

Financial Review – MyGaDOE Portal

State Charter Schools – July 2017
GaDOE Financial Review Division

Agenda



Richard Woods,
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- What Reports are Available in the Financial Review portal?
- Financial Reporting Submissions
- Financial Review Resources
- Questions?

Georgia Department of Education



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What Reports are Available in the Financial Review Portal?



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What Financial Review roles are needed?



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

Georgia Department of Education

Finance Applications Menu (School System User)

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~~

Georgia

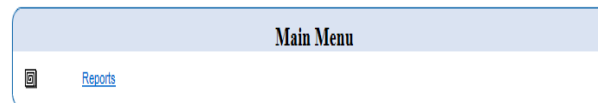
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Finance Applications Menu (School System User)

- 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](#)



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Finance Applications Menu (School System User)

- Financial Review Application – Reports

[Back To Reports Menu](#)

Reports Menu

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 QBE Program Expenditure Summary Report \(Financial\)](#)
[FIN005 General Fund QBE 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 QBE Program Expenditure Summary Report \(Budget\)](#)
[FIN012 General Fund QBE 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](#)
[Austerity Adjustment / Amended Formula Adjustment Menu](#)
[FIN0100 Superintendent, Resa Director, Technical Institute Director Actual Salaries](#)
[FIN0101 Superintendent, Resa Director, Technical Institute Director Budgeted Salaries](#)
[FIN0102 DE046 School Nutrition comparison report](#)

Indirect Reports:

[Fin Indirect Reports Menu \(2015\)](#)
[Fin Indirect Reports Menu \(2016\)](#)
[Fin Indirect Reports Menu \(2017\)](#)
[Fin Indirect Reports Menu \(2018\)](#)



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Finance Applications Menu (School System User)

- 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



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Finance Applications Menu (School System User)

- FIN003 – Financial Analysis Report
- ~~FIN004 – General Fund QBE Program Expenditure Summary Report (Financial)~~
- ~~FIN005 – General Fund QBE Program Expenditure Detail Report (Financial)~~

FUND_CODE	DESCRIPTION	Beginning Fund Balance	Adjustments to Fund Balance	Revenues	Expenditures	Ending Fund Balance
100	GENERAL FUND	12,500,222.92	-27,385.05	30,107,110.17	29,102,185.59	13,477,762.45
300	CAPITAL PROJECTS FUND	6,108,446.63	0.00	5,603,797.68	3,258,480.61	8,453,763.70
402	TITLE I	1,123.99	-1,120.03	715,865.60	783,963.68	-68,094.12
404	SPECIAL EDUCATION	0.00	0.00	495,189.40	613,411.77	-118,222.37
406	VOCATIONAL EDUCATION-FEDERAL FUNDED	176.56	0.00	28,392.04	35,181.27	-6,612.67
408	TITLE VI	0.00	0.00	64,713.30	64,713.30	0.00
414	TITLE II	-78.72	-78.72	94,763.98	101,851.98	-7,245.44
500	PRINCIPAL ACCOUNTS-GOVERNMENTAL FUNDS	310,137.51	0.00	0.00	0.00	310,137.51
560	PRE-KINDERGARTEN (LOTTERY)	0.00	0.00	89,670.50	92,489.39	-2,818.89
580	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS(FOR LUA USE)	767,129.82	0.00	0.00	17,245.26	749,884.56
600	SCHOOL NUTRITION SERVICE FUND	52,600.70	28,485.41	2,040,024.27	1,884,254.77	140,265.12



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Finance Applications Menu (School System User)

- FIN010 – Budget Analysis Report (Initial)
- FIN011 – General Fund QBE Program Expenditure Summary Report (Budget)
- FIN012 – General Fund QBE Program Expenditure Detail Report (Budget)
- FIN010 – Budget Analysis Report (Final)



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Finance Applications Menu (School System User)

- Basic Financial Reports – The Financial Analysis Report is mapped to begin the financial statement preparation
- Minimum Direct Classroom Expenditure Reports – O.C.G.A. Code Section 20-2-171
- Austerity Adjustment/Amended Formula Adjustment Menu
- FIN0100 Superintendent, RESA Director, TI Director Actual Salaries
- FIN0101 – Superintendent, RESA Director, TI Director Budgeted Salaries
- FIN0102 – DE046 School Nutrition comparison report

Finance Applications Menu (School System User)

- Basic Financial Reports – The Financial Analysis Report is mapped to begin the financial statement preparation

[Back To Reports Menu](#)

Basic Financial Reports

[Exhibit B - Statement of Activities](#)

[Exhibit D - Recon of Govt Funds Balance Sheet to Statement of Net Assets](#)

[Exhibit E - Statement of Rev Exp & Changes in Fund Balances-Govt Funds](#)

[Exhibit F - Recon of Govt Funds State of Rev Exp & Changes in F/Bal to State of Activities](#)

[Exhibit G - Statement of Net Assets - Proprietary Funds](#)

[Exhibit H - Statement of Rev Exp & Changes in Net Assets - Proprietary Funds](#)

[Exhibit J - Statement of Fiduciary Net Assets - Fiduciary Funds](#)

[Exhibit K - Statement of Changes in Fiduciary Net Assets - Fiduciary Funds](#)

[Schedule 1 - Schedule of Rev Exp & Changes in Fund Balances - Budget and Actual](#)

[Schedule 2 - Schedule of Expenditures of Federal Awards](#)

[Schedule 3 - Schedule of State Revenue](#)

[Schedule 5 - General Fund - QBE Allotments and Expenditures by Program](#)



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Finance Applications Menu (School System User)

- Minimum Direct Classroom Expenditure Reports –
O.C.G.A. Code Section 20-2-171

[Back To Reports Menu](#)

Direct Classroom Expenditure Reports

[Minimum Direct Classroom Expenditure Report](#)
[Direct Classroom Expenditure Detail Download](#)

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Finance Applications Menu (School System User)

- 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.



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Finance Applications Menu (School System User)

- 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

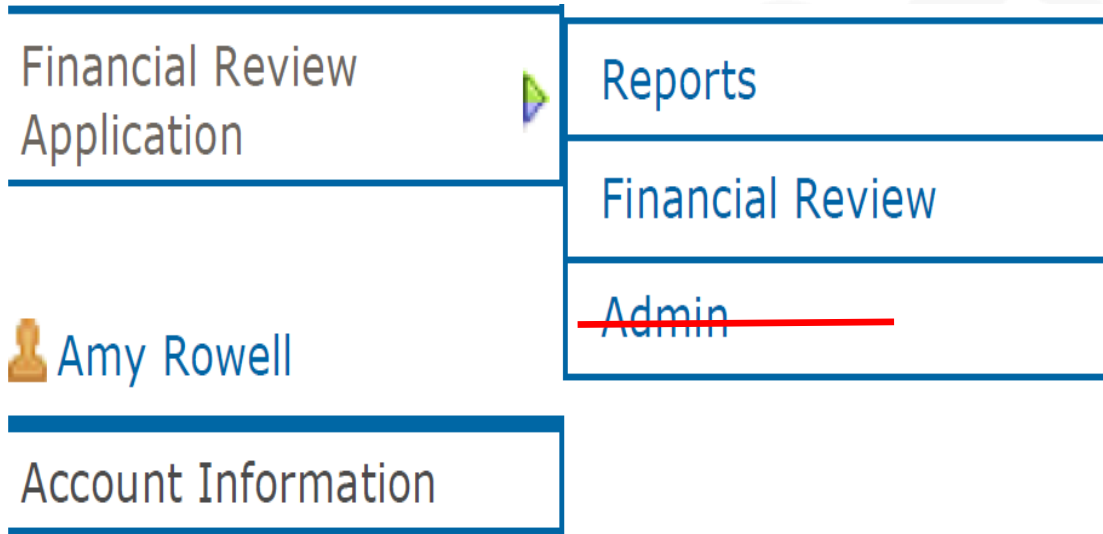
Actual Indirect Cost (Column D from this plan) : 677,796.98	Direct Cost + Not Allowable Expenditures : 11,872,680.74
FY 2016 Carry-Forward Adjustments : 0.00	times 2016 Approved Indirect Cost Rate % : 6.24
1. NET TOTAL : 677,796.98	2. TOTAL : 740,855.28

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)

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

A screenshot of a web application menu. On the left, a vertical sidebar contains 'Financial Review Application' and 'Account Information'. Below these is a user profile for 'Amy Rowell'. On the right, a dropdown menu is open, showing 'Reports', 'Financial Review', and 'Admin'. The 'Admin' option is crossed out with a red line.

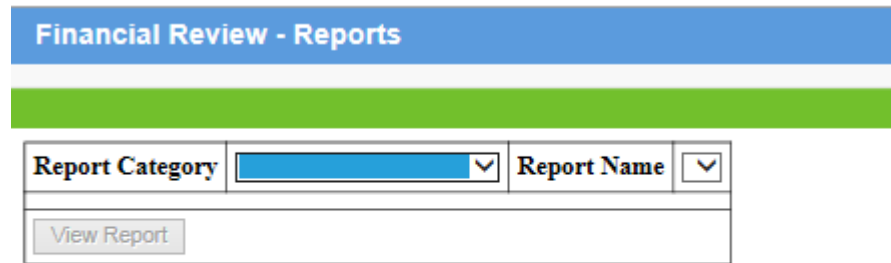
Financial Review Application	Reports
	Financial Review
	Admin

Amy Rowell

Account Information

Finance Review Applications Menu - (School System User)

- Reports Menu

A screenshot of a web application interface. At the top is a blue header bar with the text 'Financial Review - Reports'. Below this is a green horizontal bar. The main content area contains two dropdown menus: 'Report Category' and 'Report Name', each with a downward arrow. Below these is a 'View Report' button.

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



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Finance Review Applications Menu - (School System User)

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	AMOUNT
FUND	100 General Fund	
ACCOUNT	DESCRIPTION	
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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EXHIBIT "A"

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

	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



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Finance Review Applications Menu - (School System)

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

EXHIBIT "A" -
DETAIL

<u>BALANCE SHEET</u>	CASH IN BANK 0101	PETTY CASH 0103	CHANGE FUND 0104	Fund Total
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

Financial Review - Upload

Fiscal Year : System :

Star Rating Attachments

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Finance Review Applications Menu - (School System

- 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

- 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

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

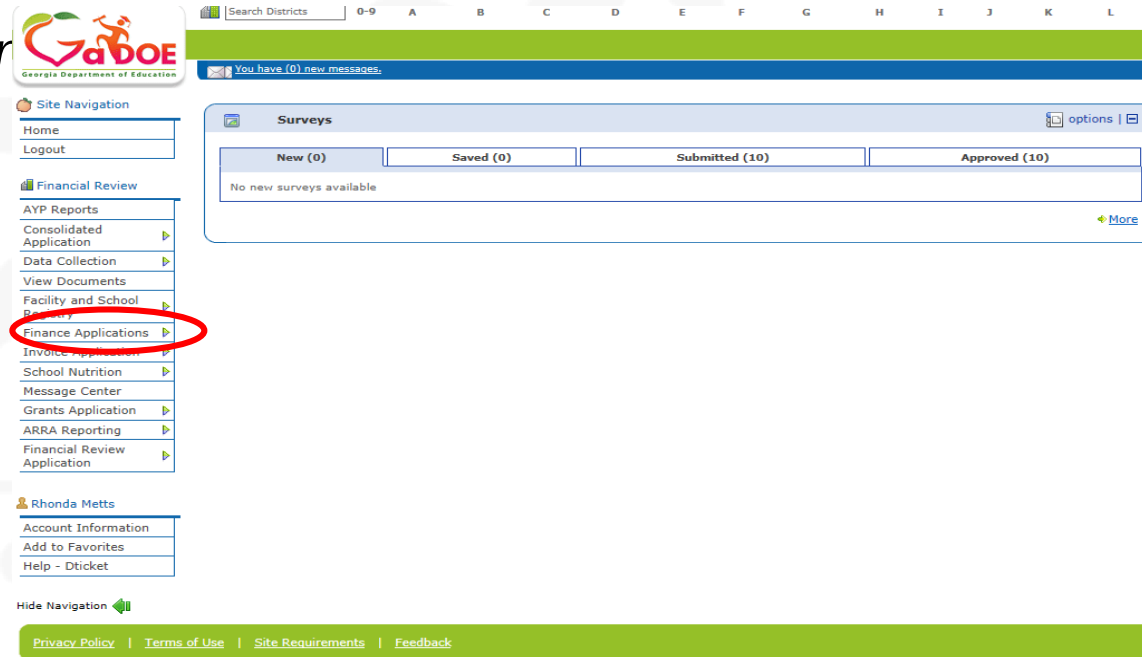
Budget and Financial Data Reporting

- 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

Financial Reporting – DE 46

- 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. The top navigation bar includes a search box for districts and a list of district letters (0-9, A-L). Below this is a message notification: "You have (0) new messages." The main content area is titled "Surveys" and contains a table with columns for "New (0)", "Saved (0)", "Submitted (10)", and "Approved (10)". Below the table, it states "No new surveys available" with 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 (circled in red), Invoice Application, School Nutrition, Message Center, Grants Application, ARRA Reporting, and Financial Review Application. Below the navigation menu is a user profile for Rhonda Metts with links for Account Information, Add to Favorites, and Help - Dticket. At the bottom, there is 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 (0-9 A U) and a notification for 0 new messages. The main content area features a title: "Georgia Department of Education, Richard Woods, State Superintendent of Schools, Financial Review System for 603 Bacon County, Data Collection System, Office of Technology Services". Below this is a "Main Menu" with three items: "Upload a Data File" (circled in red), "Reports", and "Validation Routine (Budget)". On the left, there are navigation menus for "Site Navigation" (Home, Logout), "Financial Review" (Finance Applications, FIN, AYP Reports, Data Collection), and user information for Rhonda Metts. At the bottom, there are status messages for 2016 Actuals, 2017 Budget, and 2016 Budget.



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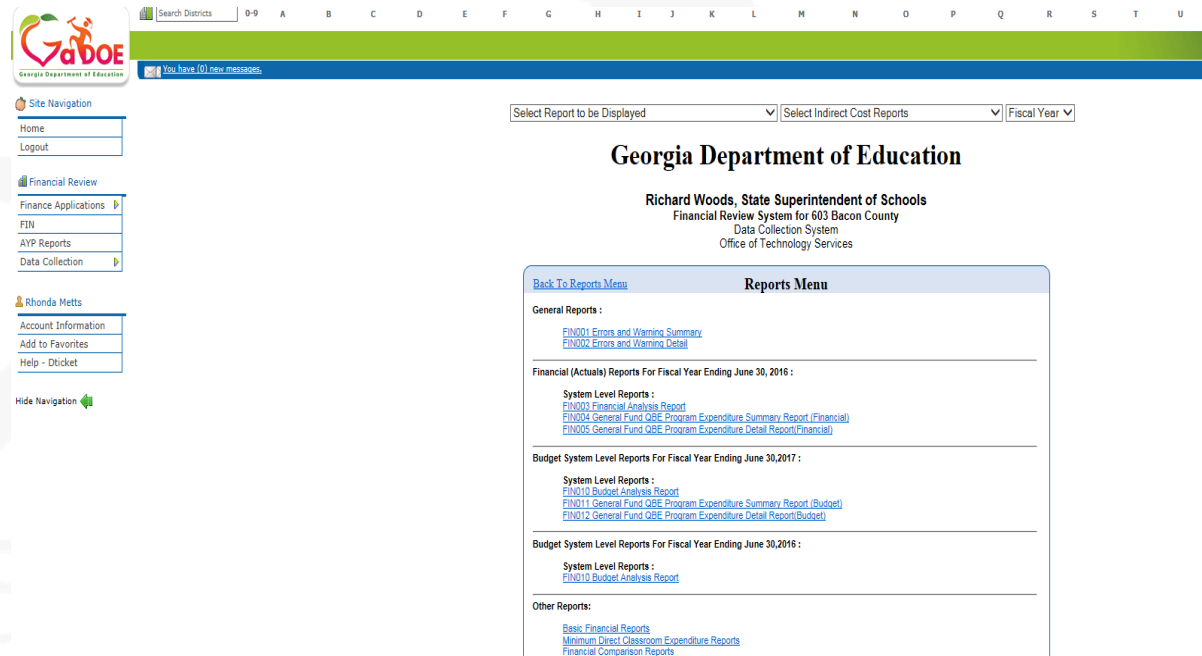
Financial Reporting – DE 46

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

The screenshot shows the Georgia Department of Education website interface. At the top, there is a search bar labeled "Search Districts" with a dropdown menu showing letters from 0-9 to A through S. Below the search bar is a green horizontal bar and a blue notification bar that says "You have (0) new messages." On the left side, there is a "Site Navigation" menu with links for Home, Logout, Financial Review, Finance Applications, FIN, AYP Reports, and Data Collection. Below that is a user profile for Rhonda Metts with links for Account Information, Add to Favorites, and Help - Dticket. A "Hide Navigation" button is at the bottom left. In the center, there are three dropdown menus: "Select Report to be Displayed", "Select Indirect Cost Reports", and "Fiscal Year". 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:" label, a text input field, a "Browse..." button, and a "FileUpload" button. Below the upload section is a red link that says "Back to Menu".

Financial Reporting – DE 46

- 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 shows the user interface of the Financial Reporting System. At the top, there is a search bar for districts and a navigation menu with letters A through U. Below this is a header with the GaDOE logo and a message: "You have 01 new messages." The main content area is titled "Georgia Department of Education" and includes the name of the State Superintendent of Schools, Richard Woods, and the specific system being accessed: "Financial Review System for 603 Bacon County Data Collection System Office of Technology Services".

On the left side, there is a "Site Navigation" menu with options for Home and Logout. Below that is a "Financial Review" section with expandable menus for Finance Applications, FIN, AYP Reports, and Data Collection. At the bottom of the left sidebar, there is a user profile for Rhonda Metts with options for Account Information, Add to Favorites, and Help - Dticket.

The main content area features a "Reports Menu" with several sections:

- 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:**
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- Budget System Level Reports For Fiscal Year Ending June 30, 2016:**
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- Other Reports:**
 - [Basic Financial Reports](#)
 - [Minimum Direct Classroom Expenditure Reports](#)
 - [Financial Comparison Reports](#)

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*

Financial Reporting

- *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

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



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Financial Reporting – NEW for FY 2017

- W2006 – Depreciation Expense Not Reported
 - Warning Requiring Explanation if NO Depreciation Expense is reported.
 - Explanation will NOT be approved for traditional brick and mortar school districts.
 - MUST report Depreciation Expense

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Financial Reporting – NEW for FY 2017

- 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.

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Financial Reporting – NEW for FY 2017

- 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



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Financial Review Division

- 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

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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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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

Financial Reporting

- 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?

Financial Reporting

- Financial Efficiency Star Rating
 - Combines certain expenditures to determine the cost per pupil by district and by school.
 - Calculates based on those schools that report FTEs.
 - Expenditures required to be reported by School Code and/or Facility Code.
 - State Charter Schools do not have a DISTRICT FESR rating.
 - Calculation Guide on Financial Review and GOSA websites.

Financial Reporting

- Finance Offices MUST coordinate with FTE Officers to ensure expenditure data is reported to the correct school code.
- Financial Data Transmitted – Error Code
 - E2001 – All open FTE-reporting facilities should report expenses.
 - E2010 – No principal salary reported. All open FTE-reporting facilities should report principal salaries.
 - E930 – Facility code missing or not valid for this system. Refer to Facilities Database.
 - W981 – No expenditures were reported for this facility.



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QUESTIONS?

Georgia Department of Education



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