

# **GAINS 2026**

## **Continuing Education Workshop**

**Georgia Department of Education  
Financial Review Division  
May 6, 2026**

# Agenda

- Form 1099 Overview
- Payroll Reconciliations
- Unclaimed Property
- Federal Funds Transferability
- Consolidation of Funds
- Preparing to Close FY 2026
- FTE Projections FY 2027
- Training and Experience and Health Insurance Projections FY 2027
- Additional Topics

# Form 1099 Overview

## Use of 1099 Forms for Contracted Employees

# 1099 Form Quick Facts

- 1099-NEC – Reports “nonemployee compensation” for services provided by individuals, partnerships, or estates.
- Same deadline as W-2, January 31<sup>st</sup>.
- Filed by businesses, non-profits, governmental entities, that paid an individual not on their payroll for services rendered.
- If a school system has 10 or more total information returns (1099s + W-2s combined), electronic filing is mandatory.
- Four conditions must be met for filing a 1099.
- Georgia does not impose a separate state-level 1099 filing requirement – vendors must report income on GA income tax returns.

# 1099 Form Quick Facts

What is the difference between the 1099-NEC and the 1099-MISC Forms?

1099-NEC – For services. Used for independent contractors and consultants providing a service.

1099-MISC – for awards, attorney fees, royalties, etc.

Most school systems will utilize the 1099-NEC form.

# When to Report Payments to Independent Contractors

- Payment was made to someone that is not the entity's employee.
- Payment was made for services in the course of your trade or business (including governmental entities and non-profits).
- Payment made to an individual, partnership, estate, or in some cases, a corporation.
- Payments made to a payee total the threshold amount or greater during the fiscal year.
  - Threshold for 2026 is \$2,000.

# Examples of Independent Contractors

- Consultants (instructional coaches, curriculum writers, grant consultants).
- Independent contractors and freelancers
- Speakers, presenters, trainers, and evaluators
- Professional service providers (unless paid as employees)
- Attorneys and law firms (even if incorporated)

Key point: If individual is paid outside of payroll and not treated as an employee, a 1099-NEC is required.

# Best Practices

- Require Form W-9 before vendor setup in accounting system.
- Validate:
  - Legal name matches IRS records
  - TIN (Tax Identification Number) is complete
  - Federal tax classification is clear
- Maintain W-9s in the AP/Accounting Department.

# Best Practices – W-9 Form

<p>Form <b>W-9</b> (Rev. March 2024) Department of the Treasury Internal Revenue Service</p>	<p><b>Request for Taxpayer Identification Number and Certification</b></p> <p>Go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> for instructions and the latest information.</p>	<p><b>Give form to the requester. Do not send to the IRS.</b></p>
<p><b>Before you begin.</b> For guidance related to the purpose of Form W-9, see <i>Purpose of Form</i>, below.</p>		
<p>Print or type. See Specific Instructions on page 3.</p>	<p><b>1</b> Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)</p>	
	<p><b>2</b> Business name/disregarded entity name, if different from above.</p>	
	<p><b>3a</b> Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor    <input type="checkbox"/> C corporation    <input type="checkbox"/> S corporation    <input type="checkbox"/> Partnership    <input type="checkbox"/> Trust/estate  <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .  <b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions)         </p>	
	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p style="text-align: right;"><i>(Applies to accounts maintained outside the United States.)</i></p>	
	<p><b>3b</b> If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . <input type="checkbox"/></p>	
	<p><b>5</b> Address (number, street, and apt. or suite no.). See instructions. Requester's name and address (optional)</p>	
	<p><b>6</b> City, state, and ZIP code</p>	
<p><b>7</b> List account number(s) here (optional)</p>		
<p><b>Part I Taxpayer Identification Number (TIN)</b></p> <p>Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i>, later.</p> <p><b>Note:</b> If the account is in more than one name, see the instructions for line 1. See also <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.</p>		
		<p><b>Social security number</b></p> <p>____ - ____ - _____</p> <p><b>or</b></p> <p><b>Employer identification number</b></p> <p>____ - _____</p>

# Best Practices – 1099 Form

7171

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				OMB No. 1545-0116	<b>Nonemployee Compensation</b>	
				Form <b>1099-NEC</b>		
				(Rev. April 2025) For calendar year _____		
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation \$		<b>Copy A</b> <b>For Internal Revenue Service Center</b> For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the <b>General Instructions for Certain Information Returns.</b> <a href="http://www.irs.gov/Form1099">www.irs.gov/Form1099</a>		
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>				
RECIPIENT'S name		3 Excess golden parachute payments				
Street address (including apt. no.)		\$				
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld \$				
Account number (see instructions)		5 State tax withheld \$	6 State/Payer's state no.			7 State income \$
		2nd TIN not. <input type="checkbox"/>				

Form **1099-NEC** (Rev. 4-2025) Cat. No. 72590N [www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC) Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page – Do Not Cut or Separate Forms on This Page**

# Checklist

- Vendor Setup
  - Confirm payment is business-related
  - Determine employee vs. contractor status
  - Collect Form W-9 before first payment
  - Validate vendor type (individual, LLC)
- Payment Review During the Year
  - Track cumulative vendor payments by calendar year
  - Identify service payments (consultants, trainers, speakers)
  - Review attorney and healthcare provider payments
  - Identify backup withholding situations
- Year-End Review
  - Run vendor payment reports
  - Separate goods vs. services
  - Verify vendor names and TINS against W-9s.

# Checklist

- Filing and Deadlines
  - Issue recipient copies by January 31
  - File 1099-NEC with IRS by January 31
  - File other 1099s by applicable paper or e-file deadline
  - Confirm electronic filing threshold is met
- Post-Filing and Audit Readiness
  - Retain W-9s and 1099s
  - Correct errors promptly
  - Coordinate AP, Payroll, and Finance processes

# Federal Form 941 Overview

Purpose, structure, quarterly filing requirements,  
and year-end reconciliation

# Source Documents Needed

- Payroll Earnings History Register (Detail and Totals)
- General Ledger
- Bank Statements
- Prior 941 Filings
- And at calendar year end, W2 Reports for annual reconciliation to 4 quarterly 941 Reports

# Source Documents Needed

- **Payroll Register:** The core document showing gross pay, all tax withholdings (federal, Social Security, Medicare), and deductions for every employee.
- **General Ledger (GL):** To ensure payroll-related entries (expenses and liabilities) match the register.
- **Bank Statements:** To cross-verify actual cash flow from payroll disbursements and tax deposits.
- **Prior Filings:** Specifically, Schedule B (for semi-weekly depositors) or [Form 941-V](#) (payment vouchers).

# Total Compensation

- Sum of wages, tips, and compensation for Line 2 of Form 941.
- NOTE: The employee's total Federal taxable wages are calculated as follows:

Total Gross  
+ Fringe Benefit  
+ Imputed Income  
- Annuities  
- TRS Amount Withheld from Employee  
+ 457 Non-qualified Plans  
- Non-taxable deductions  
+ Taxable third-party sick pay  
Employee's Total Federal Taxable Wages

# Reconciliation Overview

- Ensure Form 941 = Payroll Earnings Register = EFTPS deposits.
- Reconciliation is the act of proving that **Form 941 entries = Payroll Earnings Register totals = Tax Deposits made.**
- **Quarter-to-Date (QTD) Check:** Ensure the sum of net pay across all payroll runs matches the total bank withdrawals for the quarter.
- **Identify Discrepancies:** Common mismatches occur due to rounding (fractions of cents), voided checks, or manual GL entries that were not updated in the payroll system.

# Final Filing & Compliance

- Deadlines, Form 941-X corrections, and year-end alignment to W-2/W-3.
- **Deadlines:** Remind managers that [Form 941](#) is due by the last day of the month following the end of the quarter (e.g., April 30 for Q1).
- **Corrections:** If an error is found *after* filing, use Form 941-X to amend the return.
- **Year-End Alignment:** It is very important that the four quarterly 941s must ultimately match the annual totals reported on [Forms W-2 and W-3](#).

# Calendar Year End Reconciliation

- At Calendar Year End, total of W2's must equal 4 quarterly 941s:
  - Federal Taxable Wages
  - Social Security Wages
  - Medicare Wages
  - Federal Income Tax Withheld
  - Social Security Tax Withheld
  - Medicare Tax Withheld
  - All other reportable wages and deductions reported on 941s.

# CS-1 Reconciliation

- From the state auditor:
- In accordance with the **Official Code of Georgia Annotated 50-6-27**, we have provided information showing the name, title or functional area, salary and travel expense incurred by all personnel of every office, institution, board, department and commission in the executive department of the State government, of every State authority, of every university or college in the University System of Georgia, of other reporting entity organizations of the State of Georgia and **every local board of education** who complied with reporting the aforementioned information.

# CS-1 Reconciliation

- Steps may vary based on accounting software used
- Salary payments (cash basis) must reconcile to the General Ledger. General Ledger at FYE is modified accrual basis, hence the reconciliation back to the cash basis for the CS-1.
- Travel payments (cash basis) made to employees must be reported on CS-1.
- Travel payments to hotel vendors (with vendor check) should be reclassified to the employee for CS-1 reporting purposes. Methods vary depending on accounting software.

# The CS-1 Reconciliation Equation

- CS-1 is cash basis (Amounts paid to employees)
- General Ledger at Year End is modified accrual basis

FY26 Salary Summary per General Ledger

– FY26 Salary Accruals

+ FY25 Salary Accruals

= CS1 Salary

# CS-1 Exceptions

- Financial Accounting & Reporting System (PF1)
- Financial Reporting & Month/Yr-End Close Menu (PF9)
- Print CS-1 Report with Transmission File (PF30)

# CS-1 Exceptions

PCG Dist=8991 Rel=08.01.00 05/02/2008 NIA 001 K:\SYSTEM K:\SECOND \pcg2k3help ANNL 0224

Salary and Travel Expense Report

Please specify the date range of the records to be selected for the  
Salary and Travel Expense Report and Transmission File:

07 01 2007 thru 06 30 2008  
(MM DD CCYY) (MM DD CCYY)

Input Dates

Enter to Continue

ENTER = Continue, Pfkey 16 = Exit 07.03.00

# CS-1 Exceptions

```
PCG Dist=8991 Rel=06.04.00 06/22/2007 LGP 001 K:\SYSTEM C:\SECOND ANNL 0224

CS-1 EXTRACT File Completed - The following files created:

CS-1 Salary and Travel          C:\SECOND\GOSEND
CS-1 Salary = 14,332.440.44
CS-1 Travel = 6,806.44

Print Files:
CS-1 Salary & Travel Detail by Employee
CS-1 Salary & Travel Detail by Account
CS-1 Salary & Travel Export File
CS-1 Exception List

Please Review all Print Files

ENTER = Continue
```

Salary should equal  
General Ledger  
And Earnings History

Shows Earnings History  
Records that are NOT  
Included in the CS-1

# CS-1 Exceptions

CS-1 Error Report

Date: 06/22/2007 15:01  
Program: ANNL0224

Emp/Vnd...SSN	Name	Input	Voucher/Seq	Export File	Error Message
089136...999089136	REG, TI6IKA	Payroll		Salary & Travel	Missing CS1 JOB(from CPI)
089430...999089430	WH4PPLE, OR4THA	Payroll		Salary & Travel	Missing CS1 JOB(from CPI)
089709...999089709	MA4LORY, MI4LARD	Payroll		Salary & Travel	Missing CS1 JOB(from CPI)
089877...999089877	ME4NS, FR4TE	Payroll		Salary & Travel	Missing CS1 JOB(from CPI)
089943...999089943	PROBLEMCAUSER, PATTIE	4260.84	071000104110002100001930000000	Earnings History	04/30/2007
002110...000000000	VENDOR 002110	Expense	9985	Salary & Travel	Missing EMPNO
004261...000000000	VENDOR 004261	Expense	9997	Salary & Travel	Missing EMPNO
004268...000000000	VENDOR 004268	Expense	9998	Salary & Travel	Missing EMPNO
004270...000000000	VENDOR 004270	Expense	9999	Salary & Travel	Missing EMPNO
004283...000000000	VENDOR 004283	Expense	9998	Salary & Travel	Missing EMPNO
Total Earnings NOT Reported		4260.84			

# CS-1 Exceptions

PCG Dist=8991 Rel=06.04.00 06/22/2007 LGP 001 K:\SYSTEM C:\SECOND

EARNINGS

Earnings Record For: 89943 - PROBLEMAUSER, PATTIE Qtr 07-2 Pay Prd 04

\*\* Issued Check \*\* 999-08-9943 Loc 0193 Class 04 Cert C Instruc I Type F Pen 2

Chk Dt 04/30/2007 Chk Bank BK01 Chk No 502438 DD Bank 00 Chk Type C Pay Sched 12 Res State 1

Reg Hr Out Hr Reg Amt 4335.84 Out Amt Contract

Trans Dt 00/00/0000 AEIC Ind Adv EIC Paymt FICA Y GHI Y Retr svc credit 1

LTyp	PTyp	Tot	Gross	FICA Gr	FICA Amt	Pens Gr	Pens Amt	GHI Gr	Reas	Period End
001	S		4260.84	4018.49	307.42	4260.84	213.04	4260.84	03	4/30/2007
002	S		175.00	165.04	12.62	175.00	8.75		03	4/30/2007
003	Q		100.00-	94.31-	7.22-	100.00-	5.00-		03	3/31/2007
004										
005										
Totals			4335.84	4089.22	312.82	4335.84	216.79	4260.84		

ACCT 001 07 100 1041 1000 21000 193

ACCT 002 07 100 1043 1000 11000 193

ACCT 003 07 100 1041 1000 11000 193

ACCT 004 00

ACCT 005 00

OASDI Gr 4089.22 OASDI Amt 253.53 HI Gr 4089.22 HI Amt 59.29 Ann #1 2 Ann #2 3

Ded 03 N Ded 04 N Ded 19 N Ded 20 N Ded 29 N Ded 13 N Ded 01 N Ded 17 N Ded 24 N Ded 31 N

350.39 181.92 32.15 14.50 24.44 31.60 160.00 10.42 48.10 84.28

Ded 09 N Ded 22 N Ded Ded Ded Ded Ded Ded Ded

75.30 293.00

Employer paid deductions: GHI 712.11 Pension ER 402.37 Pension EE

Ded Ded Ded Ded Ded Ded Ded Ded

\*\*\* Gross Pay 4335.84 \*\*\* Deductions 1835.71 \*\*\* Net Pay 2500.13 \*\*\* NON TAX 246.62

07.02.00

Account Number Is Not a Salary Account

# Travel Payments to Employees

- Employee travel reimbursement must be submitted for payment with supervisor approvals within 60 days by the employee to be considered non-taxable under the IRS “Accountable” plan.
- Travel reimbursement submitted for payment after 60 days of activity will be treated as taxable wages to the employee.
- Reimbursement should be made through payroll and subject to applicable payroll taxes if received after 60 days.
- Must be communicated to all employees and in district travel policy.
- See IRS publication [2025 Publication 463](#) for more information.

# Unclaimed Property

# Unclaimed Property

- O.C.G.A. §44-12-193 – if property is unclaimed by the owner for more than 5 years
- O.C.G.A. §44-12-206 – unpaid wages that have remained unclaimed by the owner for more than 1 year
- Georgia Department of Revenue Website
- Holder Requirements (which is the school system in the case of outstanding checks)
- Forms and Instructions included on website
- Must submit electronically

# Unclaimed Property

To process remittance of Unclaimed Property in PCG:

## Payroll Checks

1. Do **NOT** cancel the payroll claim
2. Clear the check in the outstanding check list
3. Manual JE – Debit Cash and Credit 199-9990-9000 (putting the cash bank on the books)
4. Prepare a manual check for issuance to GA Department of Revenue
5. Manual JE – Credit Cash and Debit 199-9990-9000 for check to Revenue

# Unclaimed Property



DEPARTMENT of  
REVENUE

An official website of the State of Georgia. How you know English Organizations

SEARCH

Taxes Motor Vehicles Alcohol & Tobacco Local Government Unclaimed Property About DOR Careers

## Unclaimed Property

People who have lived in Georgia may have property being protected by the state, including uncashed checks, security deposits, overpayments, and more. If the owner doesn't take action for the property within a set amount of time, the holder of the property is required to turn it over to the state.



Find or Claim Property



Report Property



Register as a Claimant Designate Representative



<https://dor.georgia.gov/unclaimed-property-program>

# Unclaimed Property



DEPARTMENT of  
REVENUE

Taxes ▾ Motor Vehicles ▾ Alcohol & Tobacco ▾ Local Government ▾ **Unclaimed Property ▾** About DOR ▾ Careers

Home > **Unclaimed Property** > Report Unclaimed Property

Unclaimed Property

Search for Unclaimed Property

**Report Unclaimed Property**

Unclaimed Property FAQs

## Holder Reporting

On this page find information for unclaimed property holders. Holders are any entity in possession of property that is subject to the state's unclaimed property laws and belonging to another person. Holders include corporations, financial institutions, government entities, insurance companies and transfer agents.

### Information for Holders

- Holders are required to [submit electronic reports through our online portal](#)
- Holder reports are due on November 1st for all holders except insurance companies. Insurance companies must report by May 1st.
- Unclaimed property holders or consultants concerned with addressing compliance issues should [email UCP Reporting](#).

### Related Links

[Frequently Asked Questions](#)

[Upload Holder Reports and Make Payments Online](#)

### Relevant Information: Holder Forms & Reports

Search



Link	Description
<a href="#">Additional Information</a> (PDF, 46.77 KB)	Holders Additional Information and Instructions
<a href="#">Annual Filing Report Information</a> (PDF, 196.73 KB)	Georgia Unclaimed Property Annual Filing Report



# Transferability

Title IIA and Title IVA

# Transferability

## Definition

Transferability is a flexibility authority that permits local educational agencies (LEAs) to transfer all or a portion of funds it receives from Title II-Part A, and Title IV-Part A to other specified federal programs.

### How Does Transferability Work?

- Transferred funds become funds of the program to which they are transferred. (Subject to all the rules and requirements of the programs to which the funds are transferred.)
- Transferred funds increase the receiving programs allocation and will affect any required set asides (Parent and Family Engagement, Equitable Services, Indirect Costs)
- Transferred funds should be spent and drawn down first prior to any funds being drawn down from receiving program Once funds are approved for transfer, they cannot be transferred back to the original grant.

# Federal Programs Allowed in Transferability

- **LEAs may transfer funds FROM:**
  - Title II, Part A – Supporting Effective Instruction State Grants
  - Title IV, Part A – Student Support and Academic Enrichment (SSAE) Grants
- **TO any of these programs:**
  - Title I, Part A – Improving Basic Programs Operated by Local Educational Agencies
  - Title I, Part C – Education of Migratory Children
  - Title I, Part D – Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At-Risk
  - Title II, Part A – Supporting Effective Instruction State Grants
  - Title III, Part A – English Language Acquisition, Language Enhancement, and Academic Achievement
  - Title IV, Part A – Student Support and Academic Enrichment (SSAE) Grants
  - Title V, Part B – Rural Education Achievement Program (REAP)

# Transferability & the Consolidated Application

Consolidated Application

**Program Status**

District Name : \_\_\_\_\_ District Code : \_\_\_\_\_

Fiscal Year : 2023

Programs | Planning | Prayer Certification | Attachments | Audit Trail | GEPA

Title Programs

Fund Status on ConApp	Fund Name	Budget Account for ConApp
<b>Transfer-out</b>	Title II-Part A and/or Title IV-Part A	<u>Function Code 5000</u> and <u>Object Code 930</u> (5000-930, OPERATING TRANSFERS <b>TO</b> OTHER FUNDS).
<b>Transfer-in</b>	Title I-Part A, Title I-Part C, Title I, Part D, etc.	<u>Revenue Source Code 5200</u> (OPERATING TRANSFERS <b>FROM</b> OTHER FUNDS).

# Transferability & Cash Drawdowns- DE0147

GAORS TRANSACTIONS		ACCOUNTING TRANSACTIONS	
<b><u>1. DRAW DOWNS- Transferred-out Funds</u></b>	Draw down <u>first</u> from the transferred-out programs <i>(Title II-A, Title IV-A).</i>	<b><u>1. POST REVENUES</u></b>	Post the Title II-A & Title IV-A revenues to the respective fund accounts when draw down funds are received.
<b><u>2. DRAW DOWNS- Transferred-in Funds</u></b>	Draw down the <u>remaining</u> expenditures from the transferred-in fund <i>(Title I-A, Title I-C, Title III-A, Title V-B, etc.).</i>	<b><u>2. CASH TRANSFER</u></b> <i>(Necessary because the expenditures are in another fund; cash needs to = expenditures)</i>	Make a journal entry or some other type of accounting transaction to move the cash from Title II-A & Title IV-A to the transferred-in fund to cover expenditures.

Always ensure that there is documentation from the general ledger to support the draw downs.

# Transferability Consolidated Application

Program :	Title I -A, Improving the Academic Achieve	
Current FY Allocation :		\$2,652,400.00
Additional Allocation :		\$0.00
Carry Over :		\$274,598.00
Pooling Allocation :		\$0.00
Total Grant Award :		\$2,926,998.00
Transfer Amount :		\$629,005.00
Total Amount to be Budgeted :		\$3,556,003.00

**TRANSFER-IN DISPLAY**

**ConApp:**  
**'Transfer Amount'**  
**General Ledger:**  
**'Incoming Transfer'**  
*(using Revenue Source Code 5200 Transfer Amount)*

Budget Detail		From Program	To Program	Function	Object	Units	Price	Pooling	Amount
2025		Title II-A, Improv	Title I -A, Improving the Academic Achieve	5000	930	1	\$471,243		\$471,243
2025		Title II-A, Improv	Title I -A, Improving the Academic Achieve	5000	930	1	\$197		\$197
		<b>Total :</b>							<b>\$471,440</b>

**TRANSFER-IN DISPLAY**

**ConApp:**  
**'Transfer Amount'**  
**General Ledger:**  
**'Incoming Transfer'**  
*(using Revenue Source Code 5200 Transfer Amount)*

2025	Title IV-A, Student S Academic Enrichment	XFER - Transfer of Funds	Title I -A, Improving the Academic Achieve	5000	930	1	\$157,565		<b>\$157,565</b>
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# Transferability General Ledger

FUND DESCRIPTION	ACCOUNT DESCRIPTION	AMOUNT
402 - Title I	Total Expenditures	<u>3,439,170.08</u>
402 - Title I	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	2,810,165.08
402 - Title I	5200 - OPERATING TRANSFERS FROM OTHER FUNDS	629,005.00
		<u>3,439,170.08</u>

FUND DESCRIPTION	ACCOUNT DESCRIPTION	AMOUNT
414 - Title II	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	471,440.00
414 - Title II	5000-930 - OPERATING TRANSFERS TO OTHER FUNDS	471,440.00

FUND DESCRIPTION	ACCOUNT DESCRIPTION	AMOUNT
462 - TITLE IV	1000-610 - SUPPLIES	7,192.60
462 - TITLE IV	1000-615 - EXPENDABLE EQUIPMENT	3,268.49
462 - TITLE IV	2100-300 - PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	37,440.00
462 - TITLE IV	2213-810 - DUES AND FEES	2,688.00
462 - TITLE IV	2230-190 - OTHER MANAGEMENT PERSONNEL	815.00
462 - TITLE IV	2230-220 - FICA	62.00
462 - TITLE IV	2230-230 - Teachers Retirement System	170.00
462 - TITLE IV	2230-290 - Other Employee Benefits	3.00
462 - TITLE IV	2300-880 - FEDERAL INDIRECT COST CHARGES	1,115.40
462 - TITLE IV	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	210,319.49
462 - TITLE IV	5000-930 - OPERATING TRANSFERS TO OTHER FUNDS	157,565.00

# Transferability

## Did LEA spend at least 85% of Title I?

Total Allocated for Title I	\$3,556,003
Original Allocation	\$2,652,400
Carryover	\$274,598
Transferred In Amount	\$629,005
Total Expenditures	\$3,439,170.08

# Transferability

## Did LEA spend at least 85% of Title I?

**YES**

Total Allocated for Title I	\$3,556,003
Original Allocation	\$2,652,400
85% of Original Allocation	\$2,254,540
Carryover	\$274,598
Transferred In Amount	\$629,005
Total Amount that Must Be Expended	\$3,158,143

# Transferability of Funds Revenue

FUND DESCRIPTION	SOURCE DESCRIPTION	PROGRAM DESCRIPTION	AMOUNT
402 - Title I	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	1750 - REGULAR, TITLE I	575,121.26
402 - Title I	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	1762 - MIGRANT EDUCATION, TITLE I - REGULAR	5,185.85
402 - Title I	5200 - OPERATING TRANSFERS FROM OTHER FUNDS	1750 - REGULAR, TITLE I	113,240.00
414 - Title II	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	1784 - Supporting Effective Instruction State Grant	65,989.00
462 - TITLE IV	4520 - OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	1779 - Title IV - Student Support and Academic Enrichment Program (SSAE)	47,251.00
<b>Grand Total</b>			<b>806,787.11</b>

# Transferability of Funds Revenue

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Other Programs

Pass-Through From Georgia Department of Education

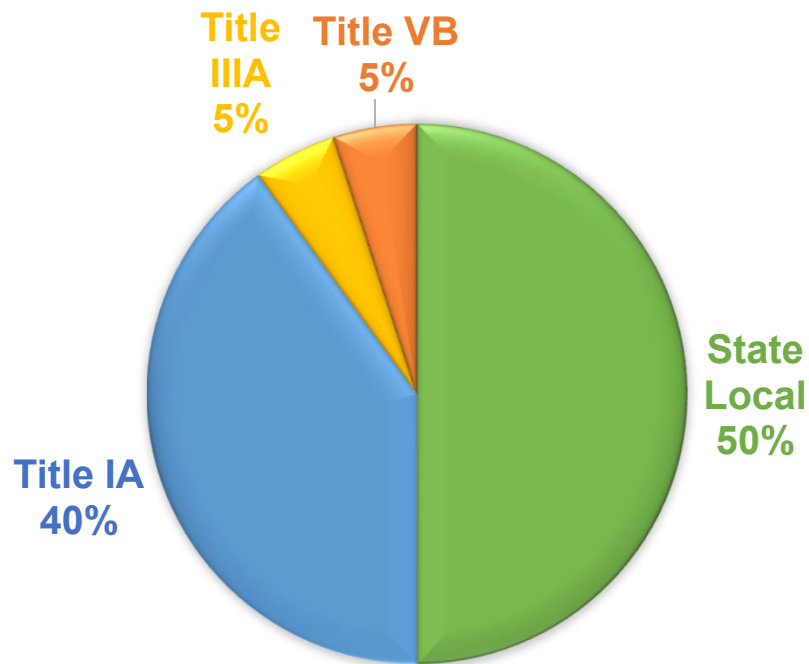
Career and Technical Education - Basic Grants to States	84.048A	V048A240010	22,265.90
Migrant Education State Grant Program	84.011A	S011A230011	5,185.85
Rural and Low-Income School Program	84.358B	S358B230010	4,050.00
Rural and Low-Income School Program	84.358B	S358B240010	36,647.74
Student Support and Academic Enrichment Program	84.424F	S424F220011	192,880.73
Title I Grants to Local Educational Agencies	84.010A	S010A230010	21,573.00
Title I Grants to Local Educational Agencies	84.010A	S010A240010	666,788.26
Total Other Programs			949,391.48
Total U.S. Department of Education			1,575,226.11
Total Expenditures of Federal Awards			\$ 2,752,816.53

Title II and Title IV were transferred into Title I – Expenditures Reported on SEFA.



# Consolidation of Funds (CoF)

## Drawdowns Calculated on Percentages



**“ABC SCHOOL” ALLOCATION PERCENTAGES**

“ABC SCHOOL” Total Fund 150 Expenditures \$250,000 (example)	
Program	Amount Charged to Program based on Percentages
State/Local	\$125,000
Title IA	\$100,000
Title IIIA	\$12,500
Title VB	\$12,500
Total	\$250,000

# Consolidation of Funds (CoF)

## Modified Chart of Accounts

The Chart of Accounts provides the basic structure for the U.S. Government Standard General Ledger (USSGL).

- Fund Code: Fund 150
- Program Code: 8881  
Use for transfers only
- Function: Limited to Functions  
Focused on Instruction & Supports
- Object Code: 881  
Use for transfers only

### Quick Summary of Chart of Account Coding

- **3 Digit Fund Code:** The source from which funds are expended  
*Example: Title I is Fund 402*
- **4 Digit Program Code:** The program from which the funds are expended  
*Example: Title I is Program 1750*
- **4 Digit Function Code:** The function, or broad category, from which the funds are expended  
*Example: Function 1000 is Instruction*
- **The 3 Digit Object Code:** The object, or specific category, from which the funds are expended  
*Example: Object Code 100 is Salaries*

# Consolidation of Funds Allocations

Section	02 EXPENDITURE	
Fiscal Year	2025	
SYSTEM NAME		
OBJECT DESCRIPTION	881 - Schoolwide Schools	
<b>FUND DESCRIPTION</b>	<b>FUNCTION DESCRIPTION</b>	<b>AMOUNT</b>
100 - General Fund	1000 - INSTRUCTION	53,531.70
100 - General Fund	2100 - PUPIL SERVICES	3,480.79
100 - General Fund	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	1,131.96
100 - General Fund	2213 - INSTRUCTIONAL STAFF TRAINING	97,091.67
100 - General Fund	2400 - SCHOOL ADMINISTRATION	1,818.51
150 - Consolidated Schoolwide Fund	1000 - INSTRUCTION	(1,105,035.99)
150 - Consolidated Schoolwide Fund	2100 - PUPIL SERVICES	(70,479.24)
150 - Consolidated Schoolwide Fund	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	(22,723.00)
150 - Consolidated Schoolwide Fund	2213 - INSTRUCTIONAL STAFF TRAINING	(1,937,839.76)
150 - Consolidated Schoolwide Fund	2400 - SCHOOL ADMINISTRATION	(38,865.07)
402 - Title I	1000 - INSTRUCTION	1,018,235.60
402 - Title I	2100 - PUPIL SERVICES	64,764.38
402 - Title I	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	20,863.16
402 - Title I	2213 - INSTRUCTIONAL STAFF TRAINING	1,781,950.51
402 - Title I	2400 - SCHOOL ADMINISTRATION	35,944.05
460 - TITLE III	1000 - INSTRUCTION	33,268.69
460 - TITLE III	2100 - PUPIL SERVICES	2,234.07
460 - TITLE III	2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES	727.88
460 - TITLE III	2213 - INSTRUCTIONAL STAFF TRAINING	58,797.58
460 - TITLE III	2400 - SCHOOL ADMINISTRATION	1,102.51
<b>Grand Total</b>		<b>(0.00)</b>

The allocation entries by functional category zero out across the general ledger using object code 881.

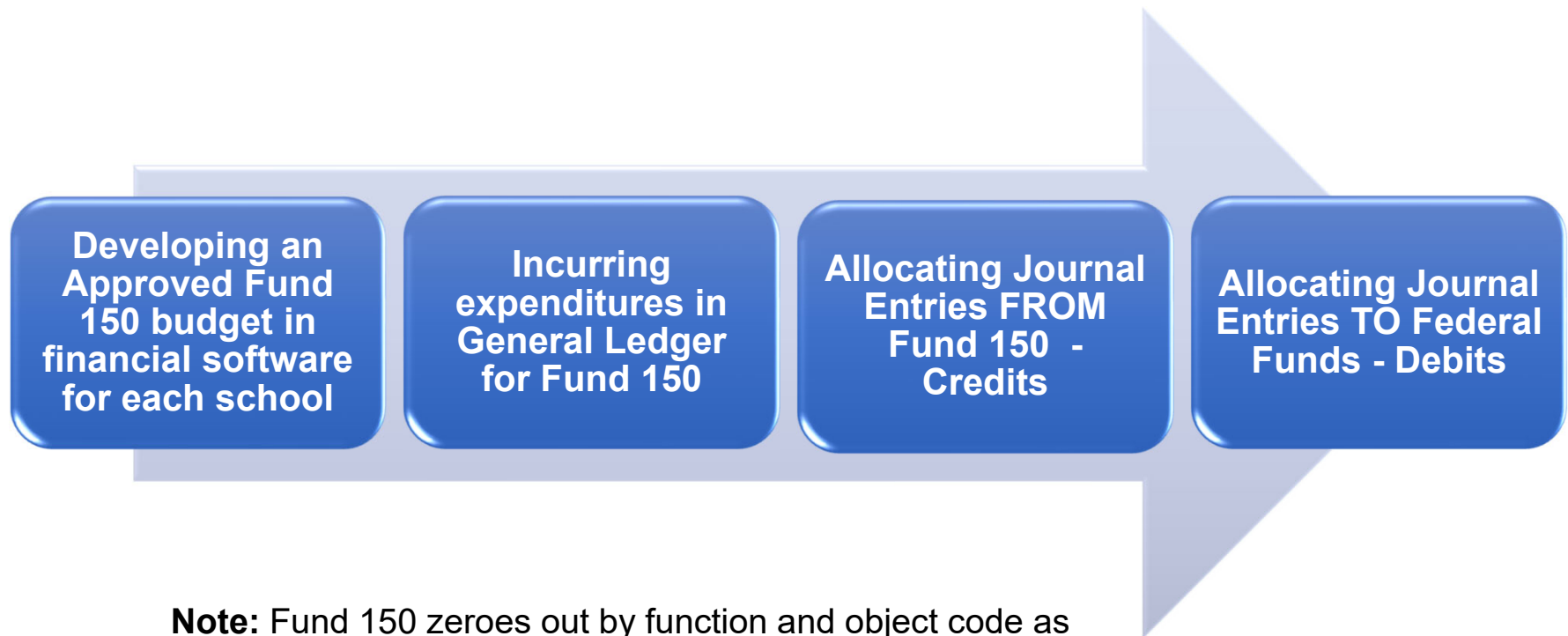
# Consolidation of Funds (CoF)

## Allowable Function Codes

Fund 150 uses only functional categories approved for school level instruction.

- 1000 – Instruction
- 2100 – Pupil Services
- 2210 – Improvement of Instructional Services
- 2213 – Instructional Staff Development
- 2220 – Media Services
- 2400 – School Administration
- 2660 – School Safety – Only for School Resource Officers
- 2700 – Pupil Transportation - *(Supplemental academic services only- for example field trips, after school programs such as tutoring, summer programs and work placement)*

# Consolidation of Funds (CoF) Financial Process



**Note:** Fund 150 zeroes out by function and object code as expenditures are allocated to the federal funds by percentage.

# Consolidation of Funds (CoF)

## Combining Funding Flexibilities

### Transferability Options:

- LEAs may fully or partially transfer Title IIA and/or Title IVA into other programs and then consolidate
- Further streamlines consolidation processes and enhances flexibility

### Consolidation of Administrative Funds:

- LEAs may consolidate administrative funds at the district level into a federally funded pool
- Streamlines time and effort for federally paid district-level staff

# Consolidation of Funds Expenditures

Section	02 EXPENDITURE	
Fiscal Year	2025	
SYSTEM NAME		
FUNCTION DESCRIPTION	All	
<b>FUND DESCRIPTION</b>	<b>OBJECT DESCRIPTION</b>	<b>AMOUNT</b>
☐ 100 - General Fund	881 - Schoolwide Schools	10,858,818.88
☐ 150 - Consolidated Schoolwide Fund	881 - Schoolwide Schools	(12,758,890.23)
☐ 402 - Title I	881 - Schoolwide Schools	1,561,608.08
☐ 408 - Title V-B, Rural and Low-Income Schools	881 - Schoolwide Schools	338,463.27
<b>Grand Total</b>		<b>0.00</b>

# Consolidation of Funds SEFA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2025

Other Programs			
Pass-Through From Georgia Department of Education			
Career and Technical Education - Basic Grants to States	84.048A	V048A240010	64,020.00
Migrant Education State Grant Program	84.011A	S011A230011	12,068.02
Migrant Education State Grant Program	84.011A	S011A240011	15,332.11
Rural and Low-Income School Program	84.358B	S358B230010	7,863.79
Rural and Low-Income School Program	84.358B	S358B240010	340,310.08
Title I Grants to Local Educational Agencies	84.010A	S010A230010	376,770.97
Title I Grants to Local Educational Agencies	84.010A	S010A240010	1,470,803.40
Total Other Programs			2,287,168.37
Total U.S. Department of Education			2,792,210.76

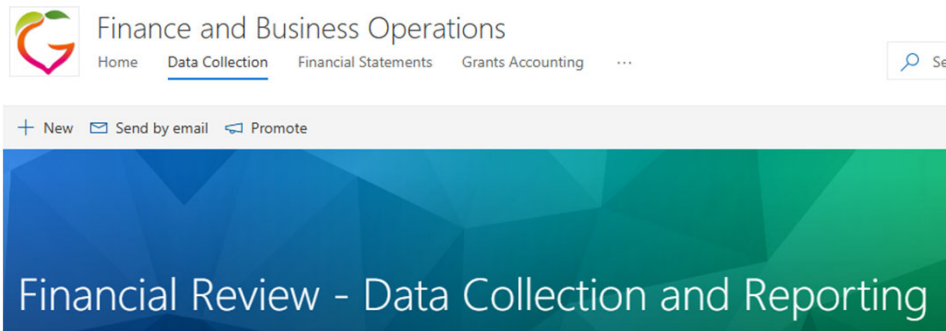
Title II and Title IV were transferred into Title I – Expenditures are not reported on the SEFA, only Title I and Title V-B are reported separately on SEFA.



# Preparing to Close FY 2026

Steps to take for a successful fiscal year  
end close

# Do you have a year end close-out checklist?



## Finance Officer Year End Close-Out Checklist

The procedures listed below may vary for your specific LEA and may be contingent on the type of accounting software in use. The suggested procedures listed below should be completed prior to year-end closing. Please modify this listing to best serve your LEA.

**PERFORM THESE PROCEDURES PRIOR TO FISCAL YEAR CLOSING UNLESS NOTED OTHERWISE.**

### GENERAL PROCEDURES

#### Investments

- Redeem Investments that will mature as of 06/30/XX. Accrue interest earned as of 06/30/XX on investments that will mature in the future or next fiscal year. Use Balance Sheet Account 0114 - Interest Receivable for this activity.
- Verify that available investment reports are in balance with GL Balance Sheet Account 0111-Investments fund by fund. Money Market accounts need to be included in GL Cash 0111. Local Government Investment Pool accounts will be classified as Cash 0101 per updated guidance from Office of State Treasury.

COMPLETION DATE: \_\_\_\_\_ SIGNOFF \_\_\_\_\_

#### Accounts Payable

- Verify that accounts payable reports (List of Open Payables, etc.) are in balance with GL Accounts Payable accounts by fund as of 06/30/XX. Be prepared to break out by Accounts Payable, Salary & Benefits, Construction, Retainage, etc.

COMPLETION DATE: \_\_\_\_\_ SIGNOFF \_\_\_\_\_

# Error Checking – Actual Analysis

In the Portal select

- Financial Review Application
- Reports

Select

- Analysis Reports
- Actual Analysis
- Fiscal Year
- Fund
- Error Checking

https://portal.doe.k12.ga.us/Index.aspx

Search Districts 0-9 A

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- Financial Review Application

Surveys

New (0) Saved (0)

No new surveys available

Financial Review Application

- Reports
- Financial Review
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- Transmission
- Financial Mapping

Financial Review - Reports

Report Category: Analysis Reports

Report Name: Actual Analysis

Fiscal Year: 2024

System ID: [Empty]

FundCode: Capital Projects Fund - 300

Transmission Type: Error Checking

# Error Checking – Actual Analysis

EDFR0180-R1      Transmission on 6/4/2024 4:36:40 PM for the month of May

**Georgia Department of Education**  
Financial Review Data Collection System  
FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2024

SYSTEM		
FUND	ACCOUNT	AMOUNT
300	Capital Projects Fund	
ACCOUNT	DESCRIPTION	AMOUNT
0101	CASH IN BANK	\$11,431,853.63
0100	TOTAL 06/30/2024 ASSETS	\$11,431,853.63
	TOTAL 06/30/2024 ASSETS AND DEFERRED OUTFLOW OF RESOURCES	\$11,431,853.63
0799	FUND BALANCE - UNASSIGNED	\$11,431,853.63
0700	TOTAL 06/30/2024 FUND EQUITY	\$11,431,853.63
0900	TOTAL 06/30/2024 LIABILITIES, DEFERRED INFLOW OF RESOURCES, & FUND EQUITY	\$11,431,853.63
2600-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$6,000.00
2600-615.00	EXPENDABLE EQUIPMENT	\$30,735.92
2600-000.00	TOTAL EXPENDITURE MAINTENANCE AND OPERATION OF PLANT SERVICES	\$36,735.92
4000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$595,766.34
4000-720.00	BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEMEN	\$703,544.07
4000-000.00	TOTAL EXPENDITURE FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	\$1,299,310.41
5000-930.00	OPERATING TRANSFERS TO OTHER FUNDS	\$1,336,046.33
5000-000.00	TOTAL EXPENDITURE OTHER OUTLAYS	\$1,336,046.33
7000	TOTAL EXPENDITURES & OTHER USES	\$2,672,092.66
0004	END OF FISCAL YEAR FUND EQUITY	\$11,431,853.63
0000	END OF FISCAL YEAR FUND EQUITY	\$11,431,853.63
9000-000.00	TOTAL DEBITS	\$14,103,946.29
1130	SPECIAL PURPOSE LOCAL OPTION SALES TAX	\$3,453,345.69
1500	INVESTMENT INCOME	\$466,556.93
1000	TOTAL REVENUES (LOCAL)	\$3,919,902.62
5200	OPERATING TRANSFERS FROM OTHER FUNDS	\$1,336,046.33
5000	TOTAL OTHER SOURCES	\$1,336,046.33
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS	\$5,255,948.95
0001	BEGINNING FUND BALANCE	\$8,847,997.34
0002	ADJUSTMENTS TO FUND BALANCE	\$0.00
0000	CURRENT FY BEGINNING FUND EQUITY	\$8,847,997.34
9000	TOTAL CREDITS	\$14,103,946.29

# Error Checking – Actual SignOff

Select

- Analysis Reports
- Actual SignOff
- Fiscal Year
- Error Checking



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## Financial Review - Reports

<b>Report Category</b>	Analysis Reports	<b>Report Name</b>	Actual SignOff
<b>Fiscal Year</b>	2024		
<b>System ID</b>			
<b>TransmissionType</b>	Error Checking		
<input type="button" value="View Report"/>			



# Error Checking – Actual SignOff

If you have PY Corrections, they should be reflected in Adjustments to Fund Balance.

**Georgia Department of Education**  
**Financial Transmission Sign Off Report - DE046 and DE420**  
**Financial Report For the Fiscal Year Ending June 30th, 2024**

System: \_\_\_\_\_  
 Transmission Date: \_\_\_\_\_  
 Not Signed Off

FundCode	Description	Beginning Fund Balance	Adjustments to Fund Balance	Revenues	Expenditures	Ending Fund Balance
100	GENERAL FUND	\$24,528,307.85	\$148,945.23	\$54,769,527.79	\$43,430,531.18	\$36,016,249.69
150	CONSOLIDATED SCHOOLWIDE FUND	\$0.00	\$0.00	\$0.00	\$2,505,332.72	-\$2,505,332.72
200	DEBT SERVICE FUND	\$7,126,137.36	-\$282,213.13	\$2,689,647.94	\$2,222,482.20	\$7,311,089.97
300	CAPITAL PROJECTS FUND	\$3,100.00	-\$100.00	\$320,032.29	\$465,726.66	-\$142,694.37
402	TITLE I	\$1,400.03	-\$1,400.03	\$1,359,130.65	\$1,028,130.92	\$330,999.73
404	SPECIAL EDUCATION	\$0.00	\$0.00	\$790,952.10	\$836,955.12	-\$46,003.02
406	VOCATIONAL EDUCATION- FEDERAL FUNDED	\$0.00	\$0.00	\$34,576.28	\$34,576.28	\$0.00
408	TITLE VI (INCLUDES TITLE V-B EFFECTIVE FY 18)	\$28,395.37	-\$28,395.37	\$85,248.11	\$99,798.19	-\$14,550.08
414	TITLE II	\$594.90	\$0.00	\$232,920.56	\$232,920.56	\$594.90
420	CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT AND CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS (CSSRA) ACT - ESSER I AND ESSER II	-\$539.63	\$7,703.63	\$0.00	\$7,164.00	\$0.00
432	EDUCATION OF HOMELESS CHILDREN	\$0.00	\$0.00	\$61,363.81	\$62,409.44	-\$1,045.63
448	AMERICAN RESCUE PLAN (ARP) ACT - ESSER III	-\$213,783.75	\$291,870.56	\$3,476,094.34	\$3,847,221.28	-\$293,040.13
460	TITLE III	-\$1,098.68	\$1,098.68	\$17,997.78	\$17,997.78	\$0.00
462	TITLE IV	\$148,364.56	-\$148,364.56	\$115,664.11	\$115,664.11	\$0.00
500	PRINCIPAL ACCOUNTS- GOVERNMENTAL FUNDS	\$1,052,398.67	\$0.09	\$1,620,282.33	\$1,486,254.41	\$1,186,426.68
536	FAMILY CONNECTION	-\$20,992.17	\$20,763.21	\$39,756.54	\$41,957.61	-\$2,430.03
560	PRE-KINDERGARTEN (LOTTERY)	-\$711,059.74	\$0.00	\$889,356.85	\$719,092.42	-\$540,795.31
580	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS(FOR LUA USE)	\$1,385,831.26	\$0.00	\$504,009.01	\$254,478.33	\$1,635,361.94
600	SCHOOL NUTRITION SERVICE FUND	\$2,456,894.40	\$45,442.58	\$3,608,025.06	\$3,530,664.54	\$2,579,697.50
740	AGENCY FUNDS	\$64,231.94	\$0.00	\$14,203.55	\$1,845.00	\$76,590.49
801	CAPITAL ASSETS - GOVERNMENTAL FUNDS	\$80,295,472.47	\$0.00	\$0.00	\$0.00	\$80,295,472.47
<b>Total</b>		<b>\$116,143,654.84</b>	<b>\$55,350.89</b>	<b>\$70,628,789.10</b>	<b>\$60,941,202.76</b>	<b>\$125,886,592.08</b>

# Error Checking – SNS DE 46 Comparison Report

Select

- Other Reports
- DE 46 School Nutrition comparison report
- Fiscal Year
- Error Checking



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## Financial Review - Reports

<b>Report Category</b>	Other Reports	<b>Report Name</b>	DE46 School Nutrition comparison report
<b>Report Level</b>	System	<b>System ID</b>	
<b>Fiscal Year</b>	2024	<b>School</b>	
<b>Transmission Type</b>	Error Checking	<b>View Report</b>	

# Error Checking – SNS DE 46 Comparison Report

**SN-DE46 Comparison Report**  
Financial Comparison Report For the Fiscal Year 2024 - System Level

System Name  
Report Type : Error Checking

Account Description	Account Codes	School Nutr.DE106 - May	Financial Rep DE46 - May	Variance
<b>REVENUES</b>				
Lunch	1611	\$0.00	\$0.00	\$0.00
Breakfast	1612	\$0.00	\$0.00	\$0.00
Snack	1613	\$0.00	\$0.00	\$0.00
Special Milk	1614	\$0.00	\$0.00	\$0.00
Non-Reimbursable Sales	1621	\$3,519.00	\$3,519.00	-\$0.50
Adult Revenue	1622	\$17,771.75	\$17,799.75	-\$28.00
Contracted Sales	1623	\$0.00	\$0.00	\$0.00
Investments	1500	\$0.00	\$0.00	\$0.00
All Other Local Revenue	1700-1999	\$947.00	\$947.00	\$0.00
State Salary Supplement	3510	\$57,303.00	\$57,303.00	\$0.00
Rev. from Other State Agencies	3995	\$0.00	\$0.00	\$0.00
Federal Reimb-Lunch	4510	\$1,416,020.46	\$1,310,708.00	\$105,312.46
Federal Reimb-Breakfast	4511	\$507,598.28	\$470,781.24	\$37,215.04
Federal Reimb-CACFP	4512	\$0.00	\$0.00	\$0.00
Federal Reimb-Snack	4513	\$4,668.30	\$4,668.30	\$0.00
Other Revenues	4520-4699,4995	\$87,738.73	\$82,182.34	\$5,556.39
Value-USDA (food) Received	4900(Note:Must Report)	\$87,627.66	\$74,454.44	\$13,173.22
Other Revenues-Transfer In	5200-5299	\$0.00	\$0.00	\$0.00
Other	5300-5995	\$0.00	\$0.00	\$0.00
<b>Total Revenues &amp; Other Sources</b>		<b>\$2,183,592.17</b>	<b>\$2,022,361.62</b>	<b>\$161,230.55</b>
<b>EXPENDITURES</b>				
Labor	100-299	\$690,336.10	\$677,290.01	\$13,046.09
Purchased Food	630	\$1,088,563.38	\$1,088,683.38	-\$130.00
Value - USDA Received	635(Note:Must Report)	\$87,627.66	\$74,454.44	\$13,173.22
Equipment > \$5,000	730-735	\$0.00	\$0.00	\$0.00
All Other	300-735*	\$178,759.44	\$168,659.98	\$10,099.46
Indirect Costs	880	\$0.00	\$0.00	\$0.00
Transfers Out	930	\$0.00	\$0.00	\$0.00
<b>Total Expenditures &amp; Other Uses</b>		<b>\$2,045,279.58</b>	<b>\$2,009,087.76</b>	<b>\$36,191.82</b>
<b>Excess of Revenues over Expenditures</b>		<b>\$138,312.59</b>	<b>\$113,273.86</b>	<b>\$25,038.73</b>
<b>BALANCE SHEET</b>				
Cash Balance	101-103	\$2,170,380.93	\$2,170,484.71	-\$103.78
Change Fund	104	\$30.00	\$30.00	\$0.00
Investments	111	\$0.00	\$0.00	\$0.00
Accounts Receivables	114 -153	\$148,086.83	\$0.00	\$148,086.83
Value-Purchased Food Inv.	171	\$28,129.13	\$60,205.84	-\$32,076.71
Inventory of Resale	172	\$0.00	\$0.00	\$0.00
Value-USDA Food Inventory	173	\$14,186.56	\$6,620.13	\$7,566.43
Other Assets	174-199 & 231-242	\$0.00	\$0.00	\$0.00
<b>Total Assets</b>		<b>\$2,360,811.45</b>	<b>\$2,237,220.68</b>	<b>\$123,590.77</b>
Accounts Payable	401-421 & 423-498	\$65,530.05	\$55,665.98	\$9,864.07
Accrued Salary / Benefits	422	\$54,255.44	\$51,209.93	\$3,045.51
Other Liabilities	499	\$0.00	\$0.00	\$0.00
Invested in Capital Assets-Net	711	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	753-798	\$0.00	\$0.00	\$0.00
Reserved for Inventory	791	\$42,314.69	\$66,726.91	-\$24,412.22
Net Worth	721,730,740,799	\$2,186,661.27	\$2,083,619.51	\$103,041.76
<b>Total Liabilities &amp; Net Worth</b>		<b>\$2,360,811.45</b>	<b>\$2,237,220.68</b>	<b>\$123,590.77</b>

# Error Checking – SNS DE 46 Comparison Report

**Balance Sheet**

Assets			
0101- 0103 Cash :	-468053.51	0111 Investments :	0.00
0114-0153 Accounts Receivable :	0.00	0104 Change Fund :	0.00
0171 Value - Purchased Food Inventory :	6543.61	0174-0199 Other :	0.00
0173 Value - USDA Food Inventory :	4657.59		
<b>Total Assets :</b>			<b>-456852.31</b>

Liabilities			
0401-0421 Accounts Payable :	0.00	0422 Accrued Salaries/Benefits:	24802.01
0499 Other Liabilities :	0.00		
<b>Total Liabilities :</b>			<b>24802.01</b>

# School Food Service Inventory

- Verify accuracy of balance sheet accounts
  - 600-0171 – Inventory for Consumption
  - 600-0173 - USDA Inventory
- Balances should not have a negative (credit) balance
- Reconciliation issues stem from lack of adjustment from purchase to consumption method
- Allowable methods to account for inventories under GAAP
  - Purchase
    - All inventory acquisitions charged as expenditures when purchased
    - Purchased food and donated commodity inventory balances are updated each month by journal entry based on a physical inventory count.
  - Consumption
    - All inventory acquisitions charged to the inventory asset account in the general ledger at the time of purchase
- Conversion from the purchase method to the consumption method requires the expenditure account (obj code 630) to be credited (reduced) for the amount of the change in inventory during the period and debit Non-Spendable FB (0751)

# Purchase Order Deadline

- Set a reasonable deadline for submission of purchase orders for FY 2026 budget.
- Invoices cannot be set up as an Accounts Payable if goods or services are received after June 30<sup>th</sup>.
- Cannot claim an expense if outside of the grant period of availability.
- Review open purchase orders for any that need to be
  - Closed (Goods/services less than anticipated)
  - Cancelled

# Bank Reconciliations are Important

**Required for external auditor's review – *The external auditors will always examine the LEA's ending bank reconciliation & check the date performed as part of their testing procedures.***

**Failure to reconcile MAY result in unposted or incorrect posting of revenues and expenditures transactions.**

**Failure to reconcile TIMELY can worsen the process of reconciliation making it more difficult and sometimes very problematic to complete.**

**Failure to reconcile timely results in unreliable monthly reporting to the Superintendent and Board. Are the expenditures correct? All receipts posted? What is the true bottom line?**

# Bank Account Recons

## 7. Reconciliation of Cash

Reconcile cash by fund and by bank for month-end. The balance in the general ledger balance sheet account 0101 for a fund includes cash in all banks for that fund. ~~The financial activity for the month should not be closed with the cash out of balance.~~

Reconciliations should be completed by the 20<sup>th</sup> of the following month.

Review the outstanding check lists for each bank account. If checks are outstanding more than six months, please review to determine appropriate action.

If payroll checks have been outstanding for at least one year, the amounts outstanding should be remitted to the Georgia Department of Revenue's Unclaimed Property Division with the required form and information. If Accounts Payable Checks are outstanding for 5 years or more, those amounts should be returned to Department of Revenue. For detailed guidance please see information on the Georgia Department of Revenue Unclaimed Property [website](#).

Any reconciling items between the general ledger and the bank statement should be corrected on the general ledger prior to closing the financial reporting month in the accounting software.

[Holder Reporting | Department of Revenue](#)

[Unclaimed Property FAQs and Other Resources | Department of Revenue](#)

# School Activity Accounts

- Review activity account classifications.
- Set a deadline for receipt of financial reports from each school.
  - Financial reports should be detailed by activity
  - Map to the SCOA in order to post to the general ledger
- School activity accounts are required to be reported on the DE 46 Annual Financial Report.

# Employee Payroll Withholding - Fund 199

- After all payments are made, look for balances in Fund 199.
- Review each balance to gain an understanding of the specifics about each.
  - waiting on credit
  - something recorded incorrectly
- Revenues and Expenditures should tie.
- Cash and Payables should equal.

**Do not wait until year end to clean up balances in Fund 199.**

# Payroll Reconciliations

Some LEAs pay by invoice and some by payroll reports.

- SHBP/ADP
  - Reconcile payroll reports/payment to the invoice in SHRT to verify accuracy
  - Update and maintain the form for variances, if applicable
  - Maintain documentation for audits
- GA Breeze (Flexible Benefits)
  - Not all districts utilize GA Breeze. However, they will have contracts with other benefit providers to reconcile.
- Retirement Deductions (TRS, ERS, PSERS)
  - Match deduction reports to files created

**Are reconciliations up-to-date?**

# Salary & Travel Reconciliation

- Reconcile the CS-1 Report to the Salary and Travel object codes posted on the general ledger
  - Transparency in Government Act (TIGA) O.C.G.A. §50-9-32
- Have a method of tracking/documenting any travel reverted to income
  - According to the Statewide Accounting Policy and Procedures which refers to IRS Regulations in 26 CFR 1.62-2:

“Expenses submitted more than 60 calendar days after completion of the trip or event, if reimbursed, should be included in the traveler’s IRS Form W-2 as taxable income.”
  - If it reverts to income and is reported on W-2, the travel expenses are reported as salaries on the CS-1 submitted to DOAA
  - Any reimbursements above what is set by the U.S. General Services Administration may be treated as taxable income.
- Routinely monitor mileage reimbursement rates
  - Must follow those set by the State Accounting Office - O.C.G.A. §50-9-17
  - Travel Reimbursement Rates can be more restrictive, but not less restrictive.

# Drawdowns

- A monthly general ledger report or excel spreadsheet to review prior to entering DE 147 every month
- Keep documentation for auditors
- Revenue must match your expenditures
- Do not include encumbrances in drawdown request
- Ensure your revenue receipts are posted timely
- Verify total revenue posted to date by pulling DE 147 list from GAORS
- Remember – if a budget has not been approved for a grant, the revenue and expenditures cannot be reported

# Capital Assets

- Reconcile Capital Asset additions tracked in software module to expenditures posted in object codes

710	LAND ACQUISITION AND DEVELOPMENT	750	Purchase of Infrastructure
715	LAND IMPROVEMENTS	754	Leased Asset Expense - Present Value
720	BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEMEN	755	Leased Information Technology Asset Expense - Present Value
730	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU	756	SBITAs Asset Expense - Present Value
732	PURCHASE OR LEASE-PURCHASE OF BUSES	757	Financed Purchase Arrangement Expense - Present Value
734	PURCHASE OR LEASE-PURCHASE OF EQUIPMENT - TECHNOLOGY RELATED		
735	Purchase of Software to be Capitalized		

- For purchases not meeting capitalization thresholds coded to the above object codes, reclassify elsewhere.

# Transfers In and Transfers Out

The concept of "Transfer In" and "Transfer Out" relates to all interfund transfers, which are legally authorized transfers between funds.

TRANSFERS-IN	TRANSFERS-OUT
<u>C</u> lassified separately from revenues	<u>C</u> lassified separately from expenditures.
Coded to Revenue Account 5200.	Coded to Expenditure Account 5000-930.
<b>NOTE:</b> Expenditure Account <b>5000-930</b> MUST balance with Transfers In Revenue Account <b>5200</b> in Total for All Funds.	

- If one fund reports a Transfer Out, then another fund should report a Transfer In. If the interfund transfers are out of balance, this will be an **ERROR** on the DE46 that must be corrected prior to the transmission.

# Balance Sheet Review

- Run a balance sheet for each fund
- Can you able to identify what makes up the balances?
- Monitor Fund Balance deficits
- Review Interfund Cash/Pooled Cash
- Review Interfund AR/AP Balances

# Full Time Equivalent (FTE) Reports

# 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.
- 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.

# QBE Funding– FTE Calculation

## FY 2026 Example

<b>Step 1</b>	{FY 2025 Fall Count (October 2024)}	÷	FY 2024 Fall Count (October 2023)}	×	FY 2024 Spring Count (March 2024)}	<b>= Ratio of Increase</b>	
<b>Step 2</b>	{FY 2025 Fall Count}	+	FY 2024 Spring Count}	÷	2	×	Ratio of Increase = <b>Projection</b>
<b>Step 3</b>	{FY 2025 Fall Count}	×	2	+	Projection}	÷	3 = <b>Final Funded FTE for FY 2026 QBE</b>

Use this same calculation with updated FTE counts to project FY 2027, and so on.

# QBE Funding – FTE Calculation FY 2026 Example

	(A)	(B)	(C)	Step 1 (D) (A/C)xB Ratio of Increase	Step 2 (E) (A+B)/2	Step 2 (F) % of Total Avg	Step 2 (G) F x \$D Projected * (%of Total Avg)	Step 3 (H) (Ax2+G)/3 Final FTE
<b>FY 26 Initial</b>	<b>Oct 2024 2025-1</b>	<b>Mar 2024 2024-3</b>	<b>Oct 2023 2024-1</b>					DOE
	<b>Enter appropriate FTEs</b>							
Kindergarten	278	345	324		312	0.048170449	313	290
Kindergarten EIP	129	102	125		116	0.017909526	116	125
Grades 1-3	900	900	798		900	0.138953219	902	901
Grades 1-3 EIP	385	392	485		389	0.060058669	390	387
Grades 4-5	499	468	370		484	0.074725953	485	494
Grades 4-5 EIP	318	330	394		324	0.050023159	325	320
Grades 6-8	1,106	1,107	1,112		1107	0.170912459	1,109	1,107
Grades 9-12	1,257	1,298	1,295		1278	0.197313571	1,280	1,265
Voc. Labs	479	463	431		471	0.072718851	472	477
Special Ed. 1	33	10	10		22	0.003396634	22	29
Special Ed. 2	60	57	56		59	0.009109155	59	60
Special Ed. 3	232	217	217		225	0.034738305	225	230
Special Ed. 4	42	49	48		46	0.007102053	46	43
Special Ed. 5	43	51	54		47	0.007256446	47	44
Gifted	284	313	312		299	0.046163347	300	289
Remedial	57	82	112		70	0.010807473	70	61
Alternative	71	71	70		71	0.010961865	71	71
ESOL	255	258	238		257	0.039678864	257	255
							1	
<b>Total</b>	<b>6427.55</b>	<b>6513.2</b>	<b>6451.45</b>	<b>6489</b>	<b>6477</b>	<b>1</b>	<b>6,448</b>	

Multiply FTE calculated by Per FTE Cost for each instructional category from most recently published “Weights for FTE Funding Formula” QBE Report.

# QBE Funding – FTE Calculation

## FTE009 Report

FTE Category	FTE Code	October 2024 2025-1		March 2024 2024-3		October 2023 2024-1	
		Segments	FTE	Segments	FTE	Segments	FTE
Kindergarten	A	1,660	278	2,067	345	1,939	324
Kindergarten EIP	E	770	129	606	102	751	125
Grades 1 to 3	B	5,390	900	5,389	900	4,785	798
Primary Grades 1-3 EIP	F	2,306	385	2,345	392	2,906	485
Grades 4 to 5	C	2,996	499	2,805	468	2,218	370
Grades 4-5 EIP	G	1,903	318	1,971	330	2,361	394
Middle School 6 to 8	H	6,632	1,106	6,638	1,107	6,661	1,112
Grades 9 to 12	D	7,243	1,207	7,564	1,261	7,462	1,244
Special Education Level 1		194	33	49	10	57	10
Special Education Level 2		359	60	344	57	333	56
Special Education Level 3		1,390	232	1,295	217	1,290	217
Special Education Level 4		252	42	274	49	288	48
Special Education Level 5		259	43	308	51	327	54
GNETS Program	4	67	11	93	15	102	17
Gifted	I	1,704	284	1,871	313	1,867	312
Remedial Education	J	348	57	483	82	677	112
Vocational High School Lab	K	2,550	425	2,535	423	2,344	391
Dual Enrollment - General Education	6(D)	300	50	224	37	304	51
Dual Enrollment - Vocational	7(K)	325	54	241	40	242	40
Study Hall	N	0	0	0	0	0	0
Other (Non-State Funded)	O	42	8	8	1	22	4
ESOL		1,529	255	1,550	258	1,429	238
<b>System Total</b>			<b>6,376</b>		<b>6,458</b>		<b>6,402</b>

# EXERCISE: Calculate the Projected FTE for FY 2027

# Certified Personnel Report

# Certified Personnel Report (CPI)

- October CPI Report
- Determines the next Fiscal Year funding for:
  - Training and Experience
  - Health Insurance
  - HB 280 – Math and Science Supplement

# Classified and Certified Personnel Report – CPI – FY 2026

Appropriation	FY 2026	FY 2027 (Conference Committee Version)
Training and Experience	\$3,101,469,571	\$3,113,140,962
Certified Health Insurance	\$2,601,594,060	\$2,671,398,060
Math and Science	\$9,882,348	\$9,621,330
<b>TOTAL</b>	<b>\$5,712,945,979</b>	<b>\$5,794,160,352</b>

# Certified Personnel Report (CPI)

## Georgia Department of Education

CPI(Certified/Classified Personnel Information)  
Budget Reports

**CPI Budget Report Menu**

- [T-1 Total T \(NO Lottery\)](#)
- [T-2 Total State Local](#)
- [T-3 Pre-School Handicap \(Special Ed.\)](#)
- [T-4 GNET](#)
- [T-5 Total T \(NO Fed.Lottery Fund\)](#)
- [T-6 Total PK - LOTTERY Fund](#)
- [T-7 Total Graduation Specialist](#)
- [T-8 Certified State and Other Health Plan](#)
- [HB280 Math/Science Eligibility - Grades KK-05](#)
- [HB280 Math/Science Eligibility - Grades 06-12](#)
- [HB280 Math/Science Eligibility to Fund](#)
- [HB280 Secondary Math/Science Funded For Grade KK-05](#)
- [HB280 Secondary Math/Science Funded For Grade 06-12](#)

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

# QBE Funding – Training and Experience (T&E)

- T&E funds are provided to compensate for the difference between the Employee's Experience Level and the State Base Salary (T4-E [Entry])
- T&E funding is calculated based on the October CPI data from the prior year reported by your system (CP003B)
- T&E lags one year in funding. For example, data collected in October 2025 will be funded based on the FY26 salary scale in FY27.
- Certified/Classified Personnel Information (CPI) is the data collection procedure whereby information is gathered on the individuals employed by school systems and RESAs. Personnel information is transmitted through the CPI web-based application developed by the department.
  - Information is collected on Certification, Job Code, Funding Source of Salary.

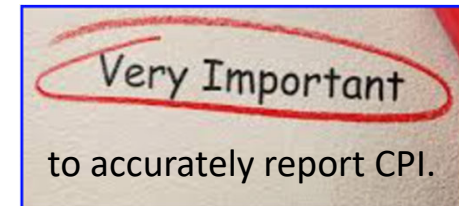
# State Salary Scale – T&E Visual

FY 2026		STATE SALARY SCHEDULE							FY26 Initial Amendment 9--Published			
		GEORGIA ANNUAL/MONTHLY SALARY SCHEDULE FOR 10 MONTHS EMPLOYMENT							BASE EQUALS: \$43,592.00 SCHOOL YEAR: 2025 - 2026			
Years of Creditable Service	Salary Step	LEVEL OF CERTIFICATION										
		T1 \$41,717.00 94.50% OF T - 4	T2 \$42,654.00 97.25% OF T - 4	PROV BT4 \$41,717.00 94.50% OF T - 4	PROF T4 \$43,592.00 100.00% N/A	PROV BT5 \$45,808.00 106.50% OF T - 4	PROF T5 \$48,706.00 115.00% OF T - 4	PROV BT6 \$51,254.00 106.50% OF T - 5	PROF T6 \$53,803.00 113.00% OF T - 5	PROV BT7 \$56,683.00 106.50% OF T - 6	PROF T7 \$58,676.00 111.00% OF T - 6	
0,1,2	E	\$41,717.00 \$3,476.42	\$42,654.00 \$3,554.50	\$41,717.00 \$3,476.42	\$43,592.00 \$3,632.67	\$45,808.00 \$3,817.33	\$48,706.00 \$4,058.83	\$51,254.00 \$4,271.17	\$53,803.00 \$4,483.58	\$56,683.00 \$4,723.58	\$58,676.00 \$4,889.67	
3	1	\$42,684.00 \$3,557.00	\$43,649.00 \$3,637.42	\$41,717.00 \$3,476.42	\$44,615.00 \$3,717.92	\$46,897.00 \$3,908.08	\$49,882.00 \$4,156.83	\$52,507.00 \$4,375.58	\$55,132.00 \$4,594.33	\$58,098.00 \$4,841.50	\$60,151.00 \$5,012.58	
4	2	\$43,680.00 \$3,640.00	\$44,673.00 \$3,722.75	\$41,717.00 \$3,476.42	\$45,668.00 \$3,805.67	\$48,019.00 \$4,001.58	\$51,093.00 \$4,257.75	\$53,797.00 \$4,483.08	\$56,501.00 \$4,708.42	\$59,556.00 \$4,963.00	\$61,671.00 \$5,139.25	
5	3	\$44,705.00 \$3,725.42	\$45,728.00 \$3,810.67	\$41,717.00 \$3,476.42	\$46,753.00 \$3,896.08	\$49,175.00 \$4,097.92	\$52,341.00 \$4,361.75	\$55,126.00 \$4,593.83	\$57,911.00 \$4,825.92	\$61,058.00 \$5,088.17	\$63,236.00 \$5,269.67	
6	4	\$45,761.00 \$3,813.42	\$46,815.00 \$3,901.25	\$41,717.00 \$3,476.42	\$48,243.00 \$4,020.25	\$50,762.00 \$4,230.17	\$54,055.00 \$4,504.58	\$56,951.00 \$4,745.92	\$59,847.00 \$4,987.25	\$63,120.00 \$5,260.00	\$65,385.00 \$5,448.75	
7	5	\$46,849.00 \$3,904.08	\$47,934.00 \$3,994.50	\$41,717.00 \$3,476.42	\$49,405.00 \$4,117.08	\$52,000.00 \$4,333.33	\$55,392.00 \$4,616.00	\$58,375.00 \$4,864.58	\$61,357.00 \$5,113.08	\$64,729.00 \$5,394.08	\$67,062.00 \$5,588.50	
8	6	\$47,969.00 \$3,997.42	\$49,087.00 \$4,090.58	\$41,717.00 \$3,476.42	\$51,201.00 \$4,266.75	\$53,913.00 \$4,492.75	\$57,457.00 \$4,788.08	\$60,574.00 \$5,047.83	\$63,691.00 \$5,307.58	\$67,214.00 \$5,601.17	\$69,652.00 \$5,804.33	
9,10	7	\$49,123.00 \$4,093.58	\$50,275.00 \$4,189.58	\$41,717.00 \$3,476.42	\$52,452.00 \$4,371.00	\$55,245.00 \$4,603.75	\$58,896.00 \$4,908.00	\$62,106.00 \$5,175.50	\$65,317.00 \$5,443.08	\$68,945.00 \$5,745.42	\$71,457.00 \$5,954.75	
11,12	L1	\$50,312.00 \$4,192.67	\$51,498.00 \$4,291.50	\$41,717.00 \$3,476.42	\$53,741.00 \$4,478.42	\$56,617.00 \$4,718.08	\$60,378.00 \$5,031.50	\$63,684.00 \$5,307.00	\$66,992.00 \$5,582.67	\$70,728.00 \$5,894.00	\$73,316.00 \$6,109.67	
13,14	L2	\$51,536.00 \$4,294.67	\$52,758.00 \$4,396.50	\$41,717.00 \$3,476.42	\$55,068.00 \$4,589.00	\$58,031.00 \$4,835.92	\$61,904.00 \$5,158.67	\$65,310.00 \$5,442.50	\$68,717.00 \$5,726.12	\$72,565.00 \$6,047.08	\$75,230.00 \$6,269.17	
15,16	L3	\$52,797.00 \$4,399.75	\$54,056.00 \$4,504.67	\$41,717.00 \$3,476.42	\$56,435.00 \$4,702.92	\$59,487.00 \$4,957.25	\$63,476.00 \$5,289.67	\$66,984.00 \$5,582.00	\$70,494.00 \$5,874.50	\$74,457.00 \$6,204.75	\$77,202.00 \$6,433.50	
17,18	L4	\$54,096.00 \$4,508.00	\$55,393.00 \$4,616.08	\$41,717.00 \$3,476.42	\$57,843.00 \$4,820.25	\$60,987.00 \$5,082.25	\$65,095.00 \$5,424.58	\$68,709.00 \$5,725.75	\$72,324.00 \$6,027.00	\$76,406.00 \$6,367.17	\$79,233.00 \$6,602.75	
19,20	L5	\$55,434.00 \$4,619.50	\$56,770.00 \$4,730.83	\$41,717.00 \$3,476.42	\$59,293.00 \$4,941.08	\$62,532.00 \$5,211.00	\$66,763.00 \$5,563.58	\$70,485.00 \$5,873.75	\$74,209.00 \$6,184.08	\$78,413.00 \$6,534.42	\$81,325.00 \$6,777.08	
21+	L6	\$56,812.00 \$4,734.33	\$58,188.00 \$4,849.00	\$41,717.00 \$3,476.42	\$60,787.00 \$5,065.58	\$64,123.00 \$5,343.58	\$68,481.00 \$5,706.75	\$72,315.00 \$6,026.25	\$76,150.00 \$6,345.83	\$80,480.00 \$6,706.67	\$83,480.00 \$6,956.67	



# QBE Funding – Training and Experience (T&E)

- T&E is based upon the ACTUAL number of **General Funded** Certificated (or Certificate Equivalent) Employees Only reported in October CPI.
  - Funded through Fund Source 00 (General State/Local)
  - T&E is based on the actual teachers employed, not the positions earned on QBE allotment sheet.
- Job Codes excluded from funding:
  - 080 – Lottery funding Pre-K Teacher
  - 116 – Extended Day Teacher
  - 119 – Extended Year Teacher
  - 412 – Psychoeducational Social Worker



# QBE Funding – Training and Experience (T&E)

## CPI Report CP003B

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 [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
<b>System Total</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65.15</b>	<b>97.15</b>	<b>80.19</b>	<b>7.80</b>	<b>0</b>	<b>252.29</b>

EXAMPLE: CPI report CP003B which shows the certification levels from the October count.



# QBE Funding – Training and Experience (T&E)

Base Salary T4, Step 0 = \$43,592											
Enter # of employees reported on October CPI Report											
Year of Experience	B4	B5	B6	B7	T1	T2	T4	T5	T6	T7	
0	9	0	0	0	0	0	25	0	0	0	34
1	1	0	0	0	0	0	14	0	0	0	15
2	1	0	0	0	0	0	8	0	0	0	9
3	8	4	0	0	0	0	5	0	0	0	17
4	0	1	0	0	0	0	11.5	1	0	0	13.5
5	1	1	0.5	0	0	0	5	1	0	0	8.5
6	1	3	0	0	0	0	5.5	7	0	0	16.5
7	0	0	0	0	0	0	3	6	2	0	11
8	0	0	0	0	0	0	7	9	1	0	17
9	0	1	0	0	0	0	6	4.94	1	0	12.94
10	0	0	0	0	0	0	5	4	4	0	13
11	0	0	0	0	0	0	4	10	1	0	15
12	1	0	0	0	0	0	6	8	1	0	16
13	0	0	0	0	0	0	1	5	2	1	9
14	0	0	0	0	0	0	2	8	1.83	1	12.83
15	0	0	0	0	0	0	2	4	5	0	11
16	0	1	0	0	0	0	1	6	4	0	12
17	0	0	0	0	0	0	1	5	5.49	1	12.49
18	0	0	0	0	0	0	4	2	4	3	13
19	0	0	0	0	0	0	1	3	8	0	12
20	0	0	0	0	0	0	2	5.94	7	0	14.94
21+	0	0	0.49	0	0	0.94	18.99	44.91	37.45	9.98	112.76
	22	11	0.99	0	0	0.94	137.99	134.79	84.77	15.98	408.46

# QBE Funding – Health Insurance

- QBE provides funding for reported **General Funded** certificated staff enrolled in the State Health Benefit Plan (or another qualifying plan if a charter school).
- Employer Health care costs for certified employees will increase from \$1,885 per employee per month to \$1,935 per month (\$23,220 annually), per participating employee for all certified employees electing health insurance coverage AND paid out of general state/local funds.
- The rate increase is effective as of July 1, 2026
- Use the CP090 Report to determine number of employees funded

# QBE Funding – Health Insurance CPI Report CP090

EXAMPLE: CPI report CP090 which shows the SHBP enrollment based on the October count.

CP090 Transmission on 10/28/2025 07:36:45 am with Signed off [Back to Report Menu](#) [click here to print](#)

Georgia Department of Education State and Other Plan Report- Certified Staff Only  
Oct, 2025 CPI Cycle 2026-1

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Certified Staff																				
All Fund Code			Fund Code = 74			Fund Code = 72			Fund Code = 00			Other								
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	County High School	N	82	65	0	0	0	0	0	0	0	0	0	0	80	65	0	2	0	0
0177	County Elementary School	N	34	25	0	0	0	0	0	0	0	0	0	0	32	24	0	2	1	0
0195	County Middle School	N	67	59	0	0	0	0	0	0	0	0	0	0	62	55	0	5	4	0
0277	County Primary School	N	68	52	0	0	0	0	0	0	1	1	0	0	56	44	0	11	7	0
1050	Elementary School	N	33	25	0	0	0	0	0	0	1	1	0	0	30	23	0	2	1	0
5050	Elementary School	N	18	12	0	0	0	0	0	0	0	0	0	0	15	10	0	3	2	0
8010	Central Office	N	8	6	0	0	0	0	0	0	0	0	0	0	7	5	0	1	1	0
System Totals			310	244	0	0	0	0	0	0	0	2	2	0	282	226	0	26	16	0

# QBE Funding – Training and Experience (T&E) and Health Insurance

Add formula to multiply difference in step by number of employees reported										
Year of Experience	B4	B5	B6	B7	T1	T2	T4	T5	T6	T7
0	-16,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	-1,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	-1,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	-15,000.00	13,220.00	0.00	0.00	0.00	0.00	5,115.00	0.00	0.00	0.00
4	0.00	4,427.00	0.00	0.00	0.00	0.00	23,874.00	7,501.00	0.00	0.00
5	-1,875.00	5,583.00	5,767.00	0.00	0.00	0.00	15,805.00	8,749.00	0.00	0.00
6	-1,875.00	21,510.00	0.00	0.00	0.00	0.00	25,580.50	73,241.00	0.00	0.00
7	0.00	0.00	0.00	0.00	0.00	0.00	17,439.00	70,800.00	35,530.00	0.00
8	0.00	0.00	0.00	0.00	0.00	0.00	53,263.00	124,785.00	20,099.00	0.00
9	0.00	11,653.00	0.00	0.00	0.00	0.00	53,160.00	75,601.76	21,725.00	0.00
10	0.00	0.00	0.00	0.00	0.00	0.00	44,300.00	61,216.00	86,900.00	0.00
11	0.00	0.00	0.00	0.00	0.00	0.00	40,596.00	167,860.00	23,400.00	0.00
12	-1,875.00	0.00	0.00	0.00	0.00	0.00	60,894.00	134,288.00	23,400.00	0.00
13	0.00	0.00	0.00	0.00	0.00	0.00	11,476.00	91,560.00	50,250.00	31,638.00
14	0.00	0.00	0.00	0.00	0.00	0.00	22,952.00	146,496.00	45,978.75	31,638.00
15	0.00	0.00	0.00	0.00	0.00	0.00	25,686.00	79,536.00	134,510.00	0.00
16	0.00	15,895.00	0.00	0.00	0.00	0.00	12,843.00	119,304.00	107,608.00	0.00
17	0.00	0.00	0.00	0.00	0.00	0.00	14,251.00	107,515.00	157,738.68	35,641.00
18	0.00	0.00	0.00	0.00	0.00	0.00	57,004.00	43,006.00	114,928.00	106,923.00
19	0.00	0.00	0.00	0.00	0.00	0.00	15,701.00	69,513.00	244,936.00	0.00
20	0.00	0.00	0.00	0.00	0.00	0.00	31,402.00	137,635.74	214,319.00	0.00
21+	0.00	0.00	14,074.27	0.00	0.00	13,720.24	326,533.05	1,117,764.99	1,219,297.10	398,082.24
Total Salary Difference								6,663,388.32		
TRS								1,384,652.09	0.2232	
Medicare								96,619.13	1.45%	
Total T&E								8,144,659.54		
Plus Health Insurance for XXX Employees								7,546,500.00	(The # of employees (325) times \$23,220)	
Total T&E Plus Health Insurance								15,691,159.54		

If correct, will tie to T&E amount in Notes section of QBE allotment sheet

# EXERCISE: Calculate the T&E for FY 2027

QUESTIONS?



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