

Impact of Data and Flexibility on Earnings and Financial Reporting

Amy Rowell, Director, Financial Review Division
Georgia Department of Education

How Important are the Data Reports?



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Georgia's School Superintendent
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- QBE Allotment Reports
 - How many teachers are you earning?
 - How many bus drivers do you earn?
- Certified Personnel Reports
 - HB 280 – Math and Science Report
 - CPI – Training and Experience
 - CPI – Health Insurance
- Financial Reporting of Activity
 - Financial Efficiency Star Rating
 - Facility Codes/School Codes
 - QBE Expenditure Controls

QBE Allotment Reports

Funding for School Systems - QBE



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- Established in 1985
 - Provides funding for
 - Teachers
 - Counselors
 - Media Clerks
 - Principals
 - Superintendent
 - Textbooks/Instructional Material
 - Maintenance and Operations
 - Looks at the need of the student (KG vs HS vs SpEd)
 - Updated annually for growth, salary schedule changes, etc.
- Still there are basic items that need to be funded locally

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

QBE Elements of the Formula

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



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QBE Programs and Program Weights



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- QBE is a weighted funded 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

QBE 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



7/5/2016

Georgia State Department Of Education
Earnings Sheet for FY 2017
FY 17 INITIAL Amendment #1

School System: 601 - Appling County

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,463.43

Earnings (\$)							Earned Positions				Grades K-12										
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subi Spec	Couns.	Tech. Spec	Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center	
Kindergarten Pgm	221	1,237,298	17,271	1,254,569	237,267	1,017,302	14.73		0.49	0.20											
Kindergarten Early Intrv Pgm	30	218,812	2,345	221,157	41,826	179,331	2.73		0.07	0.03											
Primary Grd(1-3) Pgm	654	2,965,141	56,179	3,021,320	571,398	2,449,922	38.47	1.90	1.45	0.59											
Primary Grd Early Intrv(1-3) Pgm	102	691,291	8,762	700,053	132,395	567,658	9.27	0.30	0.23	0.09											
Upper Elementary Grd(4-5) Pgm	378	1,308,211	26,619	1,334,830	252,446	1,082,384	16.43	1.10	0.84	0.34											
UppElem Grd Early Intrv(4-5)	89	603,185	6,268	609,453	115,261	494,192	8.09	0.26	0.20	0.08											
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00											
Middle School(6-8) Pgm	614	2,404,974	43,238	2,448,212	463,011	1,985,201	30.70	1.78	1.36	0.56											
High School Gen Educ(9-12)	656	2,137,375	74,522	2,211,897	418,318	1,793,579	28.52		1.46	0.60											
CTAE(9-12) PGM	188	698,272	61,701	759,973	143,728	616,245	9.40		0.42	0.17											
Students with Disab Cat I	41	360,948	10,207	371,155	70,194	300,961	5.12			0.04											
Students with Disab Cat II	10	108,206	1,314	109,520	20,713	88,807	1.54			0.01											
Students with Disab Cat III	152	2,135,266	31,038	2,166,304	409,696	1,756,608	30.40			0.14											
Students with Disab Cat IV	34	794,607	14,362	808,969	152,994	655,975	11.33			0.03											
Students with Disab Cat V	66	581,039	27,880	608,919	115,160	493,759	8.25			0.06											
Gifted Student Category VI	75	441,764	7,567	449,331	84,978	364,353	6.25			0.07											
Remedial Education Pgm	58	274,039	3,332	277,371	52,457	224,914	3.87			0.05											
Alternate Education Pgm	36	175,665	2,535	178,200	33,702	144,498	2.40		0.08	0.03											
Eng.Spkr.s of Other Lang.(ESOL)	42	422,194	2,412	424,606	80,302	344,304	6.00			0.04											
Spec Ed. Itinerant				1,856	351	1,505															
Spec Ed. Supplemental Speech				10,184	1,926	8,258															
TOTAL DIRECT INSTRUC.	3,446	17,558,287	397,552	17,967,879	3,398,123	14,569,756	233.50	5.34	6.60	3.13											
INDIRECT COST																					
Central Admin		616,726	0	616,726	116,636	500,090					1.00	2.00			1.00	1.00	1.39	1.39	1.89		
School Admin		991,843	24,147	1,015,990	192,146	823,844							6.00	5.49	6.82						
Facility M & O			1,026,909	1,026,909	194,211	832,698															
Sub Total (INDIRECT COST)		1,608,569	1,051,056	2,659,625	502,993	2,156,632					1.00	2.00	6.00	5.49	7.82	1.00	1.39	1.39	1.89		
MEDIA CENTER PGM.		414,645	48,260	462,905	87,546	375,359														5.95	
20 DAYS ADDITIONAL INSTRUCTION		140,157		140,157	26,507	113,650															
STAFF & PROFESSIONAL DEV				79,620	15,058	64,562															
PRINCIPAL STAFF & PROF. DEV				1,806	342	1,464															
MIDTERM HOLD HARMLESS																					
Amended Formula Adjustment						(360,338)															
Charter System Adjustment				0		0															
QBE FORMULA EARNINGS		19,721,658	1,496,868	21,311,992	4,030,569	16,921,085	233.50	5.34	6.60	3.13	1.00	2.00	6.00	5.49	7.82	1.00	1.39	1.39	1.89	5.95	
CATEGORICAL GRANTS																					
Pupil Transportation Pgm (includes 42 Drivers and bus replacement funds of 0)				662,917		662,917															
Sparsity - Regular				0		0															
Nursing Services				67,781		67,781															
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				22,042,690		17,651,783															
Education Equalization Funding Grant				0		0															
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				22,042,690		17,651,783															
Charter Commission Admin - State				0		0															
One Time QBE Adjustment				0		0															
DCH Direct Payment				0		0															
State Commission Charter Supplement				0		0															
TOTAL FUNDING ON THIS ALLOTMENT SHEET				22,042,690		17,651,783															
NOTES																					
1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.																					
2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PMPM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2017 (HB 751).																					
3. Teacher Retirement is funded at 14.27% in QBE in FY 2017 (HB 751).																					
Total T&E							8,623,855	includes T&E	6,129,055	and HI	2,494,800										

Training and Experience and Health Insurance Earned in Addition to QBE Formula.

QBE Base Student Cost



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- Base Cost of 9-12 Regular Ed Student
- For each student (6 segments), districts earn \$2,463.43
- Less Local 5 mill Shares
- Less Austerity – 2.08% in FY 2017

Base Grade 9-12		
		23
		1.0000
	68.5297%	\$1,688.18
1:450	3.4890%	\$85.95
1:1100	1.4273%	\$35.16
	4.6115%	\$113.60
1:2475	0.6345%	\$15.63
1:2475	0.6345%	\$15.63
	0.0000%	\$0.00
	3.2370%	\$79.74
	1.2422%	\$30.60
	0.2768%	\$6.82
	12.0970%	\$298.00
1:15.70	1.0567%	\$26.03
	0.6166%	\$15.19
	1.6185%	\$39.87
	0.5289%	\$13.03
	100.0000%	\$2,463.43

Certified Personnel Reports

Certified Personnel Report (CPI)



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

CPI's \$3.6 Billion Impact



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• 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

CPI's \$3.6 Billion Impact



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- 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

CPI Reporting



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CPI Reporting



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CPI Reporting



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

Certified Employee* Funding Source Summary
 601-Apping 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
 August 11, 2016 10:37 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

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

CPI Reporting



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

Training & Experience



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- 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



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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%	T-2 97.25%	PROV BT-4 94.50%	PROV BT-4 100.00%	PROV BT-5 106.50%	PROF T-5 115.00%	PROV BT-6 106.50%	PROF T-6 113.00%	PROV BT-7 106.50%	PROF T-7 111.00%		
		OF T - 4	OF T - 4	OF T - 4	OF T - 4	OF T - 4	OF T - 4	OF T - 4	OF T - 5	OF T - 5	OF T - 6	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 \$2,873.67	\$31,586.00 \$2,632.17	\$35,460.00 \$2,955.00	\$37,765.00 \$3,147.08	\$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	\$43,682.00 \$3,640.17	\$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	\$40,866.00 \$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	\$58,974.00 \$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 \$4,838.00	\$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 \$5,466.25	\$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 \$5,868.08		
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		

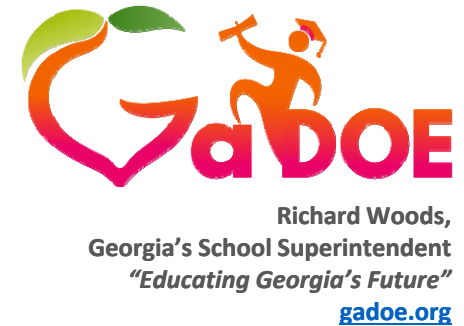
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 Dr. John D. Barque, State Superintendent of Schools
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FY 2015		STATE SALARY SCHEDULE										Folder Name: FY 15 INITIAL	
OFFICIAL		GEORGIA ANNUAL/MONTHLY SALARY SCHEDULE FOR 10 MONTHS EMPLOYMENT										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 \$2,873.67	\$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 \$3,646.17	\$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	\$40,866.00 \$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	\$58,974.00 \$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 \$5,406.25	\$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		

Training & Experience



➤ Example of how Training & Experience is calculated

➤ Salary Schedule Differences

➤ Certification Level T4 Step E	\$33,424
➤ Certification Level T7 Step L6	<u>\$72,530</u>
➤ Funded Amount (before benefits)	\$39,106

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

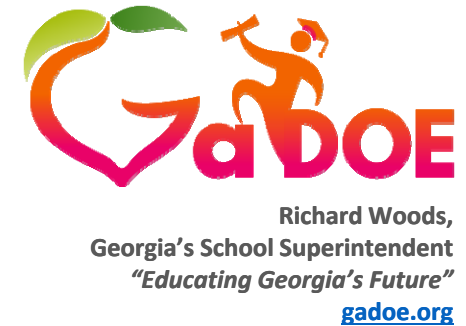
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- State Board Rule 160-5-2-.05 – Experience for Salary Purposes
- An individual holding a category T certificate and having zero years of experience shall be placed on Salary Step E. **After one year of creditable experience in a Georgia LUA, that individual shall be advanced (i.e., skip years one and two) to Salary Step 1 as if he or she had three years of creditable service.**

Training & Experience



- What about Flexibility Waivers?
- Waiver to OCGA §20-2-212 and 160-5-2-.05
- Certificate Type Code – CHW – GaDOE Charter/SWSS Waiver
- Certificate Field Code –
 - 101 – Academic Major (Grades 6-12)
 - 102 – Course Work (Minimum 21 semester hours)
 - 103 – GACE
 - 104 - HOUSSE

Math & Science Supplement

- FY 17 Appropriation - \$15,738,190
- FY 16 Appropriation - \$15,646,906
- Increase \$91,284
- State Board Rule 160-5-2-.05



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Math & Science Supplement



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- Eligibility:
 - 6-12 teacher – is or becomes certified in mathematics or science by the PSC and teachers secondary math or science any portion of the work day shall be moved to the Salary Step on the State Salary Schedule that is applicable to a teacher with six creditable years of experience, subject to appropriation by the General Assembly.
 - **Remember** – if teacher, after 1 year, receives satisfactory evaluation, increase to Step 1, 3 years of Creditable Service.

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- Eligibility:
 - K-5 certificate with endorsement in mathematics, science or both for each year such endorsement is in effect.
 - \$1,000.00 supplement.



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Transmission Period



- [CPI Menu for July, 2016 \(CPI 2016-3\)](#)
- [CPI Menu for March, 2016 \(CPI 2016-2\)](#)
- [CPI Menu for October, 2015 \(CPI 2016-1\)](#)
- [CPI Menu for July, 2015 \(CPI 2015-3\)](#)
- [CPI Menu for March, 2015 \(CPI 2015-2\)](#)
- [CPI Menu for October, 2014 \(CPI 2015-1\)](#)
- [CPI Menu for July, 2014 \(CPI 2014-3\)](#)
- [CPI Menu for March, 2014 \(CPI 2014-2\)](#)

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|  CP039 HB280 Secondary Math/Science Funded- Grades KK-05 |  CP039 HB280 Secondary Math/Science Funded- Grades 06-12 |
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HB280 Certified Math/Science Teachers For Grades KK-05													
#	SSN	Name	School Name	Job *		Subject *		PSC Field *		Salary Information			Confirmed Grades Taught
				Code	Description	Code	Description	Code	Description	Yrs EXP	Pay Step	Cert Level	

Eligibility Requirements:

- 1.) Must be an active employee within the school district.
- 2.) Must have clear renewable certificate as defined by Professional Standards Commission.
- 3.) Must not be provisional employee.
- 4.) Assignment Type must equal "C" (Certified)
- 5.) Assignments must have one of the following Job Codes:
085, 100, 101, 102, 103, 104, 105, 131, 132, 133, 145, 146, 152, 153, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 195
- 6.) Assignments must have one of the combinations:
 - => For math assignment, one of the following Subject Matter Codes must be reported with one of the following PSC Field Codes:
{ Subject Code = (270, 271, 272, 273, or 278) and PSC Field Code = (970) }
 - => For science assignment, one of the following Subject Matter Codes must be reported with one of the following PSC Field Codes:
{ Subject Code = (410, 412, 413, or 418)
and PSC Field Code = (971) }



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HB280 Certified Math/Science Teachers With Less Than 6 Years Experience For Grades 06-12														
#	SSN Name	School Name	Eligibility Year	Job *		Subject *		PSC Field		Year of Eligibility	Salary Information			Confirmed Grades Taught
				Code	Description	Code	Description	Code	Description		Yrs EXP	Pay Step	Cert Level	

Eligibility Requirements:

- 1.) Certified Math/Science Teachers With Less Than 6 Years Of Experience For Grades 06-12.
- 2.) Must have clear renewable certificate as defined by Professional Standards Commission.
- 3.) Must not be provisional employee.
- 4.) Assignment Type must equal "C" (Certified)
- 5.) Assignments must have one of the following Job Codes:
106, 107, 108, 109, 110, 111, 112, 113, 114, 116, 117, 118, 119, 120, 121, 123, 142, 145, 147, 148, 150, 152, 153, 154, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 195
- 6.) Assignments must have one of the combinations:
=> For math assignment, one of the following Subject Matter Codes must be reported with one of the following PSC Field Codes:
{ Subject Code = (270, 271, 272, 273, or 278) and PSC Field Code = (743, 851, 911, 912, or 961) }
=> For science assignment, one of the following Subject Matter Codes must be reported with one of the following PSC Field Codes:
{ Subject Code = (260,262,263,268,400,402,403,408,410,412,413,418,4P0,4P2,4P3,4P8,4S0,4S2,4S3,4S8,4C0,4C2,4C3, or 4C8) and PSC Field Code = (748, 750, 751, 752, 753, 852, 921, 922, or 962) }

Notice:
-Staff may be listed multiple times based on qualifying assignments.
* Code reported more than once in the same row indicates same code was used in more than one assignment.



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Math & Science Supplement

Eligibility Requirements:

- 1.) Certified Math/Science Teachers With Less Than 6 Years Of Experience For Grades 06-12.
- 2.) Must have clear renewable certificate as defined by Professional Standards Commission
- 3.) Must not be provisional employee.
- 4.) Assignment Type must equal "C" (Certified)
- 5.) Assignments must have one of the following Job Codes:
106, 107, 108, 109, 110, 111, 112, 113, 114, 116, 117, 118, 119, 120, 121, 123, 142, 145, 147, 148,
150, 152, 153, 154, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 195
- 6.) Assignments must have one of the combinations:
=> For math assignment, one of the following Subject Matter Codes must be reported with one of the following PSC Field Codes:
{ Subject Code = (270, 271, 272, 273, or 278) and PSC Field Code = (743, 851, 911, 912, or 961) }
=> For science assignment, one of the following Subject Matter Codes must be reported with one of the following PSC Field Codes:
{ Subject Code = (260,262,263,268,400,402,403,408,410,412,413,418,4P0,4P2,4P3,4P8,4S0,4S2,4S3,4S8,4C0,4C2,4C3, or 4C8)
and PSC Field Code = (748, 750, 751, 752, 753, 852, 921, 922, or 962) }

Health Insurance – Certified



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- 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.

Health Insurance – Certified



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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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- FY 2013 - Began reporting whether an employee had State Health Insurance or not (Y/N)
- FY 2014 - Added the Code "O" to report any employee that had Health Insurance other than State Health

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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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<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>E634</p>
<p>No employees have been reported with the STATE HEALTH PLAN of 'Y'.</p>	<p>E191</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>E192</p>

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Certified Staff																				
School		RTC	All Fund Code			Fund Code = 74			Fund Code = 72			Fund Code = 00						Other		
			All Certified Staff			GNET			RESA			PreSchool			Other (Not Pre School)					
ID	Name		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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Compare "All Fund", "All Certified", "SHBP=Y" to your October Bill State Health Bill.

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

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

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

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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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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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103 Certified Employees – Fund Code 00 with State Health

\$11,340 per employee

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

Financial Reports and How They Relate to FTE/CPI Reporting

Financial Review Division



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- 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 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



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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



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- 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.
- O.C.G.A. §20-2-320 requires districts to report financial activity based on requirements of State Board.
- State Board Rule 160-5-2-.21

Financial Reporting



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- 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.

Financial Reporting



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- 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



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- 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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Financial Reporting

- Job Codes on CPI – Relate to Object Code Expenditure Reporting on Financial Report
- Appendix K-1 to Financial Management of Georgia LUAs Handbook

472	Legal Personnel	151	LEGAL PERSONNEL
445	Technology Specialist	161	TECHNOLOGY SPECIALIST
643	Technology Director	161	TECHNOLOGY SPECIALIST
470	Planning & Evaluation Personnel	162	PLANNING & EVALUATION PERSONNEL
409	School Nurse	163	SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN
444	Nursing Assistant / Health Technician	163	SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN
486	Special Education Nurse	163	SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN
480	Speech/Language Pathologist	164	PHYSICAL/OCCUPATIONAL/MOBILITY THERAPIST
482	Physical Therapist (PT)	164	PHYSICAL/OCCUPATIONAL/MOBILITY THERAPIST
483	Occupational Therapist (OT)	164	PHYSICAL/OCCUPATIONAL/MOBILITY THERAPIST
484	Orientation/Mobility Specialist	164	PHYSICAL/OCCUPATIONAL/MOBILITY THERAPIST
485	Recreational Therapist (RT)	164	PHYSICAL/OCCUPATIONAL/MOBILITY THERAPIST
440	Librarian/Media Specialist	165	LIBRARIAN/MEDIA SPECIALIST
151	Young Farmer Teacher	166	YOUNG FARMER TEACHER
441	Teacher Support Specialist	171	TEACHER SUPPORT SPECIALIST/DIAGNOSTICIAN/AUDIOLOGI
479	Diagnostician	171	TEACHER SUPPORT SPECIALIST/DIAGNOSTICIAN/AUDIOLOGI
481	Audiologist	171	TEACHER SUPPORT SPECIALIST/DIAGNOSTICIAN/AUDIOLOGI
301	Special Education Counselor	172	ELEMENTARY COUNSELOR
400	Elementary Counselor	172	ELEMENTARY COUNSELOR
306	Psychoeducational Counselor	173	SECONDARY COUNSELOR
401	Middle School Counselor	173	SECONDARY COUNSELOR
402	High School Counselor	173	SECONDARY COUNSELOR



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QUESTIONS?

Contact Information



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga.gov
gaedoe.org

Atlanta

Steve Lyle (404-656-6769) – syle@doe.k12.ga.us

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

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

Naylor (229-241-9915)

Rhonda Metts – rmetts@doe.k12.ga.us

Contact Information



Richard Woods,
Georgia's School Superintendent
"Educating Georgia's Future"
ga.gov
gaedoe.org

Amy Rowell

arowell@doe.k12.ga.us

Georgia Department of Education

1652 Twin Towers East

205 Jesse Hill Jr Drive

Atlanta, GA 30334

404-656-2447