

State Charter School Financial Reporting

GaDOE Data Collection Conference 2020
GaDOE Financial Review Division

Compliance with School Accounting and Financial Reporting Structure

- **O.C.G.A. §20-2-2065** – Subject to provisions in O.C.G.A. §20-2-320.
- **O.C.G.A. §20-2-320** – requires certain reporting, including budget and accounting records, for the implementation of QBE.
- **State Board Rule 160-5-2-.21** - requires school districts to record the financial expenditures by Fund, Function, Program, Object, Facility/School codes.


Compliance with School Accounting and Reporting Structure

- *Is financial information reported to the Federal level? YES!*


The screenshot shows the 'Search for Public School Districts' interface. At the top, there is a search bar with a magnifying glass icon and the text 'Search for Public School Districts'. To the right, the logo for 'CCD Common Core of Data' is displayed. Below the search bar, there is a navigation menu with links for 'District Information', 'School & District Navigator', 'Public School Search', 'Data Notes/Grant IDs', and 'Help'. The main search area is divided into two sections: 'District Information' and 'Additional Characteristics'. The 'District Information' section includes fields for 'District Name', 'NCES District ID', 'Street Address', 'City' (with a 'Browse' link), 'State' (a dropdown menu currently set to '- Any State -'), 'Zip Code', 'Distance' (a dropdown menu with 'Miles from Zip' as a unit), 'County' (with a 'Browse' link), and 'Phone #'. The 'Additional Characteristics' section includes 'District Types' with checkboxes for 'regular', 'component', 'supervisory union', 'regional', 'state', 'federal', 'charter', and 'other'. Below this, there are fields for 'Number of Students' and 'Number of Schools', each with a dropdown menu for 'or more'. To the right of the search fields, there are two 'SEARCH TIP' boxes. The first tip says: 'SEARCH TIP: If you are having difficulty finding your school, try only entering the city, state, and/or a key word in the name.' Below this tip are 'Search' and 'Clear' buttons. The second tip says: 'SEARCH TIP: Use the additional characteristics fields in conjunction with any of the District Information. Additional Characteristics should not be used if you have already entered the name of a school district.'

Source: CCD public school district data for the 2015-2016, 2017-2018 school years

Compliance with School Accounting and Reporting Structure



Search for Public School Districts



District Directory Information
(2017-2018 school year)

[Search Results](#) | [Modify Search](#) | [Data Notes/Grant IDs](#) | [Help](#)

| | | | | | | | | | | | | | | | |
|--|--|---|----|---|---|---|---|---|---|----|----|----|----|----|----|
| District Name: Commission Charter Schools- Pataula Charter Academy schools for this district | NCES District ID: 1300218 | State District ID: GA-7830210 | | | | | | | | | | | | | |
| Mailing Address: 18637 Hartford St Edison, GA 39846 | Physical Address: 18637 Hartford St Edison, GA 39846 | Phone: (229)354-4001 | | | | | | | | | | | | | |
| Type: Charter Agency | Status: No change | Total Schools: 1 | | | | | | | | | | | | | |
| Supervisory Union #: N/A | Grade Span: (grades KG - 12) <table style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="background-color: #004a80; color: white;">KG</td> <td style="background-color: #ffff00;">1</td> <td style="background-color: #ffff00;">2</td> <td style="background-color: #ffff00;">3</td> <td style="background-color: #ffff00;">4</td> <td style="background-color: #ffff00;">5</td> <td style="background-color: #ffff00;">6</td> <td style="background-color: #ffff00;">7</td> <td style="background-color: #ffff00;">8</td> <td style="background-color: #ffff00;">9</td> <td style="background-color: #ffff00;">10</td> <td style="background-color: #ffff00;">11</td> <td style="background-color: #ffff00;">12</td> </tr> </table> | | KG | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| KG | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | |
| Website: http://www.pataula.net | | | | | | | | | | | | | | | |

District Details (2015-2016 school year; Fiscal data from 2013-2014)
[Show All](#)

| | | |
|--|--|--|
| Characteristics Staff Fiscal Census | | |
| County: Calhoun County | County ID: 13037 | |
| Locale: Rural: Remote (43) CSA/CBSA: † | Total Students: 518 | |
| | Classroom Teachers (FTE): 29.80 | |
| | Student/Teacher Ratio: 17.38 | |
| | ELL (formerly LEP) Students: 9 | |
| | Students with IEPs: 58 | |

Compliance with School Accounting and Financial Reporting Structure

What is the Required Level of Detail for the Financial Reporting in Accordance with SBR 160-5-2-.21?

School systems are required to follow GAAP (Generally Accepted Accounting Principles) established by the Governmental Accounting Standards Board (GASB).

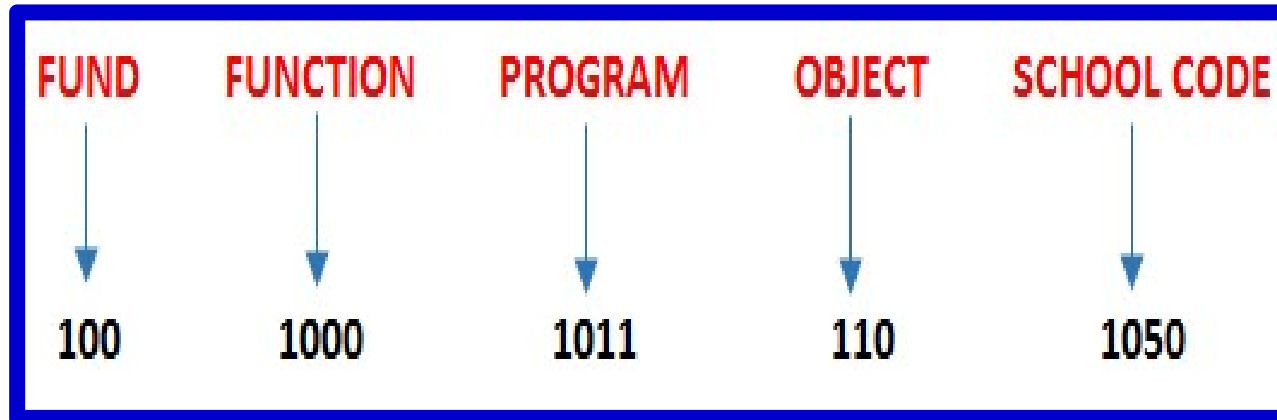
The U.S. Department of Education issues a standard chart of accounts that is used by all states to report revenues and expenditures for each school and school district.

Compliance with School Accounting and Financial Reporting Structure

- LUA State Chart of Accounts
 - Funds – classified by category and then by generic fund type within each category.
 - Governmental Funds
 - General Fund
 - Capital Projects Fund
 - Debt Service
 - Further breakdown by:
 - Function – activity (instruction, media, facilities, etc)
 - Object – service or commodity obtained within the activity (salaries, supplies, equipment, etc.)
 - Program – activity supporting the requirements of a particular grant

Compliance with School Accounting and Financial Reporting Structure

Expenditure Account Code String



(And this isn't even the Complete Account Code!)

Compliance with School Accounting and Financial Reporting Structure

What if our school does not utilize a school district accounting system? Can we report a file from our Quickbooks report? Or the financial statements prepared by our CPA?

NO Each School District/State Charter School must report a single file that meets required specifications.

All Financial Reports must be supported with proper Internal Controls over the Accounting System

Compliance with School Accounting and Financial Reporting Structure

DE046 Financial Transmission

| Position | Field Description | Type | Num of Bytes | Num of Pos | Dec Pos. | Edits | If Edit Fails... |
|----------|--|----------|--------------|------------|----------|--|------------------|
| 1-2 | Fiscal year | Alphanum | 2 | 2 | 0 | Must be for current fiscal year. | Reject Record |
| 3-6 | System Code | Alphanum | 4 | 4 | 0 | Must be a valid System code. | Reject Record |
| 7-9 | State Fund Code | Alphanum | 3 | 3 | 0 | Must be a valid Fund code. | Reject Record |
| 10 | DE046 Indicator | Alphanum | 1 | 1 | 0 | Must be a 1 - No blanks or zeros. | Reject Record |
| 11-14 | QBE Program Code | Alphanum | 4 | 4 | 0 | Must contain a valid program code. Program code field must be filled with "0000" for balance sheet. Use program code "9990" for undistributed programs. | Reject Record |
| 15-18 | Revenue Source, Function, or Balance Sheet Code | Alphanum | 4 | 4 | 0 | If Expenditure, must be a valid Function Code. If Revenue, must be a valid source code. If Balance Sheet, must be a valid balance sheet code. Use accounts 0001, 0002, and 0004 for Beginning Balances, Adjustments and Ending Balances. Fund equity beginning, adjustment, and ending balance records are required for each fund with activity. | Reject Record |
| 19-23 | Object Code | Alphanum | 5 | 5 | 0 | If Revenue or Balance Sheet, must be blank or zeros. If Expenditure, must be a valid object code. Sub-objects on employee benefits will be accepted but will be rolled up to the object level. | Reject Record |
| 24-27 | Facility Code | Alphanum | 4 | 4 | 0 | Valid State Facility or School number required. Facility codes are not used for balance sheet accounts. Fill this field with "0000" for balance accounts. | Reject Record |
| 28 | Building Code | Alphanum | 1 | 1 | 0 | N/A | No Edit |
| 29-30 | Special Reporting Data Element | Alphanum | 2 | 2 | 0 | Should be Zero unless participating in the Title I Consolidation of Schoolwide Program Pilot Project in FY 2017. For Pilot Project, report "11". All other entities report "00" in this location. | Reject Record |
| 31-34 | Additional Codes | Alphanum | 4 | 4 | 0 | N/A | No Edit |
| 35-47 | Amount Budgeted for this Record's account number. (Revenue, Expense, of Balance Sheet) | Alphanum | 13 | 13 | 0 | Must be blank or zero. | Reject Record |
| 48 | Budget Amount Sign | Alphanum | 1 | 1 | 0 | Must be blank. | Reject Record |
| 49-61 | Actual amount for this record's account number. (Revenue, Expense, of Balance Sheet) | Alphanum | 13 | 13 | 0 | Must contain the actual amount. | Reject Record |
| 62 | Actual Amount Sign | Alphanum | 1 | 1 | 0 | Must be "N" if negative, else blank if positive | Default Blanks |
| 63-64 | Filler | Alphanum | 2 | 2 | 0 | Always contain blanks. | Default Blanks |

Compliance with School Accounting and Financial Reporting Structure

Keep in Mind when Reporting for State Charter School:

Entity Code is either 7820 or 7830

School Code is included to distinguish the State Charter

W2010 – Superintendent Salary is Missing –

Warning is on ALL state charter schools. **Ignore**

2400-130 – Head of School is reported as Principal.

Compliance with School Accounting and Financial Reporting Structure

- TAKE NOTE:

- Dollar amounts are actual and include the cents.

- Dollar amounts are not rounded

- Do NOT include the decimal

- Example: \$95,000.00 should be entered as

000000950000

- 13 character positions, dollar amount on far right of position string

Importance of Financial Transmissions

What is the Data Used for Once Submitted?

Some QBE Formula

Annual Census Reports to NCES

Indirect Cost Rate Calculations

Special Education and Title I Maintenance of Effort Calculations

Special Education Excess Cost Calculations

ESSA and Financial Efficiency Star Rating

Compliance with School Accounting and Financial Reporting Structure

- Due on or before **September 30, 2019** for FY 2019 – **NO EXTENSIONS!**
- What does this information tell us?
 - The unaudited financial position by fund
 - Declining or Thriving financial position when compared to prior years
- School Districts can use Error Checking throughout the year to identify potential problems with the Financial Analysis report, prior to submission.
- **DO NOT WAIT UNTIL THE WEEK BEFORE THE DEADLINE TO HIRE AN ACCOUNTING FIRM TO SUBMIT THE REPORTS**

Compliance with School Accounting and Federal Reporting Structure

YES! New State Charter Schools that are opening for the 2019-2020 school year must report their FY 2020 Initial Budget by September 30, 2019, using the prescribed format.

Compliance with School Accounting and Federal Reporting Structure

Remember:

- DE 46 is final record of annual financial information
- Must reconcile to the Federal Grant Drawdown Requests
- Must reconcile to the Federal Completion Reports

Financial Report Transmission Dates

Financial Review Transmission Dates for FY2019

The deadlines for the financial reporting due to the Georgia Department of Education are as follows:

FY 2019 Financial Analysis Report

Transmissions Open - Monday, July 8, 2019

Initial Transmission – Thursday, August 15, 2019

Final Transmission and Superintendent Sign-off - Monday, September 30, 2019

FY 2019 Final Amended Budget

Transmissions Open - Monday, July 8, 2019

Initial Transmission – Thursday, August 15, 2019

Final Transmission and Superintendent Sign-off - Monday, September 30, 2019

FY 2020 Initial Budget

Transmissions Open - Monday, July 8, 2019

Initial Transmission – Thursday, August 15, 2019

Final Transmission and Superintendent Sign-off - Monday, September 30, 2019

Financial Reporting Submissions – How to Submit the DE 46

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

[Link above is on EXTERNAL website. Link will take you to INTERNAL portal where the reports are uploaded.](#)

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
- **Do not** wait until the week of the deadline to start the process

Financial Reporting – DE46 – Chart of Accounts and Code Relationships

Chart of Accounts

Chart Of Accounts - Relationship

Search Classification Relationship

Print

Chart of Accounts

*Fiscal Year:

2020

*Relationship:

Function - Object

Function

Export to Excel

Expand All



| | Code | Name | Description | |
|---|------|----------------|-------------|--|
| + | 1000 | INSTRUCTION | | |
| + | 2100 | PUPIL SERVICES | | |

Financial Reporting – DE46 – Error Checking and Annual Report Transmission

The New Financial Review Error Checking Application opened in February 2019 and is ready for use.

**Error Checking – Use this process monthly!
Upload process same as annual DE 46 Upload process. Can only be used with the ACTUALS**

Error Checking Transmission - Uses and Information

- WHAT:

- Pre-DE46 uploads to determine code relationship discrepancies, out of balance accounts, account code input errors, etc.
- Used to compare the DE106 monthly reported values from the School Nutrition Program against a school district's general ledger data in Fund 600, School Nutrition (*DE106-DE46 Comparison Report*).

- WHY:

- Ensures the DE46 uploads at year-end will be error-free and in compliance.

- WHEN:

- Monthly; same as annual DE 46 Upload process.

- USEFUL TIP: Use  chrome

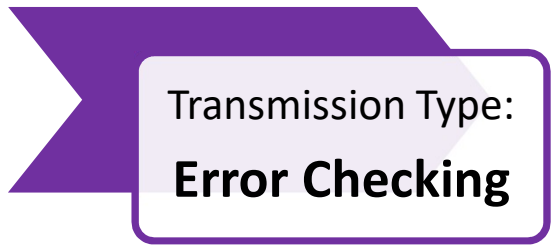
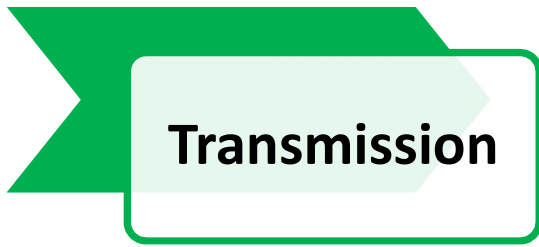
DE 46 Transmission – **NEW PORTAL LOCATION**

The screenshot shows the 'Site Navigation' menu on the left and a 'Surveys' dashboard on the right. The 'Financial Review Application' menu item is circled in red, and a green arrow points to the 'Transmission' sub-item, which is also circled in red. A yellow box highlights the title 'Financial Review Application' and a list of transmission types is provided.

Financial Review Application

Transmission types:

- DE46 Actual
- DE46 Initial Budget
- DE46 Final Budget
- **Error Checking** ⚠



Financial Review - Search

Search Upload Errors and Warnings Warnings Explanations Audit Trail Locks

Print

Search Transmission

*Fiscal Year: 2019 System: All Systems

Transmission Type: Select TransmissionType Transmission Status: Select Transmission Status

Search

Search Transmission Re

Select TransmissionType

- DE46 Initial Budget
- DE46 Actual
- DE46 Final Budget
- Error Checking**

| System | Transmission Status | Lock Status | SignedOff By | SignedOff Date |
|--------|---------------------|-------------|--------------|----------------|
|--------|---------------------|-------------|--------------|----------------|

Common Errors and Warnings

| CODE | Title | Explanation |
|-------|---|---|
| E979 | Fund Level Equity Accounts – 700 Out of Balance | Control Record 0004 for Total Ending Fund Equity does not equal total of all 07XX accounts - These totals MUST equal |
| E2014 | QBE Program Code not valid with Function Code | Example: Program Code 3011 (CTAE) is not valid with Function 2400. It is valid for Function 1000 (Direct Instruction) only. |
| W2001 | All open FTE-reporting facilities should report budgeted expenses | Schools may have closed or facility code changed from construction. |
| W2054 | Object 890 expenditures exceed 10% of the function | Use object 890 for limited, miscellaneous items only. |

Warnings Requiring Explanations

| CODE | Title | Explanation |
|-------|--|---|
| W2006 | Depreciation Expense Not Reported. | All brick and mortar sites must report depreciation expense. |
| W2014 | An explanation is Required for variances in FIN0102 DE046 School Nutrition Comparison Report. | Due to timing, the variances must be identified and reported to the Nutrition Department. |
| W2015 | An explanation must be written for salary and benefit information entered for Clerical staff in Function 1000. (1000-142) | Instruction function is for direct instructional services. |
| W2016 | An explanation must be written for salary and benefit information entered for Administrative staff in Function 1000. (1000-191) | Instruction function is for direct instructional services. |
| W2045 | An explanation is required if On Behalf Expenditures are not reported | All districts participating with PSERS and TRS state support are required to report On-Behalfs. |
| W2511 | An Explanation is required for Fund 500 not reported on DE 46 - School Activity Governmental Funds - <u>New for FY 19</u> | To ensure school activity accounts are reported on the DE 46 |

Financial Reporting – Key Errors/Warnings

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

Financial Reporting – Key Errors/Warnings

- 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, 2081
 - If there is no expenditure reported in at least one of the program codes above, the report file will not be processed.

New
Warning
Code FY
2020 –
FUND
BALANCE
FOR
FEDERAL
FUNDS

New Warning Code Message:
“W2035 – Fund Balance For
Federal Funds does not equal
ZERO at fiscal year end”.



Checks all federal funds ensure that
the fund equity control total is ZERO.



- Ensures no PRIOR year balances brought forward that should be resolved
- Ensures all receivables and payables for the CURRENT fiscal year have been properly set up to zero out the current fiscal year grant funds.

Warning Code W2035- End of Year Fund Equity (MyGaDOE Portal)

| - W2035 | | Fund Balance for Federal Funds does not equal zero at fiscal year end. | | | | 9 | |
|-----------|--------------|--|-------------|--------------------|-----------------|-----------|---------|
| Fund Code | Program Code | Function/ Revenue/ Balance Sheet Code | Object Code | Sub Object Code | Additional Code | School ID | Records |
| 402 | | 0004 | | | | | |
| 404 | | 0004 | | | | | |
| 406 | | 0004 | | | | | |
| 408 | | 0004 | | | | | |
| 414 | | 0004 | | | | | |
| 432 | | 0004 | | | | | |
| 460 | | 0004 | | | | | |
| 462 | | 0004 | | | | | |
| 482 | | 0004 | | | | | |

Errors and Warnings Guide

Complete List of Errors and Warnings available on Financial Review Website with possible causes and resolutions. (sample below)

| Error or Warning Code | Description | Cause | Resolution |
|-----------------------|--|---|--|
| W2053 | Negative balance in General Ledger AP range 0471 - 0479 for the fund | Debit balance in payroll withholdings payable liability accounts | Verify negative (debit) balance is accurate and clean up at fiscal year end. Debit balance may reflect misclassification of payments to payroll vendor and/or overpayment to payroll vendor for payroll withholding |
| W2054 | Object 890 expenditures exceed 10% of the function. | Object Code 890 is for miscellaneous expenditures | Classifying expenditures to a miscellaneous object code should only be used when any other object code in the COA would be inappropriate. This object code should be limited to unusual and infrequent expenditures that cannot be classified elsewhere. |
| W2055 | Negative balance in General Ledger Account | Warning for a General ledger account which reports a negative value that typically reports a positive balance depending on account type | Analyze account(s) to determine and make correcting entry(s) if necessary |
| W2056 | Negative expenditure for this Account | Credit amount reported for an expenditure account | Expenditure accounts should report positive (debit) balances - Analyze account and make adjusting entries if needed |
| W2057 | No balance reported in 0422 for fund 100 | No Salaries and Benefits payable reported for General Fund at fiscal year end | Per GASB 34, Salaries and Benefits earned but not paid as of June 30 must be accrued and reported as a liability for all funds including the General Fund - Fund 100. |
| W2058 | Negative balance in revenue except 3140, 3124 | Debit balance in a revenue account - could indicate revenue posting errors or revenue accrual reversal errors | For QBE revenue accounts, validate GL revenue amounts against QBE allotment plus and minus QBE accruals for accuracy. |
| W2059 | Revenue reported in 3510 in Fund 100 | State School Nutrition Revenue reported in General Fund - should be in Fund 600. | Reclassify to Fund 600 |

How DE 46 Reports are Analyzed During Federal Grant Monitoring and Audit

DE 46 Report is Final Record

**Final Amounts Submitted Must Reconcile
with Detailed General Ledger for Fiscal Year**

Cash Drawdowns

Completion Reports

Schedule of Expenditures of Federal Awards

Federal Grant Drawdowns – DE 147

Georgia Department of Education DE0147 - Request for Reimbursement of Monthly Cash Disbursements

Status : Closed Payment Request found for your selection. You can only View the Submitted Request

1. Identification Information :

| | | |
|---|--------------------------------------|--------------------------------------|
| Fiscal Year : 2019 | System Name: <input type="text"/> | System Number : <input type="text"/> |
| Program Name : 30 <input type="button" value="Retrieve the Grant"/> | State Project number : 100 | |
| Title I-A, Improving the Academic Achieve. of the Disadvantaged (CFDA# 84.010) - 551 - 100 - 30 ▼ | LEA Fund Code : 402 | |
| | LEA Program Code : 1750 | |
| Grant Period : 07/01/2018 through 09/30/2019 | Approved Budget : \$513,147.00 | |

2. Year-to-Date Cash Disbursements as of End of month prior to Requested Month : \$309,485.10

| | |
|---|---|
| a. Grant Funds Received and/or Requested through Previous Period. | <input type="text" value="\$309,485.10"/> |
| b. Estimate Cash Disbursements through Previous Period | <input type="text" value="\$0.00"/> |
| c. Estimated Cash Balance of Funds at End of Previous Period | <input type="text" value="\$309,485.10"/> |

*The funds requested in Part 3 are not to be included in Part2.

3. Request of Funds for Period :

| Month / Year | Estimated Requirements | Less Estimated Cash Balance From Previous Period | Requested Amount | Date Paid by DOE |
|--------------|---|--|--|------------------|
| 03/2019 | <input type="text" value="\$357,620.12"/> | <input type="text" value="\$309,485.10"/> | <input type="text" value="\$48,135.02"/> | 05/09/2019 |

Retrieve the Form [Back to Menu](#) Invoice No: 7820108030190319

COMPLETION REPORTS - Items to Know / Tips

- Completion reports information and instructions are in the following locations:

Federal Programs Handbook

- http://www.gadoe.org/School-Improvement/Federal-Programs/Documents/Federal%20Resources/OVERARCHING%20Information%20Master%201.11.2019_MASTER%20FINAL.pdf



Financial Review's website

- <http://www.gadoe.org/Finance-and-Business-Operations/FinancialReview/Documents/Completion%20Report%20Instructions%203.2018.pdf>
- Load the last approved budget in the completion report.
- Use function/object codes approved by program.
- Do not finalize the completion report until all payments have been requested/accrued/paid by the system.
- Completion Reports are due 30 days after the grant award ending period.

Completion Reports

2018 Grant Award Example

REMINDER: *Do not forget the receivables.* Enter a receivable in Federal Funds for revenue earned, but not received as of 06/30/XX.

Grants Application

Grants Details:

System ID: [] Fiscal Year: 2018

Grant Name: Title I-A, Improving the Academic Achieve. of the Disadvantaged (CFDA# 84.010) - 30 Version No: Original

Grant Start Date: 07/01/2017 Grant End Date: 09/30/2018

LUA Fund Code: 402 Status: Closed

Completion Report

Search Grant Expenditures Sub-Grant Expenditures Contact Info Audit Trail Variance

ReOpen | Print

Expenditure Details:

| | | | | | | | |
|-------------|----------------|----------------------------|---------------------------------|---------------------------------|--------------------|---------------------------------|----------|
| Transfer In | Approved Grant | Funds Received / Requested | 7/1/2017-6/30/2018 Expenditures | 7/1/2018-9/30/2018 Expenditures | Total Expenditures | Received Amount (Cash Shortage) | Variance |
| \$0.00 | \$7,831,962.00 | \$6,251,346.85 | \$6,096,220.16 | \$563,386.60 | \$6,659,606.76 | (\$408,259.91) | 85.03% |

Grant Budget

| Function | Object | Amount Budgeted | 7/1/2017-6/30/2018 Expenditures | 7/1/2018-9/30/2018 Expenditures |
|----------|--------|-----------------|---------------------------------|---------------------------------|
| | | 0 | 0 | |

Add Cancel

| Function | Object | Amount Budgeted | 7/1/2017-6/30/2018 Expenditures | 7/1/2018-9/30/2018 Expenditures | Variance | Budget vs Expenses Diff |
|--------------------|----------------|-----------------|---------------------------------|---------------------------------|----------|-------------------------|
| 1000 - INSTRUCTION | | \$3,599,136.00 | \$2,748,494.26 | \$203,600.53 | 82.02% | \$647,041.21 |
| | 110 - TEACHERS | \$242,318.00 | \$208,741.62 | \$0.00 | | \$33,576.38 |
| | 110 - TEACHERS | \$195,206.00 | \$191,984.62 | \$0.00 | | \$3,221.38 |
| | 110 - TEACHERS | \$147,154.00 | \$133,684.30 | \$762.82 | | \$12,706.88 |

Expenditures incurred July 1 - June 30. (Does not matter when cash is drawn down). This time period includes summer Salaries/Benefits accruals at June 30.

ing Georgia's Future



Schedule of Expenditures of Federal Awards

| Federal Grantor/ Pass-through Grantor/ Program Title | Federal CFDA Number | Pass-through Entity Identifying Number | Federal Expenditures |
|--|---------------------|--|----------------------|
| U.S. Department of Education: | | | |
| Pass-through from Georgia Department of Education: | | | |
| Title I Grant to Local Educational Agencies | 84.010 | N/A | \$ 476,943 |
| Title II Grant - Improving Teacher Quality State Grant | 84.367 | N/A | 18,500 |
| Title IV-A - Student Support and Academic Enrichment Grant | 84.424 | N/A | - |
| Career and Technical Education - Basic Grant to States | 84.048 | N/A | 2,910 |
| Special Education Cluster (IDEA) | | | |
| Special Education - Grants to States | 84.027 | N/A | 306,811 |
| Total U.S. Department of Education | | | 805,164 |
| U.S. Department of Agriculture: | | | |
| Pass-through from Georgia Department of Education: | | | |
| Child Nutrition Cluster - National School Lunch Program | 10.555 | | 97,920 |
| Total U.S. Department of Agriculture | | | 97,920 |
| Total Federal Awards | | | \$ 903,084 |

Internal Controls Over Financial Reporting

State Charter School IS Responsible for Financial Operations

Document Review Process for Approving Purchase Orders/Invoices/Payments

Document Process for Preparation and Review of Bank Reconciliations

Document Cash Management Process

Document Allowability Determination Process

Document Cash Receipting Process – When QBE is Wired, how is it posted to Financial Statements?



Contact Information

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