

State Funding and School District Accounting

State Charter Schools – January 2017
GaDOE Financial Review Division

Agenda



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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
- Financial Reporting

Georgia Department of Education



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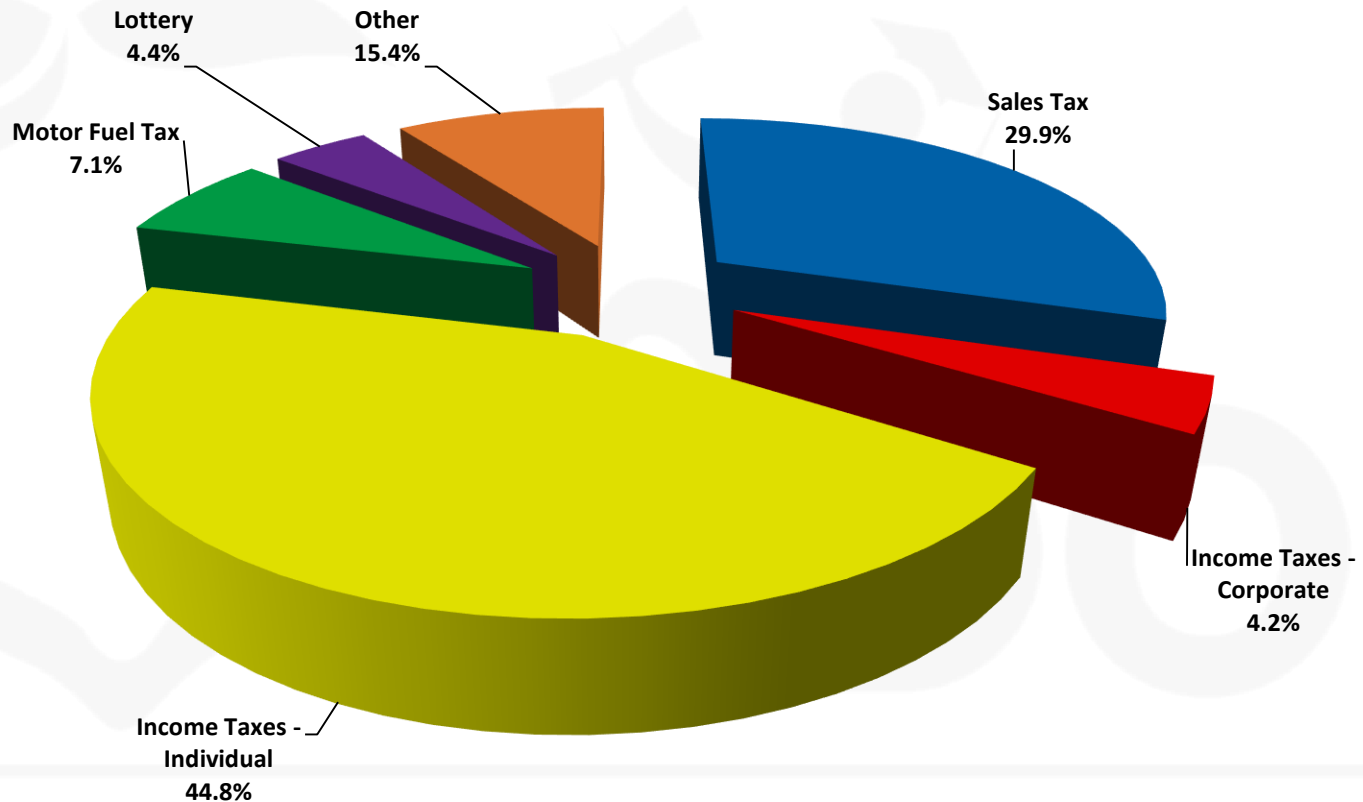
How School Systems are Funded in Georgia

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State Budget – Revenue

\$24,345,494,024

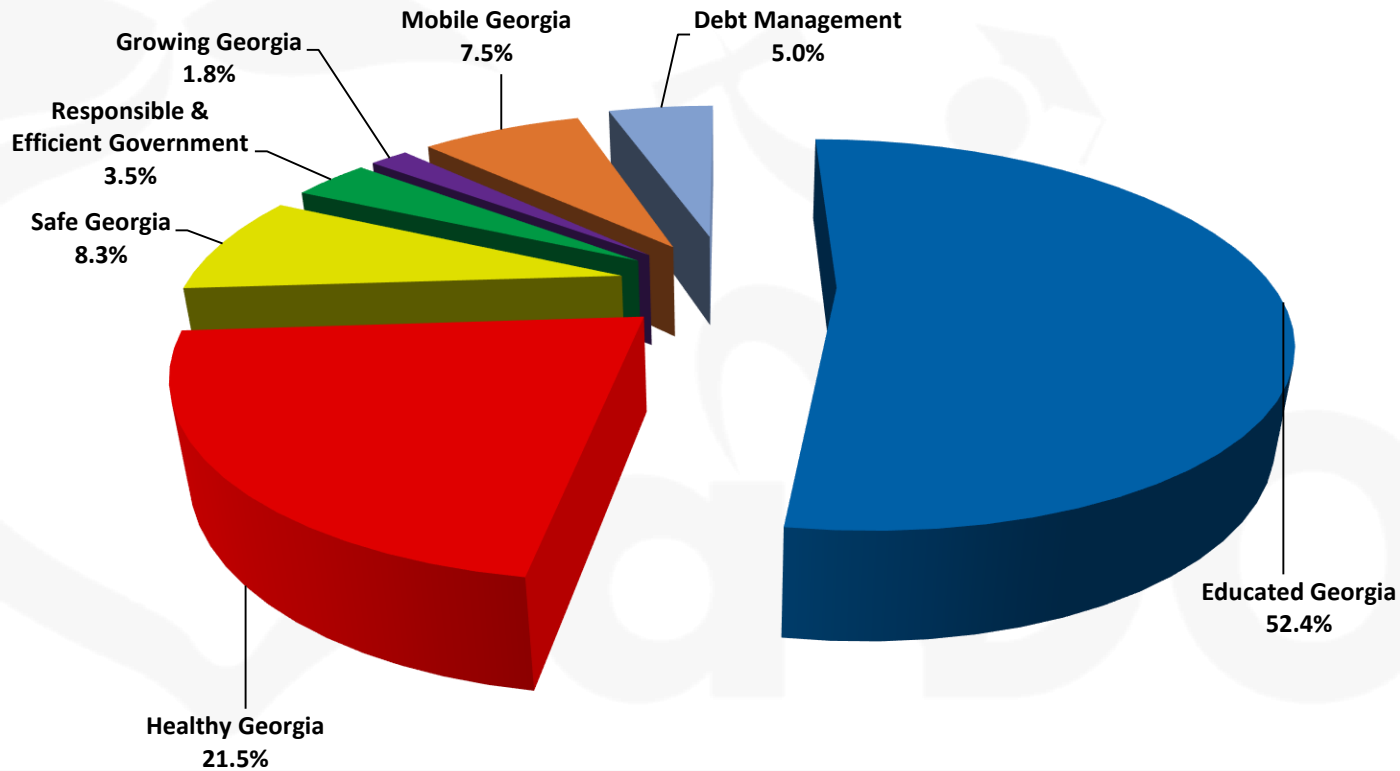
FY 2017 – Proposed Amended





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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%

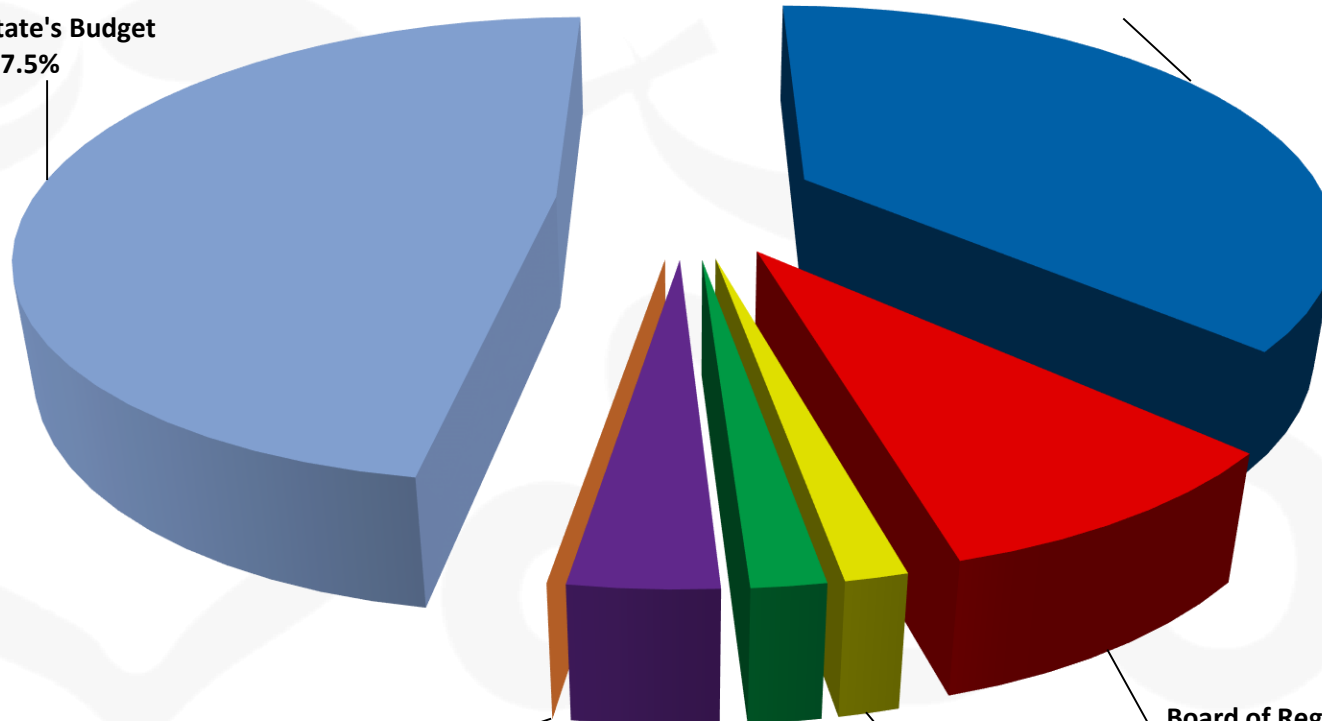
Teacher's Retirement
System
0.0%

Student Finance
Commission
3.4%

Pre K
1.7%

Department of Technical
Education
1.4%

Board of Regents
8.9%



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How are public school systems funded?

FY 2016

- Federal Funds = 6.65%
- State Funds = 53.18%
- Local Funds = 40.17%

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 2017 - Initial)
 - QBE (\$7.84 billion; State portion)
 - Categorical Grants
 - Pupil Transportation (\$128.9 million)
 - Equalization (\$498 million)
 - School Nurses (\$34.9 million)
 - Targeted grants such as school improvement, special education

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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 1.6532
 - Middle School carries a weight of 1.1317

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Programs and Program Weights

WEIGHTS FOR FTE FUNDING FORMULA

FY 2017
0% Salary
14.27% Retirement
0% Health
System Size = 3300

FY 17 INITIAL

CATEGORY	Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
TEACHER STUDENT RATIO			15			11			17			11			23
WEIGHT			1.6532			2.0382			1.2859			1.7955			1.0358
DIRECT INSTR. COST:															
Teacher		63.5628%	\$2,588.55		70.3014%	\$3,529.84		72.1040%	\$2,284.01		79.8038%	\$3,529.84		66.1580%	\$1,688.18
Aides/Parapro	1:18	17.6563%	\$719.04	1:18	14.3206%	\$719.04									
Subject Specialists							1:345	3.5531%	\$112.55	1:345	2.5446%	\$112.55	1:345	4.4107%	\$112.55
Counselors	1:450	2.1105%	\$85.95	1:450	1.7118%	\$85.95	1:450	2.7134%	\$85.95	1:450	1.9432%	\$85.95	1:450	3.3683%	\$85.95
Tech. Specialist	1:1100	0.8634%	\$35.16	1:1100	0.7003%	\$35.16	1:1100	1.1100%	\$35.16	1:1100	0.7949%	\$35.16	1:1100	1.3779%	\$35.16
OPERATIONS COST		1.9190%	\$78.15		1.5565%	\$78.15		2.7118%	\$85.90		1.9421%	\$85.90		2.7597%	\$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3838%	\$15.63	1:2475	0.3113%	\$15.63	1:2475	0.4934%	\$15.63	1:2475	0.3534%	\$15.63	1:2475	0.6125%	\$15.63
Social Worker	1:2475	0.3838%	\$15.63	1:2475	0.3113%	\$15.63	1:2475	0.4934%	\$15.63	1:2475	0.3534%	\$15.63	1:2475	0.6125%	\$15.63
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		1.0554%	\$42.98		0.8560%	\$42.98		1.3568%	\$42.98		0.9717%	\$42.98		1.6843%	\$42.98
Secretary		0.8833%	\$35.97		0.7164%	\$35.97		1.1355%	\$35.97		0.8132%	\$35.97		1.4096%	\$35.97
Operations		0.1925%	\$7.84		0.1561%	\$7.84		0.2475%	\$7.84		0.1772%	\$7.84		0.3072%	\$7.84
FACILITY M & O		7.3175%	\$298.00		5.9351%	\$298.00		9.4076%	\$298.00		6.7373%	\$298.00		11.6783%	\$298.00
20 Days Addtl. Instr.	1:1570	0.6392%	\$26.03	1:1570	0.5184%	\$26.03	1:1570	0.8217%	\$26.03	1:1570	0.5885%	\$26.03	1:1570	1.0201%	\$26.03
STAFF DEVELOPMENT		0.5461%	\$22.24		0.5881%	\$29.53		0.6551%	\$20.75		0.6875%	\$30.41		0.6325%	\$16.14
MEDIA															
Personnel		2.1105%	\$85.95		1.7118%	\$85.95		2.7134%	\$85.95		1.9432%	\$85.95		3.3683%	\$85.95
Materials		0.3759%	\$15.31		0.3049%	\$15.31		0.4833%	\$15.31		0.3461%	\$15.31		0.6000%	\$15.31
TOTAL PER FTE COST		100.0000%	\$4,072.43		100.0000%	\$5,021.01		100.0000%	\$3,167.66		100.0000%	\$4,423.15		100.0000%	\$2,551.74



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Schools VS District

WEIGHTS FOR SALARY & OPERATIONS

FY 2017

FY 17 INITIAL

BASE INSTRUCTION SALARY				
(BASE SALARY)		\$33,424.00	\$33,424.00	\$0.00
Retirement	14.27%	\$4,769.60		
Health Insurance	0%	\$0.00		
Medicare	1.45%	\$484.65		
Sick Leave for 8 Days		\$150.00		
Total Instructional Sal(10MO.)		\$38,828.25		
Teacher Aides		\$12,942.75		
ADMIN SALARY (10MO.) excl Sick Leave		\$38,678.25		
ADMIN SALARY (12MO.) excl Sick Leave		\$46,414		

CENTRAL ADMINISTRATION		
SYSTEM SIZE = 3300		
	Amount	FTEs
1 Superintendent	\$46,414	
1 Secretary @ \$14,166 (12MO.)	\$16,187	
1 Accountant @ \$21,144 (10MO.)	\$24,161	
2 Asst. Superintendent	\$92,828	0 - 5,000
4 Asst. Superintendent	\$185,656	5,001- 99,999
6 Asst. Superintendent	\$278,483	10,000 +
Operations		Per FTE
Supplies	\$0	
Travel	\$0	
Equipment (Replacement)	\$0	
Miscellaneous	\$0	
Unemployment Ins & Workers Comp.	\$0	
TOTAL OPERATIONS	\$0	\$0.00

KG, KG-EI, GR 1-3, GR 1-3-EI, GR 4-5, GR 4-5-EI		
BASE SCHOOL SIZE = 450		
	Amount	Per FTE
1/2 Assistant Principal (10MO.)	\$19,339	\$42.98
Secretary @ \$14,166 (12MO.)	\$16,187	\$35.97
TOTAL SALARIES	\$35,527	\$78.95
Operations		
Supplies	\$1,319	
Travel	\$750	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,529	\$7.84

MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal	\$38,678	\$61.98
Secretary @ \$14,166 (12MO.)	\$16,187	\$25.94
Operations		
Supplies	\$1,319	
Travel	\$1,000	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,779	\$6.06

GRADES (9-12) & CTAE(9-12)		
BASE SCHOOL SIZE = 970		
	Amount	Per FTE
2 Asst. Principal (10 MO.)	\$77,357	\$39.87
Secretary @ \$14,166 (12MO.)	\$16,187	\$16.69
Secretary @ \$11,805 (10MO.)	\$13,490	\$13.91
Operations		
Supplies	\$2,198	
Travel	\$1,500	
Equipment (Replacement)	\$1,759	
Miscellaneous	\$1,162	
TOTAL OPERATIONS	\$6,619	\$6.82

ALTERNATIVE EDUCATION		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal (10MO. X 1:100)	\$38,678	\$386.78
Secretary @ \$14,166 (12MO.)	\$16,187	\$25.94
Operations		
Supplies	\$1,319	
Travel	\$1,000	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,779	\$6.06

Date: 5/4/2016

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Schools VS District

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

FTE 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.

Teacher Student Funding Ratios



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

Teacher Student Funding Ratios



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QBE Program	Funding Ratio	QBE Program	Funding Ratio
Cat III	5:1	Cat IV	3:1
Cat V	8:1	Gifted	12:1
Remedial	15:1	Alt Ed	15:1
ESOL	7:1		

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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 **81.5%** of QBE earnings for FY 2016.



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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 18.5% of QBE earnings for FY 2016

Other costs included in calculation

- One Superintendent per LEA (\$46,414)
- One Secretary per LEA (\$16,187)
- One Accountant per LEA (\$24,161)
- One Principal per *school* (\$46,414)
- Additional indirect funding calculated on FTE proration (see supplemental slides)



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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 2015 (2016-1) FTE count will be used to update both the Amended FY 2016 and Initial FY 2017 budgets.
- Systems with FTE gains receive additional funding.
- 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 2017 amounts to \$167 million, or approximately 2.08% 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 17 State Charter School Supplement, Initial – Amendment #3, totals \$81,658,174.
- 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 FY17

	FY16MT FY17 Init FTE	(A)(ii) Categorical Grants Transportation	(A)(ii) Categorical Grants Nutrition	(B) Total -Federal - State + Equalization	(C) Capital Revenue	GRAND TOTAL	FY16 Initial GRAND TOTAL
VALUE PER FTE		\$75.23	\$13.46	\$2,839.75	\$1,100.90		
Cherokee Charter Academy	945	\$0	\$12,722	\$2,683,563	\$1,040,346	\$3,736,632	\$3,688,568
Ivy Prep Academy for Girls	387	\$0	\$5,210	\$1,098,983	\$426,047	\$1,530,240	\$1,532,958
Ivy Prep Young Mens Academy	0	\$0	\$0	\$0	\$0	\$0	\$1,417,512
CCAT	160	\$0	\$0	\$454,360	\$176,143	\$630,503	\$607,960
Pataula Charter Academy	525	\$39,493	\$7,068	\$1,490,868	\$577,970	\$2,115,400	\$1,965,841
Fulton Leadership Academy	391	\$29,413	\$5,264	\$1,110,342	\$430,450	\$1,575,469	\$1,156,097
Atlanta Heights Charter	726	\$0	\$9,774	\$2,061,658	\$799,250	\$2,870,682	\$2,821,685
Coweta Charter	825	\$62,061	\$11,106	\$2,342,793	\$908,239	\$3,324,200	\$3,217,595
Mountain Education Center	1,634	\$0	\$21,998	\$4,640,151	\$1,798,864	\$6,461,012	\$6,676,171
Graduation Achievement Charter Higl	912	\$0	\$0	\$2,589,851	\$1,004,017	\$3,593,868	\$2,194,879
Odyssey - Brick and Mortar	375	\$28,209	\$5,048	\$1,064,906	\$412,836	\$1,511,000	\$1,536,367
Utopian Charter	230	\$0	\$3,096	\$653,142	\$253,206	\$909,445	\$736,856
DuBois	578	\$0	\$7,781	\$1,641,375	\$636,318	\$2,285,474	
Foothills	770	\$0	\$0	\$2,186,607	\$847,690	\$3,034,297	
GA School of Innovation	473	\$0	\$6,368	\$1,343,201	\$520,724	\$1,870,293	
International Charter	383	\$0	\$0	\$1,087,624	\$421,643	\$1,509,267	
Scintilla	398	\$0	\$5,358	\$1,130,220	\$438,157	\$1,573,735	
Ivy Prep Academy (Gwinnett)	270	\$0	\$3,635	\$766,732	\$297,242	\$1,067,609	\$1,229,923
SUB-TOTAL	9,982	\$159,177	\$104,428	\$28,346,379	\$10,989,141	\$39,599,125	\$28,782,412
VALUE PER FTE		\$0	\$0	\$1,893.17	\$0		
Georgia Cyber Academy*	14,032	\$0	\$0	\$26,564,909	\$0	\$26,564,909	\$26,813,938
Georgia Connections*	3,926	\$0	\$0	\$7,432,571	\$0	\$7,432,571	\$7,781,313
Graduation Achievement Charter Higl	845	\$0	\$0	\$1,599,726	\$0	\$1,599,726	\$2,467,129
SUB-TOTAL	18,803	\$0	\$0	\$35,597,205	\$0	\$35,597,205	\$37,062,380
GRAND TOTAL	28,785	\$159,177	\$104,428	\$63,943,584	\$10,989,141	\$75,196,330	\$65,844,792

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QBE State Charter School Supplement



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- FY 2017 Transportation Per FTE
 - FY 2015 Mid-Term - \$127,704,479
 - FY 2015 Total FTEs - 1,697,626
 - FY 2015 Transportation Cost Per FTE - \$75.23
 - Example: State Charter providing Transportation reports 525 FTEs; Transportation Funding = \$39,495
- FY 2017 Nutrition Per FTE
 - FY 2015 Mid-Term Appropriation - \$22,854,133
 - FY 2015 Total FTEs - 1,697,626
 - FY 2015 Nutrition Cost Per FTE - \$13.46
 - Example: State Charter providing Nutrition reports 525 FTEs; Nutrition Funding = \$7,068

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- FY 2017 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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- FY 2017 Capital Revenue
 - Calculated by Dividing the total Capital Revenue for local school districts in the previous fiscal year (FY 2017 budget used FY 2015 data) by the FTEs.
 - FY 2015 Capital Appropriations = \$233,485,000
Capital Outlay Appropriations plus \$20,000,000
Bonds for School Buses = \$253,485,000
 - FY 2015 SPLOST Revenue reported by the districts = \$1,615,424,231
 - Divided by total FTEs statewide = \$1,100.90 per FTE for Capital Revenue

QBE State Charter School Supplement



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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

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Forward Funding for State Charter Schools

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....”

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



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Certified Personnel Report (CPI)

- October 2015 (2016-1) CPI Report
- Determines funding for:
 - Training and Experience
 - Health Insurance
 - HB 280 – Math and Science Supplement

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CPI's \$3.6 Billion Impact

• Training & Experience	\$2,463,789,376
• Health Insurance	\$1,133,342,280
• Math & Science Supplement	<u>\$ 15,738,190</u>
• TOTAL	\$3,612,869,846

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CPI's \$3.6 Billion Impact

- FY 2017 – CPI Impact - \$3,612,869,846
- FY 2016 – CPI Impact - \$3,560,333,253
- Increase of \$52,536,593 (Million)

- Overall QBE Allotment FY 2017 - \$8.6B
- FY 2017 Training and Experience - \$3.6B

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CPI Reporting

CPI Main Menu



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CPI Reporting

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CPI Report Menu

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CPI Reporting

CP006 Transmission on 10/22/2015 09:45:39 am with Signed off [Back to Report Menu](#) [click here to print](#)

Georgia Department of Education
Oct, 2015 CPI Cycle 2016-1

Certified Employee* Funding Source Summary
601-Applying County

Funding Code	Fund Source Name	Number of Employees	Number of FTE's
00	State or Local Funds	279	276.92
50	IDEA Individuals with Disabilities Education Act - LEA Federal Grant	8	2.80
51	Title I Elementary and Secondary Education Act of 1995	7	5.10
52	ARRA Grants (Not Including Stabilization Grants)	0	0
53	Title VI-B Individuals with Disabilities Education Act - GLRS/Child Serve	0	0
54	Title VI Improving America's School Act	0	0
55	IDEA Individuals with Disabilities Education Act - Preschool Grant	0	0
56	IDEA Individuals with Disabilities Education Act - GNETS	0	0
58	Title IV Safe & Drug-Free Schools, Improving America's School Act	0	0
59	Other Federally Funded	3	1.64
60	Fresh Fruit and Vegetable Program	0	0
61	School Improvement Grants	0	0
62	Title IV-B 21st Century Community	0	0
63	USDA - Summer Food Program	0	0
64	Title III-A	0	0
65	Striving Readers	0	0
66	Title II-A	0	0
71	Title I Part C Migrant Education, Elementary & Secondary Education Act of 1995	1	.30
72	Regional Educational Services Agency - State Grant	0	0
74	GNETS State Grant	0	0
76	CTAE Extended Day or Extended Year - State Grant	10	.78
81	Lottery Funds	10	9.17
83	Alternative School Grant Funds	0	0
88	Other Funded - Non-Federal	3	1.33








This report includes only employees with Certified Assignment records.

Georgia Department of Education
Richard Woods, State Superintendent of Schools
10/22/15 10:37:27 AM

CPI Reporting

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CPI Funding Reports Menu

 CP090 Certified State and Other Health Plan	 CP003 Certified Staff/FTE Experience
 CP038A HB280 Math/Science Eligibility - Grades 06-12	 CP038B HB280 Math/Science Eligibility - Grades KK-05
 CP039 HB280 Secondary Math/Science Funded- Grades KK-05	 CP039 HB280 Secondary Math/Science Funded- Grades 06-12
 View to GA PSC Database	

**NOTE: ONLY AVAILABLE WITH
OCTOBER CPI REPORTS**

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
- Only certified employees of the school are funded; third party workers are not funded in T&E

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 for CERTIFIED positions



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FY 2015		STATE SALARY SCHEDULE										Folder Name: FY 15 INITIAL	
OFFICIAL		GEORGIA ANNUAL/MONTHLY SALARY SCHEDULE FOR 10 MONTHS EMPLOYMENT										BASE EQUALS \$33,424.00 SCHOOL YEAR 2014 - 2015	
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	PROV BT-4 100.00% OF T - 4	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	\$31,586.00 \$2,632.17	\$32,505.00 \$2,708.75	\$31,586.00 \$2,632.17	\$33,424.00 \$2,708.75	\$35,597.00 \$2,966.42	\$38,438.00 \$3,203.17	\$40,936.00 \$3,411.33	\$43,435.00 \$3,619.58	\$46,258.00 \$3,854.83	\$48,213.00 \$4,017.75		
3	1	\$32,534.00 \$2,711.17	\$33,480.00 \$2,790.00	\$31,586.00 \$2,632.17	\$34,427.00 \$2,868.92	\$36,665.00 \$3,055.42	\$39,591.00 \$3,299.25	\$42,164.00 \$3,513.67	\$44,738.00 \$3,728.17	\$47,646.00 \$3,970.50	\$49,659.00 \$4,138.25		
4	2	\$33,510.00 \$2,792.50	\$34,484.00 \$2,873.87	\$31,586.00 \$2,632.17	\$35,460.00 \$2,955.00	\$37,765.00 \$3,147.00	\$40,779.00 \$3,398.25	\$43,429.00 \$3,619.08	\$46,080.00 \$3,840.00	\$49,075.00 \$4,089.58	\$51,149.00 \$4,262.42		
5	3	\$34,515.00 \$2,876.25	\$35,519.00 \$2,959.92	\$31,586.00 \$2,632.17	\$36,524.00 \$3,043.67	\$38,898.00 \$3,241.50	\$42,002.00 \$3,500.17	\$44,732.00 \$3,727.67	\$47,462.00 \$3,955.17	\$50,547.00 \$4,212.25	\$52,683.00 \$4,390.25		
6	4	\$35,550.00 \$2,962.50	\$36,585.00 \$3,048.75	\$31,586.00 \$2,632.17	\$37,985.00 \$3,165.42	\$40,454.00 \$3,371.17	\$43,982.00 \$3,645.17	\$46,521.00 \$3,876.75	\$49,360.00 \$4,113.33	\$52,569.00 \$4,380.75	\$54,790.00 \$4,565.83		
7	5	\$36,617.00 \$3,051.42	\$37,683.00 \$3,140.25	\$31,586.00 \$2,632.17	\$39,125.00 \$3,260.42	\$41,668.00 \$3,472.33	\$44,992.00 \$3,749.33	\$47,917.00 \$3,993.08	\$50,841.00 \$4,236.75	\$54,146.00 \$4,512.17	\$56,434.00 \$4,702.83		
8	6	\$37,716.00 \$3,143.00	\$38,813.00 \$3,234.42	\$31,586.00 \$2,632.17	\$40,886.00 \$3,407.17	\$43,543.00 \$3,628.58	\$47,017.00 \$3,918.08	\$50,073.00 \$4,172.75	\$53,129.00 \$4,427.42	\$56,583.00 \$4,715.25	\$59,974.00 \$4,914.50		
9,10	7	\$38,847.00 \$3,237.25	\$39,977.00 \$3,331.42	\$31,586.00 \$2,632.17	\$42,113.00 \$3,509.42	\$44,849.00 \$3,737.42	\$48,428.00 \$4,035.67	\$51,575.00 \$4,297.92	\$54,723.00 \$4,560.25	\$58,280.00 \$4,856.67	\$60,743.00 \$5,061.92		
11,12	L1	\$40,012.00 \$3,334.33	\$41,176.00 \$3,431.33	\$31,586.00 \$2,632.17	\$43,376.00 \$3,614.67	\$46,194.00 \$3,849.50	\$49,881.00 \$4,156.75	\$53,122.00 \$4,426.83	\$56,365.00 \$4,697.08	\$60,028.00 \$5,002.33	\$62,565.00 \$5,213.75		
13,14	L2	\$41,212.00 \$3,434.33	\$42,411.00 \$3,534.25	\$31,586.00 \$2,632.17	\$44,677.00 \$3,723.08	\$47,580.00 \$3,965.00	\$51,377.00 \$4,281.42	\$54,716.00 \$4,559.67	\$58,056.00 \$4,836.00	\$61,829.00 \$5,152.42	\$64,442.00 \$5,370.17		
15,16	L3	\$42,448.00 \$3,537.33	\$43,683.00 \$3,640.25	\$31,586.00 \$2,632.17	\$46,017.00 \$3,834.75	\$49,007.00 \$4,083.92	\$52,918.00 \$4,409.83	\$56,357.00 \$4,696.42	\$59,798.00 \$4,983.17	\$63,684.00 \$5,307.00	\$66,375.00 \$5,531.25		
17,18	L4	\$43,721.00 \$3,643.42	\$44,993.00 \$3,749.42	\$31,586.00 \$2,632.17	\$47,398.00 \$3,949.83	\$50,477.00 \$4,206.42	\$54,506.00 \$4,542.17	\$58,048.00 \$4,837.33	\$61,592.00 \$5,132.67	\$65,595.00 \$5,496.25	\$68,366.00 \$5,697.17		
19,20	L5	\$45,033.00 \$3,752.75	\$46,343.00 \$3,861.92	\$31,586.00 \$2,632.17	\$48,820.00 \$4,068.33	\$51,991.00 \$4,332.58	\$56,141.00 \$4,678.42	\$59,789.00 \$4,982.42	\$63,440.00 \$5,286.67	\$67,563.00 \$5,630.25	\$70,417.00 \$5,888.08		
21+	L6	\$46,384.00 \$3,865.33	\$47,733.00 \$3,977.75	\$31,586.00 \$2,632.17	\$50,285.00 \$4,190.42	\$53,551.00 \$4,462.58	\$57,825.00 \$4,818.75	\$61,583.00 \$5,131.92	\$65,343.00 \$5,445.25	\$69,590.00 \$5,799.17	\$72,530.00 \$6,044.17		

Georgia Department Of Education
 Dr. John D. Barque, State Superintendent of Schools
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Training & Experience

- Example of how Training & Experience is calculated

- Salary Schedule Differences

- Certification Level T4 Step E \$33,424
- Certification Level T7 Step L6 \$72,530
- Funded Amount (before benefits) \$39,106

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	0	2
1	0	1	0	0	0	0	3	3	.49	0	0	7.49
2	1	0	0	0	0	0	0	0	0	0	0	1
3	0	0	0	0	0	0	4	1	0	0	0	5
4	0	0	0	0	0	0	3	1	0	0	0	4
5	0	0	0	0	0	0	2	2	1	0	0	5
6	0	0	0	0	0	0	4	4	0	0	0	8
7	0	0	0	0	0	0	2.95	8	0	0	0	10.95
8	0	0	0	0	0	0	3	4	2	0	0	9
9	0	0	0	0	0	0	3.20	3	4	0	0	10.20
10	0	0	0	0	0	0	3	2	2	0	0	7
11	0	0	0	0	0	0	3	4	5	0	0	12
12	0	0	0	0	0	0	2	2	5	0	0	9
13	0	0	0	0	0	0	1	2	4	0	0	7
14	0	0	0	0	0	0	3	5	1	1	0	10
15	0	0	0	0	0	0	2	4	4.87	0	0	10.87
16	0	0	0	0	0	0	1	4.66	5	.80	0	11.46
17	0	0	0	0	0	0	1	4	3.57	1	0	9.57
18	0	0	0	0	0	0	2	7	1	0	0	10
19	0	0	0	0	0	0	4	2	5	0	0	11
20	0	0	0	0	0	0	1	3	3	0	0	7
21+	0	0	0	0	0	0	15	31.49	33.26	5	0	84.75
System Total	1	1	0	0	0	0	65.15	97.15	80.19	7.80	0	252.29

Training & Experience



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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

If this was supposed to be 3 years experience then the district lost \$35,956 in funding



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Health Insurance – Certified

- FY 17 Appropriation - \$1,133,342,280
- FY 16 Appropriation - \$1,099,617,120
- Increase - \$33,725,160
- 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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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

STATE HEALTH PLAN	B01	70-70	Flag to indicate if employee is participating in the State Health Plan.	A	1	Certified/ Classified	<p>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).</p> <p>No employees have been reported with the STATE HEALTH PLAN of 'Y'.</p> <p>STATE HEALTH PLAN of 'Y' is not valid for EMPLOYEE TYPE 'L' and 'P'. (Long-term Substitute and 3rd Party Contract)</p>	<p>E634</p> <p>E191</p> <p>E192</p>
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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 3rd Party Contract)

E192

Health Insurance – Certified



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[CP038B HB280 Math/Science Eligibility - Grades KK-05](#)



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Health Insurance – Certified



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Certified Staff																				
School		All Fund Code			Fund Code = 74			Fund Code = 72			Fund Code = 00						Other			
ID	Name	RTC	All Certified Staff			GNET			RESA			PreSchool			Other (Not Pre School)			Fund Code		
			Total	SHP=Y	HP=O	Total	SHP=Y	HP=O	Total	SHP=Y	HP=O	Total	SHP=Y	HP=O	Total	SHP=Y	HP=O	Total	SHP=Y	HP=O
0103	Appling County High School	N	72	55	0	0	0	0	0	0	0	0	0	0	70	53	0	2	2	0
0177	Appling County Elementary School	N	45	35	0	0	0	0	0	0	0	0	0	0	42	33	0	3	2	0
0195	Appling County Middle School	N	54	49	0	0	0	0	0	0	0	0	0	0	52	47	0	2	2	0
0277	Appling County Primary School	N	59	49	0	0	0	0	0	0	0	1	1	0	47	40	0	11	8	0
1050	Altamaha Elementary School	N	30	25	0	0	0	0	0	0	0	0	0	0	27	23	0	3	2	0
5050	Fourth District Elementary School	N	11	11	0	0	0	0	0	0	0	0	0	0	10	10	0	1	1	0
8010	Central Office	N	9	8	0	0	0	0	0	0	0	0	0	0	8	7	0	1	1	0
System Totals			280	232	0	0	0	0	0	0	0	1	1	0	256	213	0	23	18	0

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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 district/school fails to report 10 certified employees that actually have insurance the district could lose \$113,400.



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Health Insurance – Certified

How can you determine the amount of state funding your district should receive for State Health Insurance?

Georgia Department of Education

Health Insurance – Certified



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Certified Staff																				
		All Fund Code			Fund Code = 74			Fund Code = 72			Fund Code = 00						Other			
School		All Certified Staff			GNET			RESA			PreSchool			Other (Not PreSchool)			Fund Code			
ID	Name	RTC	Total	SHP=Y	HP=O	Total	SHP=Y	HP=O	Total	SHP=Y	HP=O	Total	SHP=Y	HP=O	Total	SHP=Y	HP=O	Total	SHP=Y	HP=O
0103	Atkinson County High School	N	29	25	0	0	0	0	0	0	0	0	0	0	28	24	0	1	1	0
0111	Atkinson County Middle School	N	29	22	0	0	0	0	0	0	0	0	0	0	28	21	0	1	1	0
0187	Willacochee Elementary School	N	22	19	0	0	0	0	0	0	0	0	0	0	21	18	0	1	1	0
0190	Pearson Elementary School	N	49	42	0	0	0	0	0	0	0	0	0	0	44	37	0	5	5	0
8010	Central Office	N	3	3	0	0	0	0	0	0	0	0	0	0	3	3	0	0	0	0
System Totals			132	111	0	0	0	0	0	0	0	0	0	0	124	103	0	8	8	0

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Health Insurance – Certified



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Fund Code = 00						
PreSchool			Other (Not PreSchool)			
Total	SHP=Y	HP=O	Total	SHP=Y	HP=O	Total
0	0	0	<u>28</u>	<u>24</u>	0	
0	0	0	<u>28</u>	<u>21</u>	0	
0	0	0	<u>21</u>	<u>18</u>	0	
0	0	0	<u>44</u>	<u>37</u>	0	
0	0	0	<u>3</u>	<u>3</u>	0	
0	0	0	124	103	0	



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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

Georgia Department of Education

Financial Reports



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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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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

- 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

- *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/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

- 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.



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Financial Reporting

- Facility Code – used when posting revenues and expenditures associated with building, construction, additions, modifications, and renovations for each physical location using the same facility code that is approved in the Local Facility Plan.
- School Code – used when posting revenues and expenditures related to the operations of a school. A school is defined as a FTE/QBE reporting entity.

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.

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 – DE 46

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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MyGaDOE



Georgia Department of Education
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Please Log In

Username:

Password:

[I forgot my passphrase!](#)

[Or sign up for an account](#)

Helpful links

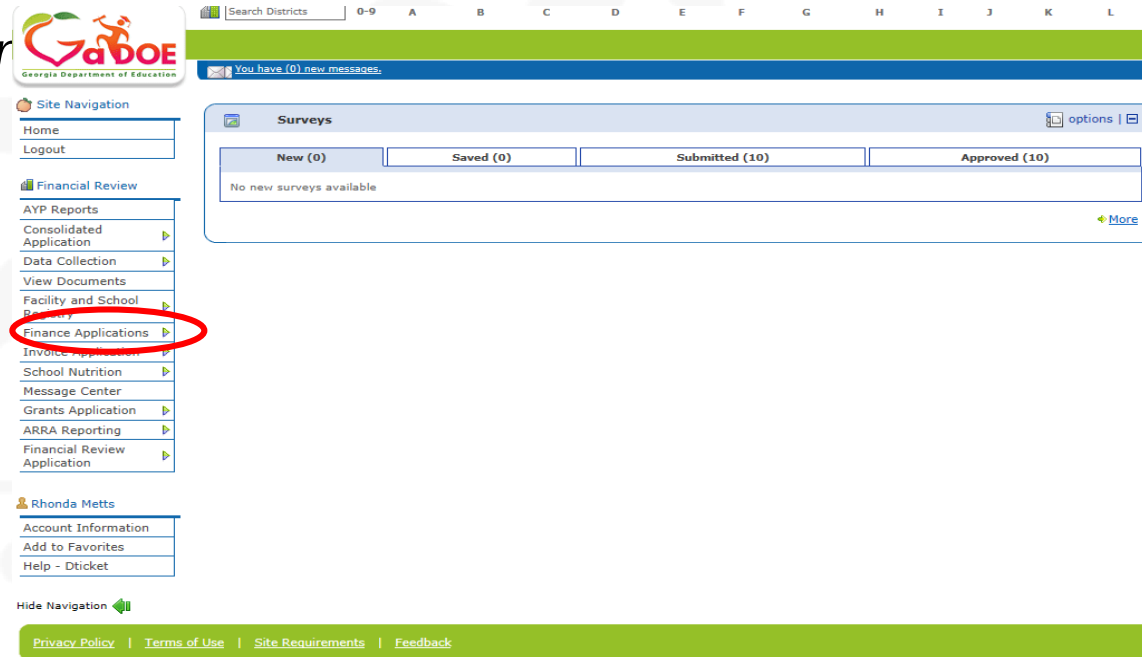
- [MyGaDOE Online Guide](#)
- [GaDOE Public Website](#)
- [Information Systems](#)
- [AYP & NCLB](#)
- [Georgia Standards](#)
- [Data Collections](#)
- [Financial Reports](#)
- [Report Card](#)

This website requires Cookies be enabled in your browser.

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 letters from 0-9 to A-L. A message banner indicates "You have (0) new messages." The main content area is titled "Surveys" and shows a summary table:

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

Below the table is a "More" link. On the left side, the "Financial Review" menu is expanded, and the "Finance Applications" item is circled in red. Other items in the menu include AYP Reports, Consolidated Application, Data Collection, View Documents, Facility and School Reporting, Invoice Application, School Nutrition, Message Center, Grants Application, ARRA Reporting, and Financial Review Application. The user profile for Rhonda Metts is visible at the bottom left, and the footer contains links for Privacy Policy, Terms of Use, Site Requirements, and Feedback.

Financial Reporting – DE 46



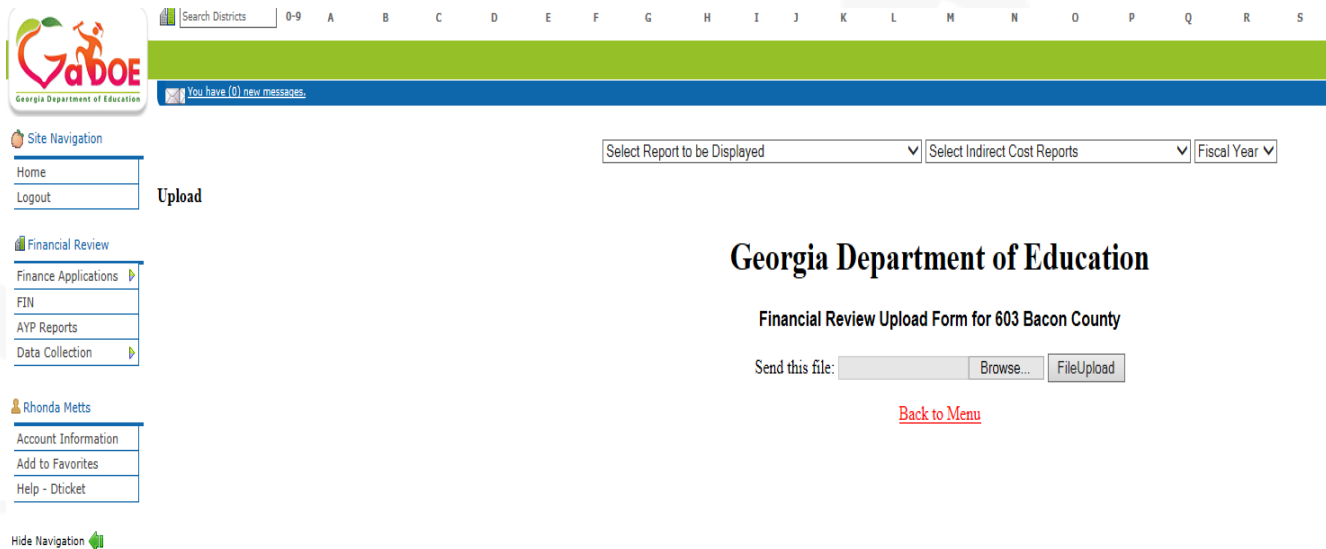
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- At the DE46 site, you will be able to the upload reports. Select **Upload a Data File**

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 four items: "Upload a Data File" (circled in red), "Reports", "Validation Routine (Actuals)", 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 (Account Information, Add to Favorites, Help - Dticket). At the bottom left, there is a "Hide Navigation" button. On the right, there are three dropdown menus: "Select Report to be Displayed", "Select Indirect Cost Reports", and "Fiscal Year".

Financial Reporting – DE 46

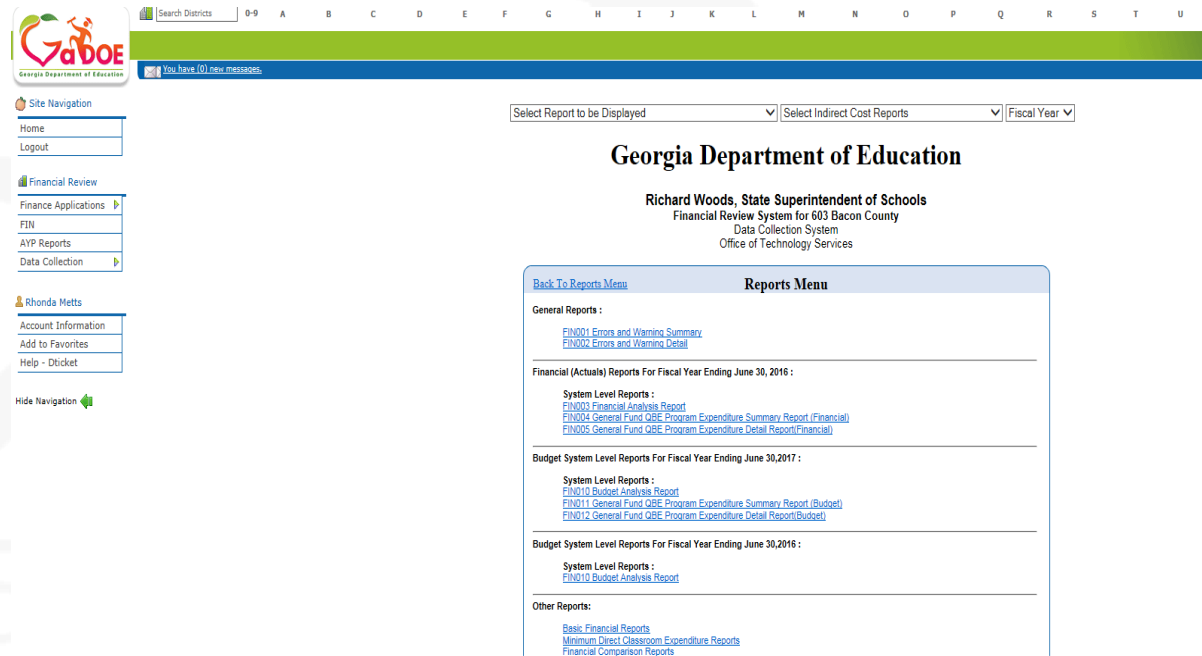
- Select Browse and locate the DE46 file to be uploaded.



The screenshot shows the Georgia Department of Education (GaDOE) website interface. At the top, there is a search bar for districts (0-9 A B C D E F G H I J K L M N O P Q R S) and a message notification: "You have (0) new messages." Below the search bar is a navigation menu with "Home" and "Logout" options. The main content area is titled "Financial Review" and includes a sub-menu with "Finance Applications", "FIN", "AYP Reports", and "Data Collection". A user profile for "Rhonda Metts" is visible, with options for "Account Information", "Add to Favorites", and "Help - Dticket". The main heading is "Georgia Department of Education" followed by "Financial Review Upload Form for 603 Bacon County". Below this, there is a "Send this file:" section with a "Browse..." button and a "FileUpload" button. A "Back to Menu" link is also present. The page is partially obscured by a large, faint "DE 46" watermark.

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 options 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:**
 - 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

▪ 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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