expenses reported for this facility.	3
W2004	No budgeted revenues reported for this facility.	5
W2006	Depreciation Expense Not Reported. Please provide an Explanation for Approval.	1
W2009	Function 1000 Direct Instruction Funds reported at Central Office facility code 8010.	2
W2014	An explanation is Required for variances in FIN0102 DE046 School Nutrition Comparison Report	1
W2051	Benefits reported in functions with no salaries.	1
W2055	Negative balance in General Ledger Account	8

Financial Reporting – DE 46



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- Upload DE 46 as many times as necessary.
- Must clear all errors before Superintendent Sign Off.
- Select:

Finance Application
and then *Financial*
Review Application

The screenshot shows the GaDOE website interface. At the top, there is a search bar for districts and a navigation menu with letters A through L. Below the search bar, there is a message: "You have (0) new messages." The main content area is titled "Surveys" and includes a table with the following data:

New (0)	Saved (0)	Submitted (10)	Approved (10)
No new surveys available			

Below the table, there is a "More" link. On the left side, there is a "Site Navigation" menu with the following items:

- Home
- Logout
- Financial Review
 - AYP Reports
 - Consolidated Application
 - Data Collection
 - View Documents
 - Facility and School
 - Reporting
 - Finance Applications**
 - Invoice Application
 - School Nutrition
 - Message Center
 - Grants Application
 - ARRA Reporting
 - Financial Review Application
- Rhonda Metts
 - Account Information
 - Add to Favorites
 - Help - Dticket

At the bottom of the page, there is a "Hide Navigation" button and a footer with links for "Privacy Policy", "Terms of Use", "Site Requirements", and "Feedback".

Financial Reporting – DE 46



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- At the DE46 site, you will be able to the upload reports. Select *Upload a Data File*

The screenshot displays the GaDOE Financial Review System interface. At the top, there is a search bar for districts and a navigation menu with letters A through U. Below the search bar, there is a notification that says "You have (0) new messages". The main content area features three dropdown menus: "Select Report to be Displayed", "Select Indirect Cost Reports", and "Fiscal Year". The page title is "Georgia Department of Education" with the subtitle "Richard Woods, State Superintendent of Schools" and "Financial Review System for 603 Bacon County". The "Main Menu" section includes links for "Upload a Data File", "Reports", "Validation Routine (Actuals)", and "Validation Routine (Budget)". The "Upload a Data File" link is circled in red. On the left side, there is a "Site Navigation" menu with links for Home and Logout, and a "Financial Review" menu with links for Finance Applications, FIN, AYP Reports, and Data Collection. At the bottom left, there is a user profile for Rhonda Metts with links for Account Information, Add to Favorites, and Help - Dticket. At the bottom right, there is a status section with the following text: "2016 Actuals : No Data Transmitted", "2017 Budget : [Error Pending](#)", and "2016 Budget : [System Is Ready To Signoff Budget \(2016\)](#)".

Financial Reporting – DE 46



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- Select Browse and locate the DE46 file to be uploaded.

The screenshot shows the GaDOE website interface. At the top, there is a search bar for districts (0-9, A-S) and a message notification. Below the search bar is a green and blue header. The main content area is titled "Georgia Department of Education" and "Financial Review Upload Form for 603 Bacon County". It features a "Send this file:" section with a "Browse..." button and a "FileUpload" button. A "Back to Menu" link is also present. On the left side, there are navigation menus for "Site Navigation" (Home, Logout), "Financial Review" (Finance Applications, FIN, AYP Reports, Data Collection), and "Rhonda Metts" (Account Information, Add to Favorites, Help - Dticket). A "Hide Navigation" button is at the bottom left.

Financial Reporting – DE 46



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- Once the file is uploaded and processed you will be able to view your Errors and Warnings.
- You can view either the Summary Or the Detail.

The screenshot displays the Georgia Department of Education's Financial Review System interface. At the top, there is a search bar for districts and a navigation menu with letters A through U. Below the search bar, there are dropdown menus for 'Select Report to be Displayed', 'Select Indirect Cost Reports', and 'Fiscal Year'. The main heading reads 'Georgia Department of Education' followed by 'Richard Woods, State Superintendent of Schools' and 'Financial Review System for 603 Bacon County'. The 'Reports Menu' section is highlighted and contains the following categories:

- General Reports :**
 - [FIN001 Errors and Warning Summary](#)
 - [FIN002 Errors and Warning Detail](#)
- Financial (Actuals) Reports For Fiscal Year Ending June 30, 2016 :**
 - System Level Reports :**
 - [FIN003 Financial Analysis Report](#)
 - [FIN004 General Fund OBE Program Expenditure Summary Report \(Financial\)](#)
 - [FIN005 General Fund OBE Program Expenditure Detail Report \(Financial\)](#)
- Budget System Level Reports For Fiscal Year Ending June 30, 2017 :**
 - System Level Reports :**
 - [FIN010 Budget Analysis Report](#)
 - [FIN011 General Fund OBE Program Expenditure Summary Report \(Budget\)](#)
 - [FIN012 General Fund OBE Program Expenditure Detail Report \(Budget\)](#)
- Budget System Level Reports For Fiscal Year Ending June 30, 2016 :**
 - System Level Reports :**
 - [FIN010 Budget Analysis Report](#)
- Other Reports:**
 - [Basic Financial Reports](#)
 - [Minimum Direct Classroom Expenditure Reports](#)
 - [Financial Comparison Reports](#)

Financial Reporting – DE 46



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▪ 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*

Financial Reporting



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- *Financial Management of Georgia Local Units of Administration Handbook, Appendix C – Chart of Accounts*
- Includes accounting structure required for annual reporting
- Aligns to the DE 46 Layout Specification File

Year	Fund	Fiscal year	Program	Function	Object	Sub-Object	Facility/School	Building	Additional Code
17	100	1	1210	2210	595	00	2010	0	000000



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Financial Reporting

- Does Flexibility with Expenditure Controls in O.C.G.A. §20-2-167 waive program code reporting requirements?
- **NO**
- Districts/state charter 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 – NEW for FY 2017



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- Error Code E2028 – Expenditures for Federal Programs Must be Reported
 - Error if no expenditures are reported to program code 1750 – Title I or 2824 – IDEA Flow Through on the DE 46.
 - Programming will check to the GAORS system, if funds have been drawn down for these categories and no expenditures reported, the file will not be processed.

Financial Reporting – NEW for FY 2017



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- Error Code E2027 – Expenditures for State Special Education Must be Reported
 - Error if no expenditures are reported to any of the Special Education QBE Program Codes.
 - 2011, 2021, 2023, 2031, 2033, 2041, 2043, 2051, 2053, 2061, 2063
 - If there is no expenditure reported in at least one of the program codes above, the report file will not be processed.

Financial Review Resources

Financial Review Division



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- On our website:
 - LUA State Chart of Accounts
 - LUA Financial Management Guide
 - Tips for Fiscal Year End Closing
 - 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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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](#)

Contact Information

Amy Rowell
Director, Financial Review
404-656-2447
arowell@doe.k12.ga.us

Viola Darrington (Atlanta)
404-651-8176
vdarrington@doe.k12.ga.us

Steve Lyle (Atlanta)
404-656-6769
style@doe.k12.ga.us

Rhonda Metts (Valdosta)
229-241-9915
rmetts@doe.k12.ga.us

Debara Montgomery (Atlanta)
404-656-2344
dmontgomery@doe.k12.ga.us

Russ Swindle (Atlanta)
404-463-0513
rswindle@doe.k12.ga.us

Financial Reporting



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- 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

Financial Reporting



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- Program Codes
 - Associated with Each QBE Instructional Category
 - Associated with Each Federal Grant
 - Used to identify expenditures associated with particular funding sources.
 - How much is the district spending on Remedial Education? On Gifted? On Regular Kindergarten? On Media Services?
 - How much is **each school** spending on each purpose?



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ga DOE.org

QUESTIONS?

Financial Review Division

Amy Rowell

Director

404-656-6754

arowell@doe.k12.ga.us

www.gadoe.org – Financial Review

Team Members:

Viola Darrington

Debara Montgomery

Rhonda Metts

Chris Toles

Steve Lyle

Russell Swindle



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
gadoe.org