



**Muscogee County Board of Education
Superintendent's Recommended
General Fund Budget
Dr. David F. Lewis**

**FY2020 Public Budget Document
July 1, 2019 – June 30, 2020**

Issue Date: June 10, 2019

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**Muscogee County School District
Columbus, Georgia**

P.O. Box 2427

Columbus, Georgia 31902-2427

**Dr. David F. Lewis
Superintendent of Education**

June 10, 2019

Members of the Board of Education and the Citizens of Muscogee County

It is with great pleasure that we present to you the Superintendent's Recommended General Fund Budget for the Muscogee County School District for the July 1, 2019 through June 30, 2020 year enclosed herewith.

This document represents the collaborative efforts of stakeholders throughout our organization, and includes those proven initiatives designed to help all students achieve high standards of learning because we believe that all students can learn. It is through these efforts that we are able to work together collectively as a district in the allocation of available resources to establish a budget which supports our vision.....of becoming a beacon of educational excellence where all are known, valued, and inspired.

In the building of the District's FY 2020 General Fund Budget, the financial landscape of the state and local economy as a whole serve as a backdrop in defining the District's budget parameters. Budget parameters include those considerations that will be forefront in the budget development process. This budget was built in accordance with the parameters as established by the Board.

Throughout the budget development process, the District, as in prior years, made a conscientious effort to ensure that the budget included funding for those programs and enrichment initiatives that will propel student learning to heightened levels as we continue in our efforts to be a premier school district.

General Fund Expenditures

The Total General Fund Budget for FY 2020, which includes transfers out to other funds, is approximately \$308.4 million, which represents an increase of \$5.7 million or 1.89% above the FY 2019 budget. This balanced budget includes Total Expenditures of \$301.8 million. Of this amount, \$263.7 million or 87.37% is dedicated to Salaries and Fringe Benefits, and \$38.1 million or 12.63% is allocated to Operational Expenditures.

Highlights of the items included in the FY 2020 Budget are as follows:

- For the *fifth* consecutive year, the District has dedicated funding to allow for salary and wage increases for staff throughout the district, which for FY 2020 impacts all certificated staff and an overwhelming majority of non-certificated employees district-wide to primarily address inequity in pay
- \$9.3 million to implement Governor's \$3,000 increase to the state salary schedule for certificated staff, which includes payment of step increase and local supplement, effective July 1, 2019
- Governor's recommended increase of 2% for school bus drivers, school nurses, and school nutrition staff workers
- \$5.9 million to fund the new Behavior Supports Program (BSP) initiative with Chance Light. In collaboration with the current level of services provided by the District, this new partnership would provide additional resources that would enhance the work currently being performed while addressing the growing needs of this student population.
- \$2.4 million for additional school instructional and support staff (17 teacher allocations, 8 Special Ed teachers, 3 English to Speakers of Other Languages (ESOL) teachers, and 2 Positive Behavioral Interventions & Supports (PBIS) professional staff units)
- \$1.2 million for salary and wage increase for non-certificated staff, which includes increases for part-time staff
- \$452,655 for mandated increase to Teacher Retirement System (TRS) employer rate, effective July 1, 2019. TRS rate increases to 21.14% from 20.90%, which is up .24% over FY 2019

- Phase III staffing for the new Rainey-McCullers School of the Arts to include grade 12
- Transfer out to Chattahoochee Valley Regional Library System of \$6.5 million
- Mill levy retained at 23.321 mills, allowing District to recognize the modest year-over-year projected growth in the local tax digest of 1.99%
- Usage of fund balance to balance the budget while addressing projected funding shortfall of \$17.6 million

General Fund Revenues

The District is projected to realize Total General Fund Revenues of \$290.8 million, which is \$8.2 million or 2.92% above FY 2019. This projected increase in Total Revenues is primarily attributed to the year-over-year increase in State Revenues. State Revenues, which continue to represent the dominate funding source for the District at 59.87% of Total General Fund Revenues, is up \$6.3 million or 3.79% over FY 2019. This increase in funding is basically due to the state funding the Governor's \$3,000 salary increase for certificated staff that are paid on the state teacher salary schedule, effective July 1, 2019. Given that the State QBE Formula Earnings include funding for certificated staff, any increases in the certificated staff compensation would equate to a corresponding increase in the State QBE funding. The year-over-year increase in State Revenues were also attributed to the continued economic recovery realized by the state. State tax revenues, which include individual income taxes, sales taxes, and corporate income taxes, have realized year-over-year gains through much of calendar year 2019. This positive growth in revenues experienced by the state follows trends realized in prior fiscal years.

This upturn turn in the state economy was again passed down to school districts for fiscal year 2020. This additional funding is shown as a reduction in the Austerity Reductions line item, which is the state's inability to fully fund its share of the State QBE programs. The historical practice first implemented by prior Governor Deal for FY 2019 that allowed for the state for the first time since 2003 to fully fund its share of the QBE funding formula by eliminating austerity reductions, was followed by the new Governor Kemp. With this change, Governor Kemp made a historical move by once again eliminating this line item funding reduction for school districts for the second consecutive year.

Local Property Tax Revenue, which accounts for 38.45% of Total General Fund Revenues, is projected at \$111.8 million, which is \$1.8 million or 1.68% above FY 2019. The preliminary tax digest received for Calendar Year (CY) 2019, FY 2020, reflects a year-over-year increase from CY 2018 of 1.99%. The District anticipates receipt of the final tax digest for CY 2019 in August. Given that the initial tax digest is projected to realize an increase in overall total property assessments, the District is positioned to realize the natural growth in the tax digest by not rolling back its mill levy and holding the mill levy identical to the prior year's levy, as shared in the FY 2020 General Fund Budget Parameters. The final mill levy for CY 2019, FY 2020 will be adopted by the Board on June 24, 2019.

Transfers Out

Transfers Out to Other Funds for FY 2020 total \$6.5 million, which is down \$500,000 or 7.05% from FY 2019. To address the severe funding shortfall projected for FY 2020, the District eliminated the transfer-out to the Capital Projects Fund. The transfer-out to the Chattahoochee Valley Regional Library System of \$6.5 million remains identical to the prior fiscal year.

Fund Balance

Administration projects the usage of \$17.6 million of Fund Balance to balance the budget. The projected Ending Fund Balance of \$34.4 million is approximately 21.88% of projected local property tax revenues and 28.96 days of operational expenditures and transfers-out after considering strictly remaining unassigned fund balance.

General Fund Budget

The year-over-year changes in the General Fund Budget, which compares FY 2019 Adopted to FY 2020 Proposed are as follows:

	FY 2019	FY 2020	Dollar Change	Percent Change
Revenues:				
Local Property Taxes	\$ 109,988,718	\$ 111,832,809	\$ 1,844,091	1.68%
Other Local Revenues	3,100,000	3,250,000	150,000	4.84%
State Revenue	167,779,567	174,133,650	6,354,083	3.79%
Federal Revenue	1,630,000	1,530,000	(100,000)	-6.13%
Other Revenue	120,000	120,000	-	0.00%
Total Revenues	282,618,285	290,866,459	8,248,174	2.92%
Expenditures:				
Salaries & Fringe Benefits	254,485,736	263,766,696	9,280,960	3.65%
Operational Expenditures	41,173,394	38,121,662	(3,051,732)	-7.41%
Total Expenditures	295,659,130	301,888,358	6,229,228	2.11%
Transfers to Other Funds	7,093,041	6,593,041	(500,000)	-7.05%
Total Expenditures and Transfers out	302,752,171	308,481,399	5,729,228	1.89%
Total Beginning Fund Equity	56,025,413	52,088,983	(3,936,430)	-7.03%
Total Ending Fund Equity	\$ 52,088,983	\$ 34,474,043	\$ (17,614,940)	-33.82%

In closing, we would like to thank you for your continued support of the Muscogee County Public Schools. Your dedication and commitment have enabled us to achieve significant strides in student achievement as we work together to provide the students of Muscogee County a high quality education that prepares them for post-graduate opportunities.

We look forward to the opportunities of the new school year and remain indebted to you as we partner in our investment in the future of Muscogee County, our students.

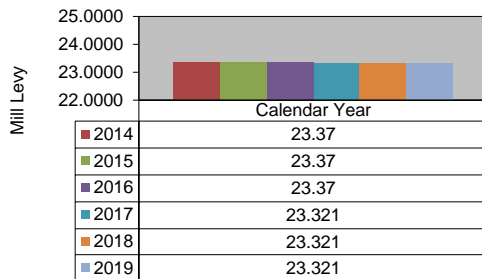
Sincerely,

Dr. David F. Lewis
Superintendent of Education

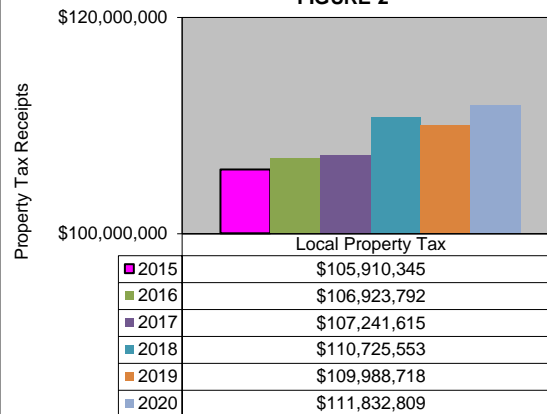


Muscooke County School District General Fund Operating Budget FY 2020

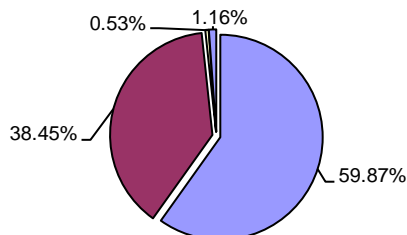
**Property Tax Mill Levies
Calendar Years 2014-2019
FIGURE 1**



**Local Property Tax Receipts
Fiscal Years 2015-2020
(Calendar Years 2014-2019)
FIGURE 2**

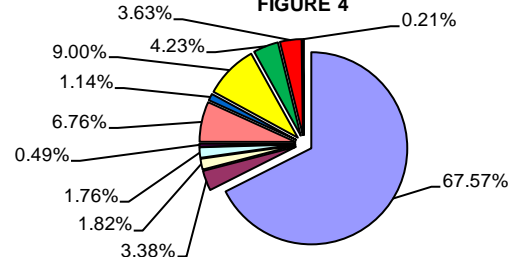


**FY 2020
Projected General Fund Revenues
FIGURE 3**



State	\$ 174,133,650	59.87%
Local Property Taxes	111,832,809	38.45%
Federal	1,530,000	0.53%
Other	3,370,000	1.16%
Total Revenues	\$ 290,866,459	100.00%

**FY 2020
Projected General Fund Expenditures
FIGURE 4**



Instruction	203,998,539	67.57%
Student Services	10,200,842	3.38%
Improvement of Instruction	5,500,869	1.82%
Educational Media Services	5,302,241	1.76%
General Administration	1,481,225	0.49%
School Administration	20,418,995	6.76%
Business Services	3,440,099	1.14%
Facility Maintenance & Operations	27,173,533	9.00%
Student Transportation	12,784,377	4.23%
Central Support Services	10,964,101	3.63%
Other Support Services	623,537	0.21%
Total Expenditures	\$ 301,888,358	100.00%
Transfers to Other Funds	\$ 6,593,041	

Fund Balance Usage	\$ 17,614,940
Total Revenues and Fund Balance Usage	\$ 308,481,399

Total Expenditures and Transfers to Other Funds	\$ 308,481,399
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Muscooke County Board of Education

Patricia Hugley-Green, *Chair*
Naomi Buckner
Kia Chambers
Vanessa Jackson
Cathy Williams

Laurie McRae, *Vice Chair*
Mark Cantrell
Dr. Michael Edmondson
Dr. Philip T. Schley, Sr.

Dr. David F. Lewis, Superintendent of Education

Muscogee County School District
Tentative General Fund Budget and Projected Budgets - All Funds
July 1, 2019 - June 30, 2020

Description	Total	Other State			Federal and		School Nutrition			
	All Funds	General Fund	Grants	Capital Projects	Debt Service	State Programs	Program	Library	Other Funds	
ANTICIPATED REVENUES										
Local Property Taxes	\$ 111,832,809	\$ 111,832,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	33,600,000		-	33,600,000	-	-	-	-	-	-
Other Local Sources	7,465,312	3,370,000		225,000	500	-	2,218,000	792,535		859,277
State	181,443,575	174,133,650	998,518	500,000	-	4,541,117	525,000	745,290		-
Federal	45,446,295	1,530,000	-	-	-	24,564,710	19,351,585	-		-
Total Anticipated Revenues	\$ 379,787,991	\$ 290,866,459	\$ 998,518	\$ 34,325,000	\$ 500	\$ 29,105,827	\$ 22,094,585	\$ 1,537,825	\$ 859,277	
Transfers From Other Funds	6,594,416	-	-	-	1,375	-	-	6,593,041		-
Sale of Fixed Assets	-	-	-	-	-	-	-	-		-
Fund Balance 7/1/2019	99,085,399	52,088,983	-	14,776,517	18,783,300	-	4,165,899	8,402,456		868,244
Total Funds Available	\$ 485,467,806	\$ 342,955,442	\$ 998,518	\$ 49,101,517	\$ 18,785,175	\$ 29,105,827	\$ 26,260,484	\$ 16,533,322	\$ 1,727,521	
ANTICIPATED EXPENDITURES										
Instruction	\$ 221,256,363	\$ 203,998,539	\$ 899,747	\$ -	\$ -	\$ 16,242,870	\$ -	\$ -	\$ 115,207	
Student Services	12,187,522	10,200,842	-	-	-	1,811,068	-	-	175,612	
Improvement of Instruction	13,159,566	5,500,869	38,173	-	-	7,607,124	-	-	13,400	
Educational Media Services	5,366,308	5,302,241	-	-	-	64,067	-	-	-	
Federal Grant Administration	1,065,037	-	-	-	-	1,065,037	-	-	-	
General Administration	2,558,486	1,481,225	-	-	-	1,056,138	-	-	21,123	
School Administration	20,836,878	20,418,995	28,598	-	-	389,285	-	-	-	
Business Services	3,440,099	3,440,099	-	-	-	-	-	-	-	
Facility Maintenance & Operations	28,378,784	27,173,533	-	-	-	-	-	1,205,251	-	
Student Transportation	13,763,653	12,784,377	32,000	-	-	869,238	-	-	78,038	
Central Support Services	10,964,101	10,964,101	-	-	-	-	-	-	-	
Other Support Services	582,216	25,000	-	-	-	1,000	-	-	556,216	
Community Services	9,017,974	598,537	-	-	-	-	-	8,419,437	-	
Other Outlays	-	-	-	-	-	-	-	-	-	
School Nutrition Services	22,079,185	-	-	-	-	-	22,079,185	-	-	
Capital Projects	49,100,142	-	-	49,100,142	-	-	-	-	-	
Debt Service	18,785,175	-	-	-	18,785,175	-	-	-	-	
Undistributed	-	-	-	-	-	-	-	-	-	
Total Expenditures	\$ 432,541,489	\$ 301,888,358	\$ 998,518	\$ 49,100,142	\$ 18,785,175	\$ 29,105,827	\$ 22,079,185	\$ 9,624,688	\$ 959,596	
Transfers to Other Funds	6,594,416	6,593,041	-	1,375	-	-	-	-	-	
Fund Balance 6/30/2020	\$ 46,331,901	\$ 34,474,043	\$ -	\$ -	\$ -	\$ -	\$ 4,181,299	\$ 6,908,634	\$ 767,925	

The Muscogee County Board of Education on June 10, 2019 will hold its first public hearing on the Fiscal Year (FY) 2020 General Fund Budget at 5:00 p.m. The Muscogee County Board of Education will vote on the tentative adoption of the FY 2020 General Fund Budget on June 10, 2019 at 5:00 p.m.

The Muscogee County Board of Education on June 24, 2019 will hold its second public hearing on the FY 2020 General Fund Budget at 6:00 p.m. The Muscogee County Board of Education will vote on the final adoption of the FY 2020 General Fund Budget on June 24, 2019 at 6:00 p.m.

All meetings will be held at the times referenced in the Board Room at the Muscogee County Public Education Center, 2960 Macon Road, Columbus, Georgia.



Muscogee County School District Columbus, Georgia

Mission

Our mission is to inspire and equip all students to achieve unlimited potential.

Vision

The MCSD is a beacon of educational excellence where all are known, valued, and inspired.

Values

MCSD fosters a healthy organization where...

WE embrace equity and diversity

WE hold ourselves and others to the same high standards

WE commit to continuous learning and improvement

WE treat everyone with dignity and respect

...as WE serve the needs of others.

Strategic Anchors

WE will make decisions...

that benefit student achievement

that are fiscally responsible with an eye on Return on Investment

that invest in stakeholders

that promote equity and access



MUSCOGEE COUNTY BOARD OF EDUCATION

FUNCTION AND COMPOSITION

All matters relating to the education and operations of the Muscogee County School District are governed and controlled by the Muscogee County Board of Education, as provided by Georgia law.

The Board has the responsibility to maintain a reasonable uniform system of public schools providing quality education for all young people of Muscogee County. With the advice of the Superintendent, it must determine the policies and prescribe the rules and regulations for the proper management of the school district.

The Board is legally responsible for the operation of the District and for establishing all related policy. The Board currently consists of nine elected members, eight elected from single member districts and one elected at-large. Georgia law requires each member of the Board of Education to have been a resident of the education district from which he or she seeks election for at least one year prior to the date of his or her election. Georgia law also requires that the elected official remain a resident of that education district during his or her term of office. The members are elected to staggered four-year terms. The Board has independent taxing authority, which began in fiscal year 1995.

Regular meetings are held on the third Monday of each month at 6:00 p.m. in the Board Room at the Muscogee County Public Education Center. All meetings are open to the public. Special meetings may be called at other times by the Board Chairperson. At all meetings, a majority of the entire membership constitutes a quorum. The Board annually elects a Chairperson and Vice-Chairperson from its members.

The Board Members and terms are as follows:

Name and Office Held	Term Started	Expiration of Term	Number of Years in Office	Principal Occupation
Patricia Hugley-Green, Chair	01/01/2005	12/31/2020	14	Insurance Agent
Laurie McRae, Vice-Chair	01/01/2017	12/31/2020	2	Attorney
Naomi Buckner	01/01/2003	12/31/2022	16	Educator
Mark Cantrell	01/01/2011	12/31/2022	8	Business
Kia Chambers	01/01/2015	12/31/2022	4	Realtor
Dr. Michael Edmondson	01/01/2019	12/31/2022	0	Retired MCSD Educator
Vanessa Jackson	01/01/2017	12/31/2020	2	Business
*Dr. Philip T. Schley, Sr.	01/01/2019	12/31/2022	0	Retired Urologist
**Cathy Williams	01/01/2017	12/31/2020	2	Business

*Prior to current term, Dr. Schley served 21 years (1972-1981 and 1998-2010)

**Prior to current term, Mrs. Williams served 7 years (2007-2014)

School Board Members



Patricia Hugley-Green ✉
Board Chair
District 1
Term Ends: 2028
706-657-2855
706-748-2002 Fax
P. O. Box 6177
Columbus, GA 31917



Laurie C. McRae ✉
Board Vice Chair
District 5
Term Ends: 2028
706-617-9179
706-748-2002 Fax
1925 Preston Drive
Columbus, GA 31906



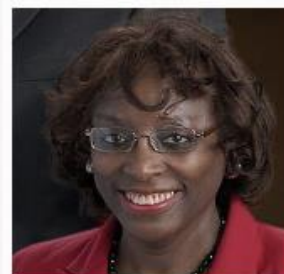
Kia Chambers ✉
Committee Member
At Large Member
Term Ends: 2022
706-577-3215
706-748-2002 Fax
5656 Veterans Parkway
Columbus, GA 31904



Dr. Michael H. Edmondson ✉
Committee Member
District 2
Term Ends: 2022
706-587-4884
706-748-2002 Fax
P.O. Box 2427
Columbus, GA 31902



Vanessa K. Jackson ✉
Committee Member
District 3
Term Ends: 2028
706-617-7985
706-748-2002 Fax
3751 Robin Road
Columbus, GA 31906



Naomi Buckner ✉
Committee Member
District 4
Term Ends: 2022
706-563-2258
706-748-2002 Fax
620 Barclay Way
Columbus, GA 31907



Mark Cantrell ✉
Committee Member
District 6
Term Ends: 2022
706-393-4000
706-748-2002 Fax
8724-25 McKee Road
Upatoi, GA 31829



Cathy Williams ✉
Committee Member
District 7
Term Ends: 2028
706-617-9488
706-748-2002 Fax
731 1st Avenue
Columbus, GA 31901



Dr. Philip T. Schley, Sr. ✉
Committee Member
District 8
Term Ends: 2022
706-310-8923
706-748-2002 Fax
P.O. Box 2427
Columbus, GA 31902



Dr. David F. Lewis
Superintendent of Education
Muscogee County School District

Dr. David F. Lewis began his career with Polk County Public Schools in 1979 as band director at Fort Meade Middle-Senior High School. He became Assistant Principal at Fort Meade Middle-Senior and also served as Assistant Principal at Frostproof Middle-Senior High School. He served as Principal at Frostproof Middle-Senior High School for ten years.

While at Frostproof High School, Dr. Lewis was the recipient of numerous local and state awards to include: School-to-Work Administrator of the Year, Florida Music Educators' Association Administrator of the year, Polk County Outstanding High School Principal, Frostproof Chamber of Commerce's Man of the Year, Education Commissioner's Award for Outstanding Leadership, Polk County's Principal Achievement Award, and Florida Principal of the Year.

In 2004, Governor "Jeb" Bush made an official visit to Frostproof Middle School in recognition of the school's successful reading initiatives under Dr. Lewis. In 2005, Dr. Lewis was promoted to the district level position of Senior Director of High Schools, and was appointed Senior Director of Secondary Education in 2009. Effective September 1, 2010, Dr. Lewis was appointed as the Associate Superintendent for Learning of the Polk County District where he provided direct oversight for the curriculum and learning needs of 95,000 students, 6,000 teachers, and a \$126 million budget.

During his tenure in this leadership role, the district achieved seven consecutive years of improved graduation rates and was recognized as College Board's large District of the Year for the greatest increase in both student participation and performance on Advanced Placement assessments, particularly that of under-represented populations. Other leadership positions held by Dr. Lewis include President of the Division of Instructional Leaders for the Florida Association of School Administrators and President of the Florida School Music Association.

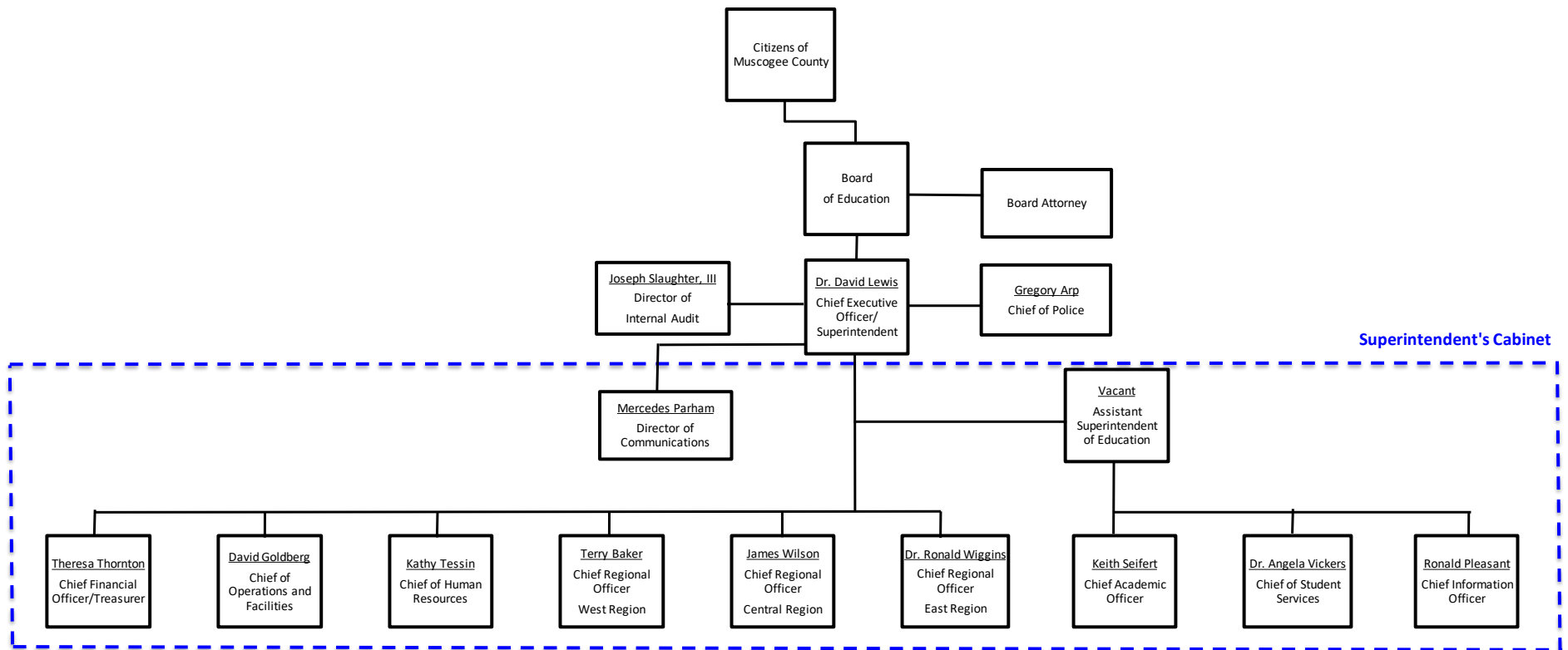
On July 23, 2013, Dr. David F. Lewis was appointed to the position of Superintendent of Education for the Muscogee County School District. On December 4, 2014, Dr. Lewis completed his dissertation to earn his doctorate degree in Educational Leadership. On June 12, 2015, Dr. Lewis received his doctorate degree in Educational Leadership. He is married to Karen, his wife of over 35 years. Karen Lewis is a retired educator. They have three children, Monica, Douglas, and Stephanie, and one grandson, Noah David.



MUSCOGEE COUNTY SCHOOL DISTRICT

Organizational Chart

July 1, 2019



Administrative Staff
As of July 1, 2019

EXECUTIVE ADMINISTRATION

Dr. David Lewis	Superintendent of Education
Vacant	Assistant Superintendent
Gregory Arp	Chief of Police
Mercedes Parham	Director – Communications
Joseph Slaughter, III	Director – Internal Audit

TECHNOLOGY and INFORMATION SERVICES

Ronald Pleasant	Chief Information Officer
Michael Barden	Senior Director - Technology, Learning & Support
Casey Hergett	Senior Director - Enterprise Technology

INSTRUCTIONAL SERVICES

Keith Seifert	Chief Academic Officer
Terry Baker	Chief Regional Officer, West Region
Dr. Ronald Wiggins	Chief Regional Officer, East Region
James Wilson	Chief Regional Officer, Central Region
Dr. Timothy Smith	Executive Director - Federal Programs
Lorrie Watt	Executive Director - K-12 Curriculum
Roger Barros	Director - J.R.O.T.C.
Robbie Holt	Director - Arts and Humanities
Christine Hull	Director - Advanced Learning and Gifted Programs
Patrick Knopf	Director - Research, Accountability and Assessment
Vacant	Director of GaTAPP Program
Victoria Thomas	Director - Career, Technical and Agricultural Education

FINANCIAL SERVICES

Theresa Thornton, MBA, CPA	Chief Financial Officer/Treasurer
Janice Bloodworth, CPA	Senior Director - Accounting
Edwin Joseph	Director - Purchasing, Supply and Property Management

HUMAN RESOURCES

Kathy Tessin	Chief Human Resources Officer
Tracy Fox	Director - Risk Management
Brenda Reed	Director - Human Resources

Administrative Staff
As of July 1, 2019

STUDENT SERVICES

Dr. Angela Vickers
Vacant
Sarah Sillitto
Jeffrey Battles
Dr. Kenya Gilmore
Kevin Scott
Dr. Trikella Nelson
LaChrista Thornton

Chief Student Services Officer
Executive Director - Programs for Exceptional Children
Senior Director - Regulatory Compliance
Director - System-Wide Athletics
Director - Georgia Project AWARE & PBIS
Director - Student Services
Director - Guidance
Director - Woodall Center

BUSINESS AFFAIRS

David Goldberg
Herbert Hill
James Odom, Jr.
Susan Schlader

Chief Operations and Facilities Officer
Director - Transportation
Director - Plant Services
Director - School Nutrition Program

COMMUNITY SERVICES

R. Allen Harkness
Marianne Richter

Director - Chattahoochee Valley Libraries
Director - Columbus Museum



MCSO Initiatives, Achievements, and Certificates

The District remains committed to addressing its challenges as it strives toward reaching the goal of becoming a premier district in Georgia. The district's top three challenges in prioritized order include:

- Ensuring high expectations in support of all students achieving graduation and success beyond
- Ensuring flexible and formalized staffing and operational processes in support of student achievement
- Ensuring the system's culture reflects the transition from compliance to commitment as evidenced through engaged stakeholders

Some of the initiatives, as indicated in the updated Strategic Plan, and achievements earned through Fiscal Year 2018 include:

Initiatives:

- Implementation of Achieve3000 reading and literacy program in all schools
- Launched implementation of Canvas, a new district-wide Learning Management System
- Turnitin, which is an automated digital learning program focused on accelerating literacy, is being implement in grades 4-12
- Facilitated district-wide book study, *Better Learning through Structured Teaching*, with all Principals, Assistant Principals, Academic Coaches, Local Education Agency (LEA) Facilitators, and select district staff
- Completion of all Phase I 2015 SPLOST projects and significant completion of Phase II projects. Notable 2015 SPLOST projects substantially completed and their estimated budget include the following:
 - ✓ Replacement of Spencer High School, \$56 million
 - ✓ Rainey-McCullers School of the Arts program enhancements, \$6 million
 - ✓ Replacement of Gym at Fort Middle School, \$3.6 million
 - ✓ Upgrading Kinnett Stadium, \$3.5 million
- Continued to address issues of under-representation of minority students in gifted education program
- Continued district-wide implementation of Positive Behavior Intervention Strategies (PBIS) to improve discipline and reduce out-of-school suspensions
- Increased the number of fine arts and physical education teachers at the elementary level

- Increased the number of assistant principals at the elementary level
- Initiated the second phase to alleviate the salary compression within the non-certificated personnel compensation plan
- Continued rollout of Salary Compensation Study for non-certificated personnel district-wide
- Initiated new technology solution TalentEd, for recruitment, application processing, and hiring
- Initiated redesign of the school district website
- Continued process management training across all divisions by Project Management team using gradual release model
- Approval of the district's Strategic Waiver Application by the State Board of Education
- Reading Wonders, an elementary Reading and English Language Arts (ELA) instructional materials program (core and intervention)
- enVision Math, an elementary Mathematics instructional materials program (core and intervention)
- Georgia Collections, a secondary English Language Arts (ELA) instructional materials program (core and intervention)
- Go Math, a middle school Mathematics instructional materials program (core and intervention)
- AGA, a high school Mathematics instructional materials program (core and intervention)
- Leveled Learning Intervention (LLI), a secondary English Language Art Intervention materials program (core and intervention)
- Continued redesign of School Improvement Plans (SIP) to include detailed plans beginning with FY 2017 for professional development days, coaching cycles, monitoring, and evaluation processes
- Continued implementation of zero-based budgeting model, strategically aligning overarching needs with available funding in an effort to improve the financial health of the District in light of continued funding shortfalls

Achievements:

- Board of Education recognized as Distinguished Board for 2018
- During the 2017-2018 school year, the district increased its percentage of students identified as Proficient and Distinguished Learners in 50% (12 out of 24) of the content areas assessed by the 2018 Georgia Milestones End of Grade (EOG) and End of Course (EOC) tests. The district also decreased its numbers of students identified as Beginning Learners in 50% of those areas and outperformed the other Tier II Districts in 18 out of 24 assessed areas.
- Continued year-over-year graduation rate gains. Over the past four years, the MCSD graduation rate has increased by 4.3 percentage points, from 84.6 in 2014-2015 to 88.9 in 2017-2018 while the state's graduation rate increased by only 2.8 percentage points, from 78.8 in 2014-2015 to 81.6 in 2017-2018. This marks the fourth consecutive year that the District's performance has surpassed the state of Georgia at a higher rate.
- The 2018 American College Test (ACT) composite and subject results for the Muscogee County School District mark the second highest set of scores for the District to date. In addition, the number of students tested in Muscogee County increased year-to-date

for the 2017-2018 school year. Additionally, the Muscogee County School District 2018 SAT results saw improvements in the District's composite and reading and writing scores. The District's reading and writing scores exceeded both the state and national averages for the first time. In addition, the District noted an increase in the number of test takers during the 2017-2018 school year.

- For the fiscal year ending June 30, 2018, due to the District's continued conscientious efforts in being fiscally responsible, which includes continuation of the zero based budgeting model, the General Fund Unassigned Fund Balance was \$32.4 million or 39.14 days of operations. The Muscogee County Schools, in relation to comparable sized school districts, has been able to maintain a favorable fund balance while still providing the resources and services to meet the ever-changing needs of its students and staff.

Awards

- **Budget Presentation**

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the Muscogee County School District for its Annual Budget for the fiscal year beginning July 1, 2016 (FY 2017). This award represents a significant achievement for the District. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This marks the first year that the District has received this prestigious award. The award is valid for a period of one year. We are again confident that our current budget continues to conform to the program requirements for distinguished recognition and is committed to submitting our annual budget to GFOA for consideration each year. As of the document publication, the District is awaiting for status of prior year's (FY 2018) submission.

- **Financial Reporting**

The Government Finance Officers Association of the United States and Canada (GFOA) and the Association of School Business Officials International (ASBO) awarded the Certificate of Achievement for Excellence in Financial Reporting and the Certificate of Excellence in Financial Reporting, respectively, to the Muscogee County School District for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2017.

This marks the thirty-second and twenty-fifth consecutive year that the District has submitted and successfully achieved the prestigious Certificate of Achievement for Excellence in Financial Reporting from GFOA and the Certificate of Excellence in Financial Reporting from ASBO, respectively. To be awarded these awards, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report that meets the prescribed program standards required by each organization. The report must also satisfy both generally accepted accounting principles and other legal requirements and

regulations. Both certificates, the Certificate of Achievement for Excellence in Financial Reporting and the Certificate of Excellence in Financial Reporting, are only valid for a period of one year. The District will submit the CAFR for the current fiscal year to both GFOA and ASBO for consideration. We are confident that the document continues to meet the standards for award.

- **Procurement**

For 2017, the Muscogee County School District was awarded the nationally recognized Achievement of Excellence in Procurement Award by the National Procurement Institute, Inc. (NPI). This esteemed award is earned by public organizations that demonstrate excellence in the areas of innovation, professionalism, e-procurement, productivity, and leadership attributes of the procurement process.

Attainment of this award was the result of the District's system-wide implementation of procurement best practices. Muscogee County School District is proud to be one of only 13 agencies in the state of Georgia and one of only 26 school districts in the United States and Canada to receive this award. This marks the first year that the District has earned this recognition. The District remains committed to continuous improvement regarding its purchasing policies and procedures and will pursue the award for fiscal year 2019.

Acknowledgements

- This document was prepared on behalf of the Muscogee County Schools by the Division of Financial Services. We also extend a thank you to the departments and offices across the district that contributed to the publication of this budget document.

Contacting the Division of Financial Services

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FY 2020 Budget Parameters

Background and Rationale:

The Economic outlook of the State of Georgia has a significant impact on defining the ability of the State to participate in the funding of public education. Statewide, as in the prior year, there has been continued economic recovery. This modest upward trend is evident by the increase in consumer spending, which results in an increase in tax revenues. For at least the fifth consecutive year the state has realized sustainable year-over-year positive economic growth. Highlights are as follows:

- For the most recent reporting, for the month of January 2019, net tax revenue collections (individual income tax, sales and use tax, corporate income tax, motor fuel taxes and motor vehicle tag & title fees) for state of Ga totaled nearly \$2.25 billion, a decrease of \$314.1 million, or down 12.2 percent from January 2018 when net tax collections totaled roughly \$2.57 billion. This decline primarily resulted from the unparalleled January 2018 increase of estimated income tax payments that were filed as a potential federal tax benefit to individual income taxpayers due to the 2018 Federal Tax Cuts and Job Act.
- Year-to-date, net tax revenue collections totaled \$14.07 billion, an increase of \$202.8 million, or 1.5% over 2018; gross sales and use tax collections for the month of January 2019 totaled nearly \$1.19 billion, an increase of \$57.4 million, or 5.1% compared to January 2018.

Governor's FY 2020 Budget

For FY 2020, the Governor has continued to pass along this positive growth in the economy down to school districts by providing funding for the following initiatives statewide:

- \$492 million to increase the state base salary schedule for certified teachers and certified employees by \$3,000 and provide for 2% increase for school bus drivers, school nurses, and school nutrition workers. A 2% increase also funded for RESA employees.
- \$272 million in bonds for capital outlay funding, general obligation debt
- \$134 million for enrollment growth and training & experience

- \$79 million for educational equalization grant funding to assist low-wealth school systems
- \$46 million for state commission charter schools supplement to implement HB 787(2018)
- \$21 million employer contributions to Teacher Retirement System (TRS)
- \$20 million in bonds for school buses, general obligation debt
- \$5 million in bonds for vocational equipment, general obligation debt
- \$3.5 million dual enrollment growth program
- \$3.5 million to be transferred from Governor's Office of Student Achievement to the Department of Education to provide one AP exam for low-income students and one AP STEM exam for all students
- \$969,000 increase in sparsity grants
- \$500,000 implementation of GBI Gang Task Force
- \$250,000 to fund 50 more participants in the Governor's School Leadership Academy
- \$234,000 to increase telemedicine capacity in rural areas
- \$175,000 to support innovative assessment pilot established by Senate Bill 362 (2018)

**Muscogee County School District
FY 2020 Budget Parameters**

In the building of the District's FY 2020 General Fund Budget, the state's financial landscape serves as a backdrop in defining the District's budget parameters. Budget parameters include those considerations that will be forefront in the budget development process. Below for the Board's review and consideration are the FY 2019 Budget Parameters:

- ✓ Continued effort to provide the programs needed as we strive to become a premier district; which includes differentiated resources for challenged schools
- ✓ Consideration for extending the continuum of services and related support for behavioral support programs for special needs student population throughout the district, strengthening ability to meet the ever increasing needs of the whole child while improving student achievement
- ✓ Pass along step increases within the current state of Ga teacher salary schedule
- ✓ Increase Teacher Retirement System "Employer" Rate to 21.14% effective July 1, 2019, up from 20.90%, a year-over-year increase of 0.24%
- ✓ Phase III Staffing for Rainey-McCullers School of the Arts to include Grade 12
- ✓ Include Transfer-Out for Chattahoochee Valley Regional Library System
- ✓ Include 1/4 mill Local Capital Projects Set Aside
- ✓ Mill Levy retained at 23.321 mills
- ✓ Continuation of Zero-Based Budgeting Model
- ✓ Continuation of an overall balanced budget

**Muscogee County School District
Budget Calendar
Fiscal Year 2020**

Date	Person(s) Responsible	Event
Jan 2019	Division of Financial Services	Communicates FY 2019 Financial Close-Out Deadlines (Purchase Requisitions, Purchasing Cards, Travel, etc.) to Administrators, Principals, Budget Managers, and Other Staff
Jan 2019	Superintendent Division of Financial Services	FY 2020 Budget Calendar presented to Board at regular board meeting as information item
Jan 2019	Division of Financial Services	FY 2020 Budget Development Templates presented to Budget Managers
Feb 2019	Executive Administration Selected Cabinet Members and Directors	Review preliminary school staffing
Feb 2019	Division of Financial Services	Calculates Student Full-Time Equivalents (FTEs) for FY 2019 Mid-Term Earnings Adjustment and Student FTEs for FY 2020 Initial State QBE Earnings
Feb 2019	Division of Financial Services	Receives FY 2019 Mid-Term and FY 2020 Initial Unofficial State Quality Basic Education (QBE) Earnings Sheets from Georgia Department of Education (Ga DOE)
Feb 2019	Division of Financial Services	FY 2020 Budget Training provided to Budget Managers
Feb 2019	Budget Managers	FY 2020 Budget Proposals due to Division of Financial Services
Mar 2019	Superintendent and Cabinet	Review FY 2020 budget proposals
Mar 2019	Executive Administration Selected Cabinet Members and Directors	Meet with schools to define preliminary staffing patterns for upcoming school year
Mar 2019	Executive Administration	Develops FY 2020 school staff allocations. Communicates school staff allocations to Principals.

**Muscogee County School District
Budget Calendar
Fiscal Year 2020**

Date	Person(s) Responsible	Event
Mar 2019	Executive Administration	Develops FY 2020 school staff allocations. Communicates school staff allocations to Principals.
Mar 2019	Executive Administration	Provides school and district level staffing allocations to Division of Financial Services for calculation of salaries and benefits for FY 2020
Mar 2019	Executive Administration and Division of Human Resources	Review and revise salary schedules for FY 2020, where needed
Apr 2019	Division of Financial Services	Holds meeting with Board Members on FY 2020 General Fund Budget, Meeting No. 1
Apr 2019	Division of Financial Services	Holds meeting with Board Members on FY 2020 General Fund Budget, Meeting No. 2
May 13, 2019	Superintendent and Division of Financial Services	Preliminary FY 2020 General Fund Budget presented to Board of Education.
June 3, 2019	Division of Financial Services and Director of Communications	Current 2019 Tax Digest and 5 Year History of Levy published in newspaper and on District website in accordance with O.C.G.A. section 48-5-32. Notice also includes the proposed tax levy for school maintenance and operations, and the date, time, and place of the setting of the final mill levy.
June 3, 2019	Division of Financial Services and Director of Communications	Notice of <i>Proposed</i> Property Tax Increase published in local newspaper. Said notice also published on District website.
June 3, 2019	Division of Financial Services and Director of Communications	Press release issued regarding <i>proposed</i> tax increase. Said press release also published on District website.

**Muscogee County School District
Budget Calendar
Fiscal Year 2020**

Date	Person(s) Responsible	Event
June 10, 2019	Division of Financial Services and Director of Communications	Advertises 3rd public hearing on mill levy in the local newspaper and on district website. Third Public Hearing on mill levy scheduled for June 24, 2019.
June 10, 2019	Board of Education	<p>Holds 1st Public Hearing (11:00 A.M.) concerning the setting of mill levy for CY 2019 property tax digest/FY 2020 budget.</p> <p>Holds 2nd Public Hearing (5:00 P.M.) concerning the setting of mill levy for CY 2019 property tax digest/FY 2020 budget.</p> <p>Holds 1st Public Hearing (5:00 P.M.) on FY 2020 General Fund Budget.</p> <p>Board tentatively adopts FY 2020 Mill Levy and tentatively adopts FY 2020 General Fund Budget.</p>
June 12, 2019	Division of Financial Services	Advertises Tentative FY 2020 General Fund (GF) Budget in local newspaper. Advertisement includes the date and time of 2nd public hearing on the FY 2020 GF Budget as well as the date and time of the final budget adoption of June 24th. (1st FY 2020 Tentative Budget advertisement).
June 2019	Division of Financial Services	Holds meetings with Board Members on FY 2020 General Fund Budget, Meeting No. 3
June 17, 2019	Division of Financial Services	Advertises Tentative FY 2020 General Fund (GF) Budget in local newspaper. Advertisement includes the date and time of 2nd public hearing on the FY 2020 GF Budget as well as the date and time of the final budget adoption of June 24th. (2nd FY 2020 Tentative Budget advertisement).

**Muscogee County School District
Budget Calendar
Fiscal Year 2020**

Date	Person(s) Responsible	Event
June 24, 2019	Board of Education	<p>Called Board Meeting.</p> <p>Holds 3rd Public Hearing at 6:00 PM concerning the setting of mill levy for CY 2019 property tax digest/FY 2020 budget.</p> <p>Holds 2nd Public Hearing at 6:00 PM on FY 2020 General Fund Budget.</p> <p>Board of Education establishes final mill levy for the school maintenance and operations for CY 2019 property tax digest and FY 2020 budget.</p> <p>Final adoption of FY 2020 General Fund Budget.</p>
June 25, 2019	Executive Administration and Division of Financial Services	Certified resolution of mill levy adopted provided to the Columbus Consolidated Government. Copy of said document forwarded to the Muscogee County Tax Commissioner.
July 1, 2019	N/A	Fiscal Year 2020 begins
Sept 2019	Division of Financial Services	Transmits FY 2020 Budget, All Funds, to Ga DOE
December 31, 2019	Division of Financial Services	Staff submits FY 2020 Official Budget to Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO) for consideration

Building the Budget

Expenditure Considerations

- Student Enrollment
- Staffing Requirements
- Staff Salaries and Benefits
- Operational Costs



**Muscogee County School District
School Attendance Zones
2019-2020**

<p style="text-align: center;"><u>Carver High</u> Brewer Elementary J.D. Davis Elementary Dimon Elementary Dorothy Heights Elementary Martin Luther King, Jr. Elementary Rigdon Rd Elementary St Mary's Elementary Baker Middle Eddy Middle Rothschild Middle</p> <p style="text-align: center;"><u>Kendrick High</u> Dawson Elementary Lonnie Jackson Elementary Forrest Rd Elementary Georgetown Elementary St. Mary's Elementary Waddell Elementary Wesley Heights Elementary Baker Middle East Columbus Middle Fort Middle Rothschild Middle</p>	<p style="text-align: center;"><u>Columbus High</u> No attendance zone</p> <p style="text-align: center;"><u>Britt David Elementary Magnet</u> No attendance zone</p> <p style="text-align: center;"><u>Rainey-McCullers School of the Arts</u> No attendance zone</p> <p style="text-align: center;"><u>Northside High</u> Allen Elementary Blanchard Elementary Double Churches Elementary North Columbus Elementary River Rd Elementary Arnold Middle Double Churches Middle Veterans Memorial Middle</p>	<p style="text-align: center;"><u>Hardaway High</u> Blanchard Elementary Clubview Elementary J.D. Davis Elementary Gentian Elementary Reese Rd Elementary Rigdon Rd Elementary Waddell Elementary Wynnton Elementary Blackmon Rd Middle Fort Middle Richards Middle</p> <p style="text-align: center;"><u>Shaw High</u> Blanchard Elementary Eagle Ridge Elementary Mathews Elementary Midland Elementary Waddell Elementary Aaron Cohn Middle Blackmon Rd Middle Midland Middle Fort Middle Veterans Memorial Middle</p>	<p style="text-align: center;"><u>Jordan High</u> Allen Elementary Fox Elementary Hannan Elementary Johnson Elementary River Rd Elementary Arnold Middle Eddy Middle Double Churches Middle Richards Middle</p> <p style="text-align: center;"><u>Spencer High</u> Key Elementary Dawson Elementary Dorothy Heights Elementary South Columbus Elementary Baker Middle East Columbus Middle Eddy Middle</p>
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Student Enrollment

The actual enrollments for school years as early as FY 2006 through FY 2019 are reflected on the following pages for all schools. The actual enrollment represents the enrollment as of the October Full-Time Equivalent (FTE) student enrollment count date. It is considered the official enrollment count for school districts. The FTE student enrollment count is taken each October on the first Tuesday of the month. It represents those students that were enrolled in one of the nineteen direct instructional programs defined by the state for at least one of the prior ten school days before the FTE count date.

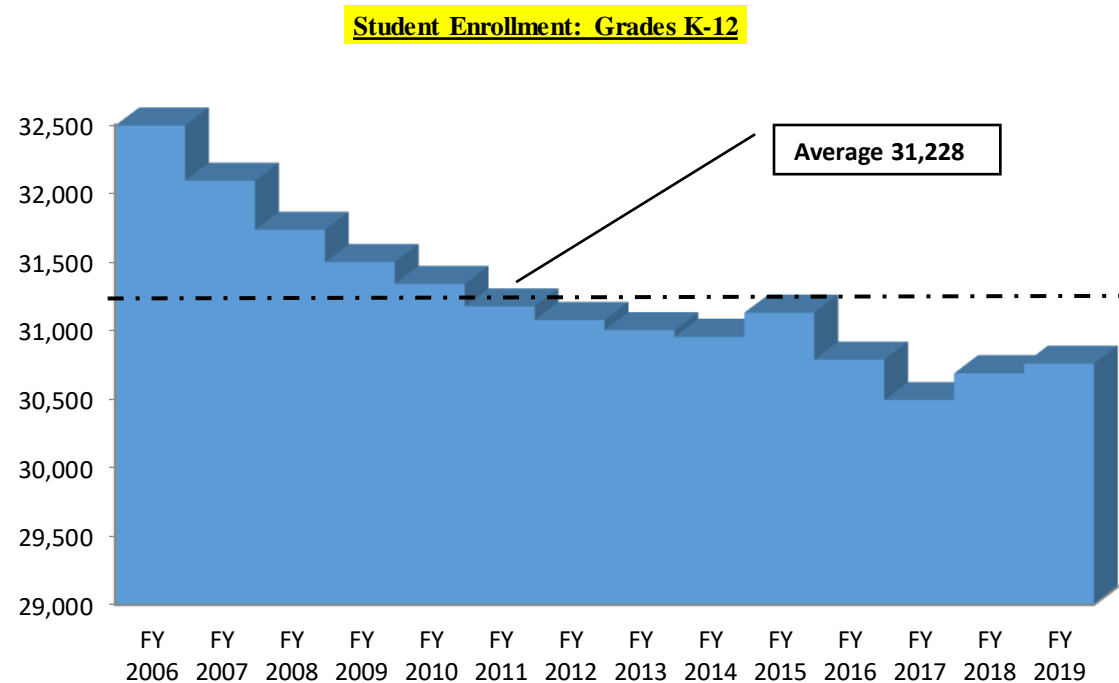
The nineteen direct instructional programs are as follows:

- Kindergarten
- Kindergarten Early Intervention
- Grades 1-3
- Grades 1-3 Early Intervention
- Grades 4-5
- Grades 4-5 Early Intervention
- Grades 6-8
- Middle School Programs
- Grades 9-12
- CTAE 9-12
- Special Education - Category I
- Special Education - Category II
- Special Education - Category III
- Special Education - Category IV
- Special Education - Category V
- Gifted
- Remedial
- Alternative Education
- ESOL Program

The Quality Basic Education (QBE) Act, which is the current mechanism used by the State of Georgia to provide funding for public education, requires school districts to report student enrollment in terms of FTE students. A funding weight or value is assigned to each instructional program. This value is the cost of providing the state funded courses. The base funding received for each FTE student is defined each year by the Georgia General Assembly. The number of students and the instructional programs to which the students are enrolled determine the total funding earned. Adherence to the maximum class size requirements also plays an important role in this

process. Local boards of education that are found to be out of compliance shall be subject to a complete loss of funding for the class or program that is not in compliance, unless there has been a flexibility waiver granted by the State. Since State QBE funding accounts for over 56% of the District's total revenues, the accuracy of the FTE enrollment count is critical to the district's continued solvency.

As reflected in the chart below, since FY 2006, the District's average student enrollment for grades K-12 is 31,228. The actual student enrollment for the periods referenced for grades K-12 can be found on the following page.



Student Enrollment

The District's Student Enrollment trends for FY 2006 through FY 2019, as plotted on the chart on the preceding page are reflected below. In comparison to the prior fiscal year, for FY 2019 the District realized a growth in enrollment for grades K-12 of 70 students or 0.23% above FY 2018. This increased enrollment resulted in a projected increase in State QBE Earnings for FY 2020.

As reflected, this is the third year for the periods reported that the District has realized a growth in student enrollment. This is primarily attributed to the transient nature of the student population. Additionally, the opening of the Rainey-McCullers School of the Arts in FY 2018, which is the only school of the arts in this region, continues to positively impact student enrollment. For FY 2019, the program was expanded to include grade 11. Beginning with the 2019-2020 school year, the school will serve grades 6-12. The District's move in FY 2018 to eliminate out-of-county and out-of-state tuition for MCSD full-time employees with school aged children attending MCSD schools, has also continued to positively impact overall student enrollment.

School Year	K- 12 Enrollment*	Annual Growth	Percent Variance
October 2005, FY 2006	32,490		
October 2006, FY 2007	32,088	-402	-1.24%
October 2007, FY 2008	31,731	-357	-1.11%
October 2008, FY 2009	31,496	-235	-0.74%
October 2009, FY 2010	31,337	-159	-0.50%
October 2010, FY 2011	31,173	-164	-0.52%
October 2011, FY 2012	31,074	-99	-0.32%
October 2012, FY 2013	31,000	-74	-0.24%
October 2013, FY 2014	30,952	-48	-0.15%
October 2014, FY 2015	31,127	175	0.57%
October 2015, FY 2016	30,785	-342	-1.10%
October 2016, FY 2017	30,491	-294	-0.96%
October 2017, FY 2018	30,686	195	0.64%
October 2018, FY 2019	30,756	70	0.23%
Average	31,228	-133	-0.42%

*Excludes Pre-K

Source: GaDOE website: www.gadoe.org

Enrollment by Grade per October FTE Student Enrollment Count
SCHOOLS GRAND TOTALS
Actuals: FY 2007-FY 2019

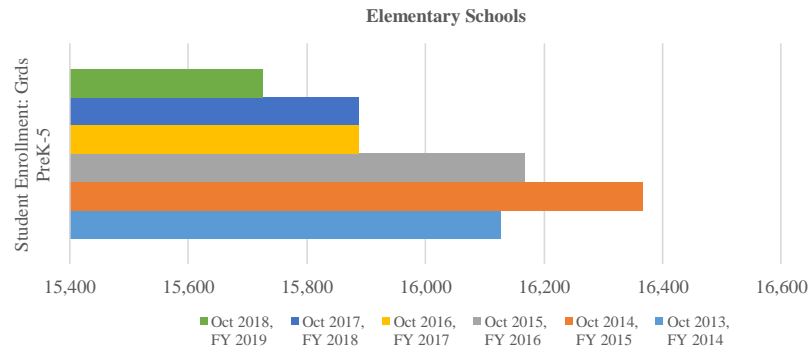
<u>Grade level</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
Pre-K	1,027	1,032	1,089	1,121	1,115	1,157	1,172	1,176	1,185	1,114	1,099	1,077	1,103
K	2,508	2,434	2,464	2,465	2,488	2,602	2,782	2,691	2,577	2,493	2,394	2,388	2,379
1	2,576	2,487	2,457	2,453	2,439	2,556	2,598	2,761	2,699	2,546	2,441	2,448	2,392
2	2,410	2,480	2,469	2,429	2,356	2,352	2,475	2,480	2,690	2,604	2,465	2,453	2,392
3	2,450	2,472	2,486	2,478	2,408	2,368	2,337	2,445	2,472	2,668	2,578	2,436	2,501
4	2,387	2,366	2,403	2,496	2,448	2,375	2,332	2,312	2,419	2,402	2,560	2,545	2,418
5	2,417	2,379	2,381	2,382	2,489	2,431	2,366	2,262	2,325	2,341	2,350	2,540	2,541
6	2,535	2,487	2,397	2,277	2,361	2,462	2,420	2,305	2,238	2,226	2,281	2,315	2,538
7	2,624	2,503	2,389	2,326	2,299	2,335	2,329	2,426	2,289	2,202	2,192	2,258	2,338
8	2,606	2,451	2,399	2,378	2,340	2,294	2,280	2,274	2,357	2,246	2,241	2,201	2,278
9	3,060	3,035	3,021	2,925	2,787	2,644	2,618	2,516	2,567	2,649	2,551	2,647	2,586
10	2,544	2,610	2,563	2,504	2,517	2,434	2,345	2,318	2,225	2,270	2,327	2,287	2,315
11	2,103	2,162	2,186	2,314	2,193	2,232	2,131	2,151	2,098	2,055	2,105	2,107	2,025
12	1,868	1,865	1,881	1,910	2,048	1,989	1,987	2,011	2,171	2,083	2,006	2,061	2,053
Total Pre-K thru Grade 12	33,115	32,763	32,585	32,458	32,288	32,231	32,172	32,128	32,312	31,899	31,590	31,763	31,859
Annual Growth		-352	-178	-127	-170	-57	-59	-44	184	-413	-309	173	96
Year-over Year % Change		-1.1%	-0.5%	-0.4%	-0.5%	-0.2%	-0.2%	-0.1%	0.6%	-1.3%	-1.0%	0.5%	0.3%

As reflected in the chart above, for nine of the reported twelve fiscal years, the District has realized a decline in student enrollment for grades pre-k through 12. This year-over-year decline has been as much as 413 students or a reduction of 1.3%, which was recently experienced in FY 2016 in relation to FY 2015. The continued decline in student enrollment is attributed to the transient nature of the student population.

A discussion regarding the enrollment trends can be found on the preceding page. Overall, the District continues to make a concerted effort to ensure that the enrollments are properly performed from year to year, capturing due funding for student growth gains.

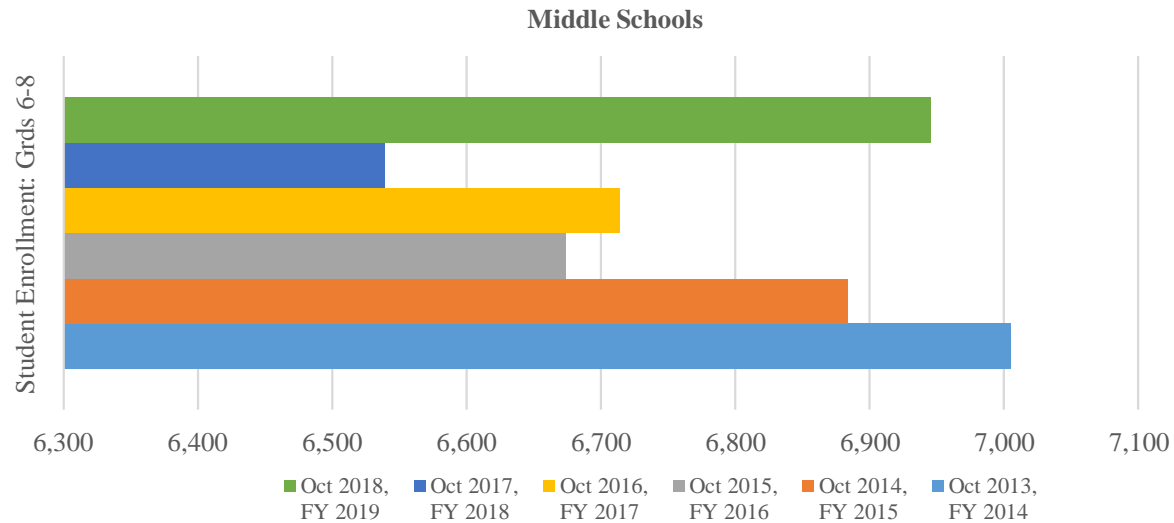
Muscogee County Schools Enrollment Summary – Elementary Schools

	FTE Enrollment By School					
	Oct 2013, FY 2014	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019
Elementary Schools: Grades PreK- 5						
Elem-Allen Elementary School	452	457	474	469	432	458
Elem-Blanchard Elementary School	572	518	493	538	548	568
Elem-Brewer Elementary School	591	499	514	485	476	517
Elem-Britt David Elementary Academy	560	575	567	570	563	590
Elem-Clubview Elementary School	560	534	549	542	501	514
Elem-Cusseta Road Elementary School	326	0	0	0	0	0
Elem-Davis Elementary School	403	474	447	416	381	401
Elem-Dawson Elementary School	327	283	288	269	268	336
Elem-Dimon Elementary	484	450	489	545	496	458
Elem-Dorothy Height Elementary School	0	672	712	762	712	498
Elem-Double Churches Elementary School	437	569	579	566	572	644
Elem-Downtown Elementary Magnet Academy	541	486	294	330	302	321
Elem-Eagle Ridge Academy	719	769	756	730	749	701
Elem-Forrest Road Elementary School	354	440	452	431	448	415
Elem-Fox Elementary School	337	430	419	358	325	388
Elem-Gentian Elementary School	458	417	419	413	444	450
Elem-Georgetown Elementary School	538	504	498	480	513	535
Elem-Hannan Elementary	490	478	522	501	491	504
Elem-Johnson Elementary School	356	337	353	350	439	408
Elem-Key Elementary School	350	362	341	331	373	336
Elem-Lonnie Jackson Academy	415	533	488	461	489	415
Elem-Martin Luther King, Jr. Elementary School	684	613	618	541	503	464
Elem-Mathews Elementary School	552	672	697	700	738	721
Elem-Midland Academy	655	564	564	577	594	619
Elem-Muscogee Elementary School	394	0	0	0	0	0
Elem-North Columbus Elementary	756	737	722	681	755	693
Elem-Reese Road Leadership Academy	564	472	460	481	499	464
Elem-Rigdon Road Elementary School	508	680	646	656	605	548
Elem-River Road Elementary School	433	422	437	423	404	444
Elem-South Columbus Elementary School	403	563	558	554	534	471
Elem-St. Marys	477	439	406	394	355	494
Elem-Waddell Elementary School	521	522	525	462	462	463
Elem-Wesley Heights Elementary School	463	447	401	395	443	493
Elem-Wynnton Elementary School	447	449	480	476	473	395
Total - Elementary	16,127	16,367	16,168	15,887	15,887	15,726



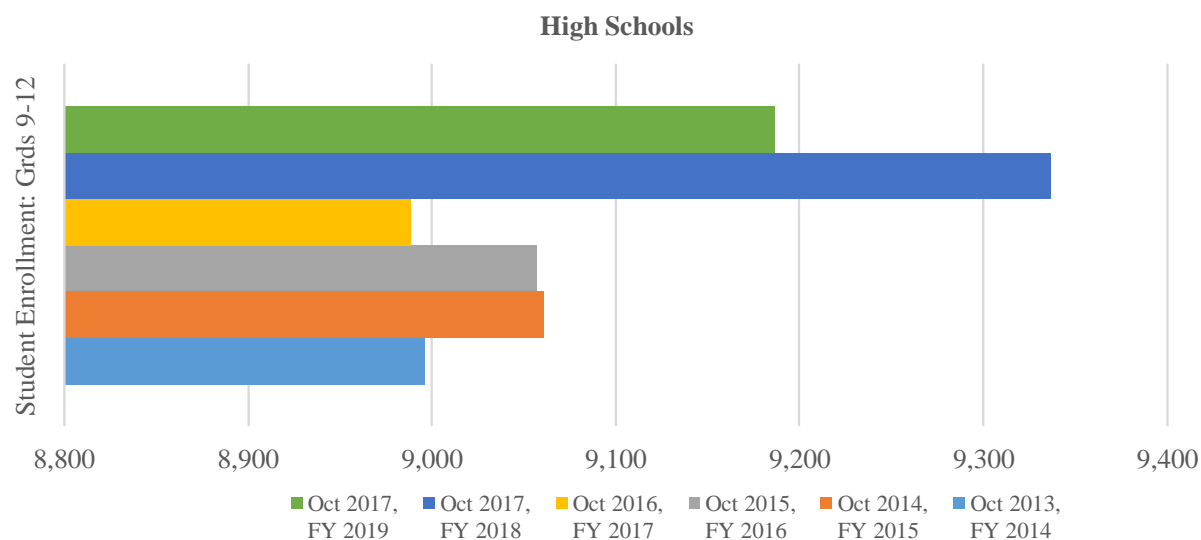
**Muscogee County Schools Enrollment
Summary – Middle Schools**

FTE Enrollment By School						
	Oct 2013, FY 2014	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019
Middle Schools: Grades 6-8						
Middle-Aaron Cohn Middle School	480	546	521	559	567	660
Middle-Arnold Middle School	715	708	688	673	607	589
Middle-Baker Middle School	604	559	566	523	503	564
Middle-Blackmon Road Middle School	616	606	601	660	642	632
Middle-Double Churches Middle School	461	470	456	456	451	545
Middle-East Columbus Magnet Academy	651	627	601	549	546	553
Middle-Eddy Middle School	462	481	414	417	453	449
Middle-Fort Middle School	582	510	523	566	544	609
Middle-Midland Middle School	411	462	434	392	413	414
Middle-Richards Middle School	765	732	701	760	698	782
Middle-Rothschild Leadership Academy School	643	556	545	523	529	536
Middle-Veterans Memorial Middle School	615	627	624	636	586	613
Total - Middle	7,005	6,884	6,674	6,714	6,539	6,946



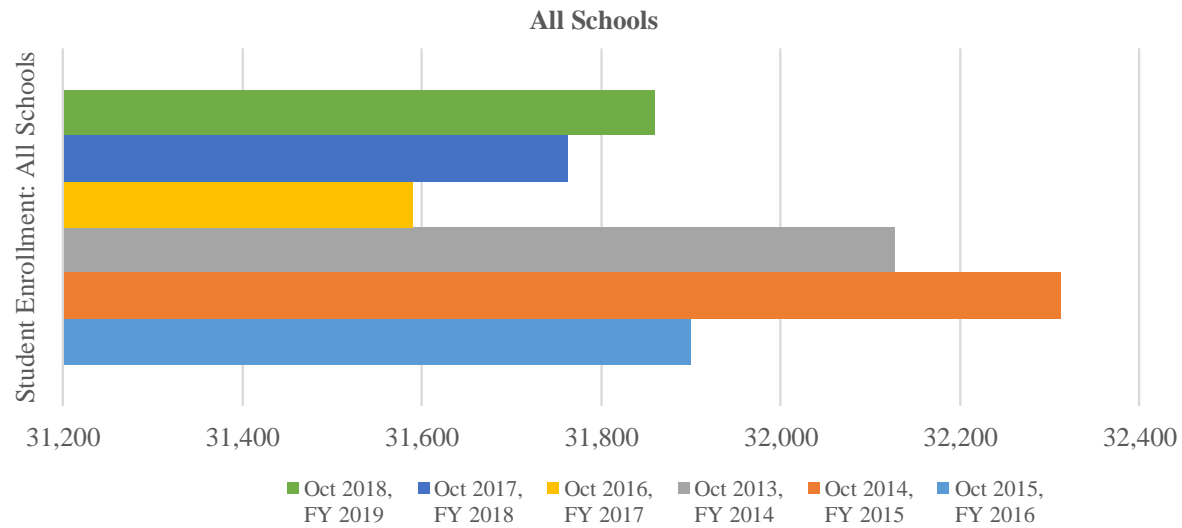
Muscogee County Schools Enrollment Summary – High Schools

FTE Enrollment By School						
	Oct 2013, FY 2014	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2017, FY 2019
High Schools: Grades 9-12						
High-Carver High School	1,182	1,200	1,191	1,138	1,136	956
High-Columbus High School	1,292	1,255	1,269	1,267	1,286	1,275
High-Early College Academy	162	181	169	170	158	124
High-Hardaway High School	1,485	1,369	1,276	1,288	1,273	1,240
High-Jordan Vocational High School	717	740	787	765	766	779
High-Kendrick High School	841	905	945	896	898	855
High-Northside High School	1,324	1,344	1,357	1,404	1,446	1,495
High-Rainey-McCuller's School of the Arts	0	0	0	0	310	318
High-Shaw High School	1,207	1,244	1,225	1,235	1,251	1,154
High-Spencer High School	786	823	838	826	813	991
Total - High	8,996	9,061	9,057	8,989	9,337	9,187



Muscogee County Schools
Enrollment Summary - All Schools

FTE Enrollment By School						
	Oct 2013, FY 2014	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019
All Schools						
Elementary Schools	16,127	16,367	16,168	15,887	15,887	15,726
Middle Schools	7,005	6,884	6,674	6,714	6,539	6,946
High Schools	8,996	9,061	9,057	8,989	9,337	9,187
Total - All Schools	32,128	32,312	31,899	31,590	31,763	31,859



**Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2019-2020**

Category	Elementary	Middle	High
NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE²) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.			
Teacher, Kindergarten	1 per 24 Full-time Equivalent (FTE)	N/A	N/A
Teacher, Classroom	Grades 1-3: 1 per 24 FTE Grades 4-5: 1 per 28 FTE	1 per 28 FTE	1 per 32 FTE
Teacher, Alternative Education	N/A	1 per 18 FTE (no paraprofessional) 1 per 24 (w/paraprofessional)	1 per 18 FTE (no paraprofessional) 1 per 24 (w/paraprofessional)
Teacher, Career, Technical, and Agricultural Education (CTAE)	N/A	N/A	1 per 28 FTE
Teacher, Early Intervention Program	N/A	N/A	N/A

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2019-2020

Category	Elementary	Middle	High
NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE²) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.			
Teacher, English to Speakers of Other Languages (ESOL)	1 per 11 FTE (Grades K-3 w/o para) 1 per 13 FTE (Grades K-3 w/para) 1 per 14 FTE (Grades 4-5 w/o para) 1 per 15 FTE (Grades 4-5 w/para)	1 per 14 FTE (Grades 6-8 w/o para) 1 per 15 FTE (Grades 6-8 w/para)	1 per 18 FTE (Grades 9-12 w/o para) 1 per 20 FTE (Grades 9-12 w/para)
Teacher, Gifted	1 per 17 FTE (Grades K-5)	1 per 21 FTE (Grades 6-8)	1 per 21 FTE (Grades 9-12)
Teacher, Instructional Extension	1 per 18 students in class	1 per 18 students in class	1 per 18 students in class
Teacher, Remedial Education	N/A	N/A	N/A
Teacher, Special Education	Allocated in accordance with State Maximum Class Sizes. Refer to Special Education Allocation below.	Allocated in accordance with State Maximum Class Sizes. Refer to Special Education Allocation below.	Allocated in accordance with State Maximum Class Sizes. Refer to Special Education Allocation below.
Teacher, Specialist (Art, Music, Physical Education (PE), Foreign Language (FL))	Based on FTE and available funding (Grades K-5). Some are itinerant or shared between schools.	Based on FTE and available funding (Grades 6-8). Some are itinerant or shared between schools.	Based on FTE and available funding (Grades 9-12). Some are itinerant or shared between schools.

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2019-2020

Category	Elementary	Middle	High
NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE²) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.			
Assistant Principal	School enrollment: 1 - 349 = 0; 350 and above = 1	1 per school	2 per school
Bookkeeper	N/A	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation
Counselor	1 per school	School enrollment: 1-700 = 1; 701 and over = 2	School enrollment: 1-900 = 1; 901 and over = 2
Custodian	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.
Custodian, Lead	1 per school	1 per school	1 per school
Dean	Allocated at the Superintendent's discretion. Primarily allocated to school that does not earn Assistant Principal to address instructional needs.	Allocated at the Superintendent's discretion. Primarily allocated to school that does not earn Assistant Principal to address instructional needs.	Allocated at the Superintendent's discretion. Primarily allocated to school that does not earn Assistant Principal to address instructional needs.

**Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2019-2020**

Category	Elementary	Middle	High
NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE²) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.			
Discretionary Administrative Support	1 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	2 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	3 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)
International Baccalaureate Coordinator, Full-time	1 per school with International Baccalaureate Program	1 per school with International Baccalaureate Program	1 per school with International Baccalaureate Program
Magnet Coordinator, Full-time	1 per full-time magnet school. District currently has one full-time elementary magnet school.	N/A	1 per full-time magnet school. District currently has one full-time high magnet school.
Magnet Coordinator, Part-time	Part-time magnet coordinator per magnet school	Part-time magnet coordinator per magnet school	Part-time magnet coordinator per magnet school
Media Clerk	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation
Media Specialist	1 per school	1 per school	1 per school

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2019-2020

Category	Elementary	Middle	High
NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE²) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.			
Nursing Services	The District has one (1) Lead Nurse who is responsible for management of the following staff that serves all schools: Nine (9) Registered Nurses, Seven (7) Licensed Practical Nurses (LPNs) and 54 Part-time Clinic Aides. Clinic Aides are assigned to specific schools daily on a part-time basis.		
Paraprofessional, In-School Suspension	N/A	1 per school	1 per school
Paraprofessional, Kindergarten	1 per kindergarten teacher	N/A	N/A
Paraprofessional, Special Education	As needed to meet program or class size requirements. Refer to Special Education Allocation below.	As needed to meet program or class size requirements. Refer to Special Education Allocation below.	As needed to meet program or class size requirements. Refer to Special Education Allocation below.
Principal	1 per school	1 per school	1 per school

**Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2019-2020**

Category	Elementary	Middle	High
NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE²) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.			
Registrar Clerk	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation
Reserve Officers' Training Corps (ROTC) Instructor	N/A	N/A	Allocated in accordance with provisions of program grant
Secretary	1 per school	1 per school	1 per school
Technology Specialist	Not allocated to specific schools. Total three allocated district-wide for each three regions.	Not allocated to specific schools. Total three allocated district-wide for each three regions.	Not allocated to specific schools. Total three allocated district-wide for each three regions.
Vocational Supervisor	N/A	N/A	3 FTE positions to be assigned among eligible high schools
Instructional Supplies, Per Pupil Allocation	Kindergarten: \$33.32 per Student Grades 1-3: \$33.32 per Student Grades 4-5: \$33.32 per Student	Grades 6-8: \$27.23 per Student	Grades 9-12: \$35.09 per Student

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2019-2020

Category	Elementary	Middle	High
NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE²) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.			
Media Services Supplies, Per Pupil Allocation	Kindergarten: \$13.84 per Student Grades 1-3: \$13.84 per Student Grades 4-5: \$13.84 per Student	Grades 6-8: \$12.14 per Student	Grades 9-12: \$11.24 per Student
Administrative Supplies, Per Pupil Allocation	Kindergarten: \$6.97 per Student Grades 1-3: \$6.97 per Student Grades 4-5: \$6.97 per Student	Grades 6-8: \$5.64 per Student	Grades 9-12: \$5.79 per Student
Custodial Supplies, in-house	12 cents per sq. ft.	12 cents per sq. ft.	12 cents per sq. ft.
Custodial Supplies, out-sourced	\$2,500 per elementary school	\$5,000 per middle school	\$5,000 per high school

**Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2019-2020**

Category	Elementary	Middle	High
NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE²) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.			

Special Education Allocation

Students with Disabilities

<u>Class Group/ Exception Program</u>	<u>Funding Class Size</u>	<u>Maximum Individual Class Size</u> * **		<u>Exception to Maximum 2 Segments Per Day Per Teacher With Paraprofessional</u>
1. Group I				
(i) S/L-SC	8	11	15	+1
(ii) LD-SC	8	12	16	+1
2. Group II				
(i) MID-SC	6.5	10	13	+1
(ii) MID-R	6.5	10	13	+1
3. Group III				
(i) SID-SC	5	NA	7	+1
(ii) D/HH-SC	5	6	8	+1
(iii) S/L-R	5	7	NA	NA
(iv) BD-R	5	7	10	+1
(v) LD-R	5	8	10	+1
(vi) BD-SC	5	8	11	+1
(vii) MOID-SC	5	NA	11	+1
(viii) OI-SC	5	NA	11	0

State Personnel Allocation Formula FY 2020

Teachers	Position	FTE	Note
Kindergarten	1.00	15	
Grades 1-3	1.00	17	
Grades 4-5	1.00	23	
Kindergarten EIP	1.00	11	
Grades 1-3 EIP	1.00	11	
Grades 4-5 EIP	1.00	11	
Middle Grades 6-8	1.00	23	
Middle School 6-8	1.00	20	
Grades 9-12	1.00	23	
CTAE	1.00	20	
Special Education I	1.00	8	
Special Education II	1.00	6.50	
Special Education III	1.00	5	
Special Education IV	1.00	3	
Special Education V	1.00	8	
Gifted	1.00	12	
Remedial Education	1.00	15	
Alternative Education	1.00	15	
ESOL	1.00	7	

Other Certificated	Position	FTE	
Principal	1.00	per school	12 months contract
Counselor, Elementary	1.00	450	
Counselor, Middle	1.00	450	
Counselor, High	1.00	450	
Media Specialist, Elementary	1.00	450	
Media Specialist, Middle	1.00	624	
Media Specialist, High	1.00	970	
Subject Specialists	1.00	345	Grades 1-8
Psychologist	1.00	2475	
Social Worker	1.00	2475	
Special Education Leadership	1.00	200	Sp Ed 1-5 and Gifted
Assistant Principal, Elem	0.50	450	10 months contract
Assistant Principal, Middle	1.00	624	10 months contract
Assistant Principal, High	1.00	485	10 months contract
Superintendent	1.00	system	
Assistant Superintendent	6.00	system	

Classified	Position	FTE	
Kindergarten Paraprofessional	1.00	18	
Technology Specialist	1.00	1100	Certified or Classified
Secretary, Elementary	1.00	450	12 months contract
Secretary, Middle	1.00	624	12 months contract
Secretary, High	1.00	485	12 months contract
Secretary, High	1.00	485	10 months contract
Secretary, System	1.00	system	
Accountant	1.00	system	

Note:

State Personnel are allocated in accordance to the reflected Allocation Formula. This formula is driven by the student full-time equivalent or FTE enrollments. Based on this formula, school districts are funded for State QBE Earnings, which are identified on the District's Earnings Sheet as "QBE Formula Earnings".

Source: GA Department of Education, Weights for FTE Funding Formula

State Salary Schedule for Certificated Staff

The State Salary Schedule for Certificated Staff for FY 2020, which reflects both the annual and monthly salary amounts for certificated staff, is show below. This schedule is for 10 months employment or 190 day work year. For FY 2020, the State Salary Schedule was amended to reflect the changes for certificated staff that include the \$3,000 increase in pay, as approved by the Governor.

FY 2020		STATE SALARY SCHEDULE										Folder Name: FY20 INITIAL(Salary Schedule)	
OFFICIAL		GEORGIA ANNUAL/MONTHLY SALARY SCHEDULE FOR 10 MONTHS EMPLOYMENT										BASE EQUALS \$37,092.00 SCHOOL YEAR 2019 - 2020	
Years of Creditable Service	Salary Step	LEVEL OF CERTIFICATION											
		T-1 \$35,217.00 94.50% OF T - 4	T-2 \$36,154.00 97.25% OF T - 4	PROV BT-4 \$35,217.00 94.50% OF T - 4	PROF T-4 \$37,092.00 100.00% N/A	PROV BT-5 \$39,308.00 106.50% OF T - 4	PROF T-5 \$42,206.00 115.00% OF T - 4	PROV BT-6 \$44,754.00 106.50% OF T - 5	PROF T-6 \$47,303.00 113.00% OF T - 5	PROV BT-7 \$50,183.00 106.50% OF T - 6	PROF T-7 \$52,176.00 111.00% OF T - 6		
0,1,2	E	\$35,217.00 \$2,934.75	\$36,154.00 \$3,012.83	\$35,217.00 \$2,934.75	\$37,092.00 \$3,091.00	\$39,308.00 \$3,275.67	\$42,206.00 \$3,517.17	\$44,754.00 \$3,729.50	\$47,303.00 \$3,941.92	\$50,183.00 \$4,181.92	\$52,176.00 \$4,348.00		
3	1	\$36,184.00 \$3,015.33	\$37,149.00 \$3,095.75	\$35,217.00 \$2,934.75	\$38,115.00 \$3,176.25	\$40,397.00 \$3,366.42	\$43,382.00 \$3,615.17	\$46,007.00 \$3,833.92	\$48,632.00 \$4,052.67	\$51,598.00 \$4,299.83	\$53,651.00 \$4,470.92		
4	2	\$37,180.00 \$3,098.33	\$38,173.00 \$3,181.08	\$35,217.00 \$2,934.75	\$39,168.00 \$3,264.00	\$41,519.00 \$3,459.92	\$44,593.00 \$3,716.08	\$47,297.00 \$3,941.42	\$50,001.00 \$4,166.75	\$53,056.00 \$4,421.33	\$55,171.00 \$4,597.58		
5	3	\$38,205.00 \$3,183.75	\$39,228.00 \$3,269.00	\$35,217.00 \$2,934.75	\$40,253.00 \$3,354.42	\$42,675.00 \$3,556.25	\$45,841.00 \$3,820.08	\$48,626.00 \$4,052.17	\$51,411.00 \$4,284.25	\$54,558.00 \$4,546.50	\$56,736.00 \$4,728.00		
6	4	\$39,261.00 \$3,271.75	\$40,315.00 \$3,359.58	\$35,217.00 \$2,934.75	\$41,743.00 \$3,478.58	\$44,262.00 \$3,688.50	\$47,555.00 \$3,962.92	\$50,451.00 \$4,204.25	\$53,347.00 \$4,445.58	\$56,620.00 \$4,718.33	\$58,885.00 \$4,907.08		
7	5	\$40,349.00 \$3,362.42	\$41,434.00 \$3,452.83	\$35,217.00 \$2,934.75	\$42,905.00 \$3,575.42	\$45,500.00 \$3,791.67	\$48,892.00 \$4,074.33	\$51,875.00 \$4,322.92	\$54,857.00 \$4,571.42	\$58,229.00 \$4,852.42	\$60,562.00 \$5,046.83		
8	6	\$41,469.00 \$3,455.75	\$42,587.00 \$3,548.92	\$35,217.00 \$2,934.75	\$44,701.00 \$3,725.08	\$47,413.00 \$3,951.08	\$50,957.00 \$4,246.42	\$54,074.00 \$4,506.17	\$57,191.00 \$4,765.92	\$60,714.00 \$5,059.50	\$63,152.00 \$5,262.67		
9,10	7	\$42,623.00 \$3,551.92	\$43,775.00 \$3,647.92	\$35,217.00 \$2,934.75	\$45,952.00 \$3,829.33	\$48,745.00 \$4,062.08	\$52,396.00 \$4,366.33	\$55,606.00 \$4,633.83	\$58,817.00 \$4,901.42	\$62,445.00 \$5,203.75	\$64,957.00 \$5,413.08		
11,12	L1	\$43,812.00 \$3,651.00	\$44,998.00 \$3,749.83	\$35,217.00 \$2,934.75	\$47,241.00 \$3,936.75	\$50,117.00 \$4,176.42	\$53,878.00 \$4,489.83	\$57,184.00 \$4,765.33	\$60,492.00 \$5,041.00	\$64,228.00 \$5,352.33	\$66,816.00 \$5,568.00		
13,14	L2	\$45,036.00 \$3,753.00	\$46,258.00 \$3,854.83	\$35,217.00 \$2,934.75	\$48,568.00 \$4,047.33	\$51,531.00 \$4,294.25	\$55,404.00 \$4,617.00	\$58,810.00 \$4,900.83	\$62,217.00 \$5,184.75	\$66,065.00 \$5,505.42	\$68,730.00 \$5,727.50		
15,16	L3	\$46,297.00 \$3,858.08	\$47,556.00 \$3,963.00	\$35,217.00 \$2,934.75	\$49,935.00 \$4,161.25	\$52,987.00 \$4,415.58	\$56,976.00 \$4,748.00	\$60,484.00 \$5,040.33	\$63,994.00 \$5,332.83	\$67,957.00 \$5,663.08	\$70,702.00 \$5,891.83		
17,18	L4	\$47,596.00 \$3,966.33	\$48,893.00 \$4,074.42	\$35,217.00 \$2,934.75	\$51,343.00 \$4,278.58	\$54,487.00 \$4,540.58	\$58,595.00 \$4,882.92	\$62,209.00 \$5,184.08	\$65,824.00 \$5,485.33	\$69,906.00 \$5,825.50	\$72,733.00 \$6,061.08		
19,20	L5	\$48,934.00 \$4,077.83	\$50,270.00 \$4,189.17	\$35,217.00 \$2,934.75	\$52,793.00 \$4,399.42	\$56,032.00 \$4,669.33	\$60,263.00 \$5,021.92	\$63,985.00 \$5,332.08	\$67,709.00 \$5,642.42	\$71,913.00 \$5,992.75	\$74,825.00 \$6,235.42		
21+	L6	\$50,312.00 \$4,192.67	\$51,688.00 \$4,307.33	\$35,217.00 \$2,934.75	\$54,287.00 \$4,523.92	\$57,623.00 \$4,801.92	\$61,981.00 \$5,165.08	\$65,815.00 \$5,484.58	\$69,650.00 \$5,804.17	\$73,980.00 \$6,165.00	\$76,980.00 \$6,415.00		

State Salary Schedule for Certificated Staff – Daily Rate

The daily rate for certificated staff based on a 10 months employment or 190 day work year for the 2019-2020 school year is reflected below. As with the State Salary Schedule, this schedule was amended to capture the \$3,000 salary increase for certificated staff, effective FY 2020, as approved by the Governor.

FY 2020		STATE SALARY SCHEDULE										Folder Name: FY20 INITIAL(Salary Schedule)	
OFFICIAL		GEORGIA DAILY SALARY SCHEDULE										BASE EQUALS	\$37,092.00
		190 day work year										SCHOOL YEAR	2019 - 2020
Years of Creditable Service	Salary Step	LEVEL OF CERTIFICATION											
		T-1 \$185.35 94.50% OF T - 4	T-2 \$190.28 97.25% OF T - 4	PROV BT-4 \$185.35 94.50% OF T - 4	PROF T-4 \$195.22 100.00% N/A	PROV BT-5 \$206.88 106.50% OF T - 4	PROF T-5 \$222.14 115.00% OF T - 4	PROV BT-6 \$235.55 106.50% OF T - 5	PROF T-6 \$248.96 113.00% OF T - 5	PROV BT-7 \$264.12 106.50% OF T - 6	PROF T-7 \$274.61 111.00% OF T - 6		
0,1,2	E	\$185.35	\$190.28	\$185.35	\$195.22	\$206.88	\$222.14	\$235.55	\$248.96	\$264.12	\$274.61		
3	1	\$190.44	\$195.52	\$185.35	\$200.61	\$212.62	\$228.33	\$242.14	\$255.96	\$271.57	\$282.37		
4	2	\$195.68	\$200.91	\$185.35	\$206.15	\$218.52	\$234.70	\$248.93	\$263.16	\$279.24	\$290.37		
5	3	\$201.08	\$206.46	\$185.35	\$211.86	\$224.61	\$241.27	\$255.93	\$270.58	\$287.15	\$298.61		
6	4	\$206.64	\$212.18	\$185.35	\$219.70	\$232.96	\$250.29	\$265.53	\$280.77	\$298.00	\$309.92		
7	5	\$212.36	\$218.07	\$185.35	\$225.82	\$239.47	\$257.33	\$273.03	\$288.72	\$306.47	\$318.75		
8	6	\$218.26	\$224.14	\$185.35	\$235.27	\$249.54	\$268.19	\$284.60	\$301.01	\$319.55	\$332.38		
9,10	7	\$224.33	\$230.39	\$185.35	\$241.85	\$256.55	\$275.77	\$292.66	\$309.56	\$328.66	\$341.88		
11,12	L1	\$230.59	\$236.83	\$185.35	\$248.64	\$263.77	\$283.57	\$300.97	\$318.38	\$338.04	\$351.66		
13,14	L2	\$237.03	\$243.46	\$185.35	\$255.62	\$271.22	\$291.60	\$309.53	\$327.46	\$347.71	\$361.74		
15,16	L3	\$243.67	\$250.29	\$185.35	\$262.82	\$278.88	\$299.87	\$318.34	\$336.81	\$357.67	\$372.12		
17,18	L4	\$250.51	\$257.33	\$185.35	\$270.23	\$286.77	\$308.39	\$327.42	\$346.44	\$367.93	\$382.81		
19,20	L5	\$257.55	\$264.58	\$185.35	\$277.86	\$294.91	\$317.17	\$336.76	\$356.36	\$378.49	\$393.82		
21+	L6	\$264.80	\$272.04	\$185.35	\$285.72	\$303.28	\$326.22	\$346.39	\$366.58	\$389.37	\$405.16		

State Board Rule 160-5-1-.02(2)(i) authorizes LBOEs to adopt policies & procedures identifying the minimum work day and year for employees.

Georgia Department Of Education

Richard Woods, State Superintendent of Schools

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Muscogee County School District **EMPLOYER COST OF STAFF BENEFITS** **FY 2020**

Benefit	Employer Cost
TEACHER RETIREMENT SYSTEM (TRS)	21.14% of gross salary
FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)	7.65% (Social Security 6.2% and Medicare 1.45%)
BASIC LIFE INSURANCE	0.11 per \$1,000 of insurance X 12 months (round salary to next \$1,000); maximun coverage \$100,000
HEALTH INSURANCE	
Certificated	\$945.00 per employee per month, rate effective July 1, 2019 - June 30, 2020
Non-Certificated	\$945.00 per employee per month, rate effective July 1, 2019 - June 30, 2020
Chattahoochee Public Library (CPL), All positions	\$843.00 per employee per month, rate effective July 1, 2019 - June 30, 2020
WORKERS' COMPENSATION	\$200.00 per employee per year
UNEMPLOYMENT	\$100.00 per employee per year
LONG TERM DISABILITY	0.00285 of gross salary
SUPPLEMENTAL RETIREMENT (employees in Public School Employees Retirement Plan - PSERS only)	2% of gross salary
EMPLOYEES' RETIREMENT SYSTEM (ERS)	24.66% of gross salary

Muscogee County School District
History of Selected Employer Benefits Rates
FY 2013 - FY 2020

	Year	SHBP: Certificated	SHBP: Non-Certificated	SHBP: Library	TRS	FICA	ERS	PSERS	
	2020	\$945.00	\$945.00	\$843.00	21.14%	7.65%	24.66%	2.00%	
	2019	\$945.00	\$945.00	\$843.00	20.90%	7.65%	24.66%	2.00%	
	2018	\$945.00	\$846.20; 7/1/2017 - 12/31/2017 \$945.00; 1/1/2018 - 6/30/2018	\$843.00	16.81%	7.65%	24.69%	2.00%	
	2017	\$945.00	\$746.20; 7/1/2016 - 12/31/2016 \$846.20; 1/1/2017 - 6/30/2017	\$843.00	14.27%	7.65%	24.81%	1.00%	
	2016	\$945.00	\$596.20; 7/1/2015 - 12/31/2015 \$746.20; 1/1/2016 - 6/30/2016	\$843.00	14.27%	7.65%	24.72%	1.00%	
	2015	\$945.00	\$596.20	\$843.00	13.15%	7.65%	21.96%	1.00%	
	2014	\$945.00	\$596.20	\$843.00	12.28%	7.65%	18.46%	1.00%	
	2013	\$912.34	\$446.20	\$743.00	11.41%	7.65%	18.46%	1.00%	

State Health Benefits Plan (SHBP): As reflected above, for much of the years reported, school districts have realized a continued year-over-year increase in the SHBP non-certificated employer rate. For FY 2013, the non-certificated rate was over 50% *less* than the certificated rate. Beginning January 1, 2018 school districts were required to pay the identical rate of \$945 per employee per month or \$11,340 per year for both certificated and non-certificated staff. This increased rate continues for both FY 2019 and FY 2020. Fortunately, the rate has remained constant from FY 2019 to FY 2020 with no additional increases projected. Confirmation of the SHBP rates for the upcoming fiscal year, as approved by the Board of the Ga Department of Community Health, is received in June of each year.

Teacher Retirement System (TRS):

Like the SHBP non-certificated employer rate, the TRS rate has progressively increased from year to year. For FY 2013, the rate was 11.41% and will grow to 21.14% for FY 2020. In comparison to FY 2019, for FY 2020 the District will realize a year-over-year increase of .24%. Districts are hopeful that with the proposed new legislation regarding employee participation in TRS that ultimately increases in this line item will be few and far between.

Public Schools Employees' Retirement System (PSERS): For most of the periods presented, the employer contribution for the PSERS 403B plans has been held constant at 1%. Beginning with fiscal year 2018, the employer contribution rate increased to 2%. This change continues through FY 2020.

Employees' Retirement System (ERS): The District has realized a continued increase in the ERS employer rate. However, for 2020 the rate is projected to remain identical to FY 2019.

Federal Insurance Contributions Act (FICA) (Social Security 6.2% and Medicare 1.45%)



GENERAL FUND

Analysis of Employer Benefits Historical Trends

Actual FY 2016-2018 and Projected FY 2019 and FY 2020

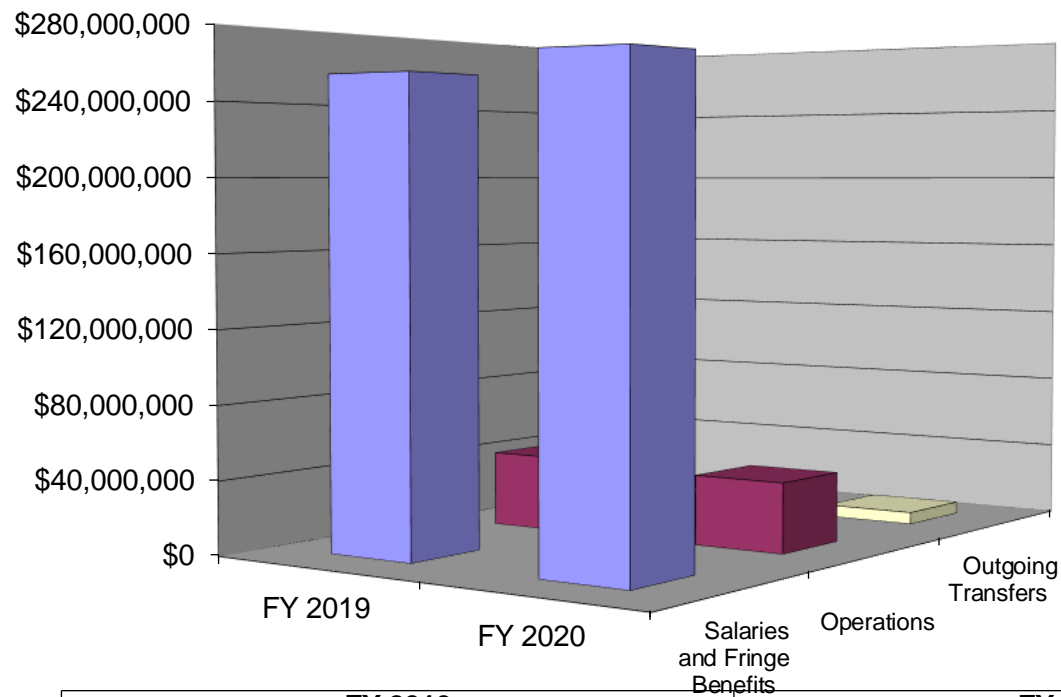
State Health Benefit Plan (SHBP)					Teacher Retirement System (TRS)			
Year	Cost of Expenditure	Dollar Change	Percent Change		Year	Cost of Expenditure	Dollar Change	Percent Change
2016, Actual	\$ 24,863,616.06				2016, Actual	\$ 20,253,398.18		
2017, Actual	\$ 26,326,153.13	\$ 1,462,537.07	5.88%		2017, Actual	\$ 20,793,306.56	\$ 539,908.38	2.67%
2018, Actual	\$ 27,987,944.25	\$ 1,661,791.12	6.31%		2018, Actual	\$ 25,548,994.32	\$ 4,755,687.76	22.87%
2019, Budget	\$ 28,320,908.04	\$ 332,963.79	1.19%		2019, Budget	\$ 31,595,612.48	\$ 6,046,618.16	23.67%
2020, Budget	\$ 29,190,339.00	\$ 869,430.96	3.07%		2020, Budget	\$ 32,048,267.00	\$ 452,654.52	1.43%
Increased Employer Cost of Benefits, FY 2017-FY 2020		\$ 4,326,722.94	4.11%		Increased Employer Cost of Benefits, FY 2017-FY 2020		\$ 11,794,868.82	12.66%

As reflected above, the District has experienced a continued increase in both the State Health Benefit Plan (SHBP) and the Teacher Retirement System (TRS) employer cost. The actual cost incurred is driven by salary and wage increase as well as any mandated employer cost increases. For the most part, school districts have experienced a continued increase in the employer cost for each of these fringe benefits, resulting in increased cost of operations. However, of the two fringe benefits, TRS has progressively outpaced the SHBP increases with the FY 2019 year-over-year increase projected at \$6 million or 23.67% over FY 2018. Increases in these mandated cost results in a continued downward draw on the District's fund balance or unreserved funds.

For FY 2020, the District is projected to incur SHBP employer cost of \$29.1 million, which represents an increase of \$869,430 or 3.07% above FY 2019. The SHBP employer cost increases from FY 2017 through FY 2020 resulted in \$4.3 million in additional expenditures for the District. The average increase for this period was 4.11%.

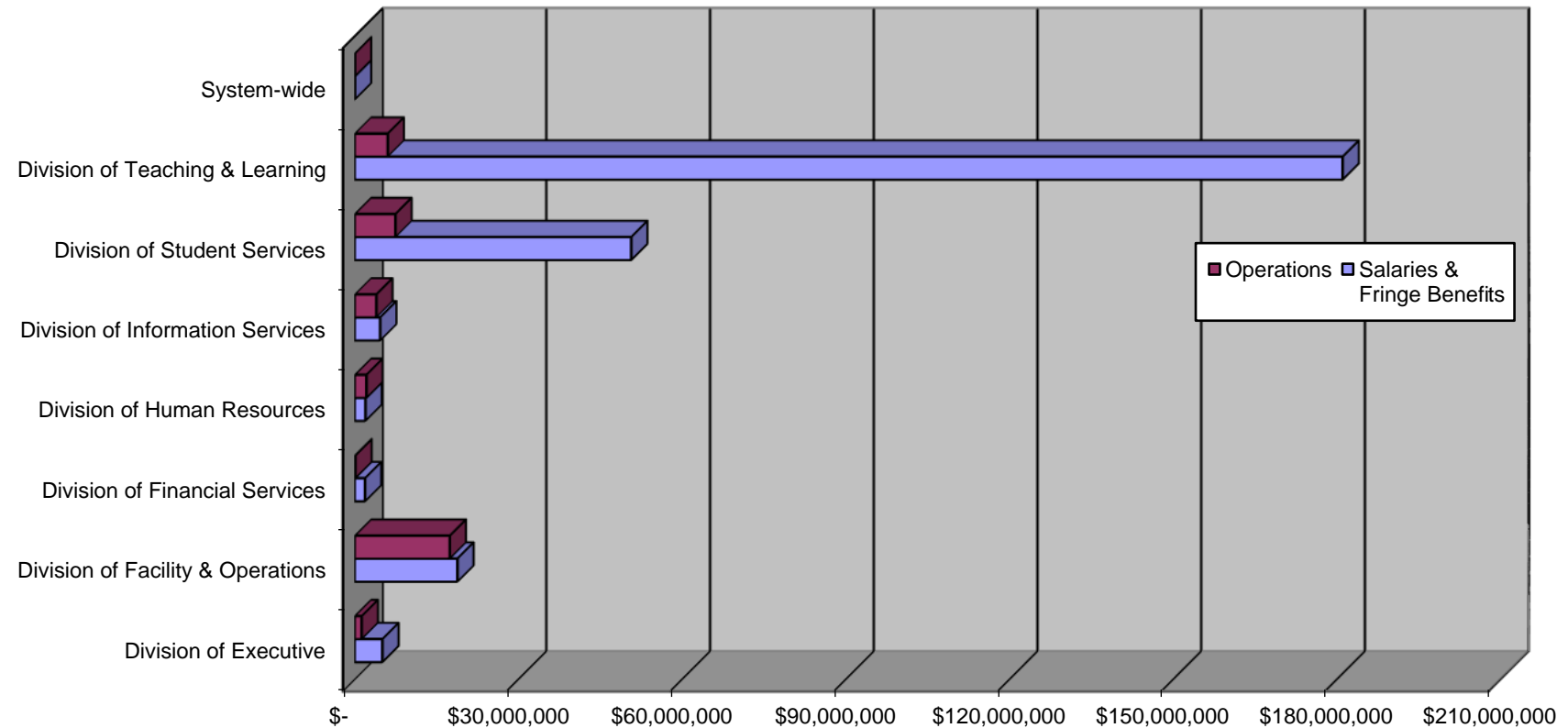
Likewise for the TRS employer cost, for FY 2020 the District is projected to incur total expenditures of \$32 million, which is an increase of \$452,655 or 1.43% over FY 2019. Since FY 2017, the District has incurred \$11.7 million in additional TRS employer cost. The average increase for the same period was 12.66%.

Muscogee County School District General Fund Expenditures FY 2019 and FY 2020



	FY 2019	FY 2020
Salaries and Fringe Benefits	\$254,485,736	\$263,766,696
Operations	\$41,173,394	\$38,121,662
Outgoing Transfers	\$7,093,041	\$6,593,041

**Muscogee County School District
General Fund Expenditures by Division
FY 2020**



	Division of Executive	Division of Facility & Operations	Division of Financial Services	Division of Human Resources	Division of Information Services	Division of Student Services	Division of Teaching & Learning	System-wide
Operations	\$1,227,803	\$17,372,462	\$91,548	\$2,101,599	\$3,911,674	\$7,416,576	\$6,000,000	\$-
Salaries & Fringe Benefits	\$5,017,733	\$18,769,124	\$1,841,892	\$1,913,147	\$4,605,594	\$50,621,036	\$180,998,170	\$-

**Muscogee County School District
Summary of General Fund Budget
Expenditures by Division
FY 2020 Budget**

Division	Salaries & Fringe Benefits	Operations	Total Expenditures	Percent of Salaries & Fringe Benefits	Percent of Operations	Percent of Total Expenditures
Division of Executive	5,017,733	1,227,803	6,245,536	1.90%	3.22%	2.07%
Division of Facility & Operations	18,769,124	17,372,462	36,141,586	7.12%	45.57%	11.97%
Division of Financial Services	1,841,892	91,548	1,933,440	0.70%	0.24%	0.64%
Division of Human Resources	1,913,147	2,101,599	4,014,746	0.73%	5.51%	1.33%
Division of Information Services	4,605,594	3,911,674	8,517,268	1.75%	10.26%	2.82%
Division of Student Services	50,621,036	7,416,576	58,037,612	19.19%	19.46%	19.22%
Division of Teaching & Learning	180,998,170	6,000,000	186,998,170	68.62%	15.74%	61.94%
System-wide	-	-	-	0.00%	0.00%	0.00%
Total General Fund	\$ 263,766,696	\$ 38,121,662	\$ 301,888,358	100.00%	100.00%	100.00%
Percent of Total Expenditures	87.37%	12.63%	100.00%			

General Fund Expenditures:

As reflected above, Salaries and Benefit account for 87.37% of the total budgeted General Fund expenditures for FY 2020. Of these expenditures, the Division of Teaching and Learning's expenditures account for 61.94% of the District's total expenditures. This trend is consistent from year to year and expected given the nature of the district's overall operation, which is the education of children.



General Fund

Operational Expenditures Budget Analysis by Division

FY 2016 – FY 2020

On the following pages is the General Fund Operational Expenditures Budget Analysis by Division for fiscal years 2016 – 2020. Each year's analysis begins with the current fiscal year's Adopted Budget and follows with a comparison with the previous fiscal year's Amended Budget. The Amended Budget for the current year is then compared with the Adopted Budget for the identical reporting period. For purposes of the analysis, the Amended Budget is the budget for the respective year after consideration is given to budget adjustments that are made through the analysis date. Typically, this represents activity roughly half way through the fiscal year. Both the dollar variance and percent variance for each budget analysis is shown. For final budgeted amounts, which is reported at both the function and the fund level for each fiscal year under review, reference should be made to the District's Comprehensive Annual Financial Report (CAFR). The CAFR is made available in December of each year after closure of the fiscal year.



General Fund
Operational Expenditures Budget Analysis by Division
FY 2016

FY 2016

Department	FY 2015 Amended Budget	FY 2016 Adopted Budget	Dollar Variance FY 2016 Adopted Budget FY 2015 Amended Budget		Percent Variance	FY 2016 Amended Budget	Dollar Variance FY 2016 Amended Budget FY 2016 Adopted Budget		Percent Variance
Total - Division of Executive	\$ 1,876,111	\$ 1,655,021	\$	(221,090)	-11.78%	\$ 1,654,623	\$	(398)	-0.02%
Total - Division of Facilities and Operations	\$ 17,362,895	\$ 17,248,800	\$	(114,095)	-0.66%	\$ 18,099,385	\$	850,585	4.93%
Total - Division of Financial Services	\$ 100,200	\$ 87,635	\$	(12,565)	-12.54%	\$ 87,635	\$	-	0.00%
Total - Division of Human Resources	\$ 1,520,688	\$ 1,710,650	\$	189,962	12.49%	\$ 1,710,650	\$	-	0.00%
Total - Division of Information Services	\$ 6,903,745	\$ 6,394,858	\$	(508,887)	-7.37%	\$ 6,539,236	\$	144,378	2.26%
Total - Division of Student Services	\$ 637,628	\$ 929,758	\$	292,130	45.82%	\$ 1,706,835	\$	777,077	83.58%
Total - Division of Teaching & Learning	\$ 6,011,739	\$ 5,994,536	\$	(17,203)	-0.29%	\$ 6,081,044	\$	86,508	1.44%
Total - System-Wide	\$ 574,250	\$ 574,250	\$	-	0.00%	\$ 574,250	\$	-	0.00%
Total - All Divisions	\$ 34,987,256	\$ 34,595,508	\$	274,927	0.79%	\$ 36,453,659	\$	1,858,151	5.37%



General Fund

Operational Expenditures Budget Analysis by Division

FY 2017

FY 2017						
Department	FY 2017 Adopted Budget	Dollar Variance FY 2017 Adopted Budget FY 2016 Amended Budget	Percent Variance	FY 2017 Amended Budget	Dollar Variance FY 2017 Amended Budget FY 2017 Adopted Budget	Percent Variance
Total - Division of Executive	\$ 1,519,265	\$ (135,358)	-8.18%	\$ 1,539,686	\$ 20,421	1.34%
Total - Division of Facilities and Operations	\$ 17,693,087	\$ (406,298)	-2.24%	\$ 17,817,518	\$ 124,431	0.70%
Total - Division of Financial Services	\$ 78,500	\$ (9,135)	-10.42%	\$ 78,500	\$ -	0.00%
Total - Division of Human Resources	\$ 1,778,200	\$ 67,550	3.95%	\$ 1,837,774	\$ 59,574	3.35%
Total - Division of Information Services	\$ 6,310,002	\$ (229,235)	-3.51%	\$ 6,310,002	\$ 1	0.00%
Total - Division of Student Services	\$ 1,038,205	\$ (668,630)	-39.17%	\$ 1,713,756	\$ 675,551	65.07%
Total - Division of Teaching & Learning	\$ 6,569,338	\$ 488,294	8.03%	\$ 6,653,416	\$ 84,078	1.28%
Total - System-Wide	\$ 574,250	\$ -	0.00%	\$ 574,250	\$ -	0.00%
Total - All Divisions	\$ 35,560,847	\$ (180,336)	-0.49%	\$ 36,524,903	\$ 759,629.45	2.14%



General Fund

Operational Expenditures Budget Analysis by Division

FY 2018

FY 2018						
Department	FY 2018 Adopted Budget	Dollar Variance FY 2018 Adopted FY 2017 Amended Budget	Percent Variance	FY 2018 Amended Budget	Dollar Variance FY 2018 Amended Budget FY 2018 Adopted Budget	Percent Variance
Total - Division of Executive	\$ 1,465,282	\$ (53,983)	-3.55%	\$ 1,510,282	\$ 45,000	3.07%
Total - Division of Facilities and Operations	\$ 17,647,339	\$ (45,748)	-0.26%	\$ 17,757,251	\$ 109,912	0.62%
Total - Division of Financial Services	\$ 73,000	\$ (5,500)	-7.01%	\$ 73,000	\$ -	0.00%
Total - Division of Human Resources	\$ 3,528,542	\$ 1,750,342	98.43%	\$ 3,528,542	\$ -	0.00%
Total - Division of Information Services	\$ 5,936,360	\$ (373,642)	-5.92%	\$ 5,936,360	\$ -	0.00%
Total - Division of Student Services	\$ 1,267,350	\$ 229,145	22.07%	\$ 2,269,800	\$ 1,002,450	79.10%
Total - Division of Teaching & Learning	\$ 7,377,947	\$ 808,609	12.31%	\$ 7,254,620	\$ (123,327)	-1.67%
Total - System-Wide	\$ 574,250	\$ -	0.00%	\$ 472,776	\$ (101,474)	-17.67%
Total - All Divisions	\$ 37,870,070	\$ 2,309,224	6.49%	\$ 38,802,631	\$ 777,648.59	2.05%



General Fund

Operational Expenditures Budget Analysis by Division

FY 2019

FY 2019						
Department	FY 2019 Adopted Budget	Dollar Variance FY 2019 Adopted Budget FY 2018 Adopted Budget	Percent Variance	FY 2019 Amended Budget	Dollar Variance FY 2019 Amended Budget FY 2019 Adopted Budget	Percent Variance
Total - Division of Executive	\$ 2,616,216	\$ 1,150,934	78.55%	\$ 2,616,216	\$ -	0.00%
Total - Division of Facilities and Operations	\$ 17,939,126	\$ 291,787	1.65%	\$ 18,391,068	\$ 451,942	2.52%
Total - Division of Financial Services	\$ 81,286	\$ 8,286	11.35%	\$ 95,286	\$ 14,000	17.22%
Total - Division of Human Resources	\$ 4,503,854	\$ 975,312	27.64%	\$ 4,850,604	\$ 346,750	7.70%
Total - Division of Information Services	\$ 5,995,212	\$ 58,852	0.99%	\$ 5,995,212	\$ -	0.00%
Total - Division of Student Services	\$ 1,789,334	\$ 521,984	41.19%	\$ 2,588,936	\$ 799,602	44.69%
Total - Division of Teaching & Learning	\$ 7,674,116	\$ 296,169	4.01%	\$ 7,791,626	\$ 117,510	1.53%
Total - System-Wide	\$ 574,250	\$ -	0.00%	\$ 316,352	\$ (257,898)	-44.91%
Total - All Divisions	\$ 41,173,394	\$ 3,303,324	8.72%	\$ 42,645,300	\$ 1,471,906	3.57%



General Fund

Operational Expenditures Budget Analysis by Division

FY 2020, Proposed

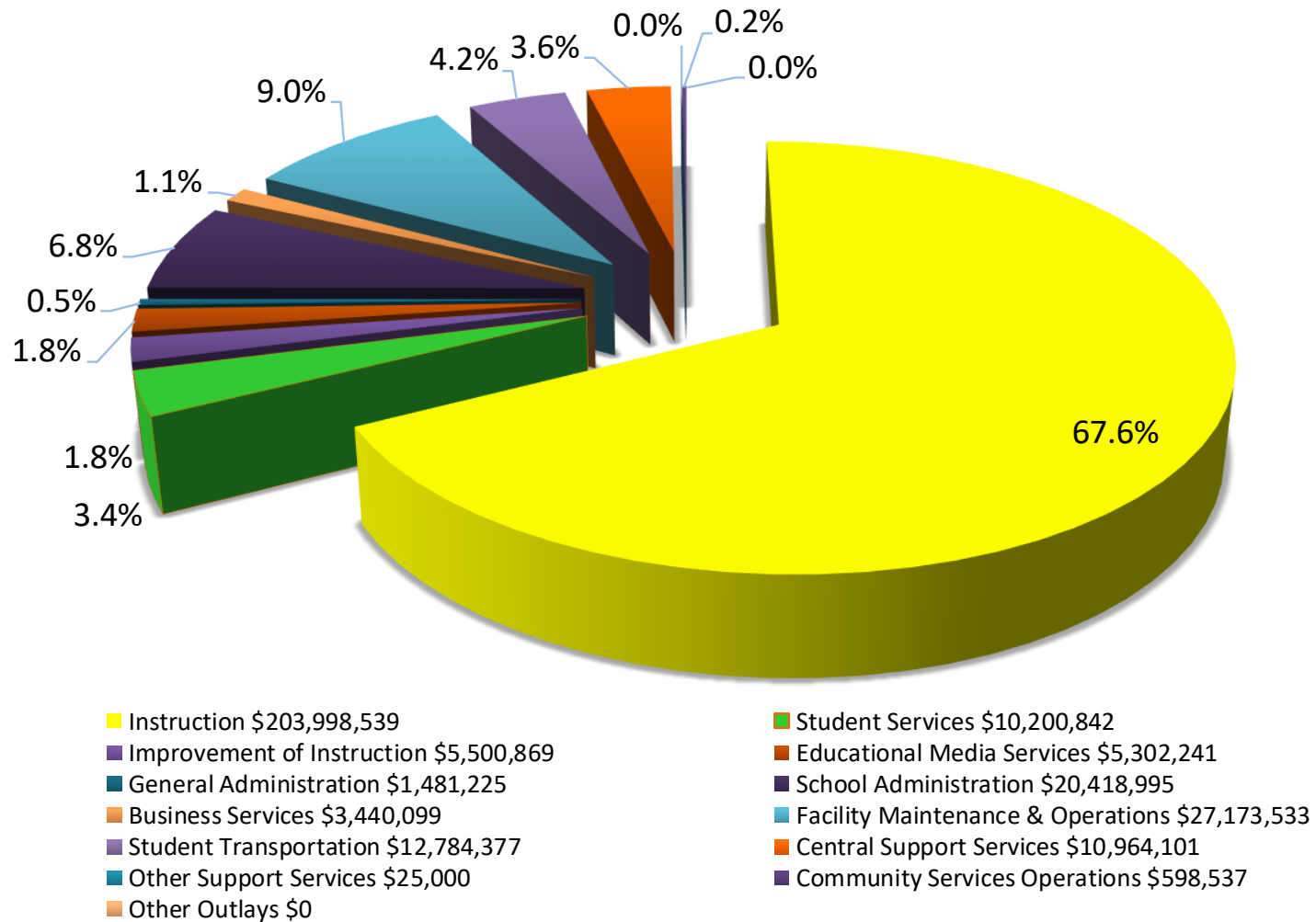
FY 2020

Department	Dollar Variance FY 2020 Proposal		
	FY 2020 Request	FY 2019 Adopted Budget	Percent Variance
Total - Division of Executive	\$ 1,227,803	\$ (1,388,413)	-53.07%
Total - Division of Facilities and Operations	\$ 17,372,462	\$ (566,664)	-3.16%
Total - Division of Financial Services	\$ 91,548	\$ 10,262	12.62%
Total - Division of Human Resources	\$ 2,101,599	\$ (2,402,255)	-53.34%
Total - Division of Information Services	\$ 3,911,674	\$ (2,083,538)	-34.75%
Total - Division of Student Services	\$ 7,416,576	\$ 5,627,242	314.49%
Total - Division of Teaching & Learning	\$ 6,000,000	\$ (1,674,116)	-21.82%
Total - System-Wide	\$ -	\$ (574,250)	-100.00%
Total - All Divisions	\$ 38,121,662	\$ (3,051,732)	-7.41%

**Muscogee County School District
GENERAL FUND
Year-over-Year Expenditures Comparison
FY 2019 and FY 2020**

***** PLEASE REFER TO APPENDIX *****

**Muscogee County School District
GENERAL FUND
Budgeted Expenditures by Function
FY 2020**



<p style="text-align: center;">Muscogee County School District GENERAL FUND <u>Budgeted Expenditures by Function</u> FY 2020</p>						
		Salaries	Fringe Benefits	Total Salaries & Fringe Benefits	Operations	Total Expenditures
1000	Instruction	\$ 137,948,660	\$ 55,274,619	\$ 193,223,279	\$ 10,775,260	\$ 203,998,539
2100	Student Services	6,425,222	2,452,010	8,877,232	1,323,610	10,200,842
2210	Improvement of Instruction	3,852,422	1,020,493	4,872,915	627,954	5,500,869
2220	Educational Media Services	3,386,849	1,525,936	4,912,785	389,456	5,302,241
2300	General Administration	379,203	142,579	521,782	959,443	1,481,225
2400	School Administration	13,974,076	6,241,273	20,215,349	203,646	20,418,995
2500	Business Services	2,001,439	904,362	2,905,801	534,298	3,440,099
2600	Facility Maintenance & Operations	8,465,205	3,284,299	11,749,504	15,424,029	27,173,533
2700	Student Transportation	6,136,819	2,621,558	8,758,377	4,026,000	12,784,377
2800	Central Support Services	4,987,196	2,143,939	7,131,135	3,832,966	10,964,101
2900	Other Support Services	-	-	-	25,000	25,000
3300	Community Services Operations	399,779	198,758	598,537	-	598,537
5000	Other Outlays	-	-	-	-	-
	Total	\$ 187,956,870	\$ 75,809,826	\$ 263,766,696	\$ 38,121,662	\$ 301,888,358

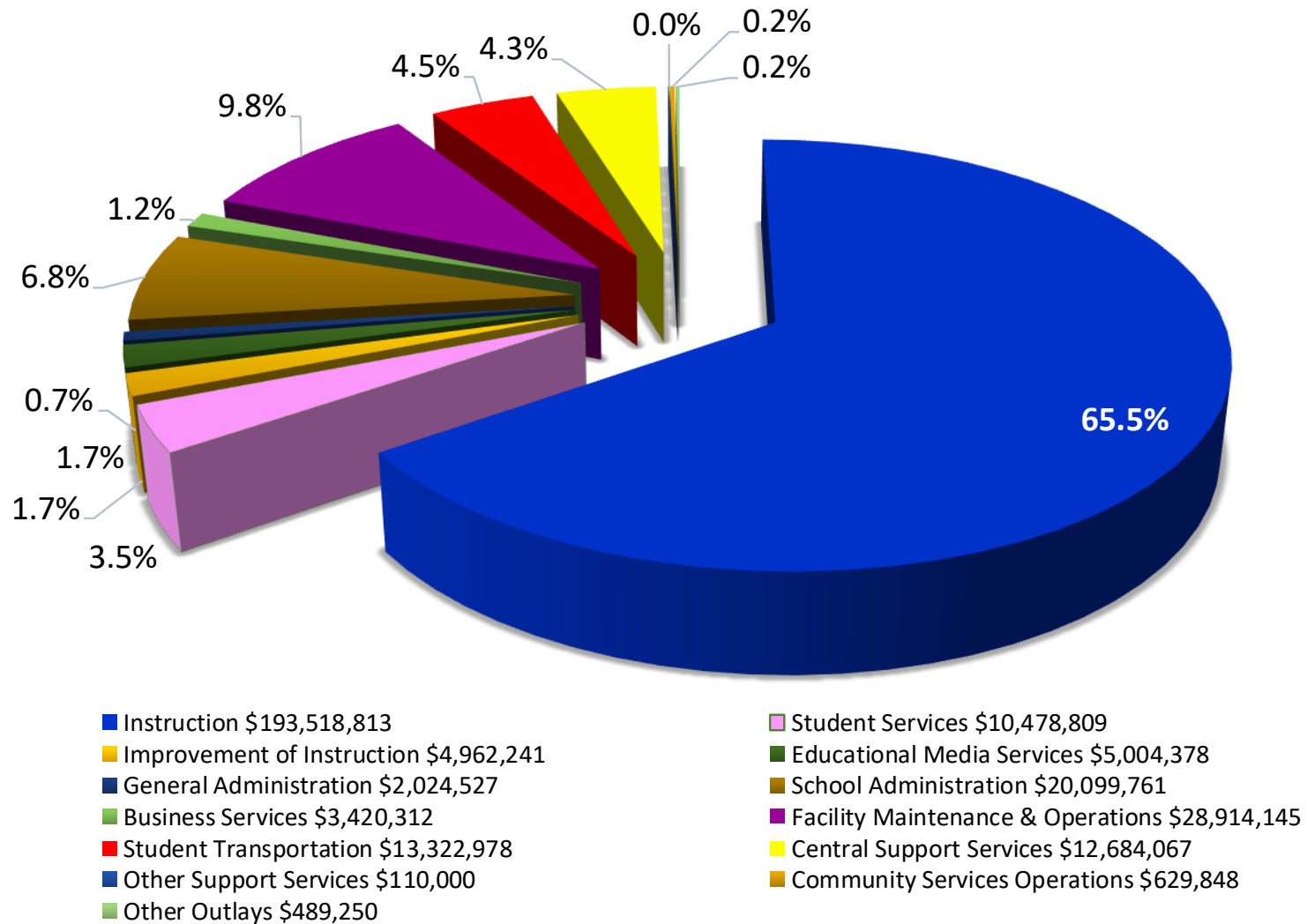
Salaries and fringe benefits account for over 87.37% of the total budgeted General Fund expenditures for Fiscal Year (FY) 2020. In comparison to FY 2019, the District is projected to realize an increase in total salaries and fringe benefits of \$9.2 million or 3.65% and a reduction of \$3.0 million or 7.41% in total operational expenditures.

The Superintendent's proposed salary and wage increases for both certificated and non-certificated staff basically accounted for the year-over-year growth in total expenditures. For certificated staff alone the increase, effective July 1, 2019, which included implementation of the funding of the Governor's \$3,000 increase for certificated staff required \$9.3 million for the District to fund. As in prior years, the FY 2020 budget includes the funding of step increases and local supplements for certificated staff. For non-certificated staff (those not paid on the state teacher salary schedule) a total of \$1.2 million was dedicated for salary and wage increases. Overall, the new compensation proposals resulted in an increase for 100% of certificated staff and an overwhelming majority of non-certificated personnel district-wide. Funding of additional school instructional units (8 Special Ed Teachers and 3 ESOL Teachers) as well as the absorption of the Positive Behavioral Interventions & Supports (PBIS) professional staff due to the loss of the grant funding also attributed to the year-over-year increase in salaries and fringe benefits expenditures. The change in the Teacher Retirement System (TRS) rate from 20.90% to 21.14%, an increase of 0.24% or \$452,655 over FY 2019 also worked to push total expenditures up.

From strictly an operational expenditures perspective, the District made strategic cuts to allow the necessary funding for the proposed salary and wage increases discussed above. These cuts were also necessary to fund the new Behavior Supports Program (BSP) initiative with Chance Light. This three-year agreement is a commitment of \$5,670,000 per year with the initial start-up year cost of \$5,956,242. In collaboration with the current level of services provided by the District, this new partnership would provide an added level of services that would enhance the work currently being performed while addressing the growing needs of this student population.

Overall, the FY 2020 total General Fund expenditures are projected to realize an increase of \$6,229,228 or 2.11% over FY 2019.

**Muscogee County School District
GENERAL FUND
Budgeted Expenditures by Function
FY 2019**



Muscogee County School District
GENERAL FUND
Comparative Analysis of Budgeted Expenditures by Function
FY 2019 Adopted Budget to FY 2020 Superintendent's Recommended Budget

Function	FY 2019 Total Expenditures	FY 2020 Total Expenditures	Dollar Variance	Percent Variance
Instruction ¹	\$193,518,813	\$203,998,539	\$10,479,726	5.42%
Student Services ²	10,478,809	10,200,842	(277,967)	-2.65%
Improvement of Instruction ³	4,962,241	5,500,869	538,628	10.85%
Educational Media Services ⁴	5,004,378	5,302,241	297,863	5.95%
General Administration ⁵	2,024,527	1,481,225	(543,302)	-26.84%
School Administration ⁶	20,099,761	20,418,995	319,234	1.59%
Business Services ⁷	3,420,312	3,440,099	19,787	0.58%
Facility Maintenance & Operations ⁸	28,914,145	27,173,533	(1,740,612)	-6.02%
Student Transportation ⁹	13,322,978	12,784,377	(538,601)	-4.04%
Central Support Services ¹⁰	12,684,067	10,964,101	(1,719,966)	-13.56%
Other Support Services ¹¹	110,000	25,000	(85,000)	-77.27%
Community Services Operations ¹²	629,848	598,537	(31,311)	-4.97%
Other Outlays ¹³	489,250	-	(489,250)	-100.00%
Total	\$295,659,130	\$301,888,358	\$6,229,228	2.11%

¹ Salaries and Benefits (Teachers, Substitutes, Counselors, Graduation Specialists, and Tech Specialist), Travel, Instructional Materials, Supplies, and Equipment

² Salaries and Benefits (Chief Student of Services, Psychologists, Social Workers, and Athletics Personnel), Purchased Professional Services including Nursing Services, Materials, Supplies, and Equipment

³ Salaries and Benefits (Three (3) Region Chiefs, Chief Academics Officer, Substitutes, Clerical and Support Staff), Professional Development Stipends, Purchased Professional Services for Professional Learning Activities, Dues, Materials, Supplies, and Equipment

⁴ Salaries and Benefits (Media Specialists and Clerks), Computer Software, Books, Supplies, and Equipment

⁵ Salaries and Benefits (Superintendent, Board of Education (BOE) Members, Assistant Supt, and Clerical staff persons), Purchased Professional (BOE and Other), Legal Fees, External Audit Fees, Travel, Books, Supplies, Equipment, Dues and Fees

⁶ Salaries and Benefits (Principals, Assistant Principals, and Clerical staff persons), Communications, Travel, Materials, Supplies, and Equipment

⁷ Salaries and Benefits (Chief Financial Officer/Treasurer, Accounting Staff, Purchasing and Warehouse Staff, Clerical staff persons), Purchased Professional Services, Insurance, Communications, Travel, Materials, Supplies, and Equipment

⁸ Salaries and Benefits (Chief of Facilities and Operations, Maintenance and Custodial Staff), Purchased Services, Energy and Water, Property Insurance, Repair and Maintenance - Buildings, Equipment, Grounds, Rental and Leases of Facilities, Communications, Travel, Materials, Supplies, and Equipment

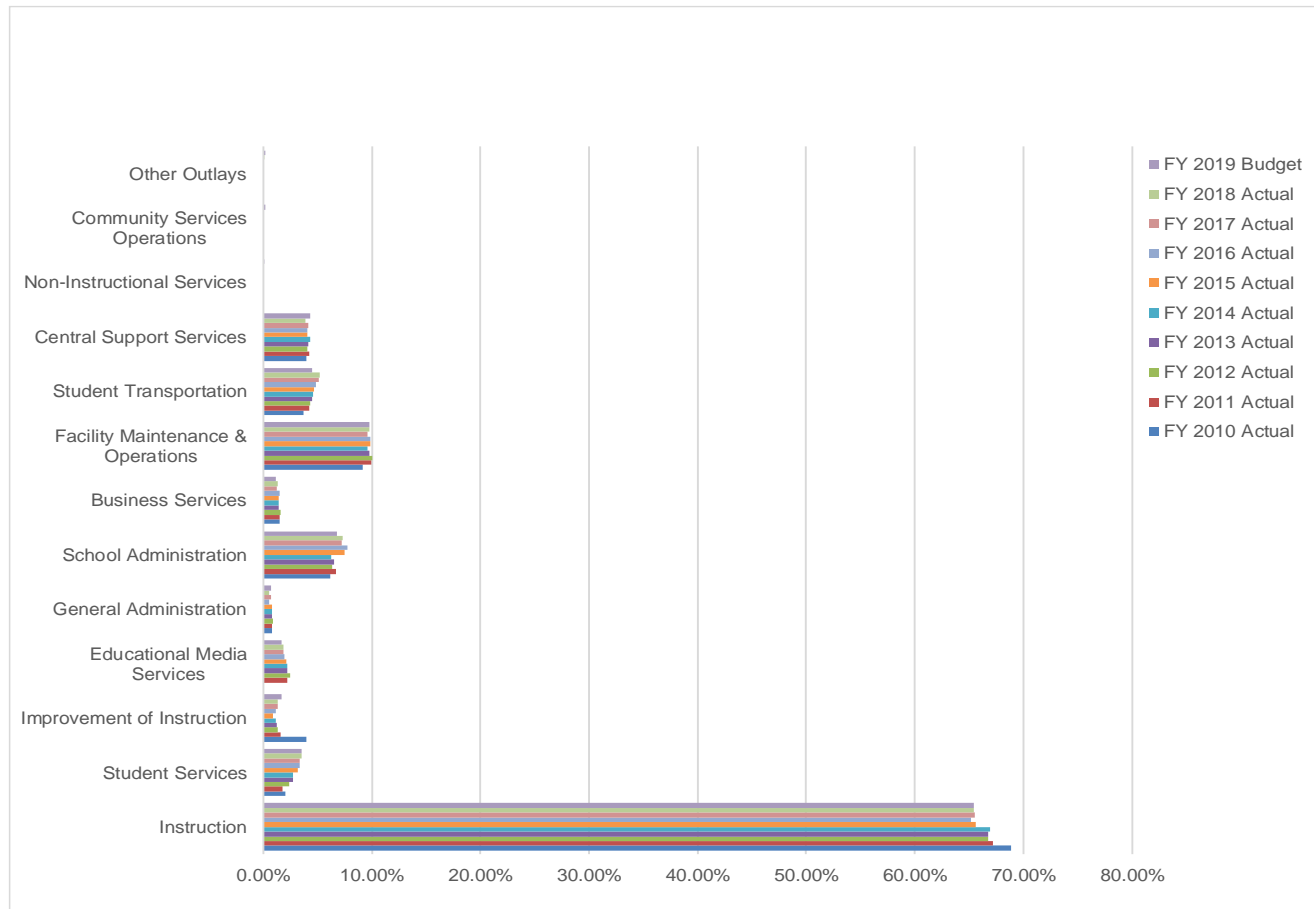
⁹ Salaries and Benefits (Bus Drivers, Substitutes, and other Transportation Personnel), Purchased Services, Fleet Insurance, Parts and Repairs, Energy, and Purchase of Buses

¹⁰ Salaries and Benefits (Chief Information Officer, Chief of Human Resources (HR), HR, Information Services, and Assessment and Accountability Staff), Purchased Professional Services, Supplies, Equipment, Communications, and Travel

¹¹ Purchased Professional Services (Game Officials, Security-PE, Community Coaches), Facility and Equipment Rental, Communication, Travel, and Supplies

¹² Salaries and Benefits (Museum staff) Purchased Professional Services associated with maintenance of stadiums (Cleaning, Water, Garbage Collections), Repairs and Maintenance, Supplies, and Equipment

GENERAL FUND HISTORICAL TRENDS Expenditures by Function – Percent of Total Expenditures FY 2010 – FY 2019



For FY 2010-FY 2019, over 65% of the District's General Fund Expenditures have been dedicated to Direct Instruction. For FY 2019, the District has budgeted 65.5% of the \$295.6 million General Fund Expenditures to Direct Instruction.

Source: Comprehensive Annual Financial Report (CAFR) for fiscal years ending 2010-2018 and District's financial records.

**GENERAL FUND
HISTORICAL TRENDS
Expenditures by Function
FY 2010 - FY 2019**

		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
1000	Instruction	\$ 177,064,517	\$ 168,513,507	\$ 171,154,465	\$ 173,504,230	\$ 172,408,395	\$ 160,869,891	\$ 161,256,857	\$ 168,234,537	\$ 179,857,735	\$ 193,518,813
2100	Student Services	5,178,876	4,352,333	6,114,464	7,182,341	7,125,150	7,703,954	8,153,609	8,500,093	9,590,902	10,478,809
2210	Improvement of Instruction	10,079,736	3,994,304	3,360,819	3,111,087	3,034,171	2,216,284	2,880,651	3,475,362	3,624,303	4,962,241
2220	Educational Media Services		5,560,255	6,346,019	5,639,346	5,742,008	5,164,130	4,753,235	4,790,466	5,022,812	5,004,378
2300	General Administration	1,989,663	1,873,619	2,196,826	2,098,941	1,980,057	2,010,542	1,231,798	1,798,409	1,453,962	2,024,527
2400	School Administration	15,817,243	16,665,556	16,260,040	16,943,808	16,154,748	18,376,875	19,181,353	18,585,933	19,964,697	20,099,761
2500	Business Services	3,899,384	3,731,457	3,950,688	3,562,069	3,601,996	3,517,839	3,605,061	3,198,760	3,625,536	3,420,312
2600	Facility Maintenance & Operations	23,617,703	25,003,664	25,599,190	25,400,073	24,694,611	24,168,117	24,265,681	24,506,943	26,787,672	28,914,145
2700	Student Transportation	9,431,498	10,552,877	11,102,664	11,537,009	11,741,994	11,384,733	12,051,025	13,048,281	14,174,994	13,322,978
2800	Central Support Services	10,099,198	10,505,569	10,333,462	10,823,868	11,102,782	9,868,509	9,892,946	10,660,201	10,724,198	12,684,067
2900	Non-Instructional Services	-	-	-	-	-	-	-	-	-	110,000
3300	Community Services Operations	-	-	-	-	-	-	-	-	-	629,848
5000	Other Outlays	-	-	-	-	-	-	-	-	171,499	489,250
	Total	\$ 257,177,818	\$ 250,753,141	\$ 256,418,637	\$ 259,802,772	\$ 257,585,912	\$ 245,280,874	\$ 247,272,216	\$ 256,798,985	\$ 274,998,310	\$ 295,659,130

Source: District's Comprehensive Annual Financial Report (CAFR)

Note¹: Actuals have Central Support Services, Non-Instructional Services, Community Services Operations, and Other Outlays all reported as Other Support Services.

**GENERAL FUND
HISTORICAL TRENDS
Expenditures by Function - Percent of Total Expenditures
FY 2010 - FY 2019**

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures
1000 Instruction	68.85%	67.20%	66.75%	66.78%	66.93%	65.59%	65.21%	65.51%	65.40%	65.45%
2100 Student Services	2.01%	1.74%	2.38%	2.76%	2.77%	3.14%	3.30%	3.31%	3.49%	3.54%
2210 Improvement of Instruction	3.92%	1.59%	1.31%	1.20%	1.18%	0.90%	1.16%	1.35%	1.32%	1.68%
2220 Educational Media Services	0.00%	2.22%	2.47%	2.17%	2.23%	2.11%	1.92%	1.87%	1.83%	1.69%
2300 General Administration	0.77%	0.75%	0.86%	0.81%	0.77%	0.82%	0.50%	0.70%	0.53%	0.68%
2400 School Administration	6.15%	6.65%	6.34%	6.52%	6.27%	7.49%	7.76%	7.24%	7.26%	6.80%
2500 Business Services	1.52%	1.49%	1.54%	1.37%	1.40%	1.43%	1.46%	1.25%	1.32%	1.16%
2600 Facility Maintenance & Operations	9.18%	9.97%	9.98%	9.78%	9.59%	9.85%	9.81%	9.54%	9.74%	9.78%
2700 Student Transportation	3.67%	4.21%	4.33%	4.44%	4.56%	4.64%	4.87%	5.08%	5.15%	4.51%
2800 Central Support Services	3.93%	4.19%	4.03%	4.17%	4.31%	4.02%	4.00%	4.15%	3.90%	4.29%
2900 Non-Instructional Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%
3300 Community Services Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%
5000 Other Outlays	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.17%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

As reflected above, the District has consistently dedicated over 65% of the General Fund expenditures to Direct Instruction (function 1000). Direct Instruction is defined as those activities concerned directly with the interaction between teachers and students. This includes those teaching activities provided for students in a classroom setting as well as teaching activities provided in a home, or hospital setting. Further, it includes those settings involving co-curricular activities. Other approved mediums such as television, radio, telephone and correspondence are also defined as instructional activities.

Expenditures associated with activities of aides or other classroom assistants such as clerks who assist in the instructional process are coded to this function as well. For expenditure control purposes, the expenditures of counselors and technology specialist can be coded to function 1000.

Refer to Appendix for complete definition of all functions referenced, as defined by the GaDOE.

Source: District's Comprehensive Annual Financial Report (CAFR)

Ga Department of Education website

Note¹: Actuals have Central Support Services, Non-Instructional Services, Community Services Operations, and Other Outlays all reported as Other Support Services.

Building the Budget

Revenue Considerations

- State Revenue
- Federal Revenue
- Other Local Revenue
- Local Property Tax Revenue

Quality Basic Education (QBE)

Revenue from the State of Georgia is earned primarily on a per student or full-time equivalency (FTE) basis. There are 19 direct instructional programs defined by the State for which local school districts earn FTE revenue. Each program is assigned a "weight" and the weight is an indication of the relative cost of each program compared to the base student cost assigned weight of 1.0000 in grades 9-12.

The 19 programs as defined by the State of Georgia and their assigned weights and FY 2019 FTE values and the corresponding amounts for FY 2020 are as follows:

<u>Program</u>	<u>FY 2019 Weight</u>	<u>FY 2019 Value</u>	<u>FY 2020 Weight</u>	<u>FY 2020 Value</u>	<u>Year-over-Year Change</u>	
					<u>FY 2020-FY2019 Weight</u>	<u>FY 2020-FY2019 Value</u>
Kindergarten	1.6627	\$4,357.45	1.6715	\$4,652.99	0.0088	\$295.54
Kindergarten Early Intervention	2.0527	\$5,379.71	2.0664	\$5,752.08	0.0137	\$372.37
Grades 1-3	1.2903	\$3,381.48	1.2944	\$3,603.07	0.0041	\$221.59
Grades 1-3 Early Intervention	1.8065	\$4,734.48	1.8169	\$5,057.76	0.0104	\$323.28
Grades 4-5	1.0375	\$2,718.92	1.0389	\$2,891.88	0.0014	\$172.96
Grades 4-5 Early Intervention	1.8006	\$4,719.00	1.8114	\$5,042.28	0.0108	\$323.28
Grades 6-8	1.0298	\$2,698.87	1.0314	\$2,871.19	0.0016	\$172.32
Middle School Programs	1.1347	\$2,973.88	1.1377	\$3,166.86	0.0030	\$192.98
Grades 9-12	1.0000	\$2,620.77	1.0000	\$2,783.67	0.0000	\$162.90
CTAE 9-12	1.1868	\$3,110.38	1.1833	\$3,293.95	-0.0035	\$183.57
Special Education - Category I	2.3968	\$6,281.48	2.4014	\$6,709.65	0.0046	\$428.17
Special Education - Category II	2.8161	\$7,380.26	2.8379	\$7,899.85	0.0218	\$519.59
Special Education - Category III	3.5865	\$9,399.34	3.6158	\$10,065.21	0.0293	\$665.87
Special Education - Category IV	5.8151	\$15,240.01	5.8658	\$16,328.44	0.0507	\$1,088.43
Special Education - Category V	2.4630	\$6,454.94	2.4727	\$6,883.11	0.0097	\$428.17
Gifted	1.6699	\$4,376.39	1.6786	\$4,672.53	0.0087	\$296.14
Remedial	1.3511	\$3,540.80	1.3570	\$3,777.37	0.0059	\$236.57
Alternative Education	1.4802	\$3,879.23	1.4874	\$4,140.35	0.0072	\$261.12
ESOL Program	2.5662	\$6,725.55	2.5870	\$7,201.48	0.0208	\$475.93
QBE Programs, Weights, and Values						

As reflected above, the QBE Program Weights and Values for FY 2020 recognized an increase in value for each of the nineteen QBE programs.

Source: Ga DOE website, <http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/default.aspx>

Initial Earnings Sheet

The Initial Earnings Sheet for FY 2020, which serves as the Official State Quality Basic Education (QBE) Formula Earnings, is reflected below. State QBE Formula Earnings remain the principal state revenue source for the District at \$174,133,650 and represent 59.87% of Total General Fund projected revenues for FY 2020. This has been relatively consistent with previous fiscal year budgets.

OFFICIAL Georgia State Department Of Education											5/20/2019
Earnings Sheet for FY 2020											
School System: 706 - Muscogee County				FY20 Initial				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,783.87			
				Earnings (\$)				Earnings (\$)			
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EDUCATIONAL EQUALIZATION FUNDING GRANT

The Educational Equalization Grant was developed to offset some of the disparity in property tax wealth experienced by taxing jurisdictions statewide. School districts at or below the 75% property tax wealth level receive additional state funding in proportion to the amount of mills that they must levy beyond 5 mills to share in the funding of public education.

The Educational Equalization Grant funding for the District from FY 2003 through FY 2020 is reflected below. For seven of the past eleven years, FY 2009 – FY 2019, the District experienced a decline in this state funding. Unfortunately, this trend will once again continue for FY 2020. Educational Equalization Grant funding for FY 2020 is projected to drop to \$7,660,354, which represents a decrease in funding of \$1,731,186 or 18.4% from FY 2019.

Fiscal Year	Equalization Funding	Change (Dollars)	Change (Percent)
2003	\$ 12,206,771		
2004	\$ 15,114,659	\$ 2,907,888	23.8%
2005	\$ 19,304,392	\$ 4,189,733	27.7%
2006	\$ 21,847,537	\$ 2,543,145	13.2%
2007	\$ 22,024,837	\$ 177,300	0.8%
2008	\$ 26,903,997	\$ 4,879,160	22.2%
2009	\$ 31,073,396	\$ 4,169,399	15.5%
2010	\$ 25,723,070	\$ (5,350,326)	-17.2%
2011	\$ 26,517,050	\$ 793,980	3.1%
2012	\$ 21,351,781	\$ (5,165,269)	-19.5%
2013	\$ 18,835,941	\$ (2,515,840)	-11.8%
2014	\$ 12,481,592	\$ (6,354,349)	-33.7%
2015	\$ 7,212,222	\$ (5,269,370)	-42.2%
2016	\$ 7,885,472	\$ 673,250	9.3%
2017	\$ 7,754,920	\$ (130,552)	-1.7%
2018	\$ 7,633,299	\$ (121,621)	-1.6%
2019	\$ 9,391,540	\$ 1,758,241	23.0%
2020	\$ 7,660,354	\$ (1,731,186)	-18.4%

LOCAL FIVE MILL SHARE

The Local Five Mill Share is the amount of money required for a local school district to participate in the state funding of public education. For FY 2020, according to the *preliminary* property tax digest received May 2019, it is projected that the District must levy 6.08 mills to meet this requirement. This is 1.08 mills above the 5 mill share requirement. For FY 2020, the District is again returning to the pre-countywide revaluation period of FY 2017 and prior where to participate in the funding of public education, above the 5 mill share requirement was required. The District is projected to receive the final property tax digest for calendar year 2019 in late July 2019.

Below is the history of the Local Five Mill Share funding for the District from FY 2005 to FY 2020. For the most part, the District's required contribution has steadily increased from year to year. Based on revenue projections provided by the Ga DOE, as with FY 2019, for FY 2020, the District is once again back to the trend of realizing an increase in its required contribution of \$2,355,603 or 8.55% over FY 2019. This would represent the second highest year-over-year increase in this mandated funding since FY 2005.

Fiscal Year	Local 5 Mill Share	Change (Dollars)	Change (Percent)
2005	\$ 18,850,345		
2006	\$ 19,332,548	\$ 482,203	2.56%
2007	\$ 20,759,050	\$ 1,426,502	7.38%
2008	\$ 21,202,955	\$ 443,905	2.14%
2009	\$ 21,921,294	\$ 718,339	3.39%
2010	\$ 21,015,123	\$ (906,171)	-4.13%
2011	\$ 20,801,634	\$ (213,489)	-1.02%
2012	\$ 21,687,079	\$ 885,445	4.26%
2013	\$ 23,012,205	\$ 1,325,126	6.11%
2014	\$ 25,586,282	\$ 2,574,077	11.19%
2015	\$ 26,488,303	\$ 902,021	3.53%
2016	\$ 25,929,065	\$ (559,238)	-2.11%
2017	\$ 26,372,817	\$ 443,752	1.71%
2018	\$ 27,169,266	\$ 796,449	3.02%
2019	\$ 27,555,762	\$ 386,496	1.42%
2020	\$ 29,911,365	\$ 2,355,603	8.55%

AUSTERITY REDUCTIONS

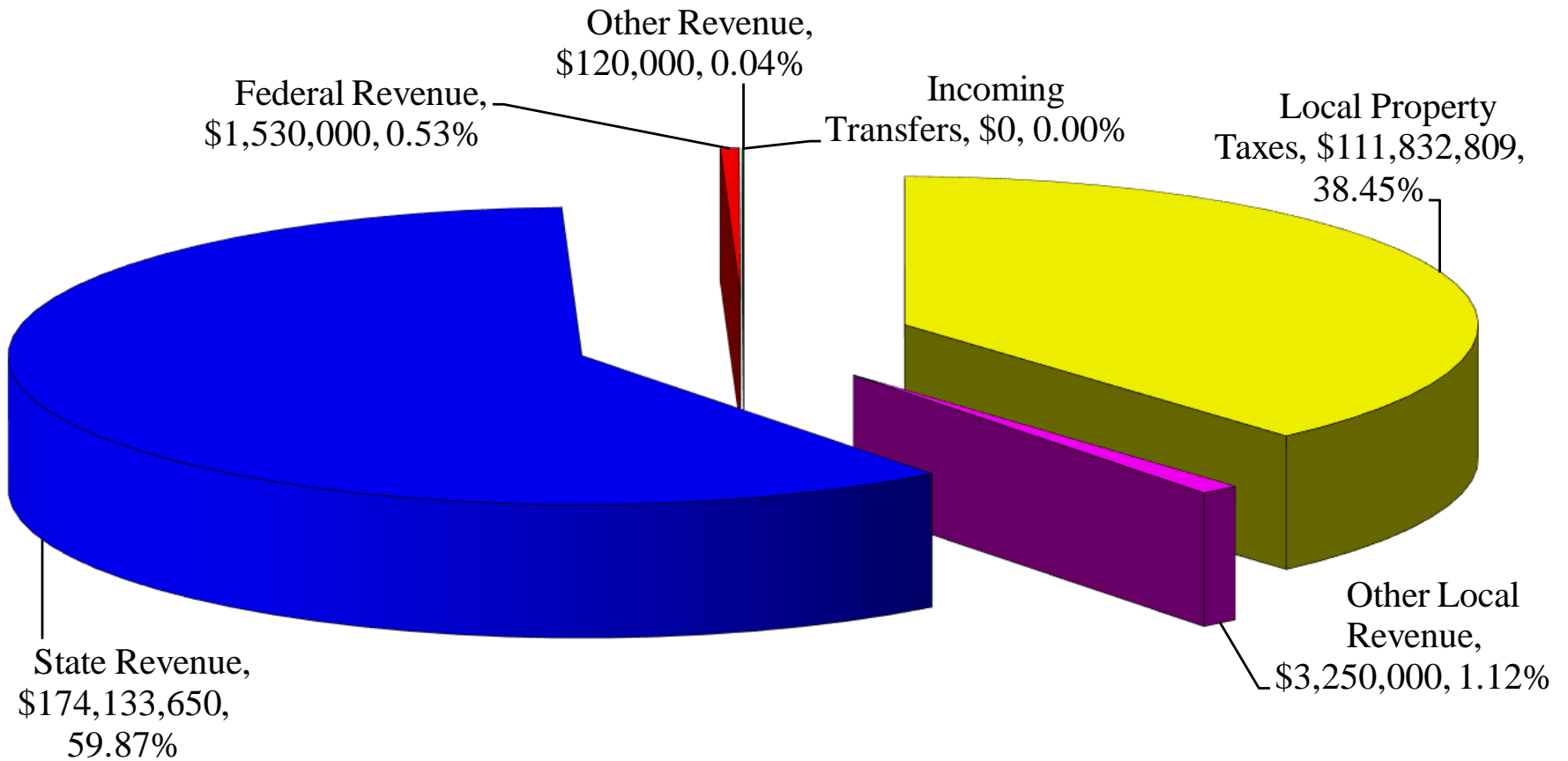
The Austerity Reduction is a reduction to the State QBE Formula Earnings. It is the inability of the State to fund their share of the QBE programs; increasing the amount that local boards of education have to share in the funding of public education. This line item is used by the State to withhold earned State QBE Formula Earnings from school districts and is identified as “Amended Formula Adjustment” on the District’s annual Earnings Sheet. It is also a means to pass the revenue shortfalls realized by the State down to school districts.

However, on March 27, 2018, Governor Deal amended his FY 2019 budget recommendation that was initially shared in January 2018 to include an additional \$167 million for K-12 education. For the first time since the onset of austerity reductions in 2003, the state declared that it would fully fund its share of the QBE funding formula. With this change, this line item reduction was eliminated. This practice was followed again for fiscal year 2020 by the new Governor Kemp, again making a historical move by eliminating austerity reductions for the second consecutive year.

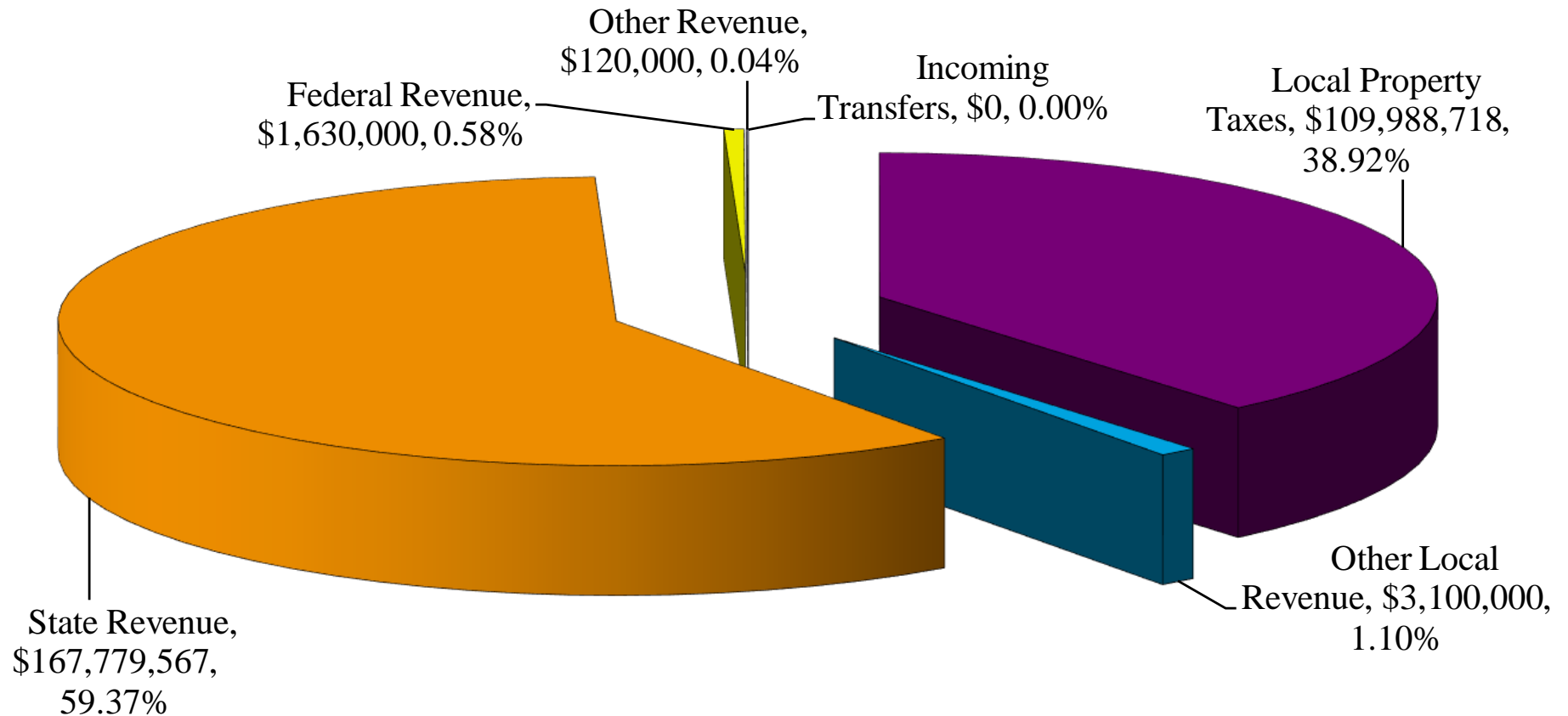
For fiscal years 2003 through 2020, the District incurred \$192.6 million in austerity reductions as reflected in the chart below.

Fiscal Year	Austerity Reductions	Cumulative Reductions
2003	\$ 3,120,951	\$ 3,120,951
2004	\$ 6,504,569	\$ 9,625,520
2005	\$ 7,643,084	\$ 17,268,604
2006	\$ 7,643,015	\$ 24,911,619
2007	\$ 3,639,342	\$ 28,550,961
2008	\$ 2,947,041	\$ 31,498,002
2009	\$ 10,604,723	\$ 42,102,725
2010	\$ 29,126,485	\$ 71,229,210
2011	\$ 23,159,128	\$ 94,388,338
2012	\$ 24,074,612	\$ 118,462,950
2013	\$ 23,840,635	\$ 142,303,585
2014	\$ 21,238,578	\$ 163,542,163
2015	\$ 14,404,918	\$ 177,947,081
2016	\$ 8,749,798	\$ 186,696,879
2017	\$ 3,013,669	\$ 189,710,548
2018	\$ 2,951,039	\$ 192,661,587
2019	\$ -	\$ 192,661,587
2020	-	\$ 192,661,587

**Muscogee County School District
General Fund Revenues
FY 2020**



**Muscogee County School District
General Fund Revenues
FY 2019**



Muscogee County School District
Revenue Summary
FY 2020 General Fund Budget
With FY 2019 Comparison

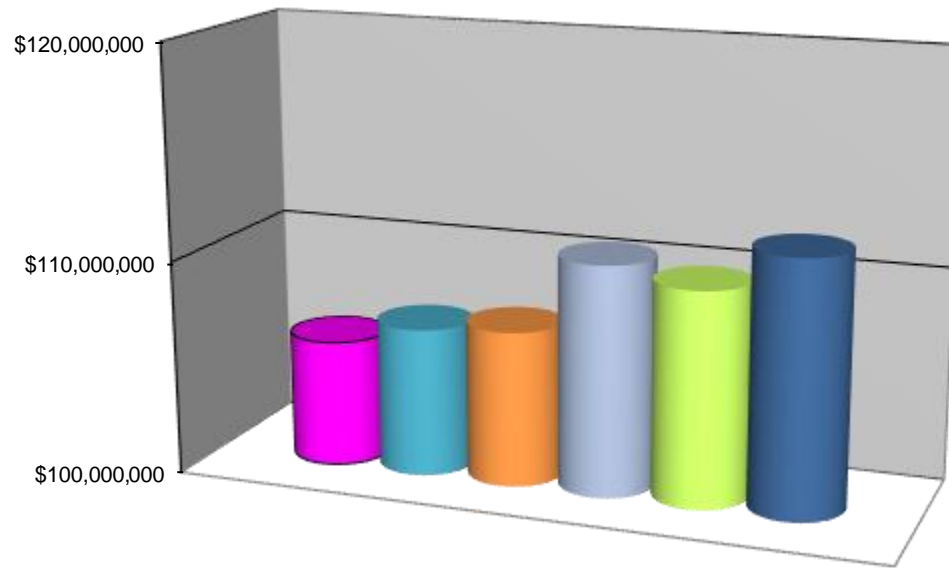
Revenue			Dollar Variance	Pct Variance
	FY 2019	FY 2020		
Local Revenue				
Local Property Taxes	109,988,718	111,832,809	1,844,091	1.68%
Tuition	150,000	100,000	-50,000	-33.33%
Interest Income	650,000	750,000	100,000	15.38%
Indirect Charges	1,300,000	1,300,000	0	0.00%
Other Local	1,000,000	1,100,000	100,000	10.00%
Total Local Revenue	\$ 113,088,718	\$ 115,082,809	\$ 1,994,091	1.76%
State Revenue				
Quality Basic Education (QBE)				
QBE Formula Earnings	183,145,668	193,515,787	10,370,119	5.66%
Local Five Mill Share	-27,555,762	-29,911,365	-2,355,603	8.55%
Pupil Transportation Grant	2,097,499	2,150,874	53,375	2.54%
Austerity Reduction	0	0	0	N/A
Equalization Earnings	9,391,540	7,660,354	-1,731,186	-18.43%
Nursing Services	660,154	672,529	12,375	1.87%
Military Counselor	40,468	45,471	5,003	12.36%
Total State Revenue	\$ 167,779,567	\$ 174,133,650	\$ 6,354,083	3.79%
Federal Revenue				
Impact Aid and Timber	780,000	780,000	0	0.00%
Ft. Benning Contracts	100,000	0	-100,000	-100.00%
JROTC Grants	750,000	750,000	0	0.00%
Other	0	0	0	N/A
Total Federal Revenue	\$ 1,630,000	\$ 1,530,000	\$ (100,000)	-6.13%
Other Revenue				
Sale of Assets	50,000	50,000	0	0.00%
Other	70,000	70,000	0	0.00%
Total Other Revenue	\$ 120,000	\$ 120,000	\$ -	0.00%
Total Revenue - All Sources	\$ 282,618,285	\$ 290,866,459	\$ 8,248,174	2.92%

Note: Reported State Revenues do not reflect projected mid-year earnings adjustment.

**Muscogee County School District
Revenue Summary
FY 2020 General Fund Budget
With FY 2019 Comparison**

Revenue			Dollar Variance	Pct Variance
	FY 2019	FY 2020		
SUMMARY OF REVENUES AND INCOMING TRANSFERS				
Local Revenue	113,088,718	115,082,809	1,994,091	1.76%
State Revenue	167,779,567	174,133,650	6,354,083	3.79%
Federal Revenue	1,630,000	1,530,000	-100,000	-6.13%
Other Revenue	120,000	120,000	0	0.00%
Incoming Transfers	0	0	0	N/A
Total	\$ 282,618,285	\$ 290,866,459	\$ 8,248,174	2.92%
Beginning Fund Balance	56,025,413	52,088,983	-3,936,430	-7.03%
TOTAL FUNDS AVAILABLE	\$ 338,643,698	\$ 342,955,442	\$ 4,311,744	1.27%

**Muscogee County School District
Property Tax Collections
FY 2015-2020**



	Property Tax Collections
2015	\$105,910,345
2016	\$106,923,792
2017	\$107,241,615
2018	\$110,725,553
2019	\$109,988,718
2020	\$111,832,809

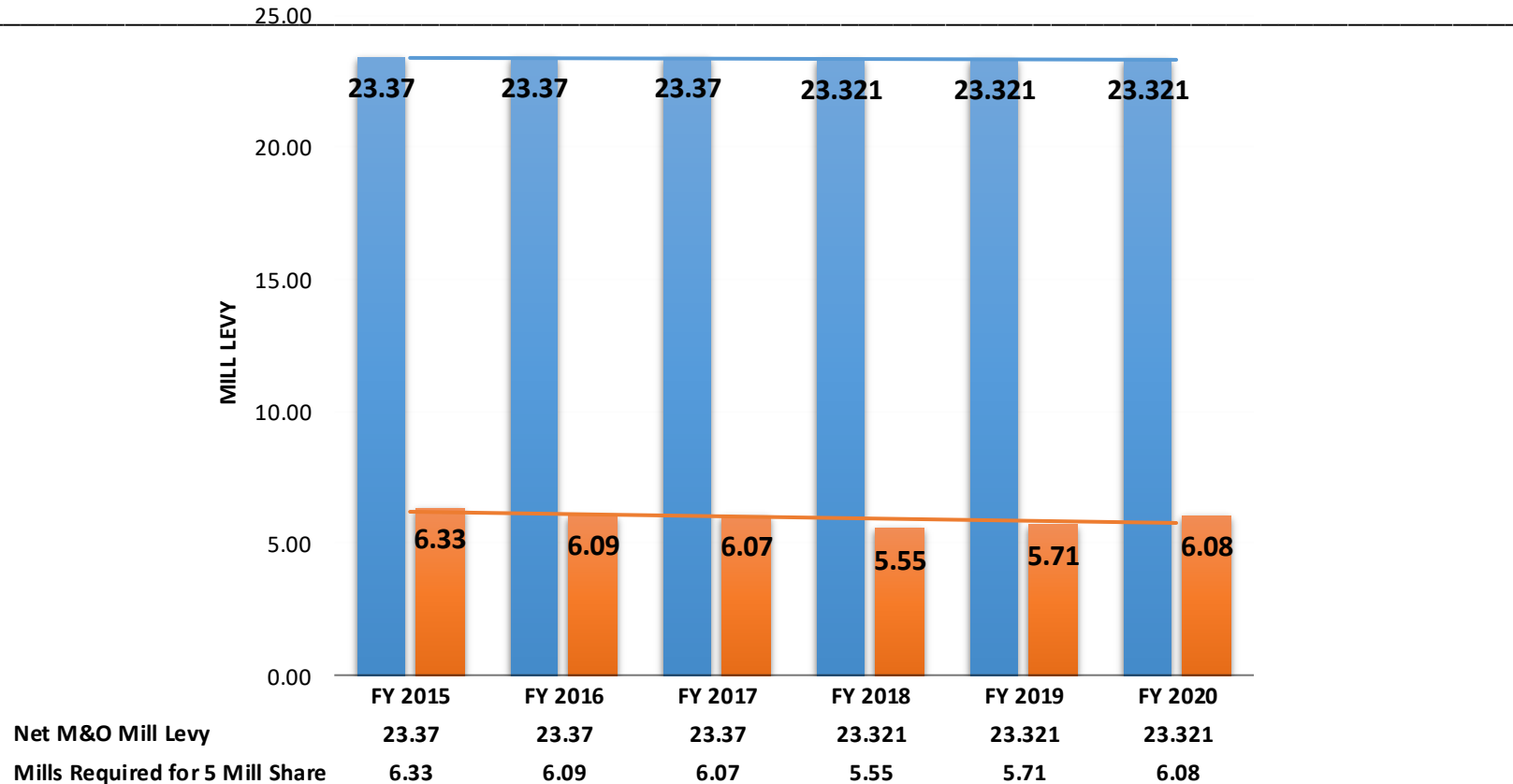
Property Tax Collections for fiscal years 2015 - 2018 represent actual collections received. Fiscal years 2019 and 2020 represent projected amounts.



Local Property Tax Revenues CY 2014-2019, FY 2015-2020

	CY2014 Digest, FY 2015	CY2015 Digest, FY 2016	CY2016 Digest, FY 2017	CY2017 Digest, FY 2018	CY2018 Digest, FY 2019	CY2019 Digest, FY 2020
Net M&O Digest	4,336,677,026	4,416,380,018	4,508,513,165	5,075,766,466	4,999,348,419	5,098,589,946
Collection Fee	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Collection Rate	98.896%	98.896%	98.896%	99.000%	99.000%	99.000%
Net M&O Digest, (after 2.50% collection fee and 99% collection rate)	4,181,580,109	4,258,432,603	4,347,270,700	4,899,383,581	4,825,621,061	4,921,413,945
One Mill Value, after 2.5% Collection Fee and 99% Collection Rate	\$4,181,580	\$4,258,433	\$4,347,271	\$ 4,899,384	\$ 4,825,621	\$ 4,921,414
Net M&O Mill Levy	23.37	23.37	23.37	23.321	23.321	23.321
Anticipated Collections, Current Year Only	\$ 97,723,527	\$ 99,519,570	\$ 101,595,716	\$ 114,258,524	\$ 112,538,309	\$ 114,772,295
Local 5 Mill Share	\$ 26,488,304	\$ 25,929,065	\$ 26,372,817	\$ 27,169,266	\$ 27,555,762	\$ 29,911,365
Mills Required for 5 Mill Share	6.33	6.09	6.07	5.55	5.71	6.08
CAFR - Actual Property Tax Revenues, Projected FY 2019 and FY 2020 (Includes Collections for Current and Prior Tax Years)	\$ 105,910,345	\$ 106,923,792	\$ 107,241,615	\$ 110,725,553	\$ 109,988,718	\$ 111,832,809
Year-over-Year Dollar Variance	\$ 1,767,691	\$ 1,013,447	\$ 317,823	\$ 3,483,938	\$ (736,835)	\$ 1,844,091
Year-over-Year Percent Variance	1.70%	0.96%	0.30%	3.25%	-0.67%	1.68%
Local Five Mill Share						
CAFR - Actual Property Tax Revenues, Projected FY 2019 and FY 2020 (Includes Collections for Current and Prior Tax Years)	\$ 105,910,345	\$ 106,923,792	\$ 107,241,615	\$ 110,725,553	\$ 109,988,718	\$ 111,832,809
Local 5 Mill Share	\$ 26,488,304	\$ 25,929,065	\$ 26,372,817	\$ 27,169,266	\$ 27,555,762	\$ 29,911,365
Difference	\$ 79,422,041	\$ 80,994,727	\$ 80,868,798	\$ 83,556,287	\$ 82,432,956	\$ 81,921,444
Mill Levy	23.37	23.37	23.37	23.321	23.321	23.321
Mills Required for 5 Mill Share	6.33	6.09	6.07	5.55	5.71	6.08
Difference	17.04	17.28	17.30	17.776	17.611	17.243
Fiscal Year	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Note: Local Five Mill Share for FY 2020 based on Ga DOE Official State QBE Earnings information.						

Muscogee County School District **Comparison of Mill Levy to Mills Required for 5 Mill Share** **FY 2015 – FY 2020**



As reflected in the above chart, the District has held its mill levy at 23.37 mills even while experiencing a continued increase in its required commitment to the funding of public education. The millage rate was held at 23.37 mills for eighteen consecutive years. For FY 2018, given the county-wide revaluation and the associated projected year-over-year gains in local property tax revenues, the Board voted to roll back the mill levy to 23.321 mills in hopes of realizing the 12.58% projected increase in the tax digest. Due to the over 11,000 residential properties under appeal, the projected increase in property tax receipts did not materialize.

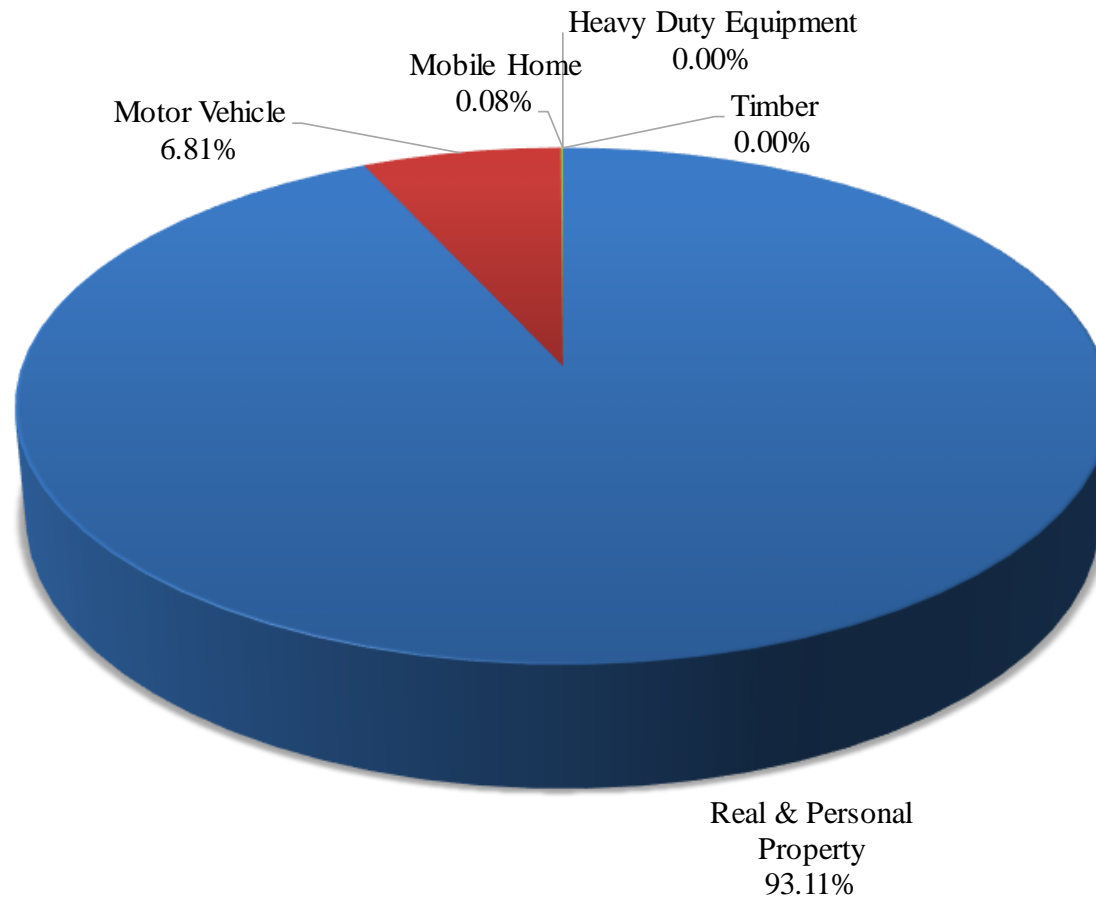
The budget parameters for FY 2020 include maintaining the mill levy at 23.321 mills, as projected above. The District must then levy 6.08 mills to share in the funding of public education, which is 1.08 mills above the 5 mill share requirement.

History of Mill Levy
Calendar Year (CY) Ad Valorem Tax Digest Millage Rates
Actual 1999-2018, Projected 2019

	Year	County	District	M&O	Bonds	
	1999	Muscogee	School	23.37	0.00	
	2000	Muscogee	School	23.37	0.00	
	2001	Muscogee	School	23.37	0.00	
	2002	Muscogee	School	23.37	0.00	
	2003	Muscogee	School	23.37	0.00	
	2004	Muscogee	School	23.37	0.00	
	2005	Muscogee	School	23.37	0.00	
	2006	Muscogee	School	23.37	0.00	
	2007	Muscogee	School	23.37	0.00	
	2008	Muscogee	School	23.37	0.00	
	2009	Muscogee	School	23.37	0.00	
	2010	Muscogee	School	23.37	0.00	
	2011	Muscogee	School	23.37	0.00	
	2012	Muscogee	School	23.37	0.00	
	2013	Muscogee	School	23.37	0.00	
	2014	Muscogee	School	23.37	0.00	
	2015	Muscogee	School	23.37	0.00	
	2016	Muscogee	School	23.37	0.00	
	2017	Muscogee	School	23.321	0.00	
	2018	Muscogee	School	23.321	0.00	
	2019, Projected	Muscogee	School	23.321	0.00	

The actual mill levy history for Muscogee County Schools for the period 1999 through 2018 is reflected above for its Maintenance and Operations (M&O) millage rate. For calendar year 2019, fiscal year 2020 the District is projected to hold its mill levy identical to FY 2019 at 23.321 mills.

**Gross Maintenance & Operations (M&O) Property Tax Digest
Projected FY 2020
Muscogee County Schools**



As reflected, Real and Personal Property account for over 93.11% of the projected gross M&O digest for FY 2020. Of the two, real property, which includes both commercial and residential properties, consistently accounts for the lion's share of values in this category. For ad valorem tax purposes, this is anticipated given that the extent of real estate in any locality will always far exceed personal property.



Property Tax Digest, Levies, and Revenues
Actual FY 2015-FY 2018
Projected FY 2019 and FY 2020

Fiscal Year	Calendar Year Mill Levy	Net M&O Tax Digest	Net M&O Change Tax Digest	Percent Change	Mill Levy	Property Tax Collections	Property Tax Collections Change (Dollars)	Change (Percent)
2015	2014	4,336,677,026	111,903,476	2.65%	23.37	\$105,910,345	\$1,767,691	1.70%
2016	2015	4,416,380,018	79,702,992	1.84%	23.37	\$106,923,792	\$1,013,447	0.96%
2017	2016	4,508,513,165	92,133,147	2.09%	23.37	\$107,241,615	\$317,823	0.30%
2018	2017	5,075,766,466	567,253,301	12.58%	23.321	\$110,725,553	\$3,483,938	3.25%
2019	2018	4,999,348,419	-76,418,047	-1.51%	23.321	\$109,988,718	-\$736,835	-0.69%
2020	2019	5,098,589,946	99,241,527	1.99%	23.321	\$111,832,809	\$1,844,091	1.67%

The changes in the net maintenance and operations (M&O) tax digest as well as the changes in property tax collections are reflected above. Overall, the District has realized year-over-year positive gains in both measurements. In regards to the net M&O digest, the most significant change occurred in Calendar Year (CY) 2017, Fiscal Year (FY) 2018. During this period, the digest grew by \$567.2 million or 12.58% over CY 2016, FY 2017. This growth was due to the complete revaluation of properties county-wide. However, the county experienced over 11,000 in appeals to the assessments provided, resulting in sharp declines in the revalued properties. These reduced or devalued appealed properties serve as the basis for values for both CY 2017, CY 2018, and CY 2019. Likewise, for CY 2018, FY 2019, the county net M&O tax digest realized a year-over-year decline of 76,418,047 or 1.51% in comparison to CY 2017, FY 2018.

The property tax collections, however, have realized continued year-over-year gains for all periods reported. Even after factoring in the assessed 2.5% administrative processing fee and 99% collection rate, the District has realized year-over-year percentage gains for the periods reported as high as 3.25% as in FY 2018. These collection gains are all attributed to the overall continued growth in the net M&O tax digest.

Muscogee County School District
Year-over-Year Maintenance & Operations (M&O) Tax Digest Comparison
Actual FY 2015 (CY 2014) - FY 2019 (CY 2018), Projected FY 2020 (CY 2019)

	Final FY 2015 (CY 2014) Tax Digest	Percent Gross Digest	Final FY 2016 (CY 2015) Tax Digest	Percent Gross Digest	Final FY 2017 (CY 2016) Tax Digest	Percent Gross Digest	Final FY 2018 (CY 2017) Tax Digest	Percent Gross Digest	Final FY 2019 (CY 2018) Tax Digest	Percent Gross Digest	Projected FY 2020 (CY 2019) Tax Digest	Percent Gross Digest	FY20 - FY19 Dollar Variance	FY20 - FY19 Percent Variance
Real & Personal Property	5,158,445,028	92.73%	5,262,708,524	92.97%	5,355,516,188	93.07%	\$5,961,964,012	93.82%	5,933,287,445	93.71%	\$5,971,058,257	93.11%	37,770,812	0.64%
Motor Vehicle	398,707,095	7.17%	392,966,855	6.94%	392,993,078	6.83%	387,465,491	6.10%	393,226,883	6.21%	437,021,665	6.81%	43,794,782	11.14%
Mobile Home	5,473,226	0.10%	5,147,100	0.09%	5,018,684	0.09%	4,993,641	0.08%	5,121,213	0.08%	4,884,718	0.08%	(236,495)	-4.62%
Timber	140,123	0.00%	-	0.00%	358,648	0.01%	77,452	0.00%	77,451	0.00%	77,451	0.00%	0	0.00%
Heavy Duty Equipment	61,758	0.00%	132,105	0.00%	110,849	0.00%	20,891	0.00%	49,930	0.00%	35,705	0.00%	(14,225)	-28.49%
Gross Digest	5,562,827,230	100.00%	5,660,954,584	100.0%	5,753,997,447	100.0%	6,354,521,487	100.0%	6,331,762,922	100.0%	6,413,077,796	100.0%	81,314,874	1.28%
Exemptions - M&O	(1,226,206,404)		(1,244,630,766)		(1,245,540,482)		(1,314,538,743)		(1,332,465,857)		(1,314,538,743)		17,927,114	-1.35%
Net M&O Digest	4,336,620,826		4,416,323,818		4,508,456,965		5,039,982,744		4,999,297,065		5,098,539,053		99,241,988	1.99%
Forest Land Protection Grant	56,200		56,200		56,200		51,799		51,354		50,893		(461)	-0.90%
Adjusted Net M&O Digest	\$ 4,336,677,026		\$ 4,416,380,018		\$ 4,508,513,165		\$ 5,040,034,543		\$ 4,999,348,419		\$ 5,098,589,946		\$ 99,241,527	1.99%

FY = Fiscal Year
CY = Calendar Year

Note: In relation to FY 2019 (CY 2018), the Net M&O Tax Digest for FY 2020 (CY 2019) is projected to increase by \$99.2 million or 1.99%.

Source: Tax Commissioner's Office
District financial records

Notice of Property Tax Increase



Muscooke County School District

2990 Macon Road Columbus, GA 31906

For Immediate Release

Mercedes Parham
Director of Communications and Open Records Officer
Office: (706) 748-2034
Fax: (706) 748-2036
www.muscogee.k12.ga.us

MEDIA RELEASE

Columbus, GA- The Muscooke County Board of Education today announced its intention to adopt a millage rate for fiscal year 2020 that will require an increase in property taxes by 0.05 percent.

The Board has determined that this proposed mill levy is necessary to provide the resources needed for all students to achieve as we continue in our efforts to be a premier school district. Recent achievements include the following:

- During the 2017-2018 school year the district increased its percentage of students identified as Proficient and Distinguished Learners in 50% (12 out of 24) of the content areas assessed by the 2018 Georgia Milestones End of Grade (EOG) and End of Course (EOC) tests. The district also decreased its numbers of students identified as Beginning Learners in 50% of those areas and outperformed the other Tier 3 Districts in 18 out of 24 assessed areas.
- Continued year-over-year graduation rate gains. Over the past four years, the MCSDE graduation rate has increased by 4.3 percentage points, from 84.6 in 2014-2015 to 88.9 in 2017-2018 while the state's graduation rate increased by only 2.8 percentage points, from 78.8 in 2014-2015 to 81.6 in 2017-2018. This marks the fourth consecutive year that the District's performance has surpassed the state of Georgia at a higher rate.
- The 2018 American College Test (ACT) composite and subject results for the Muscooke County School District mark the second highest set of scores for the District to date. In addition, the number of students tested in Muscooke County increased year-to-date for the 2017-2018 school year. Further, the Muscooke County School District 2018 SAT results saw improvements in the District's composite and reading and writing scores. The District's reading and writing scores exceeded both the state and national averages for the first time. In addition, the District noted an increase in the number of test takers during the 2017-2018 school year.

This proposed levy will work to restore some of the shortfalls faced by the District as a result of sixteen consecutive years of the State's inability to fully fund its share of public education. The funding shortfall or State Austerity Reductions from fiscal year 2003 through fiscal year 2018 totaled \$192.8 million.

These state budget cuts are again compounded by the fact that the property tax digest for Muscooke County has not increased significantly in recent years. The property tax digest for the current year is again projected to realize a nominal increase. The Board of Education must then levy 6.05 mills of tax to provide the local five-mill share revenue required for participation in the state education funding program.

This tentative increase will result in a millage rate of 23.321 mills, an increase of 0.011 mills. Without this tentative tax increase, the millage rate will be no more than 23.310 mills. The proposed tax increase for a home with a fair market value of \$125,000 is approximately \$.40 cents and the proposed tax increase for non-homestead property with a fair market value of \$175,000 is approximately \$.77 cents.

The proposed millage rate requires a millage rate higher than the rollback mill rate. Georgia law requires that before the Board can set a final millage rate, it must hold three public hearings to allow for public input.

All concerned citizens are invited to the public hearings on this tax increase to be held in the Board Room on the 1st floor of the Board of Education, 2990 Macon Road, at the dates and times indicated.

- Monday, June 10, 2019 at 11:00 a.m.
- Monday, June 10, 2019 at 5:00 p.m.
- Monday, June 24, 2019 at 6:00 p.m.

The millage rate for 2019 will be set at a meeting held in the Board Room on the 1st floor of the Board of Education, 2990 Macon Road on Monday, June 24, 2019 at 6:00 p.m.

The mission of the Muscooke County School District is to inspire and equip all students to achieve unlimited potential. For more information, please contact the Office of Communications at 706.748.2034 or communications@muscogee.k12.ga.us.

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MUSCOGEE COUNTY SCHOOL DISTRICT
Five Year Tax Digest and M&O Levy History
2019 Tax Digest & M&O Levy for Fiscal Year 2020

The Muscogee County Board of Education does hereby announce that the M&O millage rate for fiscal year 2020 will be established at a meeting held in the Board Room on the 1st floor of the Board of Education at 2960 Macon Road on June 24, 2019 at 6:00 p.m., and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2019 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

School Digest and Levy	2014	2015	2016	2017	2018	2019
Real & Personal	\$5,158,445,028	\$5,262,708,524	\$5,355,516,188	\$5,961,964,012	\$5,933,287,445	\$5,971,058,257
Motor Vehicles	398,707,095	392,966,855	392,993,078	387,465,491	393,226,883	437,021,665
Mobile Homes	5,473,226	5,147,100	5,018,684	4,993,641	5,121,213	4,884,718
Timber - 100%	140,123	0	358,648	77,452	77,451	77,451
Heavy Duty Equipment	61,758	132,105	110,849	20,891	49,930	35,705
Gross Digest	\$5,562,827,230	\$5,660,954,584	\$5,753,997,447	\$6,354,521,487	\$6,331,762,922	\$6,413,077,796
Less M&O Exemptions	(1,226,206,404)	(1,244,630,766)	(1,245,540,482)	(1,278,806,820)	(1,332,465,857)	(1,314,538,743)
Net M&O Digest	\$4,336,620,826	\$4,416,323,818	\$4,508,456,965	\$5,075,714,667	\$4,999,297,065	\$5,098,539,053
Forest Land Assistance Grant Value	56,200	56,200	56,200	51,799	51,354	50,893
Adjusted Net M&O Digest	\$4,336,677,026	\$4,416,380,018	\$4,508,513,165	\$5,075,766,466	\$4,999,348,419	\$5,098,589,946
Net M&O Millage	23.37	23.37	23.37	23.321	23.321	23.321
Net Taxes Levied	\$101,348,142	\$103,210,801	\$105,363,953	\$118,371,950	\$116,589,804	\$118,904,216
Net Taxes \$ Increase	\$2,615,184	\$1,862,659	\$2,153,152	\$13,007,997	-\$1,782,145	\$2,314,412
Net Taxes % Increase	2.65%	1.84%	2.09%	12.35%	-1.51%	1.99%

Projected Property Tax Collections for Fiscal Year 2020 at 23.321 Millage Rate

100% Collection - No Fee Deduction		\$118,904,216
Collection Fee	2.50%	(\$2,972,605)
100% Collections After Deduction of Collection Fee		\$115,931,611
Projected Property Tax Revenue at 99% Collection Rate	99.00%	\$114,772,295

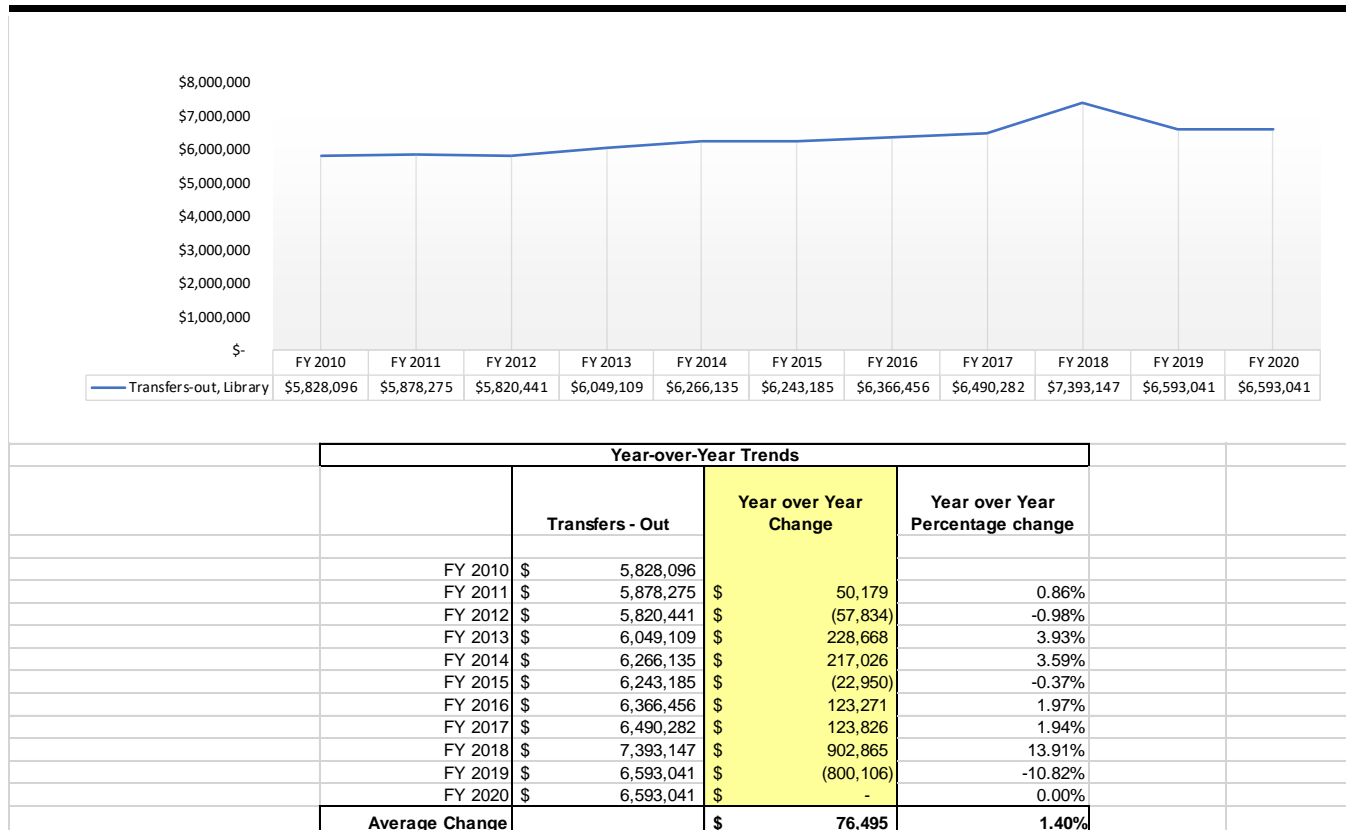
Property Tax Impact on \$125,000 FMV Homestead (23.310 Rollback Millage Rate vs. 23.321 Current Mill Levy)

	Proposed Mill Levy	Roll-Back Rate	Variance
Fair market value - 100% value	\$125,000	\$125,000	\$0
Assessed Value - 40% of FMV	\$50,000	\$50,000	\$0
Less: Homestead Exemptions County Homestead	(13,500)	(13,500)	\$0
Net: Value Subject to Mill Levy	\$36,500	\$36,500	\$0
School M&O Millage rate	23.3210	23.3100	0.011
Taxes Due: (Value subject to mill levy x millage rate)	\$851.22	\$850.82	\$0.40

Note: Since the Mill Levy for FY 2020 (CY 2019) is projected to be held at 23.321, a homestead property owner that did not realize an increase in property value, will pay the identical taxes as last year should the mill levy remain at 23.321 mills.



Transfers-Out to Chattahoochee Valley Libraries (CVL) Actual FY 2010-FY 2018, Projected FY 2019 and FY 2020



The annual Transfer-Out to the CVL was approved by the Board as a FY 2020 Budget Parameter. Changes in the Net M&O tax digest define the extent of the year-over-year change in the transfer-out amount.

Due to the county-wide revaluation of local properties for calendar year 2017, the transfer-out to the Library for FY 2018 was increased to agree with the initial certified digest received on August 25, 2017. This resulted in an \$800,106 increase for a total increased transfer-out of \$902,865 for FY 2018 to comply with the 1.50 transfer-out mill agreement. However, due to the extensive number of properties under appeal (over 11,000) and the resulting reduced assessments, the District did not realize the increased tax revenues projected for FY 2018. Upon receipt of the final digest, we have since learned that the FY 2018 digest actually decreased considerably below the projected increase due to reassessments resulting from appeals. These reduced values serve as the basis for both the FY 2019 (CY 2018) and FY 2020 (CY 2019) tax digest.

Given that the FY 2019 (CY 2018) digest reflected a final year-over-year decrease in value of 1.51%, the District budgeted the FY 2020 Library transfer-out identical to the initial FY 2019 budgeted amount. In addition, this assisted the District in addressing the significant funding shortfall projected for FY 2020. The final digest for FY 2020 is projected to be received July 2019.



Transfers-Out to Local Capital Projects Actual FY 2014-FY 2018, Projected FY 2019 and FY 2020

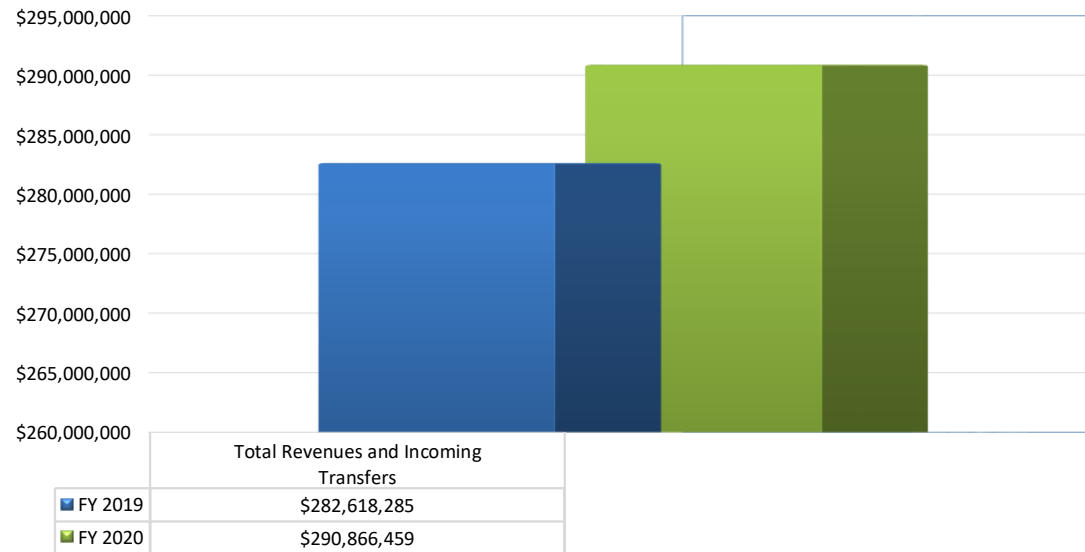


Local Capital Projects			
Year-over-Year Trends			
	Transfers - Out Local Capital Projects	Year over Year Change	Year over Year Percentage change
FY 2014	\$ 1,177,423		
FY 2015	\$ 520,265	\$ (657,158)	-55.81%
FY 2016	\$ 500,000	\$ (20,265)	-3.90%
FY 2017	\$ 500,000	\$ -	0.00%
FY 2018	\$ 500,000	\$ -	0.00%
FY 2019	\$ 500,000	\$ -	0.00%
FY 2020	\$ -	\$ (500,000)	-100.00%
Average Change		\$ (196,237)	-26.62%

Routine capital expenditures which entail those purchases designed to provide for the maintenance and operations of the District's facilities are budgeted to the local capital projects fund. This fund that is financed by a transfer from the General Fund also provides for the safety and security of the District's facilities as well as facility improvements and energy conservation measures. Included each year in the Board's annual budget parameters is an allocation to the local capital projects fund.

In response to the over \$17 million funding shortfall projected for the General Fund, for FY 2020 the transfer-out was not funded.

**Muscogee County School District
General Fund
REVENUES and INCOMING TRANSFERS
Year-over-Year Comparison**



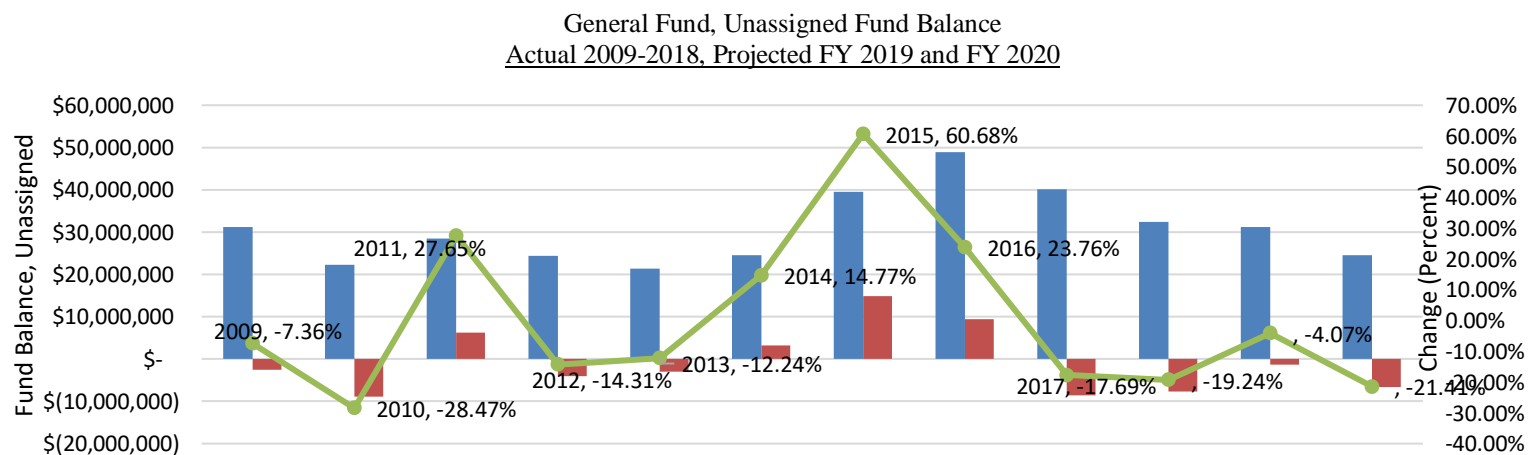
For FY 2020 the District is projected to realize a year-over-year increase in Total General Fund Revenues and Incoming Transfers of \$8.2 million or 2.92% over FY 2019. As in prior years, this increase is all attributed to a growth in revenues. The District does not receive any transfers-in from other funds. The increase in Total General Fund Revenues is primarily attributed to the projected increase of \$6.3 million or 3.79% growth in State Revenues as discussed earlier in the document.

Fund Balance – General Fund

Unassigned or unreserved fund balance represents that portion of the Total General Fund's Fund Balance that is not restricted, committed, or set aside for a specific purpose and occurs when the revenues and other financing sources exceeds expenditures and other financing uses. The unassigned fund balance also includes the accumulation of revenues in excess of expenditures for prior fiscal years. The primary purpose of the Unassigned Fund Balance is to provide for the maintenance and operations of the District during the summer months while awaiting receipt of the new local property tax revenues associated with the current year's assessments. In Muscogee County, property taxes are generally levied in October and payable in two installments with the total taxes due sixty days after the initial billing, which is on December 1st each year.

The recommended General Fund Unassigned Fund Balance is predicated on the anticipated local property tax receipts. It is recommended that school districts maintain a General Fund Unassigned Fund Balance of 28% to 30% of anticipated local property tax receipts. For FY 2020, this would equate to a low of \$31.3 million to a high of \$33.5 million. As reflected in the chart below, the FY 2020 projected General Fund Unassigned Fund Balance of \$24,474,043 is below this recommended amount. The District is projected to recognize a \$17.6 million or 34.53% reduction in the Total General Fund, Fund Balance for the June 30, 2020 fiscal year end. This decrease in fund balance, however, is primarily due to the continued shortfalls in revenues that the District has realized over the years. For FY 2020, the District is projected to realize Total General Fund Revenues of \$290.8 million to address Total Expenditures and Transfers-Out of \$308.4 million, hence a \$17.6 million shortfall. Funding shortfalls are expected to continue for years to come as the District, like school districts from across the nation, is asked to do more and more with funding that fails to keep pace with unfunded mandates, growing students' needs, and the rising cost of overall operations to meet these needs.

The below chart depicts the Unassigned Fund Balance trends for FY 2009-2020, with FY 2019 and FY 2020 reflecting current projections.



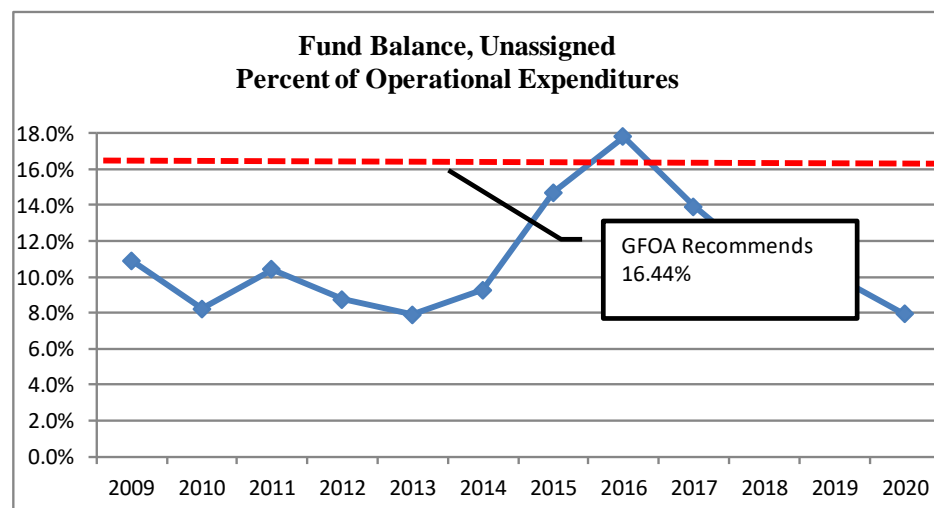
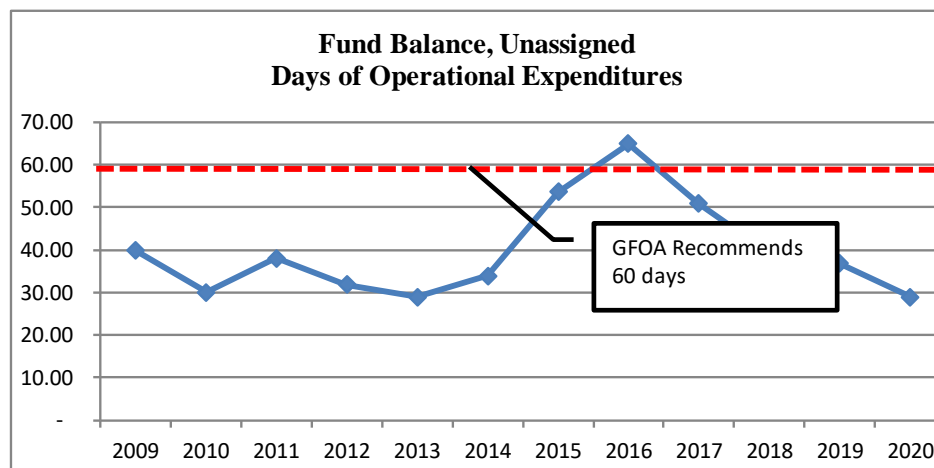
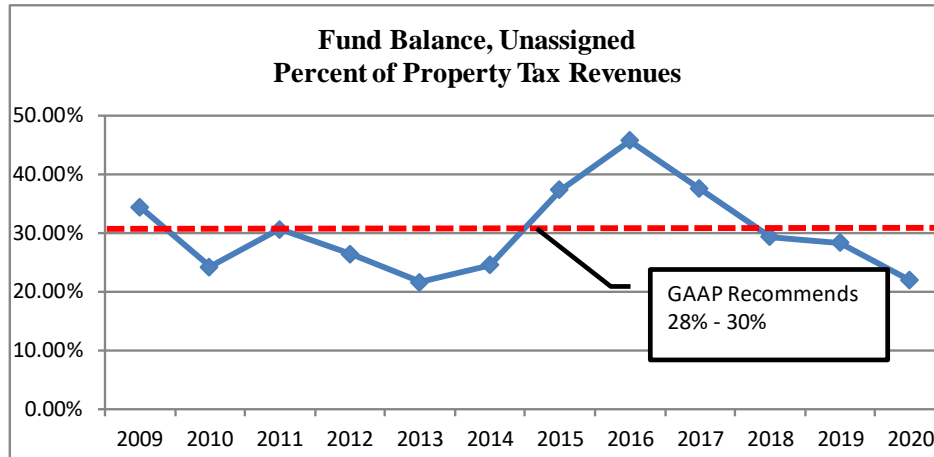
**Relationship Between Unassigned Fund Balance, Property Tax Revenues, and Operational Expenditures and Transfers Out
Actual FY 2009-2018 and Projected FY 2019 and FY 2020**

Fiscal Year	Fund Balance, Unassigned	Change (Dollars)	Change (Percent)	Local Property Tax Revenues	Total Budgeted Operational Expenditures + Transfers Out (Future Year)	Fund Balance, Unassigned as Percent of Property Tax Revenues	Fund Balance, Unassigned Days of Operational Expenditures + Transfers Out (Future Year)	Fund Balance, Unassigned Percent of Operational Expenditures + Transfers Out (Future Year)
2009	\$ 31,161,944	(2,475,502)	-7.36%	90,628,494	285,668,958	34.38%	39.82	10.9%
2010	\$ 22,290,556	(8,871,388)	-28.47%	92,251,728	270,600,923	24.16%	30.07	8.2%
2011	\$ 28,453,477	6,162,921	27.65%	93,033,255	273,125,558	30.58%	38.02	10.4%
2012	\$ 24,380,930	(4,072,547)	-14.31%	92,582,471	279,274,662	26.33%	31.86	8.7%
2013	\$ 21,397,814	(2,983,116)	-12.24%	98,945,110	270,596,469	21.63%	28.86	7.9%
2014	\$ 24,557,670	3,159,856	14.77%	100,312,478	264,717,610	24.48%	33.86	9.3%
2015	\$ 39,459,441	14,901,771	60.68%	105,910,345	268,746,786	37.26%	53.59	14.7%
2016	\$ 48,834,736	9,375,295	23.76%	106,923,792	274,660,024	45.67%	64.90	17.8%
2017	\$ 40,193,786	(8,640,950)	-17.69%	107,241,615	288,819,039	37.48%	50.80	13.9%
2018	\$ 32,462,389	(7,731,397)	-19.24%	110,725,553	302,752,171	29.32%	39.14	10.7%
2019	\$ 31,141,921	(1,320,468)	-4.07%	\$109,988,718	\$ 308,481,399	28.31%	36.85	10.1%
2020	\$ 24,474,043	(6,667,878)	-21.41%	\$111,832,809	\$ 308,481,399	21.88%	28.96	7.9%

Note:

- Fiscal years 2019 and 2020 amounts represent current projection.
- Fund balance as percentage of local property tax revenues recommended at 28% to 30%.
- The Government Finance Officers Association (GFOA) recommends that governments, regardless of size, maintain unrestricted or unassigned budgetary fund balance in their General Fund, at a minimum of 60 days or 16.44% of Regular General Fund Operational Expenditures and Transfers Out.

Source: Comprehensive Annual Financial Report (CAFR) and School District Records
GFOA, <http://www.gfoa.org>.



Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS
Final Budget to Actual¹
FY 2010 - FY 2018

	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL
	FY 2010	FY 2010	FY 2011	FY 2011	FY 2012	FY 2012	FY 2013	FY 2013
REVENUES								
State Sources	\$ 151,678,652	\$ 148,461,727	\$ 161,304,290	\$ 164,634,301	\$ 153,054,744	\$ 153,449,332	\$ 152,699,863	\$ 153,224,489
Property Taxes	92,201,728	95,099,274	92,983,255	96,713,398	92,482,471	100,601,225	97,645,110	102,163,235
Sales Taxes	-	-	-	-	-	-	1,200,000	1,016,425
Federal Sources	16,748,000	18,490,170	11,174,860	8,621,745	2,298,163	2,074,325	2,287,549	1,905,821
Investment Income	750,000	171,498	175,000	98,137	150,000	120,912	183,983	294,063
Change in Fair Value of Investments	-	-	-	-	-	-	-	(1,018,500)
Other Revenue	3,260,475	3,119,563	3,534,328	4,134,908	4,508,191	4,004,735	4,101,883	3,603,545
Total Revenues	264,638,855	265,342,232	269,171,733	274,202,489	252,493,569	260,250,529	258,118,388	261,189,078
EXPENDITURES								
Instruction	181,347,177	177,064,517	184,731,024	168,513,507	175,474,810	171,154,465	183,225,513	173,504,230
Student Services	4,520,945	5,178,876	4,445,944	4,352,333	5,271,140	6,114,464	7,147,556	7,182,341
Improvement of Instruction	9,823,083	10,079,736	4,238,457	3,994,304	4,417,676	3,360,819	3,156,304	3,111,087
Educational Media Services	-	-	5,637,559	5,560,255	5,774,517	6,346,019	5,750,368	5,639,346
General Administration	2,071,077	1,989,663	2,197,394	1,873,619	2,185,727	2,196,826	2,233,753	2,098,941
School Administration	16,340,093	15,817,243	15,986,387	16,665,556	16,565,708	16,260,040	17,022,607	16,943,808
Business Services	4,263,594	3,899,384	4,044,068	3,731,457	4,165,666	3,950,688	4,123,489	3,562,069
Facility Maintenance & Operations	27,373,158	23,617,703	28,024,578	25,003,664	28,039,277	25,599,190	27,537,849	25,400,073
Student Transportation	11,018,947	9,431,498	11,828,951	10,552,877	12,308,363	11,102,664	11,665,887	11,537,009
Other Support Services ²	13,655,702	10,099,198	12,508,656	10,505,569	13,494,356	10,333,462	12,248,952	10,823,868
Debt Service								
Principal Retirement								
Interest and Fiscal Charges								
Total Expenditures	270,413,776	257,177,818	273,643,018	250,753,141	267,697,240	256,418,637	274,112,278	259,802,772
Excess (deficiency) of Revenues over (under)	(5,774,921)	8,164,414	(4,471,285)	23,449,348	(15,203,671)	3,831,892	(15,993,890)	1,386,306
OTHER FINANCING SOURCES (USES)								
Proceeds from the Sale of Capital Assets	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(6,652,383)	(6,652,383)	(8,256,700)	(8,253,965)	(7,207,172)	(7,187,587)	(7,200,848)	(7,146,508)
Total Other Financing Sources (Uses)	(6,652,383)	(6,652,383)	(8,256,700)	(8,253,965)	(7,207,172)	(7,187,587)	(7,200,848)	(7,146,508)
Net Change in Fund Balances	(12,427,304)	1,512,031	(12,727,985)	15,195,383	(22,410,843)	(3,355,695)	(23,194,738)	(5,760,202)
Fund Balance, Beginning	38,565,086	34,196,717	47,090,808	37,459,723	62,351,529	52,655,106	59,148,314	49,299,411
Fund Balance, Ending	\$ 26,137,782	\$ 35,708,748	\$ 34,362,823	\$ 52,655,106	\$ 39,940,686	\$ 49,299,411	\$ 35,953,576	\$ 43,539,209
Fund Balance, Final Budget to Actual, Dollar Change		\$ 9,570,966		\$ 18,292,283		\$ 9,358,725		\$ 7,585,633
Fund Balance, Final Budget to Actual, Percent Change		36.62%		53.23%		23.43%		21.10%

Source: District's Comprehensive Annual Financial Report (CAFR)

Note¹: Represents Final Budget through fiscal year end. Does not represent Initial Adopted Budget.

Note²: For Actuals, Other Support Services include Central Support Services, Non-Instructional Services, Community Services Operations, and Other Outlays.

Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS
Final Budget to Actual¹
FY 2010 - FY 2018

	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL
	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
REVENUES										
State Sources	\$ 145,585,600	\$ 146,399,924	\$ 145,812,115	\$ 147,496,528	\$ 151,066,044	\$ 152,294,786	\$ 152,864,549	\$ 153,723,942	\$ 156,833,341	\$ 161,939,418
Property Taxes	99,212,478	104,142,654	103,900,000	105,910,345	106,190,366	106,923,792	107,799,721	107,241,615	109,182,146	110,725,553
Sales Taxes	1,100,000	1,189,212	1,100,000	832,929	1,100,000	908,356	1,100,000	941,571	806,572	806,572
Federal Sources	1,826,271	1,639,388	1,886,070	1,573,434	1,913,237	1,672,581	1,786,070	1,512,236	1,475,000	1,380,576
Investment Income	183,992	458,235	250,000	429,170	375,000	1,037,908	375,000	219,693	500,000	735,428
Change in Fair Value of Investments	-	70,947	-	421,209	-	-	-	-	-	-
Other Revenue	4,092,851	3,539,523	3,575,136	3,471,483	3,569,165	3,110,580	3,700,588	3,082,023	3,661,225	2,625,422
Total Revenues	252,001,192	257,439,883	256,523,321	260,135,098	264,213,812	265,948,003	267,625,928	266,721,080	272,458,284	278,212,969
EXPENDITURES										
Instruction	174,410,222	172,408,395	165,643,207	160,869,891	171,011,436	161,256,857	176,226,268	168,234,537	186,858,820	179,857,735
Student Services	7,228,619	7,125,150	8,246,438	7,703,954	7,989,787	8,153,609	8,044,942	8,500,093	9,408,953	9,590,902
Improvement of Instruction	3,162,715	3,034,171	3,907,808	2,216,284	4,312,364	2,880,651	3,018,384	3,475,362	5,200,881	3,624,303
Educational Media Services	5,626,920	5,742,008	5,473,862	5,164,130	5,289,659	4,753,235	4,745,563	4,790,466	4,665,595	5,022,812
General Administration	2,380,385	1,980,057	2,339,503	2,010,542	2,346,745	1,231,798	1,745,597	1,798,409	2,162,108	1,453,962
School Administration	16,769,101	16,154,748	17,981,830	18,376,875	18,711,144	19,181,353	19,022,346	18,585,933	19,632,430	19,964,697
Business Services	4,063,992	3,601,996	3,540,646	3,517,839	3,462,939	3,605,061	3,547,479	3,198,760	3,696,157	3,625,536
Facility Maintenance & Operations	26,975,107	24,694,611	26,355,436	24,168,117	25,785,712	24,265,681	26,326,914	24,506,943	27,721,576	26,787,672
Student Transportation	11,610,580	11,741,994	11,948,964	11,384,733	11,707,528	12,051,025	12,655,201	13,048,281	12,747,190	14,174,994
Other Support Services ²	12,465,364	11,102,782	12,800,234	9,868,509	12,097,553	9,892,946	12,657,113	10,660,201	13,696,323	10,724,198
										45,636
										125,863
Total Expenditures	264,693,005	257,585,912	258,237,928	245,280,874	262,714,867	247,272,216	267,989,807	256,798,985	285,790,033	274,998,310
Excess (deficiency) of Revenues over (under)	(12,691,813)	(146,029)	(1,714,607)	14,854,224	1,498,945	18,675,787	(363,879)	9,922,095	(13,331,749)	3,214,659
OTHER FINANCING SOURCES (USES)										
Proceeds from the Sale of Capital Assets	-	-	-	1,838,381	-	-	-	-	-	-
Transfers In	-	83,979	-	-	-	-	-	-	-	-
Transfers Out	(7,443,558)	(7,443,558)	(6,763,450)	(6,763,450)	(6,866,456)	(6,866,456)	(6,990,282)	(6,990,282)	(7,893,146)	(7,893,146)
Total Other Financing Sources (Uses)	(7,443,558)	(7,359,579)	(6,763,450)	(4,925,069)	(6,866,456)	(6,866,456)	(6,990,282)	(6,990,282)	(7,893,146)	(7,893,146)
Net Change in Fund Balances	(20,135,371)	(7,505,608)	(8,478,057)	9,929,155	(5,367,511)	11,809,331	(7,354,161)	2,931,813	(21,224,895)	(4,678,487)
Fund Balance, Beginning	55,182,947	43,539,209	48,761,845	36,033,601	55,608,009	45,962,756	66,548,199	57,772,087	70,275,343	60,703,900
Fund Balance, Ending	\$ 35,047,576	\$ 36,033,601	\$ 40,283,788	\$ 45,962,756	\$ 50,240,498	\$ 57,772,087	\$ 59,194,038	\$ 60,703,900	\$ 49,050,448	\$ 56,025,413
Fund Balance, Final Budget to Actual, Dollar Change		\$ 986,025		\$ 5,678,968		\$ 7,531,589		\$ 1,509,862		\$ 6,974,965
Fund Balance, Final Budget to Actual, Percent Change		2.81%		14.10%		14.99%		2.55%		14.22%

Muscogee County School District
General Fund
Summary of Revenues, Expenditures and Fund Balance
Comparison of FY 2019 Budget to FY 2020 Budget

Description	Adopted Budget FY 2019	Proposed Budget FY 2020	Dollar Change	Pct Change
Total Beginning Fund Equity	\$56,025,413	\$52,088,983	-\$3,936,430	-7.03%
Revenues:				
Local Property Taxes	109,988,718	111,832,809	1,844,091	1.68%
Tuition	150,000	100,000	-50,000	-33.33%
Interest	650,000	750,000	100,000	15.38%
Indirect Charges	1,300,000	1,300,000	0	0.00%
Other Local	1,000,000	1,100,000	100,000	10.00%
Sub-total Local Revenue	113,088,718	115,082,809	1,994,091	1.76%
State Revenue	167,779,567	174,133,650	6,354,083	3.79%
Federal Revenue	1,630,000	1,530,000	-100,000	-6.13%
Other Revenue	120,000	120,000	0	0.00%
Total Revenues	282,618,285	290,866,459	8,248,174	2.92%
Transfers from Other Funds	0	0	0	N/A
Total Sources Available	338,643,698	342,955,442	4,311,744	1.27%
Expenditures:				
Salaries and Fringe Benefits	254,485,736	263,766,696	9,280,960	3.65%
Operations	41,173,394	38,121,662	-3,051,732	-7.41%
Sub-total Expenditures	295,659,130	301,888,358	6,229,228	2.11%
Transfers to Other Funds	7,093,041	6,593,041	-500,000	-7.05%
Total Expenditures and Transfers	302,752,171	308,481,399	5,729,228	1.89%
Variances in revenues and expenditures FY 2019	-16,197,456		16,197,456	-100.00%
Total Ending Fund Balance	52,088,983	34,474,043	-17,614,940	-33.82%
Total Expenditures and Ending Fund Balance	\$338,643,698	\$342,955,442	\$4,311,744	1.27%
Enrollment	31,055	31,144	89	0.29%
Expenditures per Student	\$9,521	\$9,693	\$173	1.82%

Source: Comprehensive Annual Financial Report (CAFR), dated June 30, 2018 and District Financial Records

Muscogee County School District
Tentative General Fund Budget and Projected Budgets - All Funds
July 1, 2019 - June 30, 2020

Description	Total All Funds	General Fund	Other State Grants	Capital Projects	Debt Service	Federal and State Programs	School Nutrition Program	Library	Other Funds
ANTICIPATED REVENUES									
Local Property Taxes	\$ 111,832,809	\$ 111,832,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	33,600,000		-	33,600,000	-	-	-	-	-
Other Local Sources	7,465,312	3,370,000	-	225,000	500	-	2,218,000	792,535	859,277
State	181,443,575	174,133,650	998,518	500,000	-	4,541,117	525,000	745,290	-
Federal	45,446,295	1,530,000	-	-	-	24,564,710	19,351,585	-	-
Total Anticipated Revenues	\$ 379,787,991	\$ 290,866,459	\$ 998,518	\$ 34,325,000	\$ 500	\$ 29,105,827	\$ 22,094,585	\$ 1,537,825	\$ 859,277
Transfers From Other Funds	6,594,416	-	-	-	1,375	-	-	6,593,041	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2019	99,085,399	52,088,983	-	14,776,517	18,783,300	-	4,165,899	8,402,456	868,244
Total Funds Available	\$ 485,467,806	\$ 342,955,442	\$ 998,518	\$ 49,101,517	\$ 18,785,175	\$ 29,105,827	\$ 26,260,484	\$ 16,533,322	\$ 1,727,521
ANTICIPATED EXPENDITURES									
Instruction	\$ 221,256,363	\$ 203,998,539	\$ 899,747	\$ -	\$ -	\$ 16,242,870	\$ -	\$ -	\$ 115,207
Student Services	12,187,522	10,200,842	-	-	-	1,811,068	-	-	175,612
Improvement of Instruction	13,159,566	5,500,869	38,173	-	-	7,607,124	-	-	13,400
Educational Media Services	5,366,308	5,302,241	-	-	-	64,067	-	-	-
Federal Grant Administration	1,065,037	-	-	-	-	1,065,037	-	-	-
General Administration	2,558,486	1,481,225	-	-	-	1,056,138	-	-	21,123
School Administration	20,836,878	20,418,995	28,598	-	-	389,285	-	-	-
Business Services	3,440,099	3,440,099	-	-	-	-	-	-	-
Facility Maintenance & Operations	28,378,784	27,173,533	-	-	-	-	-	1,205,251	-
Student Transportation	13,763,653	12,784,377	32,000	-	-	869,238	-	-	78,038
Central Support Services	10,964,101	10,964,101	-	-	-	-	-	-	-
Other Support Services	582,216	25,000	-	-	-	1,000	-	-	556,216
Community Services	9,017,974	598,537	-	-	-	-	-	8,419,437	-
Other Outlays	-	-	-	-	-	-	-	-	-
School Nutrition Services	22,079,185	-	-	-	-	-	22,079,185	-	-
Capital Projects	49,100,142	-	-	49,100,142	-	-	-	-	-
Debt Service	18,785,175	-	-	-	18,785,175	-	-	-	-
Undistributed	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 432,541,489	\$ 301,888,358	\$ 998,518	\$ 49,100,142	\$ 18,785,175	\$ 29,105,827	\$ 22,079,185	\$ 9,624,688	\$ 959,596
Transfers to Other Funds	6,594,416	6,593,041	-	1,375	-	-	-	-	-
Fund Balance 6/30/2020	\$ 46,331,901	\$ 34,474,043	\$ -	\$ -	\$ -	\$ -	\$ 4,181,299	\$ 6,908,634	\$ 767,925

The Muscogee County Board of Education on June 10, 2019 will hold its first public hearing on the Fiscal Year (FY) 2020 General Fund Budget at 5:00 p.m. The Muscogee County Board of Education will vote on the tentative adoption of the FY 2020 General Fund Budget on June 10, 2019 at 5:00 p.m.

The Muscogee County Board of Education on June 24, 2019 will hold its second public hearing on the FY 2019 General Fund Budget at 6:00 p.m. The Muscogee County Board of Education will vote on the final adoption of the FY 2020 General Fund Budget on June 24, 2019 at 6:00 p.m.

All meetings will be held at the times referenced in the Board Room at the Muscogee County Public Education Center, 2960 Macon Road, Columbus, Georgia.

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Muscogee County School District
FY 2020 General Fund - Tentative Budget
July 1, 2019 - June 30, 2020

REVENUES

Local Property Taxes	\$ 111,832,809
Other Local Sources	3,250,000
State Revenue	174,133,650
Federal Revenue	1,530,000
Other Revenue	120,000
Total Revenues	\$ 290,866,459

EXPENDITURES

Instruction	203,998,539
Student Services	10,200,842
Improvement of Instruction	5,500,869
Educational Media Services	5,302,241
General Administration	1,481,225
School Administration	20,418,995
Business Services	3,440,099
Facility Maintenance & Operations	27,173,533
Student Transportation	12,784,377
Central Support Services	10,964,101
Other Support Services	25,000
Community Services Operations	598,537
Other Outlays	-
Total Expenditures	\$ 301,888,358

Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,021,899)
--	---------------------

OTHER FINANCING SOURCES (USES)

Transfers In	-
Transfers Out	(6,593,041)
Total Other Financing Sources (Uses)	\$ (6,593,041)

Net Change in Fund Balance	(17,614,940)
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FUND BALANCE, Beginning of Fiscal Year	52,088,983
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FUND BALANCE, End of Fiscal Year	\$ 34,474,043
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The Muscogee County Board of Education on June 10, 2019 will hold its first public hearing on the Fiscal Year (FY) 2020 General Fund Budget at 5:00 p.m. The Muscogee County Board of Education will vote on the tentative adoption of the FY 2020 General Fund Budget on June 10, 2019 at 5:00 p.m.

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All meetings will be held at the times referenced in the Board Room at the Muscogee County Public Education Center, 2960 Macon Road, Columbus, Georgia.

Appendix

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Muscogee County School District Schools

Code	Name	Code	Name
ACM	Aaron Cohn Middle School	ECM	East Columbus Magnet Academy
AIM	AIM Program	EDY	Eddy Middle School
ALN	Allen Elementary School	ERA	Eagle Ridge Academy
ARN	Arnold Middle School	FOR	Forrest Road Elementary School
BAK	Baker Middle School	FOX	Fox Elementary School
BDV	Britt David Elementary Magnet Academy	FRT	Fort Middle School
BLK	Blackmon Road Middle School	GEN	Gentian Elementary School
BLN	Blanchard Elementary School	GRG	Georgetown Elementary School
BRW	Brewer Elementary School	HAN	Hannan Elementary
CLB	Clubview Elementary School	HAR	Hardaway High School
COH	Columbus High School	JNS	Johnson Elementary School
CVH	Carver High School	JOR	Jordan Vocational High School
DCM	Double Churches Middle School	KEN	Kendrick High School
DHE	Dorothy Heights Elementary School	KEY	Key Elementary School
DMN	Dimon Elementary	LJA	Lonnie Jackson Academy
DTN	Downtown Elementary Magnet Academy	MAC	Midland Academy
DUB	Double Churches Elementary School	MDL	Midland Middle School
DVS	Davis Elementary School	MLK	Martin Luther King, Jr Elementary School
DWS	Dawson Elementary School	MTH	Mathews Elementary School
ECA	Early College Academy	NCE	North Columbus Elementary



Muscookee County School District Schools

Code	Name		Code	Name
NOR	Northside High School		SPC	Spencer High School
RCH	Richards Middle School		STE	St Elmo Center for the Gifted
RES	Reese Road Leadership Academy		STM	St Marys Elementary
RIG	Rigdon Road Elementary School		VET	Veterans Memorial Middle School
RIV	River Road Elementary School		WAD	Waddell Elementary School
RMA	Rainey-McCullers School of the Arts		WDL	Woodall Center
RTH	Rothschild Leadership Academy		WES	Wesley Heights Elementary School
SHW	Shaw High School		WYN	Wynnton Elementary School
SOC	South Columbus Elementary School			



Muscookee County School District Departments

Code	Name		Code	Name
ACD	Academics		HTH	Health Services
ALT	Alternative Education		INF	Information Services
ART	Arts and Humanities		JTC	JROTC (Jr. Reserve Officers' Training Corps)
ATH	Athletics		MID	Curriculum and Instruction Middle
ATT	Attendance		MSM	Columbus Museum
AUD	Internal Auditing		PGM	Print Graphics and Mail
BOE	Board of Education		PLS	Plant Services
BUS	Business Affairs		PMO	Project Management Office
CAR	CTAE (Career, Technical, and Agricultural Ed)		PRF	Professional Learning
COM	Communications		PRM	Property and Risk Management
CON	Construction		PUR	Purchasing
CPL	Columbus Library		RAE	Research and Accountability
DEP	Deputy Superintendent		REC	Records Management
ELM	Curriculum and Instruction Elementary		REG	Central Registration
ENT	Enterprise Technologies		SCR	Security
EXE	Executive Administration		SEC	Curriculum and Instruction Secondary
FIS	Financial Services		SPD	Exceptional Students
GFT	Gifted		SSA	Student Services Administration
GUD	Guidance		SYS	System Wide
HRS	Human Resources Administration		TLS	Tech Learning and Support



Muscookee County School District Departments

Code	Name	Code	Name
TRN	Transportation	WHS	Warehouse

Initial Earnings Sheet

The Initial Earnings Sheet for FY 2020, which serves as the Official State Quality Basic Education (QBE) Formula Earnings, is reflected below. State QBE Formula Earnings remain the principal state revenue source for the District at \$174,133,650 and represent 59.87% of Total General Fund projected revenues for FY 2020. This has been relatively consistent with previous fiscal year budgets.

OFFICIAL

Georgia State Department Of Education

Earnings Sheet for FY 2020

5/20/2019

School System: 706 - Muscogee County

FY20 Initial

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,783.87

Earnings (\$)							Eamed Positions Grades K-12			
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL \$ MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec
Kindergarten Pgm	2,294	13,535,339	179,280	13,714,619	2,119,842	11,594,777	152.93		5.10	2.09
Kindergarten Early Intr Pgm	0	0	0	0	0	0	0.00		0.00	0.00
Primary Grade(1-3) Pgm	6,619	31,161,139	568,577	31,729,716	4,904,402	26,825,314	389.35	19.19	14.71	6.02
Primary Grd Early Intrv(1-3) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Upper Elementary Grd(4-5) Pgm	4,299	16,449,372	302,736	16,752,108	2,434,773	13,317,335	186.91	12.46	9.55	3.91
UppElem Grd Early Intrv(4-5)	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	5,991	24,366,671	421,895	24,788,566	3,831,521	20,957,045	299.55	17.37	13.31	5.45
High School Gen Educ(9-12)	6,336	21,436,368	719,762	22,156,130	3,424,831	18,731,499	275.48		14.08	5.76
CTAE(9-12) PGM	1,408	5,430,325	462,105	5,892,430	910,782	4,981,648	70.40		3.13	1.28
Students with Disab Cat I	777	7,102,755	193,443	7,296,198	1,127,759	6,168,439	97.12			0.71
Students with Disab Cat II	201	2,258,353	26,402	2,284,755	363,150	1,931,605	30.92			0.18
Students with Disab Cat III	1,589	23,178,015	324,479	23,502,494	3,632,736	19,869,758	317.80			1.44
Students with Disab Cat IV	261	6,333,700	110,251	6,443,951	966,029	5,447,922	87.00			0.24
Students with Disab Cat V	127	1,160,939	53,648	1,214,587	187,736	1,026,851	15.88			0.12
Gifted Student Category VI	724	4,428,059	73,051	4,501,110	695,728	3,805,382	60.33			0.66
Remedial Education Pgm	0	0	0	0	0	0	0.00		0.00	0.00
Alternate Education Pgm	345	1,748,057	24,295	1,772,352	273,949	1,498,403	23.00		0.77	0.31
Eng Spkrs of Other Lang (ESOL)	173	1,833,549	9,937	1,843,486	284,944	1,558,542	24.71		0.38	0.16
Spec Ed. Itinerant				7,105	1,098	6,007				
Spec Ed. Supplemental Speech				34,266	5,296	28,970				
TOTAL DIRECT INSTRUC.	31,144	159,422,641	3,469,861	162,933,873	25,184,376	137,749,497	2,031.38	49.02	61.03	28.33
INDIRECT COST							Eamed Positions			
Cent. Admin/ Teacher Salary Incr.		3,803,221	1,513,722	5,316,943	821,830	4,495,113				
School Admin		9,353,780	218,140	9,571,920	1,479,513	8,092,407				
Facility M & O			9,280,918	9,280,918	1,434,534	7,846,384				
Sub Total (INDIRECT COST)		13,157,001	11,012,780	24,169,781	3,735,877	20,433,904				
MEDIA CENTER PGM.		3,883,668	435,922	4,319,590	667,671	3,651,919				
20 DAYS ADDITIONAL INSTRUCTION		1,311,888		1,311,888	202,776	1,109,112				
STAFF & PROFESSIONAL DEV				762,871	117,916	644,955				
PRINCIPAL STAFF & PROF. DEV				17,784	2,749	15,035				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment						0				
Charter System Adjustment				0		0				
QBE FORMULA EARNINGS		177,775,198	14,918,563	193,515,787	29,911,365	163,604,422	2,031.38	49.02	61.03	28.33
CATEGORICAL GRANTS							NOTES			
Pupil Transportation Pgm (Includes 135 Drivers and bus replacement funds of 0)				2,150,874		2,150,874	1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.			
Sparsity - Regular				0		0	2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2020 (HB 31).			
Nursing Services				672,529		672,529	3. Teacher Retirement is funded at 21.14% in QBE in FY 2020 (HB 31).			
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				196,339,190		166,427,825	4. Cent. Admin in Indirect. Cost includes the \$3,000 increase per HB 31. Per HB 31, the state base sal schedule is adjusted to increase salaries for cert. tohrs and cert. employees by \$3,000 effective July, 1, 2019, to include counselors, social workers, psychologists, media, spec. ed specialists, and tech specialists. Bus drivers, lunch room workers, and nurses earn a 2% salary increase thru their respective formulas.			
Education Equalization Funding Grant				7,680,354		7,680,354	Total T&E			
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				203,999,544		174,088,179	66,424,878 includes T&E			
Charter Commission Admin - State						0	46,114,938 and HI			
Military Counselors						45,471	20,309,940			
DCH Direct Payment						0				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				203,999,544		174,133,650				

FY 2020 Weights for FTE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2020

FY20 Initial

8.80% Salary
21.14% Retirement
0% Health
System Size = 3300

CATEGORY	Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
TEACHER STUDENT RATIO			15			11			17			11			23
WEIGHT			1.6715			2.0664			1.2944			1.8169			1.0389
DIRECT INSTR. COST:															
Teacher		64.4865%	\$3,000.55		71.1336%	\$4,091.66		73.4801%	\$2,647.54		80.8987%	\$4,091.66		67.6681%	\$1,956.88
Aides/Parapro	1:18	17.9130%	\$833.49	1:18	14.4802%	\$833.49									
Subject Specialists							1:345	3.6208%	\$130.46	1:345	2.5794%	\$130.46	1:345	4.5113%	\$130.46
Counselors	1:450	2.1423%	\$99.68	1:450	1.7329%	\$99.68	1:450	2.7665%	\$99.68	1:450	1.9708%	\$99.68	1:450	3.4469%	\$99.68
Tech. Specialist	1:1100	0.8764%	\$40.78	1:1100	0.7090%	\$40.78	1:1100	1.1318%	\$40.78	1:1100	0.8083%	\$40.78	1:1100	1.4102%	\$40.78
OPERATIONS COST		1.6796%	\$78.15		1.3586%	\$78.15		2.3841%	\$85.90		1.6984%	\$85.90		2.4351%	\$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3894%	\$18.12	1:2475	0.3150%	\$18.12	1:2475	0.5029%	\$18.12	1:2475	0.3583%	\$18.12	1:2475	0.6266%	\$18.12
Social Worker	1:2475	0.3894%	\$18.12	1:2475	0.3150%	\$18.12	1:2475	0.5029%	\$18.12	1:2475	0.3583%	\$18.12	1:2475	0.6266%	\$18.12
Spec Ed Leadership															
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN															
Asst. Principal		1.0711%	\$49.84		0.8685%	\$49.84		1.3833%	\$49.84		0.9854%	\$49.84		1.7234%	\$49.84
Secretary		0.8360%	\$38.90		0.6763%	\$38.90		1.0796%	\$38.90		0.7891%	\$38.90		1.3451%	\$38.90
Operations		0.1685%	\$7.84		0.1363%	\$7.84		0.2176%	\$7.84		0.1550%	\$7.84		0.2711%	\$7.84
FACILITY M & O		6.4045%	\$298.00		5.1807%	\$298.00		8.2707%	\$298.00		5.8919%	\$298.00		10.3047%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.6486%	\$30.18	1:15.70	0.5247%	\$30.18	1:15.70	0.8376%	\$30.18	1:15.70	0.5967%	\$30.18	1:15.70	1.0436%	\$30.18
STAFF DEVELOPMENT		0.5233%	\$24.35		0.5621%	\$32.33		0.6306%	\$22.72		0.6582%	\$33.29		0.6110%	\$17.67
MEDIA															
Personnel		2.1423%	\$99.68		1.7329%	\$99.68		2.7665%	\$99.68		1.9708%	\$99.68		3.4469%	\$99.68
Materials		0.3290%	\$15.31		0.2662%	\$15.31		0.4249%	\$15.31		0.3027%	\$15.31		0.5294%	\$15.31
TOTAL PER FTE COST		100.0000%	\$4,652.99		100.0000%	\$5,752.08		100.0000%	\$3,603.07		100.0000%	\$5,057.76		100.0000%	\$2,891.88

Date: 5/20/2019

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FY 2020 Weights for FTE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2020

FY20 Initial

8.80% Salary
21.14% Retirement
0% Health
System Size = 3300

CATEGORY	Upper Elementary EI Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE(9-12) PGM		
TEACHER STUDENT RATIO			11			23			20			23			20
WEIGHT			1.8114			1.0314			1.1377			1.0000			1.1833
DIRECT INSTR. COST:															
Teacher		81.1470%	\$4,091.68		68.1557%	\$1,956.88		71.0612%	\$2,250.41		70.2986%	\$1,956.88		68.3195%	\$2,250.41
Aides/Parapro															
Subject Specialists	1:345	2.5873%	\$130.46	1:345	4.5438%	\$130.46	1:345	4.1195%	\$130.46						
Counselors	1:450	1.9769%	\$99.68	1:450	3.4717%	\$99.68	1:450	3.1476%	\$99.68	1:450	3.5809%	\$99.68	1:450	3.0262%	\$99.68
Tech. Specialist	1:1100	0.8088%	\$40.78	1:1100	1.4203%	\$40.78	1:1100	1.2877%	\$40.78	1:1100	1.4650%	\$40.78	1:1100	1.2380%	\$40.78
OPERATIONS COST		1.3966%	\$70.42		2.4526%	\$70.42		2.2237%	\$70.42		4.0809%	\$113.60		9.9837%	\$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3594%	\$18.12	1:2475	0.6311%	\$18.12	1:2475	0.5722%	\$18.12	1:2475	0.6509%	\$18.12	1:2475	0.5501%	\$18.12
Social Worker	1:2475	0.3594%	\$18.12	1:2475	0.6311%	\$18.12	1:2475	0.5722%	\$18.12	1:2475	0.6509%	\$18.12	1:2475	0.5501%	\$18.12
Spec Ed Leadership															
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN															
Asst. Principal		0.9884%	\$49.84		2.5038%	\$71.89		2.2701%	\$71.89		3.3230%	\$92.50		2.8082%	\$92.50
Secretary		0.7715%	\$38.90		0.9769%	\$28.05		0.8857%	\$28.05		1.1884%	\$33.08		1.0043%	\$33.08
Operations		0.1555%	\$7.84		0.2111%	\$6.06		0.1914%	\$6.06		0.2450%	\$6.82		0.2070%	\$6.82
FACILITY M & O		5.9100%	\$298.00		10.3790%	\$298.00		9.4100%	\$298.00		10.7053%	\$298.00		9.0469%	\$298.00
20 Days Addnl. Instr.	1:15.70	0.5985%	\$30.18	1:15.70	1.0511%	\$30.18	1:15.70	0.9530%	\$30.18	1:15.70	1.0842%	\$30.18	1:15.70	0.9162%	\$30.18
STAFF DEVELOPMENT		0.6802%	\$33.29		0.6140%	\$17.63		0.6243%	\$19.77		0.5974%	\$16.63		0.5701%	\$18.78
MEDIA															
Personnel		1.9769%	\$99.68		2.5038%	\$71.89		2.2701%	\$71.89		1.6615%	\$46.25		1.4041%	\$46.25
Materials		0.3036%	\$15.31		0.4538%	\$13.03		0.4114%	\$13.03		0.4681%	\$13.03		0.3958%	\$13.03
TOTAL PER FTE COST		100.0000%	\$5,042.28		100.0000%	\$2,871.19		100.0000%	\$3,168.86		100.0000%	\$2,783.67		100.0000%	\$3,293.95

Date: 5/20/2019

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FY 2020 Weights for FTE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2020
8.80% Salary
21.14% Retirement
0% Health
System Size = 3300

FY20 Initial

CATEGORY	Spec. Ed I			Spec. Ed II			Spec. Ed III			Spec. Ed IV			Spec. Ed V		
TEACHER STUDENT RATIO			8			6.50			5			3			8
WEIGHT			2.4104			2.8379			3.6158			5.8658			2.4727
DIRECT INSTR. COST:															
Teacher		83.8498%	\$5,626.03		87.6515%	\$6,924.34		89.4333%	\$9,001.65		91.8811%	\$15,002.75		81.7367%	\$5,626.03
Aides/Parapro															
Subject Specialists															
Counselors															
Tech. Specialist	1:1100	0.6078%	\$40.78	1:1100	0.5162%	\$40.78	1:1100	0.4052%	\$40.78	1:1100	0.2497%	\$40.78	1:1100	0.5925%	\$40.78
OPERATIONS COST		3.7105%	\$248.98		1.6627%	\$131.35		2.0288%	\$204.20		2.5870%	\$422.42		6.1371%	\$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2701%	\$18.12	1:2475	0.2294%	\$18.12	1:2475	0.1800%	\$18.12	1:2475	0.1110%	\$18.12	1:2475	0.2633%	\$18.12
Social Worker	1:2475	0.2701%	\$18.12	1:2475	0.2294%	\$18.12	1:2475	0.1800%	\$18.12	1:2475	0.1110%	\$18.12	1:2475	0.2633%	\$18.12
Spec Ed Leadership	1:200	3.3428%	\$224.29	1:200	2.8392%	\$224.29	1:200	2.2284%	\$224.29	1:200	1.3736%	\$224.29	1:200	3.2586%	\$224.29
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN															
Asst. Principal		1.0714%	\$71.89		0.9100%	\$71.89		0.7142%	\$71.89		0.4403%	\$71.89		1.0444%	\$71.89
Secretary		0.4181%	\$28.05		0.3551%	\$28.05		0.2787%	\$28.05		0.1718%	\$28.05		0.4075%	\$28.05
Operations		0.0903%	\$6.06		0.0767%	\$6.06		0.0602%	\$6.06		0.0371%	\$6.06		0.0880%	\$6.06
FACILITY M & O		4.4414%	\$298.00		3.7722%	\$298.00		2.9607%	\$298.00		1.8250%	\$298.00		4.3294%	\$298.00
20 Days Addtl. Instr.															
STAFF DEVELOPMENT		0.6622%	\$44.43		0.6827%	\$53.93		0.6868%	\$69.13		0.6923%	\$113.04		0.6455%	\$44.43
MEDIA															
Personnel		1.0714%	\$71.89		0.9100%	\$71.89		0.7142%	\$71.89		0.4403%	\$71.89		1.0444%	\$71.89
Materials		0.1942%	\$13.03		0.1649%	\$13.03		0.1295%	\$13.03		0.0798%	\$13.03		0.1893%	\$13.03
TOTAL PER FTE COST		100.0000%	\$8,709.85		100.0000%	\$7,899.85		100.0000%	\$10,065.21		100.0000%	\$16,328.44		100.0000%	\$6,883.11

FY 2020 Weights for FTE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2020

FY20 Initial

8.80% Salary
21.14% Retirement
0% Health
System Size = 3300

CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang.(ESOL) PGM		
TEACHER STUDENT RATIO			12			15			15			7
WEIGHT			1.6786			1.3570			1.4874			2.5870
DIRECT INSTR. COST:												
Teacher		80.2711%	\$3,750.69		79.4349%	\$3,000.55		72.4709%	\$3,000.55		89.2837%	\$8,429.75
Aides/Parapro												
Subject Specialists												
Counselors				1:450	2.6389%	\$99.68	1:450	2.4075%	\$99.68	1:450	1.3842%	\$99.68
Tech. Specialist	1:1100	0.8728%	\$40.78	1:1100	1.0798%	\$40.78	1:1100	0.9849%	\$40.78	1:1100	0.5663%	\$40.78
OPERATIONS COST		2.1594%	\$100.90		1.5208%	\$57.44		1.7008%	\$70.42		0.7976%	\$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3878%	\$18.12	1:2475	0.4797%	\$18.12	1:2475	0.4376%	\$18.12	1:2475	0.2516%	\$18.12
Social Worker	1:2475	0.3878%	\$18.12	1:2475	0.4797%	\$18.12	1:2475	0.4376%	\$18.12	1:2475	0.2516%	\$18.12
Spec Ed Leadership	1:200	4.8002%	\$224.29									
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN												
Asst. Principal		1.5388%	\$71.89		1.9032%	\$71.89		10.8343%	\$448.58		0.9983%	\$71.89
Secretary		0.6003%	\$28.05		0.7426%	\$28.05		0.6775%	\$28.05		0.3895%	\$28.05
Operations		0.1297%	\$6.06		0.1604%	\$6.06		0.1464%	\$6.06		0.0841%	\$6.06
FACILITY M & O		6.3777%	\$298.00		7.8891%	\$298.00		7.1975%	\$298.00		4.1380%	\$298.00
20 Days Addnl. Instr.				1:15.70	0.7990%	\$30.18						
STAFF DEVELOPMENT		0.6572%	\$30.71		0.6242%	\$23.58		0.6538%	\$27.07		0.6758%	\$48.67
MEDIA												
Personnel		1.5388%	\$71.89		1.9032%	\$71.89		1.7363%	\$71.89		0.9983%	\$71.89
Materials		0.2789%	\$13.03		0.3449%	\$13.03		0.3147%	\$13.03		0.1809%	\$13.03
TOTAL PER FTE COST		100.0000%	\$4,672.53		100.0000%	\$3,777.37		100.0000%	\$4,140.35		100.0000%	\$7,201.48

Date: 5/20/2019

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FY 2020 Weights for FTE Funding Formula

WEIGHTS FOR SALARY & OPERATIONS

FY 2020

FY20 Initial

BASE INSTRUCTION SALARY				
(BASE SALARY)		\$36,582.08	\$34,092.00	\$2,500.08
Retirement	21.14%	\$7,735.57		
Health Insurance	0%	\$0.00		
Medicare	1.45%	\$530.59		
Sick Leave for 8 Days		\$150.00		
Total Instructional Sal(10MO.)		\$45,008.24		
Teacher Aides		\$15,002.75		
ADMIN SALARY (10MO.) excl Sick Leave		\$44,858.24		
ADMIN SALARY (12MO.) excl Sick Leave		\$53,830		

CENTRAL ADMINISTRATION		
SYSTEM SIZE = 3300		
	Amount	FTEs
1 Superintendent	\$53,830	
1 Secretary @ \$14,449 (12MO.)	\$17,504	
1 Accountant @ \$21,567 (10MO.)	\$26,128	
2 Asst. Superintendent	\$107,660	0 - 5,000
4 Asst. Superintendent	\$215,320	5,001- 99,999
6 Asst. Superintendent	\$322,979	10,000 +
Operations		Per FTE
Supplies	\$0	
Travel	\$0	
Equipment (Replacement)	\$0	
Miscellaneous	\$0	
Unemployment Ins & Workers Comp.	\$0	
TOTAL OPERATIONS	\$0	\$0.00

KG, KG-EI, GR 1-3, GR 1-3-EI, GR 4-5, GR 4-5-EI		
BASE SCHOOL SIZE = 450		
	Amount	Per FTE
1/2 Assistant Principal (10MO.)	\$22,429	\$49.84
Secretary @ \$14,449 (12MO.)	\$17,504	\$38.90
TOTAL SALARIES	\$39,933	\$88.74
Operations		
Supplies	\$1,319	
Travel	\$750	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,529	\$7.84

MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal	\$44,858	\$71.89
Secretary @ \$14,449 (12MO.)	\$17,504	\$28.05
Operations		
Supplies	\$1,319	
Travel	\$1,000	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,779	\$6.06

GRADES (9-12) & CTAE(9-12)		
BASE SCHOOL SIZE = 970		
	Amount	Per FTE
2 Asst. Principal (10 MO.)	\$89,716	\$48.25
Secretary @ \$14,449 (12MO.)	\$17,504	\$18.04
Secretary @ \$12,041 (10MO.)	\$14,586	\$15.04
Operations		
Supplies	\$2,198	
Travel	\$1,500	
Equipment (Replacement)	\$1,759	
Miscellaneous	\$1,162	
TOTAL OPERATIONS	\$6,619	\$6.82

ALTERNATIVE EDUCATION		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal (10MO. X 1:100)	\$44,858	\$448.58
Secretary @ \$14,449 (12MO.)	\$17,504	\$28.05
Operations		
Supplies	\$1,319	
Travel	\$1,000	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,779	\$6.06

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FY 2020 Direct Instructional Operational Costs

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2020

FY20 Initial

CATEGORY	KG	KG EARLY	PRIMARY GRADES(1-3)	PRIMARY GRADES 4-5	UPPER ELEMENTARY	UPPER ELEMEN. EI	(6-8)MIDDLE GRADES	(6-8)MIDDLE SCHOOL	9-12 HIGH SCHOOL	CTAE(9-12) Pgm
Consumable Materials	40.16	40.16	33.21	33.21	26.51	26.51	26.51	26.51	35.91	140.60
Instructional Materials	30.86	30.86	48.65	48.65	39.87	39.87	39.87	39.87	55.65	24.95
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	26.32
Equipment Replacement	6.20	6.20	3.11	3.11	3.11	3.11	3.11	3.11	3.11	136.33
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	18	0
TOTAL	78.15	78.15	85.90	85.90	70.42	70.42	70.42	70.42	113.60	328.20
Media Books/Periodicals	15.31	15.31	15.31	15.31	15.31	15.31	13.03	13.03	13.03	13.03

CATEGORY	REMEDIAL	ALTERNATIVE	ESOL	Spec.Ed I	Spec.Ed II	Spec.Ed III	Spec. Ed IV	Spec. Ed V	GIFTED
Consumable Materials	32	26.51	32	149.48	38.88	51.06	220.45	220.45	53.27
Instructional Materials	21.49	39.87	21.49	57.65	33.73	30.21	48.69	48.69	22.92
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93
Equipment Replacement	3.02	3.11	3.02	40.90	57.81	122	152.35	152.35	23.78
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	0
TOTAL	57.44	70.42	57.44	248.96	131.35	204.20	422.42	422.42	100.90
Media Books/Periodicals	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03

FY 2020 Salary & Operation Details

FY : 2020
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SALARY & OPERATION DETAILS

Date 5/20/2019

706 - Muscogee County

CATEGORY	Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
TEACHER STUDENT RATIO		15			11			17			11			23	
WEIGHT		1.6715			2.0664			1.2944			1.8169			1.0389	
FTE		2.294			0			6.619			0			4.299	
SALARY (%)	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
DIRECT INSTR COST:															
Teacher	6,883,262	4,220,279	11,103,540	0	0	0	17,524,067	10,744,390	28,268,457	0	0	0	8,412,627	5,157,966	13,570,593
Aides/Parapro	1,912,026		1,912,026	0		0									
# Subject Specialists							863,515	529,440	1,392,955	0	0	0	560,848	343,868	904,715
Counselors	228,666	140,200	368,866	0	0	0	659,782	404,527	1,064,309	0	0	0	428,524	262,738	691,262
Tech Specialist	93,549	57,357	150,906	0	0	0	269,923	165,498	435,418	0	0	0	175,313	107,488	282,802
SubTotal	9,117,503	4,417,836	13,535,339				19,317,287	11,843,852	31,161,139				9,577,312	5,872,060	15,449,372
Indirect Costs-Central Administration															
Superintendent															
Asst. Superintendent															
(1)Secretary															
(1)Accountant															
Psychologist	41,567	25,486	67,053	0	0	0	119,936	73,536	193,472	0	0	0	77,898	47,761	125,659
Social Worker	41,567	25,486	67,053	0	0	0	119,936	73,536	193,472	0	0	0	77,898	47,761	125,659
Spec Ed Leadership															
SubTotal	83,135	50,972	134,108				239,873	147,071	386,944				155,796	95,522	251,318
Indirect Costs-School Administration															
Principal															
Asst. Principal	114,333	70,100	184,433	0	0	0	329,891	202,263	532,154	0	0	0	214,262	131,369	345,631
Secretary	89,237		89,237	0		0	257,479		257,479	0		0	167,231		167,231
SubTotal	203,570	70,100	273,670				587,370	202,263	789,633				381,493	131,369	512,862
MEDIA															
Personnel	228,666	140,200	368,866	0	0	0	659,782	404,527	1,064,309	0	0	0	428,524	262,738	691,262
SubTotal	228,666	140,200	368,866				659,782	404,527	1,064,309				428,524	262,738	691,262
20 Days Addnl. Instruct.	69,233	42,448	111,681	0	0	0	199,761	122,478	322,240	0	0	0	129,744	79,549	209,293
SubTotal	69,233	42,448	111,681				199,761	122,478	322,240				129,744	79,549	209,293
QBE Earnings SALARY	9,702,106	4,721,556	14,423,662				21,004,073	12,720,191	33,724,264				10,672,869	6,441,237	17,114,106
OPERATIONS (%)															
Direct Instructional Operations Cost	179,280		179,280	0		0	568,577		568,577	0		0	302,736		302,736
SubTotal	179,280		179,280	0		0	568,577		568,577	0		0	302,736		302,736
Indirect Operations Costs															
Central Administration	0		0	0		0	0		0	0		0	0		0
School Administration	17,986		17,986	0		0	51,895		51,895	0		0	33,704		33,704
FACILITY M & O	683,614		683,614	0		0	1,972,456		1,972,456	0		0	1,281,100		1,281,100
SubTotal	701,599		701,599	0		0	2,024,351		2,024,351	0		0	1,314,804		1,314,804
Media Center Material	35,117		35,117	0		0	101,333		101,333	0		0	65,816		65,816
SubTotal	35,117		35,117	0		0	101,333		101,333	0		0	65,816		65,816
QBE Earnings OPERATIONS	915,996		915,996				2,894,261		2,894,261				1,683,356		1,683,356
STAFF DEVELOPMENT	55,868		55,868	0		0	150,417		150,417	0		0	75,950		75,950
PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
Spec Ed. Itinerant															
SubTotal															
Spec Ed. Supplemental Speech															
SubTotal															
QBE Earnings	10,673,970	4,721,556	15,395,526				23,848,751	12,720,191	36,568,942				12,432,175	6,441,237	18,873,413

* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.
Subject Specialists Includes Art, Music, PE and Foreign Language Specialists.

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FY 2020 Salary & Operation Details

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SALARY & OPERATION DETAILS 706 - Muscogee County

Date 5/20/2019

CATEGORY	Upper Elementary EI Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE		
TEACHER STUDENT RATIO		11			23			20			23			20	
WEIGHT		1.8114			1.0314			1.1377			1			1.1833	
FTE		0			0			5,991			6,336			1,408	
SALARY (%)	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
DIRECT INSTR COST:															
Teacher	0	0	0	0	0	0	13,482,206	8,266,236	21,748,443	12,398,792	7,601,971	20,000,763	3,168,577	1,942,724	5,111,301
Aides/Parapro															
# Subject Specialists	0	0	0	0	0	0	781,586	479,207	1,260,793						
Counselors	0	0	0	0	0	0	597,183	366,146	963,329	631,572	387,231	1,018,803	140,349	86,051	226,401
Tech Specialist	0	0	0	0	0	0	244,313	149,794	394,107	258,382	158,420	416,802	57,418	35,204	92,623
SubTotal							15,105,288	9,261,383	24,366,671	13,288,746	8,147,622	21,436,368	3,366,345	2,063,980	5,430,325
Indirect Costs-Central Administration															
Superintendent															
Asst. Superintendent															
(1)Secretary															
(1)Accountant															
Psychologist	0	0	0	0	0	0	108,557	66,556	175,116	114,808	70,392	185,200	25,513	15,643	41,156
Social Worker	0	0	0	0	0	0	108,557	66,556	175,116	114,808	70,392	185,200	25,513	15,643	41,156
Spec Ed Leadership															
SubTotal							217,114	133,117	350,231	229,617	140,783	370,400	51,026	31,285	82,311
Indirect Costs-School Administration															
Principal															
Asst. Principal	0	0	0	0	0	0	430,693	264,067	694,760	566,080	359,338	945,418	130,240	79,853	210,093
Secretary	0		0	0		0	168,048		168,048	209,595		209,595	46,577		46,577
SubTotal							598,741	264,067	862,808	795,675	359,338	1,155,013	176,817	79,853	256,670
MEDIA															
Personnel	0	0	0	0	0	0	430,693	264,067	694,760	293,040	179,669	472,709	65,120	39,926	105,046
SubTotal							430,693	264,067	694,760	293,040	179,669	472,709	65,120	39,926	105,046
20 Days Addtl. Instruct.	0	0	0	0	0	0	180,808	110,858	291,666	191,220	117,241	308,462	42,493	26,054	68,547
SubTotal							180,808	110,858	291,666	191,220	117,241	308,462	42,493	26,054	68,547
QBE Earnings SALARY							16,532,644	10,033,493	26,566,136	14,798,298	8,944,654	23,742,952	3,701,801	2,241,098	5,942,899
OPERATIONS (%)															
Direct Instructional Operations Cost	0		0	0		0	421,895		421,895	719,762		719,762	462,105		462,105
SubTotal	0		0	0		0	421,895		421,895	719,762		719,762	462,105		462,105
Indirect Operations Costs															
Central Administration	0		0	0		0	0		0	0		0	0		0
School Administration	0		0	0		0	36,314		36,314	43,211		43,211	9,600		9,600
FACILITY M & O	0		0	0		0	1,785,327		1,785,327	1,888,129		1,888,129	419,585		419,585
SubTotal	0		0	0		0	1,821,641		1,821,641	1,931,341		1,931,341	429,185		429,185
Media Center Material	0		0	0		0	78,054		78,054	82,560		82,560	18,347		18,347
SubTotal	0		0	0		0	78,054		78,054	82,560		82,560	18,347		18,347
QBE Earnings OPERATIONS							2,321,589		2,321,589	2,733,663		2,733,663	909,637		909,637
STAFF DEVELOPMENT	0		0	0		0	118,460		118,460	105,380		105,380	26,446		26,446
PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
Spec Ed. Itinerant															
SubTotal															
Spec Ed. Supplemental Speech															
SubTotal															
QBE Earnings							18,972,693	10,033,493	29,006,186	17,637,341	8,944,654	26,581,995	4,637,884	2,241,098	6,878,982

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Subject Specialists Includes Art, Music, PE and Foreign Language Specialists.

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FY 2020 Salary & Operation Details

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SALARY & OPERATION DETAILS

Date 5/20/2019

706 - Muscogee County

CATEGORY		Spec. Ed I			Spec. Ed II			Spec. Ed III			Spec. Ed IV			Spec. Ed V		
TEACHER STUDENT RATIO		8			6.50			5			3			8		
WEIGHT		2.4104			2.8379			3.6158			5.8858			2.4727		
FTE		777			201			1,589			261			127		
SALARY (%)		Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	4,371,425	2,680,217	7,051,642	1,391,792	853,338	2,245,131	14,303,622	8,769,864	23,073,486	3,915,718	2,400,812	6,316,530	714,506	438,079	1,152,585
	Aides/Parapro															
	# Subject Specialists															
	Counselors															
	Tech Specialist	31,688	19,427	51,113	8,197	5,028	13,222	64,799	39,730	104,529	10,644	6,528	17,189	5,179	3,175	8,354
	SubTotal	4,403,111	2,699,644	7,102,755	1,399,989	858,366	2,258,353	14,368,421	8,809,594	23,178,015	3,926,361	2,407,338	6,333,700	719,685	441,255	1,160,939
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	14,079	8,632	22,712	3,842	2,233	5,875	28,793	17,853	48,446	4,729	2,900	7,629	2,301	1,411	3,712
	Social Worker	14,079	8,632	22,712	3,842	2,233	5,875	28,793	17,853	48,446	4,729	2,900	7,629	2,301	1,411	3,712
	Spec Ed Leadership	174,273	108,851	281,124	45,082	27,641	72,723	356,397	218,515	574,912	58,540	35,892	94,432	28,485	17,465	45,950
	SubTotal	202,432	124,115	326,547	52,367	32,107	84,474	413,982	253,822	667,804	67,998	41,661	109,660	33,087	20,287	53,374
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	55,859	34,248	90,107	14,450	8,860	23,309	114,233	70,039	184,272	18,763	11,504	30,267	9,130	5,598	14,728
	Secretary	21,795			5,838		5,838	44,571		44,571	7,321		7,321	3,562		3,562
	SubTotal	77,653	34,248	111,901	20,088	8,860	28,947	158,805	70,039	228,844	26,084	11,504	37,589	12,692	5,598	18,290
	MEDIA															
	Personnel	55,859	34,248	90,107	14,450	8,860	23,309	114,233	70,039	184,272	18,763	11,504	30,267	9,130	5,598	14,728
	SubTotal	55,859	34,248	90,107	14,450	8,860	23,309	114,233	70,039	184,272	18,763	11,504	30,267	9,130	5,598	14,728
	20 Days Addtnl. Instruct.															
	SubTotal															
	QBE Earnings SALARY	4,739,055	2,892,256	7,631,311	1,486,893	908,190	2,395,084	15,055,441	9,203,493	24,258,935	4,039,207	2,472,038	6,511,245	774,595	472,737	1,247,331
Operation Costs	OPERATIONS (%)															
	Direct Instructional Operations Cost	193,443		193,443	26,402		26,402	324,479		324,479	110,251		110,251	53,648		53,648
	SubTotal	193,443		193,443	26,402		26,402	324,479		324,479	110,251		110,251	53,648		53,648
	Indirect Operations Costs															
	Central Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	4,708		4,708	1,218		1,218	9,628		9,628	1,581		1,581	769		769
	FACILITY M & O	231,548		231,548	59,898		59,898	473,523		473,523	77,776		77,776	37,846		37,846
	SubTotal	236,256		236,256	61,116		61,116	483,151		483,151	79,358		79,358	38,615		38,615
	Media Center Material	10,124		10,124	2,818		2,818	20,712		20,712	3,401		3,401	1,655		1,655
	SubTotal	10,124		10,124	2,818		2,818	20,712		20,712	3,401		3,401	1,655		1,655
	QBE Earnings OPERATIONS	439,823		439,823	90,135		90,135	828,342		828,342	193,009		193,009	93,917		93,917
	STAFF DEVELOPMENT	34,524		34,524	10,841		10,841	109,846		109,846	29,503		29,503	5,643		5,643
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
	Spec Ed. Itinerant															
	SubTotal															
	Spec Ed. Supplemental Speech															
	SubTotal															
	QBE Earnings	5,213,402	2,892,256	8,105,658	1,587,870	908,190	2,496,080	15,993,629	9,203,493	25,197,122	4,261,719	2,472,038	6,733,757	874,155	472,737	1,346,892

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Subject Specialists Includes Art, Music, PE and Foreign Language Specialists.

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FY 2020 Salary & Operation Details

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SALARY & OPERATION DETAILS

Date 5/20/2019

706 - Muscogee County

CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang. (ESOL) PGM			Total		
TEACHER STUDENT RATIO		12			15			15			7				
WEIGHT		1.6786			1.3570			1.4874			2.5870				
FTE		724			0			345			173		31,144		
SALARY (%)	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
DIRECT INSTR COST:															
Teacher	2,715,500	1,664,932	4,380,432	0	0	0	1,035,190	634,698	1,669,887	1,112,347	682,004	1,794,351	91,429,630	56,057,511	147,487,141
Aides/Parapro													1,912,026		1,912,026
# Subject Specialists													2,205,948	1,352,515	3,558,463
Counselors				0	0	0	34,390	21,085	55,475	17,245	10,573	27,818	2,737,711	1,678,551	4,416,262
Tech Specialist	29,525	18,102	47,627	0	0	0	14,069	8,626	22,695	7,055	4,328	11,380	1,270,052	778,697	2,048,749
SubTotal	2,745,024	1,683,035	4,428,059				1,083,648	664,409	1,748,057	1,136,646	696,903	1,833,549	99,555,368	59,897,273	159,422,642
Indirect Costs-Central Administration															
Superintendent													53,830	33,004	86,834
Asst. Superintendent													322,979	198,026	521,005
(1)Secretary													17,504		17,504
(1)Accountant													26,128		26,128
Psychologist	13,119	8,043	21,162	0	0	0	6,251	3,833	10,084	3,135	1,922	5,057	564,329	346,003	910,332
Social Worker	13,119	8,043	21,162	0	0	0	6,251	3,833	10,084	3,135	1,922	5,057	564,329	346,003	910,332
Spec Ed Leadership	162,386	99,562	261,948										825,163	505,925	1,331,088
SubTotal	188,624	115,649	304,273				12,503	7,666	20,169	6,270	3,844	10,114	2,374,260	1,428,991	3,803,221
Indirect Costs-School Administration															
Principal													2,906,814	1,782,231	4,689,045
Asst. Principal	52,048	31,912	83,960	0	0	0	164,760	94,887	249,647	12,437	7,625	20,062	2,237,179	1,371,664	3,608,843
Secretary	20,308		20,308	0		0	9,677		9,677	4,853		4,853	1,055,892		1,055,892
SubTotal	72,357	31,912	104,269				164,437	94,887	259,324	17,290	7,625	24,915	6,199,885	3,153,895	9,353,780
MEDIA															
Personnel	52,048	31,912	83,960	0	0	0	24,802	15,207	40,009	12,437	7,625	20,062	2,407,547	1,476,120	3,883,668
SubTotal	52,048	31,912	83,960				24,802	15,207	40,009	12,437	7,625	20,062	2,407,547	1,476,120	3,883,668
20 Days Addnl. Instruct.				0	0	0							813,260	498,628	1,311,888
SubTotal													813,260	498,628	1,311,888
QBE Earnings SALARY	3,058,053	1,862,508	4,920,561				1,285,391	782,168	2,067,558	1,172,642	715,998	1,888,640	111,350,322	66,424,877	177,775,199
OPERATIONS (%)															
Direct Instructional Operations Cost	73,051		73,051	0		0	24,295		24,295	9,937		9,937	3,469,859		3,469,859
SubTotal	73,051		73,051	0		0	24,295		24,295	9,937		9,937	3,469,859		3,469,859
Indirect Operations Costs															
Central Administration	0		0	0		0	0		0	0		0	1,513,722		1,513,722
School Administration	4,388		4,388	0		0	2,091		2,091	1,048		1,048	218,140		218,140
FACILITY M & O	215,752		215,752	0		0	102,811		102,811	51,554		51,554	9,280,918		9,280,918
SubTotal	220,140		220,140	0		0	104,902		104,902	52,601		52,601	11,012,780		11,012,780
Media Center Material	9,435		9,435	0		0	4,495		4,495	2,254		2,254	435,922		435,922
SubTotal	9,435		9,435	0		0	4,495		4,495	2,254		2,254	435,922		435,922
QBE Earnings OPERATIONS	302,625		302,625				133,692		133,692	64,792		64,792	14,918,561		14,918,561
STAFF DEVELOPMENT	22,233		22,233	0		0	9,340		9,340	8,420		8,420	762,871		762,871
PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	17,784		17,784
Spec Ed. Itinerant													7,105		7,105
SubTotal													7,105		7,105
Spec Ed. Supplemental Speech													34,266		34,266
SubTotal													34,266		34,266
QBE Earnings	3,382,911	1,862,508	5,245,419				1,428,422	782,168	2,210,560	1,245,854	715,998	1,961,852	127,090,909	66,424,877	193,515,786

* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.
Subject Specialists Includes Art, Music, PE and Foreign Language Specialists.

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Funds
Governmental Funds

100 GENERAL FUND

A governmental fund type used to account for all financial resources of the LUA except those required to be accounted for in another fund. In addition to the Regular QBE Allotment Sheet grants, the following State funded grants should be included in the General Fund, using the appropriate Program Code:

150 CONSOLIDATED SCHOOLWIDE FUND

A governmental fund type to be used to account for the consolidation of state, local, and federal funds in support of a Title I Schoolwide Program.

200 DEBT SERVICE FUND

A governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and paying agents fees.

300 CAPITAL PROJECTS FUND

A governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those of proprietary funds and fiduciary funds). The most common source of revenue in this fund is the sale of bonds. A sub-fund should be used for each capital project.

359 CAPITAL PROJECTS FUND - CHARTER SCHOOLS

For use in reporting the local charter schools capital projects activity. A governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those of proprietary funds and fiduciary funds). A sub-fund should be used for each capital project of the local charter schools. This fund will NOT roll into Fund 300.

370 CAPITAL OUTLAY - EXCEPTIONAL GROWTH

380 CAPITAL OUTLAY - SCHOOL RENOVATION (FEDERAL)

390 ARRA - IMPACT AID (SECTION 8007)

CFDA 84.404A. These funds are both competitive and formula grants for those districts that currently receive impact aid funds.

400 SCHOOLWIDE SCHOOLS

Schoolwide School Fund.

402 TITLE I

404 SPECIAL EDUCATION

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406 VOCATIONAL EDUCATION—FEDERAL FUNDED

408 TITLE VI

410 GOALS 2000 EDUCATE AMERICA - SCHOOL IMPROVEMENT GRANTS

412 DRUG FREE

414 TITLE II

416 RACE TO THE TOP GRANT

Race to the Top Grants CFDA 84.395.

422 EVEN START

424 EMERGENCY IMMIGRANT

426 BREAKFAST STARTUP

430 CHARTER SCHOOLS - FEDERAL

432 EDUCATION OF HOMELESS CHILDREN

434 LEARN AND SERVE AMERICA

436 HHS AIDS EDUCATION

438 TRANSITION GRANT PROGRAMS

This fund is for Transition grant programs administered by the Professional Standards Commission, to include Troops to Teachers, Transition to Teaching

440 GEORGIA SEA BILINGUAL PROJECT

442 TECHNOLOGY LITERACY CHALLENGE FUND

444 CHRISTA MCAULIFFE FELLOWSHIP PROGRAM

446 NUTRITION EDUCATION DEVELOPMENTAL PROJECT-FEDERAL FUNDED GRANTS

447 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS

448 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS

449 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS

450 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS

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451 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
452 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
453 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
454 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
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456 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
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458 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
459 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
460 TITLE III
461 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
462 TITLE IV
463 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
464 TITLE V
465 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
466 SCHOOL RENOVATION GRANT- IDEA
467 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
468 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
469 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
470 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
471 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
472 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
473 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS

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474 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS

475 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS

476 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS

477 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS

478 USDA - FRESH FRUITS AND VEGETABLE PROGRAM

This program is designed to set aside some time outside of lunch/breakfast to serve fruits and vegetables to students only.

479 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS

480 U.S.D.A- SUMMER FOOD PROGRAM

482 JR. ROTC

483 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

484 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

485 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

486 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

487 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

488 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

489 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

490 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

491 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

492 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

493 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

494 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

495 ARRA GRANTS - NOT ACCOUNTED FOR ELSEWHERE

This fund is used to account for all other ARRA grants not included elsewhere.

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496 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

497 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

498 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

499 RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)

500 PRINCIPAL ACCOUNTS-GOVERNMENTAL FUNDS

Principal Accounts maintained by individual schools classified as Governmental Funds

510 ADULT EDUCATION

512 POST SECONDARY VOCATIONAL EDUCATION

514 HEADSTART

516 WIA

530 GLRS GRANT

532 SED - STATE AND FEDERAL GRANTS

534 MIGRANT EDUCATION AGENCY (MEA)

536 FAMILY CONNECTION

538 GEORGIA FORESTRY COMMISSION

539 DROPOUT PREVENTION/DROPOUT RECOVERY GRANTS

Dropout Prevention/Dropout Recovery Grants

540 CHILDREN AND YOUTH COORDINATING COUNCIL/GOVERNORS OFFICE FOR
CHILDREN AND FAMILIES

542 GEORGIA COUNCIL FOR THE ARTS

544 GEORGIA CHILD CARE COUNCIL

546 GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

548 GEORGIA DEPARTMENT OF HUMAN RESOURCES

549 GOVERNOR'S OFFICE OF HIGHWAY SAFETY

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550	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)
551	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)
552	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)
553	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)
554	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)
555	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)
556	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)
557	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)
558	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)
559	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)
560	PRE-KINDERGARTEN (LOTTERY)
570	K-12 (LOTTERY)
580	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS (FOR LUA USE)
581	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS
582	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS
583	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS
584	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

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585 ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

586 ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

587 ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

588 ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

589 GOVERNMENTAL FUNDS - OTHER

Governmental Funds previously classified as Enterprise fund. After school programs, banquet/catering accounts, etc. that have been previously reported in Fund 693, Enterprise Fund, that now should be reported as a governmental fund type for financial reporting purposes.

590 PERMANENT FUND

A governmental fund to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's programs.

591 PERMANENT FUND

592 PERMANENT FUND

593 PERMANENT FUND

594 PERMANENT FUND

595 PERMANENT FUND

596 PERMANENT FUND

597 PERMANENT FUND

598 FISCAL AGENT (FOR SEPARATE REPORTING ON FINANCIAL STATEMENTS)

This special revenue fund is for recording the activity of funds in which the school district has contracted with another entity to act as fiscal agent. The terms of this agreement are of such nature that it requires reporting of the other entity in the school district financial statements. This is a rare situation and you should check with your auditor prior to using this fund.

599 LOCAL CHARTER SCHOOLS (START UP).

This special revenue fund is for recording the activity of Startup local charter schools so that they are included in the financial analysis report of the authorizing school district. Fund 599 is to only be used to report activity of the local charter schools that are part of a school district.

Proprietary Funds

600 SCHOOL NUTRITION SERVICE FUND

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659 SCHOOL NUTRITION SERVICE FUND - CHARTER SCHOOLS

For use in reporting the local charter schools school food service activity. This fund is only necessary for those local charter schools within a school district that account for their school food operations separately from the overall school districts school food operations. This fund will NOT roll into Fund 600.

690 INTERNAL SERVICE FUND

A proprietary fund type used to account for the operation of organizational units within the LUA and to LUA functions which provide goods or services to other LUAs, or to other governmental units on a cost-reimbursable basis. Examples may be central warehousing and purchasing, central data processing, and central printing and duplication operations.

693 ENTERPRISE FUND

A proprietary fund type used to account for operations which are financed and operated in a manner similar to private business enterprises. The costs (expenses including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Enterprise funds also are used to account for operations where the school board or state regulatory agency has decided that periodic determination of revenues earned, expenses incurred and net income if appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples might include a bookstore operation, an athletic stadium operation, a community swimming pool operation, or after school child care operation.

Fiduciary Funds

700 TRUST AND AGENCY FUNDS

A fiduciary fund type used to account for assets held by an LUA in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Trust funds would include non-expendable trust funds, expendable trust funds, and pension trust funds. Fiduciary funds may include funds for a parent-teacher organization or a teacher organization. This fund type includes the following sub-classifications.

705 PRINCIPAL ACCOUNTS-ACTIVITY FUNDS

Agency funds maintained by individual schools. Examples include student clubs and organizations.

710 EXPENDABLE TRUST FUNDS

Account for assets held by an LUA in a trustee capacity, where both the principal and earnings on principal may be expended for purposes specified in the trust agreement.

715 PRINCIPAL ACCOUNTS-TRUST FUNDS

Account for assets held by an individual School in a trustee capacity, where both the principal and earnings on principal may be expended for purposes specified in the trust agreement.

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720 NONEXPENDABLE TRUST FUNDS

Account for assets held by an LUA in a trustee capacity, where only the earnings on principal may be expended and the principal must remain intact.

725 PRINCIPAL ACCOUNTS-NONEXPENDABLE TRUST FUNDS

Account for assets held by an individual School in a trustee capacity, where only the earnings on principal may be expended and the principal must remain intact.

730 PENSION TRUST FUNDS

Account for pension assets held by an LUA in a trustee capacity.

740 AGENCY FUNDS

Account for assets held by an LUA in an agent capacity. Agency funds are custodial in nature, i.e., assets equal liabilities; therefore, they serve generally as clearing accounts.

Entity Wide - Governmental Funds

800 GENERAL FIXED ASSETS ACCOUNT GROUP

Account groups to record the cost of all property, plant and equipment other than those accounted for in the proprietary funds or fiduciary funds. General fixed assets include sites, site improvements, building and building improvements, and machinery and equipment.

801 CAPITAL ASSETS - GOVERNMENTAL FUNDS

Fund used to record the cost of all property, plant and equipment other than those accounted for in the proprietary funds or fiduciary funds. Capital Assets include sites, site improvements, building and building improvements, and machinery and equipment. Includes all Governmental Funds

859 CAPITAL ASSETS - GOVERNMENTAL FUNDS - CHARTER SCHOOLS

For use in reporting the local charter schools capital asset activity. Fund used to record the cost of all property, plant and equipment other than those accounted for in the proprietary funds or fiduciary funds. Capital Assets include sites, site improvements, building and building improvements, and machinery and equipment. Includes all Governmental Funds. This fund will NOT roll into Fund 800 or 801.

900 GENERAL LONG-TERM DEBT - GOVERNMENTAL FUNDS

Account groups to record the principal amount of all long-term liabilities excluding those of the proprietary funds or fiduciary funds. The long-term liabilities include general obligation bonds, capitalized lease obligations, installment sales agreements, legal judgments, special assessments payable to cities or other governmental units, unfunded pension liabilities, and notes and warrants which are not due within one year.

902 PENSION ACTIVITY – DISTRICTWIDE

Fund to be used to account for the pension activity for GASB 68 reporting requirements.

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959 GENERAL LONG-TERM DEBT - GOVERNMENTAL FUNDS - CHARTER SCHOOLS

For use in reporting the local charter schools long term debt activity. Account groups used to record the principal amount of all long-term liabilities excluding those of the proprietary funds or fiduciary funds. The long-term liabilities include general obligation bonds, capitalized lease obligations, installment sales agreements, legal judgments, special assessments payable to cities or other governmental units, unfunded pension liabilities, and notes and warrants which are not due within one year. This fund will NOT roll into Fund 900.

Revenue

Local Sources

1110 AD VALOREM TAXES

Tangible and intangible taxes received for school purposes by a city or county, based on mileage rate established by the local board.

1120 LOCAL OPTION SALES TAX

Taxes assessed by a unit other than a LUA upon the sales and consumption of goods and services.

1121 OTHER SALES TAXES

Other Sales Taxes - Real Estate Transfer Taxes (RETT) and Intangible Recording Taxes. The RETT no longer a requirement to prorate these taxes between the General Fund and the Debt Service Funds. Intangible Recording Taxes have been recorded in Source 1110 in the past, but it is more properly classified as a sales tax.

1130 SPECIAL PURPOSE LOCAL OPTION SALES TAX

1170 APPROPRIATION FROM CITY OR COUNTY

Revenue received by a city or county government and transferred to the LUA.

1180 FOREST LAND PROTECTION TAX REVENUE

The GEORGIA FOREST LAND PROTECTION ACT OF 2008 (O.C.G.A. 48-5-7.7) provides for an ad valorem tax exemption for property primarily used for the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products and excludes the entire value of any residence located on the property.

1190 OTHER TAXES

Other forms of taxes collected by a city or county government and transferred to the LUA, including railroad car taxes and in lieu of taxes money received from the TVA through the Georgia Department of Revenue. There is no longer a requirement to prorate these taxes between the General Fund and the Debt Service Funds.

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1191 TITLE AD VALOREM TAX (TAVT)

Title Ad Valorem Tax – replacement of the Birthday Tax on Vehicles

1192 AD VALOREM TAXES CONTRA ACCOUNT FOR TAX COLLECTION FEE

Ad Valorem Taxes Contra Account for Tax Collection Fee

1199 CHARTER COMMISSION LOCAL REVENUE

The pro rata share of the local revenue being distributed to Charter Commission LEAs.

1210 CONCESSION SALES

Sales

1215 CLUB DUES AND FEES

Dues and Fees for Club accounts

1220 DONATIONS

Miscellaneous donations

1225 FUNDRAISING/MISC. SALES

Fund raising and miscellaneous sales for principal accounts.

1230 GATE RECEIPTS

Gate receipts

1310 TUITION FROM INDIVIDUALS

1320 TUITION FROM OTHER GEORGIA LUAS

1330 TUITION FROM LUAS OUTSIDE GEORGIA

1340 TUITION FROM OTHER SOURCES

1350 SUMMER SCHOOL TUITION

1400 TRANSPORTATION FEES

Revenue from individuals, welfare agencies, private sources, or other school districts and government sources for transporting students to and from schools and school activities

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1500 INVESTMENT INCOME

Interest or dividends earned on investments or deposits. Also included are gains/losses realized from changes in the fair value of investments. GASBS Statement 31 requires that all investment income, including changes in fair value of investments, be reported as revenue in the operating statement. The changes in fair value for the Georgia Extended Asset Pool would be recorded here.

1611 STUDENT SALES - BREAKFAST AND LUNCH PROGRAMS

Funds received from students daily, weekly, or monthly for paid and reduced price meals.

1612 STUDENT SALES - BREAKFAST PROGRAMS

Funds received from students daily, weekly, or monthly for paid and reduced price breakfast meals.

1613 STUDENT SALES - SNACK PROGRAMS

Funds received from students daily, weekly, or monthly for paid and reduced Snacks.

1614 STUDENT SALES - SPECIAL MILK

Funds received from students daily, weekly, or monthly for paid and reduced price Special Milk program.

1621 SUPPLEMENTAL SALES - BREAKFAST AND LUNCH PROGRAMS

Funds received from students and adults for food sold a la carte.

1622 ADULT SALES - BREAKFAST AND LUNCH PROGRAMS

Funds received from adults for meals.

1623 CONTRACTED SALES - BREAKFAST AND LUNCH PROGRAMS

Fund received for meals sold under contract to a separate entity.

1700 STUDENT ACTIVITIES – CENTRALIZED

Revenue from school sponsored activities which are recorded in the central accounting records. This revenue could include gate receipts, bookstore sales, student membership dues and fees, and other student activity income.

1800 COMMUNITY SERVICE ACTIVITIES

Revenue from community service activities operated by an LUA. For example, fees from swimming pools, child care programs, and recreation programs.

1910 RENTAL OF PROPERTY

Revenue from the rental of either real or personal property owned by the school district.

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1920 CONTRIBUTIONS FROM PRIVATE SOURCES

Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.

1930 GAIN (LOSS) ON SALE OF FIXED ASSETS (PROPRIETARY FUND TYPES ONLY)

The amount of revenue over the book value of the fixed assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value).

1940 TEXTBOOK SALES

Revenue from the sale of used textbooks.

1950 SERVICES PROVIDED OTHER LUAs OR OTHER GOVERNMENTAL UNITS

Revenue from services provided other than for tuition and student transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting and guidance. This account also includes revenue from sales to LUAs.

1960 COST OF SALES (Contra to account 1950)

Cost of goods purchased for resale.

3400 GRANTS FROM PRE-K LOTTERY

Amounts received to fund programs supported by lottery proceeds.

1970 OPERATING REVENUES

Funds received for goods and services provided within the LUA or other user fees generated through an Internal Service or Enterprise Fund. Examples are sales and user charges for central warehousing and purchasing, central data processing, and central and duplication operations.

1985 STUDENT SUPPLY FEES

Revenue from students for supplies.

1990 FEDERAL INDIRECT COST REIMBURSEMENT

Reimbursement from federal programs with an approved indirect cost rate. The offsetting expenditure will be recorded in the appropriate funds in account 2300-880.

1995 OTHER LOCAL REVENUES

Revenue from local sources not otherwise classified.

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State Sources

**3120 TOTAL QUALITY BASIC EDUCATION FORMULA EARNINGS
(STATE AND LOCAL FUNDS)**

Total QBE Program grant amounts, including Local Fair Share (except categorical grants). The net of accounts 3120, 3121, 3122, 3123, 3124, 3125 and 3140 will equal QBE state revenue. Revenue source code 3120 is further identified as revenue for the salary portion of QBE program allotments.

3122 QBE ALLOTMENT (OPERATING COSTS)

Revenue identified as the operating cost portion of QBE program allotments.

3124 QBE CONTRA ACCOUNT - AUSTERITY REDUCTION

Debit entry for Austerity reduction.

3125 TOTAL STATE CATEGORICAL GRANTS

Total QBE categorical grants, including Transportation, Middle School Incentive, Special Instructional Assistance, Sparsity, etc.

3140 QBE CONTRA ACCOUNT (DEBIT)

Debit entry for total QBE program grant local fair share only.

3200 EQUALIZATION (PARITY)

Revenue to equalize local monies raised per student statewide.

3300 GRANTS FROM K-12 LOTTERY

Amounts received to fund programs supported by lottery proceeds.

3510 SCHOOL NUTRITION SERVICE GRANTS (STATE FUNDS ONLY)

State School Nutrition Service Program grants. (Federal grants are recorded in 4510 and 4511)

3600 CAPITAL OUTLAY GRANTS

Entitlement for acquisition, construction, and improvement of educational facilities. Georgia State Finance and Investment Commission (GSFIC) grants are reported in this account.

3800 OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION

Other grants from the GA DOE not classified elsewhere.

3911 ON BEHALF PAYMENTS - HEALTH INSURANCE

Payments made by a state to the Department of Community Health for the benefit of the school district employees. Fund 100 only.

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3912 ON BEHALF PAYMENTS - TEACHERS RETIREMENT

Payments made by a state to the Teachers Retirement System for the benefit of the school district employees. Fund 100 only.

3913 ON BEHALF PAYMENTS - PUBLIC SCHOOL EMPLOYEES RETIREMENT

Payments made by a state to the Public School Employees Retirement System for the benefit of the school district employees. Fund 100 only.

3995 FUNDS FROM OTHER STATE AGENCIES

Revenues from state agencies other than GA DOE.

Federal Sources

4300 CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT

Grants received directly from agencies of the federal government, such as the Department of Agriculture, Energy, Defense or Education.

4510 CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST PROGRAM)

Federal Child Nutrition Program grants, including student lunch reimbursements. (State grant is recorded in 3510).

4511 CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS-BREAKFAST PROGRAM)

Federal Child Nutrition Program grants received from GDOE only. (State grant is recorded in 3510).

4512 CHILD AND ADULT CARE FOOD PROGRAM (CACFP) FEDERAL GRANTS

Federal funds received from the Office of School Readiness for the Child and Adult Care Food Program.

4513 FEDERAL REIMBURSEMENT FOR AFTER-SCHOOL SNACKS

4520 OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION

Federal grants received through GDOE not classified elsewhere.

4521 OTHER FEDERAL GRANTS THROUGH THE GEORGIA DEPARTMENT OF EDUCATION - ARRA

ARRA grants through GADOE

4530 ALL OTHER FEDERAL GRANTS

Federal grants received from sources other than the federal government or the GDOE. Included might be grants from a state agency, such as Department of Human Resources or from a fiscal agent handling grants for a federal agency.

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4531 OTHER FEDERAL GRANTS – ARRA

Federal grants received from sources other than the federal government or the GDOE. Included might be grants from a state agency, such as Department of Human Resources or from a fiscal agent handling grants for a federal agency.

4820 IMPACT AID - MAINTENANCE AND OPERATION (PL 81-874)

School assistance in federally affected areas - M & O.

4821 EMERGENCY IMPACT AID

Funds to assist school districts and schools in meeting the educational needs of students displaced by Hurricanes Katrina and Rita.

4822 ARRA - IMPACT AID CONSTRUCTION FUNDS

Only to be used for Impact Aid Construction Funds received directly by the district.

4830 REVENUE IN LIEU OF TAXES

Commitments or payments made from general revenues by the federal government to the LUA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LUA on the same basis as privately owned property or other tax base.

4900 REVENUES ATTRIBUTABLE TO USDA COMMODITIES

Revenue recorded to represent the value of USDA foods received.

4995 REVENUE FROM FEDERAL SOURCES NOT OTHERWISE CLASSIFIED

Revenue from other federal sources not otherwise classified.

Other Financing Sources

5100 ISSUANCE OF BONDS

Capital Projects Fund receipts from the sale of general obligation bonds recorded at the face amount of the bonds (par value).

5120 PREMIUM OR DISCOUNT ON ISSUANCE OF BONDS

Proceeds from that portion of the sales price of bonds in excess of or below their par value. The premium or discount represents an adjustment of the interest rate and will be amortized using the expense account 834 or revenue account 6200.

5130 ACCRUED INTEREST ON ISSUANCE OF BONDS

Proceeds from that portion of the sales price of bonds that is for accrued interest. Often bonds are not sold on face date (usually the first of the month) of the bonds. The buyer must purchase the interest and this is called the Accrued Interest.

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5200 OPERATING TRANSFERS FROM OTHER FUNDS

Amounts transferred from another fund. The offsetting transaction will be recorded in 5000-930 in the fund from which the transfer is made.

5300 SALE OR COMPENSATION FOR LOSS OF FIXED ASSETS

Only proceeds from the sale of school property or compensation for the loss of fixed assets. Proceeds from sales other than land, buildings, and equipment should be recorded in account 1995.

5500 CAPITAL LEASE PROCEEDS

Proceeds from capital leases. Used in preparing financial statements in accordance with GASBS 34.

5600 OTHER LONG TERM DEBT PROCEEDS

Proceeds from other long-term debt instruments not captured in the preceding codes (e.g. certificates of obligations, certificates of participations, Installment Sales Agreements).

5994 LOCAL CHARTER REVENUE RECEIVED FROM SCHOOL DISTRICT

Revenue received by a local, start-up charter school from the parent school district. Fund 599 only. Revenue amount will offset the expenditures recorded by the school district to expenditure object code 594 for the payments to the charter schools. Effective FY 2016.

5995 OTHER SOURCE

Any other source of funds not otherwise classified elsewhere.

Other Items

6100 CAPITAL CONTRIBUTIONS

Capital Assets acquired as the result of a donation or bequest of an individual, estate, other government, a corporation or an affiliate organization.

6200 AMORTIZATION OF PREMIUM ON ISSUANCE OF BONDS

Credit entries associated with amortization of debt premiums in connection with the issuance of debt. The account is used in Proprietary and Fiduciary funds only.

6300 SPECIAL ITEMS

Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. These include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution.

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6400 EXTRAORDINARY ITEMS

Used to classify special items in accordance with GASB Statement 34. Included are transactions or events that are outside the control of the school district administration that are both unusual in nature and infrequent in occurrence. These include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane or hail storm; insurance proceeds to cover the costs related to an environmental disaster; or large bequest to a small government by a private citizen.

Program

Contra Programs

4010 LOCAL FAIR SHARE (CURRENT YEAR)

FUND 100.

4030 LOCAL FAIR SHARE (ADJUSTMENTS FOR AUDIT EXCEPTIONS)

FUND 100.

4080 AUSTERITY REDUCTION

FUND 100.

4081 3 DAY FURLOUGH - AUSTERITY REDUCTION

FUND 100. This code is used to separate out the 3 day Furlough from the regular Austerity Reduction.

4082 STATE HEALTH PRE-FUND AMOUNT

This code is used to identify the amount GaDOE is paying directly to DCH for each district's State Health Benefits.

4083 TAX COLLECTION FEE

Contra Program Code for Tax Collection Fee.

4090 CHARTER COMMISSION LOCAL REVENUE

The pro rata share of local revenue withheld from the effected LEAs and distributed to the Charter Commission LEA.

4091 CHARTER COMMISSION ADMIN – LOCAL

Administrative assessment of Charter Commission local revenue per OCGA 20-2-2090(b).

4092 CHARTER COMMISSION ADMIN – STATE

Administrative assessment of state funds per OCGA 20-2-2090(b).

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Regular Programs

1011 KINDERGARTEN

FUND 100 - This Program must meet the DE420 Expenditure Test.

1013 KINDERGARTEN – LOCAL

FUND 100.

1021 PRIMARY GRADES PROGRAM 1-3

FUND 100 - This Program must meet the DE420 Expenditure Test.

1023 PRIMARY GRADES PROGRAM 1-3 – LOCAL

FUND 100.

1031 MIDDLE GRADES PROGRAM 6-8

FUND 100 - This Program must meet the DE420 Expenditure Test.

1033 MIDDLE GRADES PROGRAM 6-8 - LOCAL

FUND 100.

1041 HIGH SCHOOL GENERAL EDUCATION PROGRAM 9-12

FUND 100 - This Program must meet the DE420 Expenditure Test.

1043 HIGH SCHOOL GENERAL EDUCATION PROGRAM 9-12 - LOCAL

FUND 100.

1051 UPPER ELEMENTARY GRADES PROGRAM 4-5

FUND 100 - This Program must meet the DE420 Expenditure Test.

1053 UPPER ELEMENTARY GRADES PROGRAM 4-5 - LOCAL

FUND 100.

1061 KINDERGARTEN EARLY INTERVENTION PROGRAM

FUND 100.

1063 KINDERGARTEN EARLY INTERVENTION PROGRAM - LOCAL

FUND 100.

1071 PRIMARY GRADES EARLY INTERVENTION PROGRAM 1-3

FUND 100.

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1073 PRIMARY GRADES EARLY INTERVENTION PROGRAM 1-3 - LOCAL
FUND 100.
1081 MIDDLE SCHOOL PROGRAM 6-8
FUND 100.
1083 MIDDLE SCHOOL PROGRAM 6-8 - LOCAL
FUND 100.
1091 UPPER ELEMENTARY GRADES EARLY INTERVENTION PROGRAM 4-5
FUND 100 - New Program Not Valid Until FY2002.
1093 UPPER ELEMENTARY GRADES EARLY INTERVENTION PROGRAM 4-5 - LOCAL
FUND 100 - New Program Not Valid Until FY2002.
1100 TWENTY DAYS ADDITIONAL INSTRUCTION
FUND 100 - New Program Not Valid Until FY2002.
1111 SECONDARY GENERAL LABORATORY
1210 STAFF DEVELOPMENT (FUNCTION 2210 AND 2213 ONLY)
FUND 100, 402 - This Program must meet the DE420 Expenditure Test.
1211 PRINCIPAL STAFF & PROFESSIONAL DEVELOPMENT
FUND 100 - New Program beginning in FY2014.
1310 MEDIA CENTERS (FUNCTION 2220 ONLY)
FUND 100 - This Program must meet the DE420 Expenditure Test.
1320 PUPIL TRANSPORTATION
FUND 100.
1330 ISOLATED SCHOOLS
FUND 100.
1351 ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL) PROGRAM
FUND 100.
1353 ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL) PROGRAM - LOCAL
FUND 100.

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1390 MENTOR TEACHER STATE GRANT

FUND 100.

1420 INSTRUCTIONAL TECHNOLOGY (LOTTERY)

FUND 570.

1425 FUND ACCOUNTING HARDWARE GRANT

FUND 570.

1430 GOVERNOR'S DISCRETIONARY AWARDS

FUND 100.

1445 ON BEHALF PAYMENTS

Monies paid by the State of Georgia for Health Insurance, Teachers Retirement, and Public School Employees Retirement on behalf of school systems and RESAs.

1446 STATE HEALTH REIMBURSEMENT FOR RTCS & CHARTERS NOT ON THE SHBP

1450 INDIRECT COST-CENTRAL ADMIN

REVENUE PROGRAM. THE EXPENSE FOR THE SALARIES MAY USE PROGRAM 9990.
FUND 100.

1455 INDIRECT COST - SCHOOL ADMIN

REVENUE PROGRAM. THE EXPENSE FOR THE SALARIES MAY USE PROGRAM 9990.
FUND 100.

1457 INDIRECT COST - FACILITIES M AND O

REVENUE PROGRAM. THE EXPENSE FOR THE SALARIES MAY USE PROGRAM 9990.
FUND 100.

1460 MID TERM HOLD HARMLESS

FUND 100.

1462 ONE TIME QBE ADJUSTMENT

FUND 100 - One Time QBE Adjustment.

1465 STUDENT ACHIEVEMENT GRANT

FUND 100.

1470 EQUALIZATION GRANT

FUND 100.

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1472 SPECIAL PROJECT - QBE EQUALIZATION

FUND 100.

1480 ASSISTIVE TECHNOLOGY-LOTTERY

FUND 570.

1490 SPARSITY GRANT

FOR REGULAR SCHOOLS ONLY. FUND 100.

1500 NURSES

FUND 100.

1520 RESA - ANNUAL EVALUATION COORDINATION - STATE GRANT

FUND 100.

1525 GSBA SAFE SCHOOL GRANT

1530 POST SECONDARY OPTION (LOTTERY) 101-FALL, 102-WINTER, 103 SPRING

FUND 100, 570.

1535 MILITARY COUNSELORS

QBE categorical grant to fund additional counselor resources for students of military families. FUND 100, 150. (Effective FY 2018).

1540 GEORGIA PREKINDERGARTEN PROGRAM

FUND 560.

1542 PRE K TRANSITION COACH GRANT

The purpose of this grant is to provide funds for Transition Coach (TC) services to children and families for the 2010-2011 school year. 100% Lottery Funds. Fund 560.

1544 SUMMER TRANSITION PROGRAM

Child Care Development Block Grant through Georgia Department of Early Care and Learning. CFDA 93.575. Fund 560.

1545 CLASSROOM SUPPLIES FOR PRE K CFDA 93.575

Bright from the Start is excited to provide additional funding to purchase materials, supplies or small equipment items as needed for Georgia's Pre-K Program. Each class will receive \$100.00 to help support the increased class size. This will be a one-time direct deposit to your bank account of record that we will process on or before August 25th. Allow up to five business days for the funds to actually be deposited into your account. This amount is in addition to and separate from the class lottery dollar payments you will receive each pay cycle from PANDA. These funds are federal dollars (CCDF grant CFDA# 93.575) so this amount will need to be reconciled separately.

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As always, the provider is responsible for maintaining accurate financial records understanding that all financial records are subject to audit and/or review by various oversight agencies including Georgia's office of Inspector General. Receipts should be available on site for inspection.

1546 CLASSROOM TECHNOLOGY ENHANCEMENT (CCDBG)

Child Care and Development Block Grant (CCDBG) CFDA# 93.575 - Bright From the Start.

1570 MIDDLE SCHOOL AFTER SCHOOL PROGRAM

FUND 100.

1572 MIDDLE SCHOOL SUMMER REMEDIAL PROGRAM

FUND 100.

1580 REMEDIAL SUMMER HIGH SCHOOL

FUND 100.

1590 AT RISK GRADES 4-8 SUMMER SCHOOL

1600 PRINCIPAL SUPPLEMENTS

FUND 100.

1602 HIGH PERFORMING PRINCIPALS

FUND 100.

1610 OUTDOOR CLASSROOMS

FUND 100.

1620 TECHNOLOGY TRAINING -LOTTERY

1630 CHARTER SCHOOLS - PLANNING GRANT

FUND 100,430.

1631 CHARTER SCHOOLS - FACILITIES FUNDING

Fund 100.

1632 CHARTER SCHOOLS - IMPLEMENTATION GRANT

FUND 430.

1633 STATE CHARTER SCHOOLS COMMISSION ADMINISTRATIVE FEE REDUCTION GRANT

Allotment provided by the State Charter Schools Commission to reduce the amount of administrative fees required by each state charter school. Only state charter schools will receive this grant when awarded by the SCSC.

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- 1634 CHARTER SCHOOLS - IMPLEMENTATION GRANT SUPPLEMENT**
FUND 430.
- 1636 CHARTER SCHOOL DISSEMINATION GRANT**
FUND 430.
- 1637 CHARTER SCHOOL DISSEMINATION**
FUND 430, CFDA 84.282, Charter School Dissemination.
- 1638 CHARTER SYSTEM GRANT**
Extra QBE funds allocated to Charter Systems. Currently \$100 per FTE.
- 1639 STATE CHARTER SUPPLEMENT GRANT**
FUND 100.
- 1640 MENTORING PROGRAM - MIDDLE SCHOOLS**
FUND 100.
- 1642 ACADEMIC COACHES**
FUND 100.
- 1644 CHARTER SCHOOLS - FEDERAL IMPLEMENTATION (COMMISSION CHARTER SCHOOLS)**
FUND 430.
- 1660 CAPITAL OUTLAY - EXCEPTIONAL GROWTH**
FUND 370.
- 1664 CAPITAL OUTLAY - RENOVATIONS - BOND FUNDS**
- 1667 TECHNOLOGY INFRASTRUCTURE**
Technology for Connections to Classrooms.
- 1668 TECHNOLOGY TO SUPPORT DIGITAL LEARNING BONDS**
Fund technology infrastructure upgrades for local school districts statewide.
- 1682 CAPITAL OUTLAY - SCHOOL RENOVATION - SCHOOLS**
FUND 380.
- 1684 CAPITAL OUTLAY - SCHOOL RENOVATION - IDEA**
FUNDS 380, 466.

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1686 CAPITAL OUTLAY - SCHOOL RENOVATION - TECHNOLOGY

FUND 380.

1700 MIGRANT MID-TERM

FUND 100.

1710 GEORGIA COMMUNITIES IN SCHOOLS DROPOUT PREVENTION

FUND 100.

1712 TECHNOLOGY CENTERS - STATE FUNDS

FUND 100.

1714 TECHNOLOGY CENTERS - GSAM FUNDS

FUND 100.

1730 STRIVING READERS BIRTH-5

FUND 402. CFDA 84.371B.

1731 STRIVING READERS ELEMENTARY

FUND 402. CFDA 84.371B.

1732 STRIVING READERS MIDDLE

FUND 402. CFDA 84.371B.

1733 STRIVING READERS HIGH

FUND 402. CFDA 84.371B.

1740 PAY FOR PERFORMANCE - STATE GRANT

FUND 100.

1741 SCHOOL IMPROVEMENT - CRCT REMEDIATION

1742 GOVERNORS SCHOOL LEADERSHIP INSTITUTE

FUND 100.

1743 TITLE I DISTINGUISHED SCHOOL

National Title I Distinguished Schools.

1744 TITLE I-A DISTINGUISHED DISTRICT

FUND 402, CFDA 84.010, Title I-A Grants - Distinguished District.

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1745 TITLE 1-A, DISTINGUISHED SCHOOL

FUND 402, CFDA 84.010, Title 1-A, Grts-Distinguished School.

1746 TITLE I SCHOOLWIDE PILOT PROJECT

FUND 402.

1747 TITLE I, ADMIN PROJECT (RESAS ONLY)

FUND 402; RESAS ONLY.

1748 SCHOOL CHOICE-TITLE I, PART A: IMPROVING BASIC PROGRAMS OPERATED BY LOCAL

EDUCATIONAL AGENCIES (EXPENDITURES ONLY) EXPENDITURES ONLY, FUND 402.

1749 SUPPLEMENTAL SERVICES-TITLE I, PART A: IMPROVING BASIC PROGRAMS OPERATED BY

LOCAL EDUCATIONAL AGENCIES (EXPENDITURES ONLY) EXPENDITURES ONLY, FUND 402.

1750 REGULAR, TITLE I

FUND 402, Allow Funds 414 and 462 for Transferability.

1751 TITLE IA BASIC PROGRAM-ADMINISTRATION

1752 TITLE I PART A, ACADEMIC AWARDS

FUND 402.

1753 TITLE I-A, DISTINGUISHED DISTRICT AWARDS

FUND 402.

1754 IMPROVEMENT-SET ASIDE, TITLE I

FUND 402.

1755 TITLE I NEGLECTED AND DELINQUENT GRANT

FUND 402.

1756 TITLE I, PART B1 READING FIRST

FUND 402.

1757 TITLE I-B1, READING FIRST GLRS (CFDA# 84.357)

FUND 402.

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- 1758 **DELINQUENT PROJECT, TITLE I**
FUND 402.
- 1759 **TITLE I-A DELINQUENT PROJECT**
FUND 402, CFDA 84.010, Title I-A, Grants – Delinquent.
- 1760 **CAPITAL PROJECTS, TITLE I**
FUND 402.
- 1761 **TITLE V A, INNOVATION-ADMINISTRATION**
- 1762 **MIGRANT EDUCATION, TITLE I - REGULAR**
FUND 402.
- 1763 **MIGRANT EDUCATION - TITLE I - SUMMER PROGRAM**
FUND 402.
- 1764 **TITLE VI FEDERAL-REGULAR PROJECT**
FUND 408.
- 1766 **TITLE VI FEDERAL-ADMIN. & LEADERSHIP ACTIVITY**
FUND 408.
- 1768 **INNOVATION FEDERAL DEVELOPMENT GRANTS, TITLE VI**
FUND 464 (Fund 414 and 462 allowed for Transferred funds).
- 1769 **TITLE V-A, INNOVATIVE LIGHTHOUSE RECOGNITION GRANT (CFDA# 84.357)**
FUND 464.
- 1770 **TITLE I, PART A, SCHOOL IMPROVEMENT**
FUND 402.
- 1772 **SCHOOL IMPROVEMENT ASSISTANCE (RESAS)**
- 1773 **TITLE IA - SIG RESA SET ASIDE**
FUND 402, CFDA 84.010 - Title I-A School Improvement Grant RESA.
- 1775 **SCHOOL IMPROVEMENT GRANTS (1003G)**
CFDA 84.377a.
- 1776 **PRE SERVICE GRANT (PSG)**

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1777 SCHOOL IMPROVEMENT GRANT SIG (1003G) - SUPPLEMENTAL

SIG Supplemental funds.

1779 TITLE IV - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM (SSAE)

Grant to improve student's academic achievement by increasing the capacity of states, local educational agencies, schools, and local communities to (1) provide all students with access to a well-rounded education; (2) improve school conditions for student learning; and (3) improve the use of technology in order to improve the academic achievement and digital literacy for all students. (FY 2018) (Fund 462).

1780 DRUG FREE-REGULAR, DRUG FREE

FUND 462.

1781 TITLE IV-A2 COMMUNITY SERVICE GRANT

FUND 462.

1782 DRUG FREE-YOUTH RISK BEHAVIOR SURVEY, DRUG FREE

FUND 412.

1783 TITLE II-A, HIGHLY QUALIFIED TEACHERS COMPETITIVE GRANT

FUND 414.

1784 TITLE II-A, IMPROVING TEACHER QUALITY

FUND 414.

1785 READING EXCELLENCE LOCAL READING IMPROVEMENT

FUND 414.

1786 DEVELOPMENTAL GRANT

1787 READING EXCELLENCE TUTORIAL ASSISTANCE GRANT

FUND 414.

1789 ADVANCED PLACEMENT TEACHER TRAINING

FUND 414.

1790 EVEN START

FUND 402.

1791 TITLE II-A, ADVANCE PLACEMENT

FUND 414, CFDA 84.367, Title II-A, Advance Placement.

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1792 EMERGENCY IMMIGRANT

FUND 424.

1794 BREAKFAST STARTUP

FUND 426.

1795 SCHOOL NUTRITION DIRECT CERTIFICATION

School Nutrition allocated funds from the Direct Certification Performance Grant to the LEAs.

1796 NUTRITION EDUCATION

FUND 428.

1798 STAR PROGRAM - DEVELOPMENTAL-DRUG FREE

1799 HURRICANE EDUCATION RECOVERY (CFDA 84.398)

FUND 100.

1800 EDUCATION OF HOMELESS CHILDREN

FUND 432.

1801 HURRICANE RELIEF - EDUCATION FOR HOMELESS CHILDREN AND YOUTH

FUND 432.

1802 REGULAR SCHOOL BASED PROJECT, LEARN AND SERVE AMERICA

FUND 434.

**1803 LEARN AND SERVE GRANTS - NOT THRU GEORGIA DEPARTMENT OF
EDUCATION**

CFDA 94.004. For Grants not administered by the Georgia Department of Education. Fund 434.

1805 NOW IS THE TIME - PROJECT AWARE

CFDA #93.243 - US Dept. of Health and Human Services.

1806 CAPACITY BUILDING PROJECT, LEARN AND SERVE AMERICA

FUND 434.

1807 BUSINESS LINK, LEARN AND SERVE AMERICA

FUND 434.

1808 HHS AIDS EDUCATION

FUND 436.

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1809 TRANSITION TO TEACHING FOCUS STIPEND FUNDS

This grant is administered by the Professional Standards Commission. Fund 438.

1810 TROOPS TO TEACHERS

FUND 438.

1811 TITLE III LEP - CARRYOVER GRANT

FUND 460.

**1813 TITLE IID - INTEGRATING THE NETS - S TO PREPARE COLLEGE AND CAREER
READY STUDENTS**

CFDA 84.318. Fund 414.

1814 GEORGIA SEA BILINGUAL PROJECT

FUND 440.

1815 INCREASING STUDENT ACHIEVEMENT WITH DIGITAL RESOURCES

Title II, D Ed Tech competitive grant, Fund 414.

1816 LIMITED ENGLISH PROFICIENT

FUND 460.

1817 TITLE II-D, INSTRUCTIONAL TECHNOLOGY ENHANCED ENVIRONMENT

FUND 414.

1818 TITLE II-B MATH AND SCIENCE GRANT -ENDS 9/30/2010

FUND 414. Grant July 2010 through September 30, 2010.

**1819 TITLE II-B, TEACHER, TEAMWORK, AND TECHNOLOGY (TTT) COMPETITIVE
GRANT**

FUND 414. CFDA 84.318.

**1820 TITLE IID, ENHANCING EDUCATION THROUGH TECHNOLOGY - ED TECH
FORMULA GRANT**

FUND 414. CFDA 84.318.

1821 TITLE II-D, ED TECH COMPETITIVE MATH GRANT

FUND 414.

**1822 TECHNOLOGY LITERACY CHALLENGE - PROFESSIONAL DEVELOPMENT
MODEL**

FUND 414.

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- 1823 TITLE II, PART B: MATHEMATICS AND SCIENCE PARTNERSHIPS**
FUND 414.
- 1824 ED TECH (WIRELESS) COMPETITIVE GRANT**
FUND 414.
- 1825 CHRISTA MCAULIFFE FELLOWSHIP PROGRAM**
FUND 444.
- 1826 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
FUNDS 443-478.
- 1827 NUTRITIONAL EDUCATION DEVELOPMENTAL PROJECT CFDA #84-564**
FUND 446.
- 1828 TITLE III-A IMMIGRANT**
FUND 460, CFDA 84.365, Title III-A Immigrant.
- 1829 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
FUNDS 443-478.
- 1830 TITLE III ELA: SUPPLEMENTAL FUNDING FOR UNACCOMPANIED CHILDREN AND YOUTH**
Supplemental funding for unaccompanied children and youth. Fund 460.
- 1831 IDEA HIGH COST FUND POOL**
FUND 404. CFDA 84.027.
- 1832 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
FUNDS 443-478.
- 1833 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
FUNDS 443-478.
- 1834 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
FUNDS 443-478.
- 1835 LEARN AND SERVE AMERICA-MINI GRANTS FROM RESA'S**
FUND 434.

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- 1836 CLASS SIZE REDUCTION GRANTS TO SCOA**
FUND 408.
- 1837 TITLE IV-A, SAFE AND DRUG FREE SCHOOLS - ADMINISTRATION**
FUND 462.
- 1838 SPECIAL EDUCATION -STATE PROGRAM IMPROVEMENT GRANT (CFDA # 84.323A)**
FUND 404.
- 1839 TITLE IV-B, 21ST CENTURY COMMUNITY LEARNING CENTERS**
FUNDS 462.
- 1840 PARTNERSHIPS AND CHARACTER EDUCATION**
FUND 450.
- 1841 TITLE IV-B, 21ST CENTURY COMMUNITY LEARNING CENTERS - EXPANSION GRANTS**
FUND 462.
- 1842 TITLE IV, B 21ST CENTURY-TECHASST**
FUND 462.
- 1843 REFUGEE CHILDREN SCHOOL IMPACT GRANT**
FUND 450.
- 1844 ADVANCE PLACEMENT TESTING INCENTIVE GRANT**
FUND 450.
- 1845 TITLE IV-B, 21ST CENTURY - EXPANSION**
FUND 462, CFDA 84.287 - Title IV-B, 21st Century - Grants – Expansion.
- 1846 DRUG FREE CONFLICT RESOLUTION**
FUNDS 443-478.
- 1847 TITLE VI-B, RURAL AND LOW-INCOME SCHOOLS**
FUND 408 (CFDA# 84.358).
- 1848 TITLE VI A1, ASSESSMENT-ADMINISTRATION**
FUNDS 443-478.
- 1849 TITLE VI B2, RURAL AND LOW INCOME SCHOOLS-ADMINISTRATION**
FUNDS 443-478.

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1850 NATIONAL SCHOOL LUNCH PROGRAM - EQUIPMENT ASSISTANCE

FUND 600. CFDA 10.579.

1851 SPECIAL ED. PROJECT WINNING TEAM

FUND 404.

1852 TITLE IV-B, 21ST CENTURY - FINAL

FUND 462, CFDA 84.287, Title IV-B, 21st Century - Grants – Final.

1853 COMPREHENSIVE SCHOOL REFORM DEMO/ TITLE I ADMIN. SITE EVALUATION

FUNDS 443-478.

1854 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS

FUNDS 443-478.

1855 RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS

FUNDS 443-478.

1856 CAPACITY BUILDING GLRS COASTAL AREA

FUND 530, 532.

1857 SED FEDERAL VI B SPECIAL PROJECT-COASTAL

FUND 532.

1858 CHILDREN'S INTERVENTION SERVICES

FUND 100.

1859 CAPACITY BUILDING-PROJECT WINNING TEAM.

FUND 404.

1860 U.S.D.A. SUMMER FOOD PROGRAM

FUND 480.

1861 FRESH FRUITS AND VEGETABLES

This program is designed to set aside some time outside of breakfast/lunch to serve fruits and vegetables to students only.

1862 JR. ROTC

FUND 482.

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- 1863 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 FUNDS 484-498.**
- 1864 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-13 FUNDS 484-498.**
- 1865 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-14 FUNDS 484-498.**
- 1866 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-15 FUNDS 484-498.**
- 1867 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-16 FUNDS 484-498.**
- 1868 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-17 FUNDS 484-498.**
- 1869 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-18 FUNDS 484-498.**
- 1870 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-19 FUNDS 484-498.**
- 1871 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-20 FUNDS 484-498.**
- 1872 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-21 FUNDS 484-498.**
- 1873 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-22 FUNDS 484-498.**
- 1874 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-23 FUNDS 484-498.**
- 1875 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-24 FUNDS 484-498.**
- 1876 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-25 FUNDS 484-498.**

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1877	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-26 FUNDS 484-498.
1878	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-27 FUNDS 484-498.
1879	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-27
1880	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589.
1881	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589.
1882	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589.
1883	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589.
1884	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589.
1885	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589.
1886	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589.
1887	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589.
1888	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589.

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**1889 RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR
FEDERAL**

FUNDS 580-589.

1890 ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

FUNDS 590-598.

1891 ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

FUNDS 590-598.

1892 ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

FUNDS 590-598.

1893 ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

FUNDS 590-598.

1894 ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

FUNDS 590-598.

1895 ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

FUNDS 590-598.

1896 ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

FUNDS 590-598.

1897 ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

FUNDS 590-598.

1898 ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS

FUNDS 590-598.

1910 GEORGIA FORESTRY COMMISSION -MULTI-USER TRAIL PROJECT

FUND 538.

1912 GEORGIA FORESTRY COMMISSION - BEAUTIFICATION PROJECTS

FUND 538.

**1914 GEORGIA FORESTRY COMMISSION - URBAN/RURAL FOREST INTERFACE
PROJECT**

FUND 538.

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- 1916 **GEORGIA FORESTRY COMMISSION - OTHER PROGRAMS**
FUND 538.
- 1918 **DROPOUT PREVENTION/DROPOUT RECOVERY CENTER GRANTS**
FUND 539.
- 1920 **CHILDREN AND YOUTH COORDINATING COUNCIL - DELINQUENCY AND EARLY INTERVENTION**
FUND 540.
- 1921 **CARING COMMUNITIES FOR CHILDREN AND FAMILIES**
FUND 540, Governor's Office for Children and Families.
- 1922 **CHILDREN AND YOUTH COORDINATING COUNCIL - IN-SCHOOL PROBATION**
FUND 540.
- 1924 **CHILDREN AND YOUTH COORDINATING COUNCIL - PEACEFUL SOLUTIONS**
FUND 540.
- 1926 **CHILDREN AND YOUTH COORDINATING COUNCIL - STAR PROGRAM**
FUND 540.
- 1928 **CHILDREN AND YOUTH COORDINATING COUNCIL - FAMILY-SCHOOL COLLABORATION**
FUND 540.
- 1930 **CHILDREN AND YOUTH COORDINATING COUNCIL - SAFE SCHOOLS RESOURCE PROGRAM**
FUND 540.
- 1932 **CHILDREN AND YOUTH COORDINATING COUNCIL - OTHER PROGRAMS**
FUND 540.
- 1934 **FOREIGN LANGUAGE, ELEMENTARY MODEL PROGRAM**
FUND 100.
- 1935 **ELEMENTARY FOREIGN LANGUAGE RESEARCH**
FUND 100.
- 1936 **CHILDREN AND YOUTH COORDINATING COUNCIL**

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1937 DUAL IMMERSION GRANT

FUND 100 - To provide funding for dual immersion development in 2013-2014.

1940 GEORGIA COUNCIL FOR THE ARTS - GEORGIA CHALLENGE GRANT

FUND 542.

1942 GEORGIA COUNCIL FOR THE ARTS - OTHER PROGRAMS

FUND 542.

1950 GEORGIA CHILD CARE COUNCIL - STATE-DHR

FUND 544.

1952 GEORGIA CHILD CARE COUNCIL - FEDERAL

FUND 544.

1954 GEORGIA CHILD CARE COUNCIL - OTHER PROGRAMS

FUND 544.

1960 GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS - LOCAL ASSISTANCE GRANTS

FUND 546.

1962 GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS - OTHER PROGRAMS

FUND 546.

1963 MISCELLANEOUS ASSISTANCE GRANTS

FUND 546.

1970 TITLE IID, ENGAGING AP STUDENTS THROUGH MOBILE HANDHELD COMPUTING

FUND 414. CFDA 84.318.

1972 FRESH FRUIT AND VEGETABLES - OPERATING

This program is designed to set aside some time outside of breakfast/lunch to serve fruits and vegetables to students only. Fund 600.

1973 FRESH FRUIT AND VEGETABLES - ADMINISTRATIVE

This program is designed to set aside some time outside of breakfast/lunch to serve fruits and vegetables to students only administrative expenses. Fund 600.

1974 SCHOOL FOOD STORAGE AND DELIVERY

School Food Authority (SFA) Commercial Warehouse Storage and Delivery Reimbursement.

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1975 NATIONAL SCHOOL LUNCH PROGRAM - EQUIPMENT ASSISTANCE (ROUND 2)

2015 National School Lunch Program Equipment Assistance Grants for School Food Authorities - CFDA #10.579. For use with Fund 600.

2011 SPECIAL EDUCATION PROGRAMS

This Program must meet the DE420 Expenditure Test. FUND 100.

2021 SPECIAL EDUCATION CATEGORY I

This Program must meet the DE420 Expenditure Test. FUND 100.

2023 SPECIAL EDUCATION CATEGORY I - LOCAL

FUND 100.

2031 SPECIAL EDUCATION CATEGORY II

This Program must meet the DE420 Expenditure Test. FUND 100.

2033 SPECIAL EDUCATION CATEGORY II - LOCAL

FUND 100.

2041 SPECIAL EDUCATION CATEGORY III

This Program must meet the DE420 Expenditure Test. FUND 100.

2043 SPECIAL EDUCATION CATEGORY III - LOCAL

FUND 100.

2051 SPECIAL EDUCATION CATEGORY IV

This Program must meet the DE420 Expenditure Test. FUND 100.

2053 SPECIAL EDUCATION CATEGORY IV - LOCAL

FUND 100.

2061 SPECIAL EDUCATION CATEGORY V

This Program must meet the DE420 Expenditure Test. FUND 100.

2063 SPECIAL EDUCATION CATEGORY V - LOCAL

FUND 100.

2090 SPECIAL EDUCATION LOW INCIDENCE - STATE GRANT

FUND 100.

2111 PROGRAM FOR INTELLECTUALLY GIFTED STUDENTS: CATEGORY VI

This Program must meet the DE420 Expenditure Test. FUND 100.

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2113 PROGRAM FOR INTELLECTUALLY GIFTED STUDENTS: CATEGORY VI

FUND 100.

2211 REMEDIAL EDUCATION PROGRAM

This Program must meet the DE420 Expenditure Test. FUND 100.

2213 REMEDIAL EDUCATION PROGRAM - LOCAL

FUND 100.

2310 TUITION FOR MULTI-HANDICAPPED CHILDREN

FUND 100.

2410 BUS REPLACEMENT

FUND 100.

2411 PUPIL TRANSPORTATION - STATE BONDS

FUND 100 Purchase of Buses with State Bond money.

2510 REGIONAL EDUCATIONAL SERVICES (RESA)

FUND 100.

2512 RESA - EDUCATIONAL TECHNOLOGY CENTER SERVICES

This contract provides LEAs with regionally located job-embedded instructional technology professional development in the effective use of technology, standards-based instruction, data-driven decision making, and support for Title II, D grants. The Contractors will assist the Department in providing job-embedded professional development supporting educators in their effective use of technology, standards-based instruction and data-driven decision making to support student achievement. Fund 100.

2514 RESA - MATH MENTOR STATE GRANT

FUND 100.

2515 RESA ELA PROFESSIONAL LEARNING

To support each Regional Education Service Agency (RESA) as they provide professional learning in the area of English Language Arts to local school district educators and administrators.

2516 FY15 GRANT FOR RESA SCHOOL CLIMATE SPECIALIST POSITIONS

These grant funds will support personnel at each RESA as they provide targeted technical assistance to districts implementing Positive Behavioral Interventions and Supports and to address improving school climate. Fund 100.

2610 SED - STATE TEACHER EDUCATION GRANT

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2616 SED - FEDERAL VI-B

FUND 532.

2620 PRESCHOOL HANDICAPPED STATE GRANT

FUND 100.

2710 GEORGIA LEARNING RESOURCES SYSTEMS (GLRS) - STATE GRANT

FUND 530.

2711 GLRS STATE-COASTAL AREA

FUND 530.

2712 GLRS - FEDERAL GRANT

FUND 530.

2713 GLRS FEDERAL VI-B SPECIAL PROJECT-COASTAL AREA

FUND 530.

2714 GLRS FEDERAL GRANT - LRE PROJECT

GLRS federal Grant. Fund 530.

2715 SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT GRANTS (CFDA 84.323A)

Special Education - State Program Improvement Grants - State Personnel Development Grants. For Use with Fund 404.

2720 FAMILY CONNECTION - DHR GRANTS

FUND 536.

2721 MH/MR SUBSTANCE ABUSE AND VIOLENCE PREVENTION.

FUND 536.

2723 FAMILY CONNECTION - DMA GRANTS

FUND 536.

2724 FAMILY CONNECTION - OTHER PROGRAMS

FUND 536.

2725 FAMILY CONNECTION- CHILDREN'S TRUST - SCHOOL LINKED HEALTH SERVICES

FUND 536.

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2726 PARENTS AS TEACHERS

FUND 548.

2730 FOR USE WITH OTHER DHR GRANTS

2731 FOR USE WITH OTHER DHR GRANTS

2732 FOR USE WITH OTHER DHR GRANTS

2733 FOR USE WITH OTHER DHR GRANTS

2734 FOR USE WITH OTHER DHR GRANTS

2735 FOR USE WITH OTHER DHR GRANTS

2736 FOR USE WITH OTHER DHR GRANTS

2737 FOR USE WITH OTHER DHR GRANTS

2738 FOR USE WITH OTHER DHR GRANTS

2739 FOR USE WITH OTHER DHR GRANTS

2810 RULE 10 - SPECIAL EDUCATION (SUPPORT COSTS)

FUND 100.

2820 PRE-SCHOOL-REGULAR PROJECT, SPECIAL EDUCATION

FUND 404.

2824 VI-B FLOWTHROUGH SPECIAL EDUCATION FUND 404

FUND 404.

2825 SPECIAL EDUCATION PERSONNEL DEVELOPMENT

CFDA 84.17A.

2826 FEDERAL STATEWIDE SPECIAL PROJECT, SPECIAL EDUCATION FUND 404

FUND 404.

2827 VI, B TEACHER INDUCTION PROJECT

Pilot Program to improve the classroom practices of beginning special education teachers.

2828 FEDERAL SPECIAL INNOVATIVE PROJECT (ISEP) SPECIAL EDUCATION FUND 404

FUND 404.

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2830 CENTER FOR STUDENTS WITH DISABILITIES - FUND 404

2834 BEHAVIORAL INTERVENTION - FUND 404

FUND 404.

2835 SPECIAL EDUCATION

FUND 404, 530, 532.

2836 CAPACITY BUILDING - IDEA SSIP

State Systemic Improvement Plan for Special Education Graduation Outcomes.

2837 CAPACITY BUILDING PROGRAM - READING PROJECT

FUND 530.

3011 VOCATIONAL LABORATORY PROGRAM 9-12

This Program must meet the DE420 Expenditure Test. FUND 100.

3013 VOCATIONAL LABORATORY PROGRAM 9-12 - LOCAL

FUND 100.

3019 VOCATIONAL SUPERVISORS

FUND 100.

3037 FY97 (1996), VOCATIONAL EQUIPMENT NEW CONSTRUCTION

3042 DUAL ENROLLMENT

Dual Enrollment. Fund 100.

3120 STATE PROGRAMS AND LEADERSHIP, VOCATIONAL EDUCATION

FUND 406.

3121 VOCATIONAL AG LEADERSHIP

FUND 406.

3123 AG STATE LEADERSHIP GRANT

FUND 100.

3130 CONSTRUCTION RELATED EQUIPMENT - HIGH SCHOOL (LOTTERY)

FUND 570.

3140 ADMINISTRATION-FEDERAL 5% STATE PROJECTS, VOCATIONAL EDUCATION

FUND 406.

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3160 VOCATIONAL STATE INSTITUTIONS

FUND 406.

3212 RVI, VOCATIONAL EDUCATION

3213 APPLIED CURRICULUM, VOCATIONAL EDUCATION

3214 INDUSTRY CERTIFICATION, VOCATIONAL EDUCATION

3215 TECHNOLOGY, VOCATIONAL EDUCATION

3217 TECH PREP (75%), VOCATIONAL EDUCATION

3218 ADMINISTRATION, VOCATIONAL EDUCATION

3219 APPRENTICESHIP, VOCATIONAL EDUCATION

FUND 406.

3314 VOC ED 85% GR-PROF DEVELOPMENT

FUND 406, CFDA 84.048, Perkins IV, Gr-Prof Development.

3315 VOCATIONAL 85% GRANT-PROGRAM IMPROVEMENT.

FUND 100, 406.

3316 VOCATIONAL 85% GRANT-PROFESSIONAL DEVELOPMENT

FUND 100, 406.

3317 VOCATIONAL 85% GRANT-EVALUATION AND ASSESSMENT.

FUND 100, 406.

3319 EDUCATION CAREER PARTNERSHIPS

FUND 406. CFDA 84.048.

3320 PERKINS IV - PERKINS PLUS RESERVE GRANT

To meet the intent of the new Perkins IV legislation, the Georgia Department of Education has developed the Perkins IV - PERKINS plus Reserve Fund grants. The Reserve grant is designed to supplement the resources of local school system in rural areas; areas with high percentages of career education students; or areas with high numbers of career and technology education student, and were adversely affected by the change in the Perkins IV funding formula. Funds must be spent in accordance with Georgia's identified priorities under Section 135 of the Perkins Act. Fund 406. CFDA 84.048.

3321 PERKINS - LEADERSHIP ACT - DOE

FUND 406, CFDA 84.048, Perkins IV Leadership Act – DOE.

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3322 PERKINS IV - LEAD-STATE INSTITUTION

FUND 406, CFDA 84.048, Perkins IV Lead-State Institution.

3323 PERKINS IV CARRYOVER

Perkins IV Carryover funds redistributed by formula.

3461 VOCATIONAL EDUCATION - TECH PREP-STATE WIDE

FUND 406.

3462 VOCATIONAL TECH PREP-CONSORTIA ACTIVITIES.

FUND 406.

3463 VOCATIONAL TECH PREP-COORDINATOR SUPPORT

FUND 406.

3471 VOCATIONAL EDUCATION - CAREER CENTER

3480 SINGLE PARENT GRANT- COMPREHENSIVE, VOCATIONAL EDUCATION

3510 CTAE - MIDDLE SCHOOL SUPPORT GRANT

To support Career and Technical Education teachers at the middle school level for work beyond the regular workday and to provide leadership development opportunities for students. Teachers who receive the Middle School Support Grant will be required to submit an annual report of activities, and should be listed in CPI data a Job Code 117 and Secondary Fund Code 76 for the percent of time assigned to student support activities.

3512 AREA TEACHER GRANT

The Area Teacher Program provides premier leadership, educational resources, and enrichment activities for encouragement and promotion of quality educational experiences for Georgia's youth and adults in Agriculture Education.

3520 SHORT TERM AG

FUND 100.

3521 YOUNG FARMERS

FUND 100.

3522 ADULT AG

FUND 100.

3523 CAMPS

FUND 100.

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3524 AGRICULTURE PROGRAMS - STATE FUNDS - FOOD PROCESSING

FUND 100.

3526 EXTENDED YEAR, VOCATIONAL STATE GRANT FUNDS

FUND 100.

3528 TECHNOLOGY/CAREER EDUCATION - HIGH SCHOOLS THAT WORK

FUND 100.

3529 EXTENDED YEAR AG.

FUND 100.

3530 CAREER AND TECHNICAL VOCATIONAL CONSTRUCTION RELATED EQUIPMENT

State grant funds to provide assistance for program improvement for CTAE instruction and student support, providing essential equipment funding for new or newly-modified CTAE lab facilities.
FUND 100.

3532 VOCATIONAL CONSTRUCTION RELATED EQUIPMENT - STATE BOND FUNDS

FUND 100.

3533 2011 VOAG BOND

Grant 2011 VOAG Bond Grant - FUND 100.

3534 INDUSTRY CERTIFICATION RELATED EQUIPMENT - STATE BONDS

FUND 100.

3535 AGRICULTURAL EDUCATION CONSTRUCTION RELATED EQUIPMENT

State grant funds to provide assistance for Agricultural Education program improvement, including instruction and student support, providing essential equipment funding. FUND 100.

3540 APPRENTICESHIP - SPEC APPROP

FUND 100.

3550 VOCATIONAL INDUSTRY CERTIFICATION STATE

FUND 100.

3551 VOCATIONAL CONSTRUCTION RELATED EQUIPMENT-STATE FUNDS

FUND 100.

3552 VOCATIONAL- INDUSTRY CERTIFICATION AGRICULTURE

FUND 100.

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3553 EXTENDED DAY-AGRICULTURE

FUND 100.

3554 EXTENDED DAY-TECHNOLOGY/CAREER

FUND 100.

3555 FHA-FCCLA PROJECT

FUND 100.

3556 TECHNOLOGY/CAREER-OTHER

FUND 100.

3557 FHA-FCCLA YOUTH CAMP

For teachers to assist eligible students attending FCCLA camp.

3558 NATIONAL DEFENSE CADET CORP

FUND 100.

3560 AGRICULTURE - MIDDLE SCHOOL EXTENDED DAY

FUND 100.

3562 AGRICULTURE CONSTRUCTION RELATED EQUIPMENT -STATE BONDS

FUND 100.

3569 CTAE AUDIO-VIDEO TECHNOLOGY AND FILM GRANTS

Funds for film and audio-video equipment grants to middle and high schools.

3570 REGIONAL AGRICULTURE CENTER CONSTRUCTION GRANT

This grant will provide the cost of construction and appropriate equipment for the Regional Agriculture Center.

3990 POST SECONDARY VOCATIONAL EDUCATION

FUND 512.

4020 MIGRANT EDUCATION AGENCY (MEA)

FUND 534.

4110 STATE FISCAL STABILIZATION FUNDS

ARRA FUND.

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4120 STATE FISCAL STABILIZATION FUNDS - ARRA FUNDS: SPECIAL EDUCATION

CFDA 84.394A. This program code is to be used to track any state fiscal stabilization funds expended in the area of special education. This tracking is necessary to be able to accurately calculate the maintenance of effort for the IDEA funds.

4130 STATE FISCAL STABILIZATION FUNDS - ARRA: CTAE

CFDA 84.394A. This program code is being used to track the State Fiscal Stabilization Funds that are being used in CTAE (if any). This is necessary in order to accurately calculate maintenance of effort.

4150 EDUCATION JOBS FUND PROGRAM

The Ed Jobs program is a new Federal program that provides \$10 billion in assistance to States to save or create education jobs for the 2010-2011 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education. CFDA # 84.410 Fund 100.

4210 ARRA - TITLE I GRANTS TO LEAS

CFDA 84.389A.

4212 ARRA TITLE I SCHOOL IMPROVEMENT A

School Improvement 1003A. CFDA 84.389.

4214 ARRA TITLE I - NEGLECTED AND DELINQUENT FUNDS

CFDA 84.389.

4215 ARRA - SCHOOL IMPROVEMENT 1003G

CFDA. ARRA funds.

4217 ARRA - SCHOOL IMPROVEMENT GRANT SIG (1003G) - SUPPLEMENTAL

ARRA SIG Supplemental.

4220 ARRA - IDEA TITLE VI, B FLOW THRU FUNDS

CFDS 84.391A.

4225 ARRA - IDEA PRESCHOOL

CFDA 84.392A.

4230 RACE TO THE TOP - GRANTS TO LEAS

Race to the Top. FUND 416. CFDA 84.395.

4231 RACE TO THE TOP - STIPENDS FOR GEORGIA FELLOWS

Race to the Top Stipends for Georgia Fellows. CFDA 84.395. FUND 416.

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4232 RACE TO THE TOP - SUMMER LEADERSHIP ACADEMY

FUND 416. CFDA 84.395.

4233 RACE TO THE TOP - SUMMIT ATTENDANCE

FUND 416.

4234 RT3 - EDUCATION RESOURCE STRATEGIES

FUND 416.

4235 RACE TO THE TOP - INNOVATION GRANT THROUGH GOSA

FUND 416. CFDA 84.395

Revenue Code 4531 - Other Federal Grants – ARRA.

4236 RACE TO THE TOP - RELOCATION BONUS GRANT

FUND 416. CFDA 84.395 Revenue 4520.

4237 RACE TO THE TOP - TEACH FOR AMERICA

FUND 416 CFDA 84.395.

4238 RACE TO THE TOP - MATH ELA TRAINING (ARRA)

FUND 416 CFDA 84.395.

4239 RACE TO THE TOP - SLO DEVELOPMENT (ARRA)

FUND416 CFDA 84.395.

4240 RACE TO THE TOP - EDUCATOR ON LOAN

FUND416 CFDA 84.395.

4241 RACE TO THE TOP - TEACHER COMPENSATION MODELS

For Development of Teacher Compensation Models.

4260 ARRA - SNP SCHOOL LUNCH EQUIPMENT GRANT

CFDA 10.579A. Competitive grant.

4262 ARRA EDUCATION FOR HOMELESS CHILDREN AND YOUTH

CFDA 84.387.

4264 ARRA TITLE IID ED TECH GRANTS - STEM COMPETITIVE GRANT

CFDA 84.386.

4265 ARRA TITLE IID ED TECH GRANTS - ETEXTBOOK COMPETITIVE GRANT

CFDA 84.386.

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4266 ARRA TITLE IID ED TECH GRANTS - BLENDED LEARNING COMPETITIVE GRANT
CFDA 84.386.

4267 ARRA TITLE IID ED TECH GRANTS - STUDENT LITERACY GRANT
CFDA 84.386.

4310 ARRA - IMPACT AID CONSTRUCTION GRANT
CFDA 84.404A. ARRA grants that are both competitive and formula. These funds are sent directly to districts and not through the GaDOE.

4330 ARRA HEADSTART GRANT
ARRA Headstart grant.

4340 ARRA PRE K GRANT \$400 PER CLASSROOM
ARRA grant from Bright from the Start. \$400 per classroom

4341 ARRA PRE K GRANT \$1200 PER SCHOOL
ARRA grant issued by Bright from the Start.

4342 ARRA PRE K - SUMMER TRANSITION GRANT
ARRA grant issued by Bright from the Start. CFDA 93.713.

4350 NATIONAL CLEAN DIESEL FUNDING ASSISTANCE
Sections 792 of the Energy Policy Act of 2005 authorize EPA to award grants and low-cost revolving loans to eligible entities to fund the costs of a retrofit technology that significantly reduces emissions through development and implementation of a certified engine configuration, verified technology, or emerging technology for buses (including school buses), medium-duty or heavy-duty trucks, marine engines, locomotives, or non-road engines or vehicles used in construction, handling of cargo (including at port or airport), agriculture, mining, or energy production. In addition, eligible entities may also use funds awarded for programs or projects to reduce long-duration idling using verified technology involving a vehicle or equipment described above, or the creation of low-cost revolving loan programs to finance diesel emissions reduction projects. The objective of the assistance under this program is to achieve significant reductions in diesel emissions in terms of tons of pollution produced and reductions in diesel emissions exposure, particularly from fleets operating in areas designated by the Administrator as poor air quality areas.

5010 TECHNOLOGY CENTER GRANT

5030 LEARNING LOGIC SITES
FUND 570.

5071 ALTERNATIVE EDUCATION PROGRAM
FUND 100.

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5072 SPARSITY GRANT-ALTERNATIVE PROGRAM
FUND 100.
5073 ALTERNATIVE EDUCATION PROGRAM - LOCAL
FUND 100.
6020 ADULT EDUCATION
FUND 510.
6030 HEADSTART - BASIC GRANT
FUND 514.
6040 HEADSTART - TRAINING AND TECHNICAL ASSISTANCE
FUND 514.
6050 WIA - REGULAR
FUND 516.
6051 WIA - ACCELERATED CERTIFIED WORK READY COMMUNITIES
CFDA 17.266.
6052 WIA - SUMMER STEP PROGRAM
FUND 516.
6054 WIA - CAREER DEVELOPMENT GRANT
FUND 516.
6056 DRIVERS EDUCATION GRANTS
FUND 549. Competitive grants through the Governor's Office of Highway Safety.
6057 STUDENTS AGAINST DESTRUCTIVE DECISIONS
Grant from the Office of Highway Safety, Fund 549.
6060
6061
6062 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.
6063 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

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6064 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

6065 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

6066 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

6067 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

6068 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

6069 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

6070 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

6071 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

6072 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

6073 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

6074 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

6075 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

6076 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

6077 FOR USE WITH OTHER GENERAL FUND PROGRAMS
FUND 100, 300, 700.

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6080 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6081 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6082 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6083 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6084 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6085 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6086 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6087 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6088 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6089 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6090 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6091 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6092 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

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6093 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6094 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6095 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6096

6097

6098 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

6099 FOR USE WITH OTHER GENERAL FUND PROGRAMS

FUND 100, 300, 700.

7000 STUDENT RECORD GRANT - STATE FUNDED GRANT

FUND 100.

7001 JOINT EVENING PROGRAMS - STATE FUNDED GRANT- NOT ON QBE ALLOTMENT SHEET

FUND 100.

7002 GIFTED TECHNOLOGY - STATE FUNDED GRANTS - NOT ON QBE ALLOTMENT SHEET

FUND 100.

7003 PSAT EXAMS - STATE FUNDED GRANTS - NOT ON QBE ALLOTMENT SHEET

FUND 100.

7006 READING CHALLENGE GRANTS

FUND 100.

7007 RULE 10 SPECIAL EDUCATION STATE GRANTS (SUPPORT COSTS)

FUND 100.

7008 NEXT GENERATION SCHOOLS

FUND 100.

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7010 DRUG FREE CHARACTER EDUCATION ADMIN

FUND 412.

7018 NATIONAL TEACHER CERTIFICATION

FUND 100.

7019 ADVANCED PLACEMENT TESTING.

FUND 100.

7020 OTHER SPECIAL REVENUES

FUND 532.

7021 K-8 STATEWIDE READING AND MATH GRANTS

FUND 100.

7023 GRADES 4-8 STATEWIDE AFTER SCHOOL PROGRAM

FUND 100.

7024 STUDENT ACHIEVEMENT SERVICE COST

FUND 100.

7025 STUDENT ACHIEVEMENT TEAM LEADER

FUND 100, 464.

7026 READING LITERACY PROGRAM

FUND 100.

7027 STUDENT ACHIEVEMENT INSTRUCTIONAL COACH

FUND 100.

7028 STUDENT ACHIEVEMENT FOURTH GRADE TESTS

7029 STUDENT ACHIEVEMENT EIGHTH GRADE TESTS

FUND 100.

7030 STUDENT ACHIEVEMENT LITERACY INSTITUTES

FUND 100.

7032 SED STATE GRANT-COASTAL

FUND 532.

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7033 K-8 STATEWIDE READING AND MATH GRANTS - PYSCHO ED

FUND 100.

7035 K-3 STATEWIDE READING-SED

FUND 100.

7036 COMMUNITIES IN SCHOOLS-AMERICA READS

FUND 100.

7037 ASSISTIVE TECHNOLOGY-LOTTERY-SUPPLEMENTAL APPROPRIATION

FUND 570.

7038 INSTRUCTIONAL TECHNOLOGY-LOTTERY-SUPPLEMENTAL APPROPRIATION

FUND 570.

7041 SCHOOL IMPROVEMENT - CRCT REMEDIATION

FUND 100.

7042 VIRTUAL SCHOOLS GRANT

FUND 100.

7043 SCHOOL IMPROVEMENT - SECONDARY REDESIGN PROJECT

FUND 100.

7044 GRADUATION COACHES - HIGH SCHOOL

FUND 100.

7045 COMPREHENSIVE ACADEMIC PERFORMANCE SYSTEM (CAPS)

FUND 100.

7046 RESIDENTIAL TREATMENT CENTER GRANTS

FUND 100.

7047 GRADUATION COACHES - MIDDLE SCHOOL

FUND 100.

7048 GA SPECIAL NEEDS SCHOLARSHIP FUND - REIMBURSEMENT

SB 10 funds withheld from school districts but not used by students for tuition to private schools.
FUND 100. These funds can be used for QBE eligible expenditures.

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7049 STATE SCHOOL IMPROVEMENT SPECIALISTS - RESAS

To award grants to RESAs to employ school improvement specialists for the sole purpose of providing school improvement services to schools in Needs Improvement Level 4. State Funds. FUND 100.

7050 MATH AND SCIENCE SUPPLEMENT

FUND 100.

7051 MOVE ON WHEN READY GRANT

This grant is help cover the cost of the additional expenses associated with students participating in the Move on When Ready program. FUND 100.

7052 GEORGIA FOUNDATION FOR PUBLIC EDUCATION TEACHER OF THE YEAR GRANT

Grants to the District and State Teachers of the Year as awarded by the Georgia Foundation for Public Education.

7053 MOVE ON WHEN READY (MOWR) TRANSPORTATION GRANT

This transportation grant from the Georgia State Finance Commission (GSFC) provides funding for public high schools to use to increase the participation in the MOWR Program which encourages Dual Credit Enrollment for Eligible High School students, and is to be used to cover costs for transporting the eligible high school students to the appropriate postsecondary education location/campus as outlined in the high school's approved MOWR Transportation Grant application. FUND 100.

7054 SCHOOLWIDE CONSOLIDATION OF STATE, LOCAL, AND FEDERAL FUNDING SOURCE PROJECT

Funds for school systems participating in the schoolwide consolidation of federal, state, and local funding sources pilot project.

7060 RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT

FUND 100, 300 and 580-588.

7061 RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT1

FUND 100, 300 and 580-588.

7062 RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT2

FUND 100, 300 and 580-588.

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**7063 RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA)
GRANT3**

FUND 100, 300 and 580-588.

**7064 RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA)
GRANT4**

FUND 100, 300 and 580-588.

**7065 RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA)
GRANTS**

FUND 100, 300 and 580-588.

**8881 STATE/LOCAL EXPENDITURE REDUCTION OF CONSOLIDATED SCHOOLWIDE
PROGRAM EXPENDITURES**

Used to identify the allocation of expenditures from the consolidated Fund 150 to the participating federal funding sources. This program code is utilized as a contra-program code to the QBE state/local program codes utilized to report the consolidated activity.

9600 SCHOOL FOOD SERVICE OPERATIONS

Used to identify state/local/federal expenditures associated with the operation of the school food service program. Federal guidelines indicate all program income and other generated sources of revenue are treated as federal revenue in the operation of the Child Nutrition Cluster program. This program encompasses the National School Lunch Program, the School Breakfast Program, and the Food Distribution Program. All expenditures coded to this program code will be considered Federal expenditures for ESSA report card reporting. Any other grants associated with the School Food Service Operations that require separate tracking of expenditures will use the appropriate program code associated with that grant.

9990 MISC

Function

1000 INSTRUCTION

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Note: Counselors and Technology Specialists funded through QBE are allowable charges to this function for expenditure control purposes.

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2100 PUPIL SERVICES

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

2210 IMPROVEMENT OF INSTRUCTIONAL SERVICES

Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development. NOTE: Effective FY 2018, professional development costs for instructional staff will be coded to Function 2213. The description for 2210 will be modified after the FY 2017 close out process is completed.

2213 INSTRUCTIONAL STAFF TRAINING

Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.

2220 EDUCATIONAL MEDIA SERVICES

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

2230 FEDERAL GRANT ADMINISTRATION

Activities concerned with the demands of Federal Programs grant management. Federal Indirect Cost Charges should continue to be charged to 2300-880.

2300 GENERAL ADMINISTRATION

Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

2400 SCHOOL ADMINISTRATION

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

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2500 SUPPORT SERVICES - BUSINESS

Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

2600 MAINTENANCE AND OPERATION OF PLANT SERVICES

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

2700 STUDENT TRANSPORTATION SERVICE

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

2800 SUPPORT SERVICES - CENTRAL

Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

2900 OTHER SUPPORT SERVICES

All other support services not properly classified elsewhere in the 2000 series.

3100 SCHOOL NUTRITION PROGRAM

Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.

3200 ENTERPRISE OPERATIONS

Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.

3300 COMMUNITY SERVICES OPERATIONS

Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.

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4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES

Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other building equipment; and improvements to sites.

5000 OTHER OUTLAYS

Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.

5100 DEBT SERVICE

Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.

Object

Personal Services-Salaries

110 TEACHERS

The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.

111 SCHOOL BOARD MEMBERS SALARIES

The compensation paid to the members of the local board, if paid through payroll.

112 PREKINDERGARTEN TEACHER

The contract salary of full-time and part-time teachers or aides. Certified or non-certified teachers and aides of regular education pre-kindergarten students.

113 SUBSTITUTE/TEMPORARY EMPLOYEE

Portion of costs for work performed by employees of the school district who are hired on a temporary basis or as a substitute for any certified employee.

114 SUBSTITUTE/TEMPORARY EMPLOYEE

Portion of costs for work performed by employees of the school district who are hired on a temporary basis or as a substitute for any non-certified/classified employee.

115 EXTENDED DAY - TEACHERS

Salaries for a maximum of one hour in addition to the eight-hour work day for teachers to provide students with supplementary services.

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116 PROFESSIONAL DEVELOPMENT STIPENDS

Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally accredited institution, are awarded in accordance with an approved professional development plan.

117 EXTENDED YEAR

Additional time worked beyond the regular 190-day contract period.

118 ART, MUSIC, PE

SALARIES PAID FOR ART, MUSIC, FOREIGN LANGUAGE, PE SPECIALIST.

120 SUPERINTENDENT, RESA DIRECTOR, TECHNICAL INSTITUTE DIRECTOR

Contract salary of superintendent, RESA Director or AVTS Director. No other positions may be included in this object.

121 DEPUTY, ASSOC, ASSISTANT, AREA SUPERINTENDENT

Administrative officer who assists the chief executive officer of the school system.

130 PRINCIPAL

131 ASSISTANT PRINCIPAL

140 AIDES AND PARAPROFESSIONALS

Salaries of aides and paraprofessionals who assist in the classrooms or media centers.

141 SALARY OF SECRETARIAL STAFF

Salary of Secretarial Staff- (Account added for indirect cost calculation application).

142 SALARY OF CLERICAL STAFF

Salaries of clerical staff performing administrative support in any function.

143 RESEARCH PERSONNEL

Manages or is otherwise employed in any aspect of program research.

145 INTERPRETER

Interprets spoken communication for hearing-impaired students.

146 ATHLETICS PERSONNEL

Serves as or supports the system or school athletic program. Manages and directs the athletics/sports program for the school system.

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148 ACCOUNTANT

151 LEGAL PERSONNEL

Manages or is otherwise employed in any aspect of providing legal services for the school system.

161 TECHNOLOGY SPECIALIST

Assists teachers with incorporating various types of technology into the instructional program. Use function 2210 only if using job code 643 (Technology Director). Use function 1000 with job code 445.

162 PLANNING & EVALUATION PERSONNEL

Manages or is otherwise employed in any aspect of the selection, identification, or appraisal of the overall goals, priorities, and objectives of the school system.

163 SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN

Registered nurse who coordinates health care services and health education services among students, families, and community. Provides services to students with physical and health impairments including direct treatments, independent health care, parent and teacher consultations, and home visits.

164 PHYSICAL/OCCUPATIONAL/MOBILITY/SPEECH THERAPIST

Provides services to students to promote motor coordination, posture, proper positioning, mobility, and functional independence. Provides systematic techniques to orient students with visual impairments to their environments and help them move about independently. Speech-language pathologists (sometimes called speech therapists) assess, diagnose, treat, and help to prevent communication and swallowing disorders in students.

165 LIBRARIAN/MEDIA SPECIALIST

Manages the use, purchasing, inventory of teaching and learning resources including books, non-print media, and equipment.

166 YOUNG FARMER TEACHER

Teaches Agricultural Science to young farmers in the community.

171 TEACHER SUPPORT SPECIALIST/DIAGNOSTICIAN/AUDIOLOGI

Assists teachers with diagnosing students' learning problems and implementing instructional learning strategies. Provides diagnostic, evaluative, and support services for students with hearing impairments.

172 ELEMENTARY COUNSELOR

Counselor of students in grades P through 5.

173 SECONDARY COUNSELOR

Counselor of students in grades 6 through 12.

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174 SCHOOL PSYCHOLOGIST

Psychologist who measures and interprets students' intellectual, emotional, and social development, diagnoses educational disabilities, and collaborates in the planning of educational programs.

175 SCHOOL PSYCHOMETRIST

Measures the intellectual, social, and emotional development of students through the administration and interpretation of psychological tests.

176 SCHOOL SOCIAL WORKER

Assists other school personnel and family members in solving personal adjustment problems of students and improving school attendance.

177 FAMILY SERVICES/PARENT COORDINATOR

Supports the student, family, and school in the coordination and delivery of collaborative based community services.

178 GRADUATION COACH

Graduation Coaches 7044.

179 REHABILITATION COUNSELOR

Provides counseling, evaluations, or other services to secondary special education students for purpose of transition to post-secondary vocational placement.

180 BUS DRIVERS

Salaries of full and part-time bus drivers.

181 MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT

Maintenance technician for operating and maintaining building or grounds. Responsible for maintaining transportation fleet. Assists in transportation-related activities; includes bus monitors. Supports the campus security officer. Manages or is otherwise employed in warehousing and distribution.

184 SCHOOL NUTRITION PROGRAM CAFETERIA

Salaries of cafeteria managers, assistant managers, cafeteria workers or cashiers.

186 CUSTODIAL PERSONNEL

Responsible for the overall cleaning of the facility.

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190 OTHER MANAGEMENT PERSONNEL

Salaries which are not classifiable to one of the objects defined above. Director of Student Services, Director of Psycho-Educational Program, Director of Child Serve, Director of Curriculum/Instruction, Special Education Director, Kindergarten Director, Federal Programs Director, Title I Director, Director of GA Learning Resources System, Vocational Director(LUA), vocational Director(RESA), Youth Apprenticeship Director, Director of Media Services, Plant Operations Director or Manager, Transportation Director/Manager, Personnel/Human Resources Director, Community School Director/Coordinator, Community School Programs Director, Adult Education Director/Coordinator, Food Service Administrator, Social Services Case Manager.

191 OTHER ADMINISTRATIVE PERSONNEL

Assists with the collection, processing, and reporting of information. Information Services Personnel, Information Services Personnel - Instructional Services, Psycho-Educational Special Education Specialist, Special Education Specialist, Kindergarten Specialist, Instructional Supervisor, Staff Development Specialist, Information Services Personnel - General Administration, Information Services Personnel - School Administration, Vocational Supervisor (School Level), Information Services Personnel - Finance and Business Services, Finance & Business Service Personnel, Information Services Personnel - Maintenance and Plant Services, Information Services Personnel - Transportation, Information Services Personnel - Central Support Services, Human Resources Personnel, Public Relations Personnel, Information Services Personnel - Other Support Services, Information Services Personnel - School Food Service, After School Program Worker.

195 TERMINAL LEAVE PAYMENTS

Salary payments made to separating employees for terminal benefits and/or unused leave (terminal leave).

196 RETIREMENT INCENTIVE PAYMENTS

Incentive payments made to employees to encourage them to retire. These payments cannot be charged to a federal grant per OMB A-87. These payments shall be allocated to the federal grants through indirect costs. These expenditures must be charged to the General Fund.

199 OTHER SALARIES AND COMPENSATION

Salaries associated with job codes and duties not classified elsewhere.

Personal Services - Benefits

200 EMPLOYEE BENEFITS

Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employer benefits should include (but are not limited to) group insurance, social security, retirement, workers compensation, unemployment compensation and annuity plans.

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210 STATE HEALTH INSURANCE

Employer Share of State Health Insurance paid on behalf of the employee.

220 FICA

Employer Share of FICA paid on behalf of employee.

230 TEACHERS RETIREMENT SYSTEM

Employer share of TRS paid on behalf of employee.

240 EMPLOYEES RETIREMENT SYSTEM

Employer share of ERS paid on behalf of employee.

250 UNEMPLOYMENT COMPENSATION

Employer payment of Unemployment Insurance paid on behalf of employee.

260 WORKMEN COMPENSATION

Employer payment of Workmen Compensation premiums paid on behalf of employee.

270 ON BEHALF PAYMENTS

Payments made by the state of other governments on behalf of the school district that benefit active employees of the school district. An equal revenue amount should be recorded in revenue source codes 3911, 3912, 3913.

279 PENSION EXPENSE

Account to be used to record pension expense activity for TRS, ERS, PSERS and any local retirement systems for GASB 68 reporting requirements for the school districts. District-wide activity only. (Fund 9xx only).

280 BENEFIT IN LIEU OF SOCIAL SECURITY

Employer payment of Benefit in Lieu of Social Security paid on behalf of employee.

290 OTHER EMPLOYEE BENEFITS

Other Employee Benefits paid by employer on behalf of employee.

Purchased Professional & Technical Services

300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES

Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, therapists (physical/occupational/mobility/ speech), etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GDOE.

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310 CONTRACTED SERVICE -ADMINISTRATION

Services in support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax assessing and collecting services. (Usually used with functions 2230, 2300, 2400, and 2500).

311 SCHOOL BOARD MEMBERS PER DIEM

The compensation paid to the members of the local board when paid with vendor check. (Travel is paid in object 585).

321 CONTRACTED SERVICE - TEACHERS

322 CONTRACTED SERVICE - ART, MUSIC, P.E.

323 CONTRACTED SERVICE -COUNSELORS

324 CONTRACTED SERVICE -TECHNOLOGY SPECIALIST

330 CONTRACTED SERVICE -NURSING SERVICES

332 DRUG AND ALCOHOL TESTING, Fingerprinting

Expenditures for fingerprinting and drug/alcohol testing. Does not include physicals.

334 BUS DRIVER PHYSICALS

Expenditures for bus driver's physicals. Does not include drug and or alcohol testing.

340 PROFESSIONAL LEGAL SERVICES

Payments made to lawyers and attorneys, including retainer fees for services to be rendered.

361 PER DIEM AND FEES

Compensation on an hourly or daily fee basis for which the employer makes no payroll deduction. All employees are required to be compensated through payroll.

362 PER DIEM AND FEES - EXPENSES

Reimbursable costs such as travel, postage, telephone, etc. in connection with services rendered on a per diem basis.

Purchased Property Services

410 WATER, SEWER AND CLEANING SERVICES

Expenditures for services other than energy services supplied by public or private organizations. Examples are water and sewer services, purchased cleaning services, garbage services, and pest control services and grounds maintenance.

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430 REPAIR AND MAINTENANCE SERVICES

Expenditures for repairs and maintenance services not provided directly by school district personnel. This includes contracts and agreements covering the upkeep of buildings and equipment. Costs for renovating and remodeling are not included here, but are classified under object 720. Repair and maintenance services to buildings and equipment should be charged to function 2600 (Maintenance and Operation of Plant). Repairs and maintenance of buses should be charged to function 2700 (Student Transportation).

432 REPAIR AND MAINTENANCE SERVICES - TECHNOLOGY RELATED

Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (eg Personal computers and servers, main frames...) and software maintenance agreements for software already purchased.

441 RENTAL OF LAND OR BUILDINGS

Expenditures for leasing or renting land and buildings for both temporary and long-range use by the LUA.

442 RENTAL OF EQUIPMENT AND VEHICLES

Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use of the LUA.

443 RENTAL OF COMPUTER EQUIPMENT

Expenditures for leasing or renting of computer equipment including CPUs, storage devices, printers, input devices, word processors, or other equipment needed for electronic computing.

444 OTHER RENTALS

Expenditures for other rentals not classifiable under object 441 or 443.

490 OTHER PURCHASED PROPERTY SERVICES

Expenditures for other property services which are not classifiable to one of the objects described above.

Other Purchased Services

511 STUDENT TRANSPORTATION PURCHASED FROM ANOTHER LUA WITHIN STATE

Amounts paid to other school districts within the state for transporting children to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for rental of buses that are operated by school district personnel are recorded not here but under object 442. (Used only with function 2700)

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519 STUDENT TRANSPORTATION PURCHASED FROM OTHER SOURCES

Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. (Used only with function 2700)

520 INSURANCE (OTHER THAN EMPLOYEE BENEFITS)

Expenditures for all types of insurance coverage except employee benefits. Property insurance should be recorded in function 2600, transportation insurance in 2700 and fidelity bonds in 2300 and 2500. Liability insurance may be charged, as appropriate, to the functions indicated above.

530 COMMUNICATION

Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication, data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communication services to establish postage machine rentals, postage express delivery services and couriers.

532 COMMUNICATIONS ±WEB-BASED SUBSCRIPTIONS AND LICENSES

This category includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads). Expenditures for purchased software should be coded to object 612 if the software was not capitalized or object 735 if the purchased software is eligible for capitalization.

561 TUITION TO OTHER GEORGIA LUAs

Expenditures for tuition to other LUAs within the state of Georgia.

562 TUITION TO LUAs OUTSIDE GEORGIA

Expenditures for tuition to LUAs outside Georgia.

563 TUITION TO PRIVATE SOURCES

Tuition paid to private schools or organizations. Payments made to non-governmental entities for supplemental services would be included here.

569 OTHER TUITION

Tuition paid to state and other governmental organizations for specialized instructional services.

570 FOOD SERVICE MANAGEMENT

Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with food service operation. Direct expenditure by the school district for food, supplies, labor, and equipment would be charged to the appropriate object codes. (Used only with function 3100)

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580 TRAVEL - EMPLOYEES

Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. Consultants' travel is recorded in object 300. Travel for Board members should be included here if their salary is recorded in object 111.

585 TRAVEL - SCHOOL BOARD MEMBERS

Expenditures for transportation, meals, hotel and other travel-related expenses for board members, not classified as employees. If the board members are paid through salary Object code 111, then the board member travel must be paid against object 580.

591 COMMODITY HAULING (OUTSIDE CONTRACTS)

Expenditures to haul USDA commodities for use in the School Food Service Program or other feeding programs sponsored by the LUA such as the Child Care Food Program.

592 SERVICES PURCHASED FROM LUA WITHIN GEORGIA

Expenditures to another LUA within the state for services, other than tuition or transportation. RESA fees are included under object code 812. Regional or county library fees are included under object code 811.

593 PAYMENTS FOR PASS THROUGH FUNDS

Payments made by the school district to other entities for pass-through funds when the district is acting as the fiscal agent or grantor.

594 PAYMENTS TO CHARTER SCHOOLS

Payments made the school district to charter schools for their portion of state and local funds.

595 OTHER PURCHASED SERVICES

Expenditures for all other purchased services which are not classifiable under other codes. This includes services purchased from another LUA outside Georgia.

596 RESIDENTIAL FACILITIES

Residential Facilities.

597 SUBCONTRACTS AND SUB-AWARDS IN EXCESS OF THE FIRST \$25,000

Subcontracts and Sub-Awards in Excess of the First \$25,000.

Supplies

610 SUPPLIES

All supply items which cannot be properly classified as technology supplies, computer software, energy, food usage, textbooks or books and periodicals, as defined in Objects 611, 612, 620, 630, 641 and 642. This would include office supplies, paper, cleaning supplies, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.

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611 SUPPLIES - TECHNOLOGY RELATED

Technology-related supplies include supplies that are typically used in conjunction with technology related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles and iPads, that fall below the capitalization thresholds should be reported here or 616 - Expendable Computer Equipment. Purchased software costs below the capitalization threshold should be reported in 612 =Computer Software. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 532 Communications =Web-based Subscriptions and Licenses.

612 COMPUTER SOFTWARE

Expenditures for the purchase of computer software which has already been developed. Contracted services for developing software would be recorded in object 300.

615 EXPENDABLE EQUIPMENT

Items purchased with a per-unit cost of less than \$5000, which might otherwise be classified as "equipment" rather than "supplies". Examples: calculators, chairs, tables, projectors, video-cassette recorders, etc. An inventory of these items should be maintained for control purposes.

616 EXPENDABLE COMPUTER EQUIPMENT

Items purchased or Lease-Purchased with a per-unit cost of less than \$5000, which might otherwise be classified as "equipment" rather than "supplies." Examples: Printers, Disk Drives, computers, etc...

620 ENERGY

Expenditures for energy, including electricity, gas, oil, coal, gasoline, diesel fuel, and other services from public or private utilities.

630 PURCHASED FOOD

Food purchased for use in the School Nutrition Program.

635 FOOD ACQUISITIONS - USDA

The value of donated commodities received from the USDA.

640 DIGITAL/ELECTRONIC TEXTBOOKS

Expenditures for the purchase of digital/electronic textbooks and workbooks used in the classroom or as instructional materials (including any licensing and software fees for these materials). Also would include the software licenses and fees for subscriptions for instructional materials over the Internet (such as downloads). For example, an electronic alternative to hardcopy textbook or workbook.

641 TEXTBOOKS - PRINTED

Expenditures for the purchase of printed (hardcopy) textbooks and workbooks used in the classroom. The cost of binding and repairing textbooks is reported here also.

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642 BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS

Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books. The cost of binding and repairing reference books in the Media Center is reported here.

Property

710 LAND ACQUISITION AND DEVELOPMENT

Expenditures for the purchase or acquisition of land and the improvements thereon.

715 LAND IMPROVEMENTS

Expenditures for improvements of land including grading, landscaping, sidewalks, driveways, retaining walls, hydrant installation, initial surfacing and soil treatment of athletic fields, fences and underground storage tanks (not a part of building service systems).

720 BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEMENT

Expenditures for acquiring existing buildings and for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings. Buildings built and alterations performed by the LUA's own staff are charged to Objects 190, 200, 610 and 730 as appropriate.

730 PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPUTERS

Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. To be charged to equipment, an item must meet the following criteria: a. The cost must be \$5,000 or more per unit. b. The life expectancy must be more than one year.

732 PURCHASE OR LEASE-PURCHASE OF BUSES

Expenditures for purchase or lease-purchase of buses to transport students are recorded under this code.

734 PURCHASE OR LEASE-PURCHASE OF EQUIPMENT - TECHNOLOGY RELATED

Expenditures for technology-related equipment and technology infrastructure. These cost include those associated with the purchase or lease-purchase of network equipment, servers, PCs, printers, other peripherals, devices and wiring/cables/network switches (network infrastructure). Items charged here must meet the two criteria noted in object 730 for equipment purchases.

735 PURCHASE OF SOFTWARE TO BE CAPITALIZED

Expenditures for the purchase of software used for education or administrative purposes that exceed the district's capitalization threshold. All purchases under the threshold should be charged to object 612.

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740 DEPRECIATION EXPENSE-LAND IMPROVEMENTS

The portion of the cost of land improvements which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

742 DEPRECIATION EXPENSE-BUILDINGS

The portion of the cost of buildings which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

744 DEPRECIATION EXPENSE-EQUIPMENT

The portion of the cost of equipment which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

746 DEPRECIATION EXPENSE-BUSES

The portion of the cost of busses which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

748 DEPRECIATION EXPENSE-COMPUTERS

The portion of the cost of computers which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

750 PURCHASE OF INFRASTRUCTURE

Expenditures for the purchase/installation of infrastructure assets. These items include water/sewer systems, roads, bridges, and other capital items that have significantly longer useful lives than other assets.

781 AMORTIZATION EXPENSE - INTANGIBLE ASSETS

The portion of the cost of an intangible asset which is charged as an expense during a particular period. In accounting for amortization, the cost of an intangible asset is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

Other Objects

810 DUES AND FEES

Expenditures for registration fees, dues for systems' or individuals' membership in professional or service organizations, or for various fee charges. (Only fees paid to a paying agent for services in connection with bonded indebtedness are recorded in function 5100).

811 REGIONAL OR COUNTY LIBRARY DUES

FUNCTION 2220 - (Account added for indirect cost calculation application).

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812 RESA FEES

RESA Membership fees should be charged to function 2900. Other RESA Contracts should be charged to appropriate Function. Repairs and Maintenance Contracts can be charged to Object 430.

830 INTEREST

Expenditures for interest on notes payable or bonds.

831 REDEMPTION OF PRINCIPAL

Expenditures to retire bonds (including current and advance refundings) and long-term loans.

833 AMORTIZATION OF BOND ISSUANCE AND OTHER DEBT RELATED COSTS

Expenses in connection with the amortization of bond and other debt issuance costs, including lease purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds. This code is used in Proprietary and Fiduciary funds only. Also used on the Entity Wide statements.

834 AMORTIZATION OF PREMIUM AND DISCOUNT ON ISSUANCE OF BONDS

Expenses amortized as debt premium and/or discount in connection with the issuance of debt. This accounts is used in Proprietary and Fiduciary funds only and also on the Entity Wide Statements. An additional revenue account 6200 has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain rates (or where only credits may reported for revenue codes and only debits for expenditure codes). However, account 834 may be used to record all discount and premium amortization (reported as a contra revenue). (Used only with function 5100).

880 FEDERAL INDIRECT COST CHARGES

Expenditures to record the indirect costs permitted under Federal grant administration rules and approved by the GDOE. The offsetting revenue will be recorded in General Fund, Revenue Source 1990.

881 SCHOOLWIDE SCHOOLS

Use to allocate costs from Fund 400 to participating federal grants. The system wide total for Object 881 should always have a zero balance.

890 OTHER EXPENDITURES

Expenditures for goods and services not otherwise classified above, such as reimbursement for college courses. For the DE Form 0046, detail is required if the Object 890 expenditures in a function exceed 10% of that function total.

Other Uses

930 OPERATING TRANSFERS TO OTHER FUNDS

Amounts transferred to another fund. The offsetting transaction will be recorded in Revenue Source 5200 in the fund to which the transfer is made.

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950 SPECIAL ITEMS

Used to classify items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. Examples would include sales of certain government capital assets; significant forgiveness of debt.

960 EXTRAORDINARY ITEMS

Used to classify items in accordance with APB Opinion No. 30. Included are transactions or events that are both unusual in nature and infrequent in occurrence. Examples would include the significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; costs related to an environmental disaster.

990 OTHER USES

Other uses of funds which are not properly classifiable as expenditures but require budgetary or accounting control.

¹ Refer to GADOE for complete listing at <http://www.gadoe.k12.ga.us>

**Muscogee County School District
GENERAL FUND
Year-over-Year Expenditures Comparison, FY 2019 to FY 2020**

Refer to following worksheets.