

Calculation Guide for the 2021 Per Pupil Expenditure



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"Educating Georgia's Future"



**Governor's Office of
Student Achievement**

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Introduction

In February 2021, the Georgia Department of Education (GaDOE) and the Governor’s Office of Student Achievement (GOSA) will release the 2021 per pupil expenditure (PPE) for the 2020-2021 school year for each school district and school in the state. This is the PPE calculation that is typically used to determine the Financial Efficiency Star Rating (FESR); however, the full FESR calculation cannot be calculated for the 2020-2021 school year.

O.C.G.A. §20-14-3 requires GOSA, in coordination with GaDOE, to create a financial efficiency rating. The law requires that GOSA and the GaDOE collaborate to “adopt and annually review, and revise as necessary, indicators of the quality of learning by students, financial efficiency, and school climate for individual schools and for school systems.” Financial efficiency “may include an analysis of how federal and state funds spent by local school systems impact student achievement and school improvement, and components used to determine financial efficiency may include actual achievement, resource efficiency, and student participation in standardized testing.” Although the full FESR calculation cannot be completed, the PPE calculation can be completed with available data and will maintain the continuity of that element of the overall requirements.

The following calculation guide details the steps used to calculate the PPE. The first section includes a brief overview of the funding process for Georgia public schools and lists the included and excluded expenditures. The second section details how the number of full-time students is calculated. The third section describes how the PPE is calculated, followed by a discussion of the release procedure.

Overview of Expenditures Data

Funding Sources

School districts are funded with state revenue based on the Quality Basic Education Act funding formula, referred to in this document as QBE.¹ The funding formula considers the full-time equivalent (FTE) student enrollment that is reported by each district.² State funding is based on the needs of each district based on the number and characteristics of students the district serves, as well as categorical grants for various programs. Complete details of the funding formula can be found on [GaDOE's website](#).

Additional funding sources for school districts in the State of Georgia include local property taxes, state grants outside of QBE, and federal grants. Federal Title I and special education grants are two prominent examples.

With the exception of the exclusions listed [on pages 4-6](#), the PPE calculation uses expenditures from all revenue sources.

Explanation of School District Financial Expenditures

The following section describes the data used to calculate the PPE, including an overview of state accounting, and lists the expenditure categories that are excluded from the calculation.

Data Used

Each school district is required to submit a financial report, commonly referred to as the DE046, to the GaDOE for the fiscal year ending June 30. The financial report is required to be reported in accordance with the Local Units of Administration (LUA) [Chart of Accounts](#). Each September, school districts collect financial data for the previous fiscal year. For example, the September 2021 financial data collection includes data from FY21 (July 1, 2020, through June 30, 2021).

LUA State Chart of Accounts

School districts record expenditures using a uniform state chart of accounts.³ Districts are required to submit their fiscal year-end financial report (DE046) with all expenditures correctly coded to the uniform state chart of accounts. Each expenditure has an associated Fund, Function, Program and Object code.

Fund – Governmental accounting systems are organized and operated on a fund basis. Each school district and commission charter school is considered a local unit of administration (LUA) for accounting purposes. All of the individual funds of an LUA are first classified by category and then by generic fund type within each category.

¹ The funding formula is set forth in OCGA §§20-2-161, 20-2-162, 20-2-164, 20-2-165, and 20-2-166. Chapter 24 of the *Financial Management of Georgia Local Units of Administration* handbook provides a brief description of the QBE Funding formula.

² The FTEs used for the calculation take an average of the March and October counts, then compare the average percentage of growth from the previous October.

³ The state schools (Atlanta Area School for the Deaf, Georgia Academy for the Blind, and Georgia School for the Deaf) do not report their financial information separately using the LUA Chart of Accounts. The state schools are operated by the Georgia Department of Education. Therefore, the financial activity of the state schools is reported in the State of Georgia Budgetary Compliance Report but not in the data file used to calculate the PPE. As a result, these schools will not receive a PPE.

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Except for QBE accounting in the general fund, the LUA has flexibility to establish sub-funds as needed to identify projects or programs within a fund. Fund accounting must include revenue, expenditure accounts, and a balance sheet for each project or program within a fund.

Most expenditures fall into four generic fund types: General, Special Revenue, Capital Projects and Debt Service. Financial activity is further categorized by the following:

Function – The function describes the activity for which a service or material is acquired. Functions are classified into five broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Other Outlays.

Program Codes – Program codes are used to accumulate the data for the functions used in QBE program accounting and for required reporting of QBE programs and other programs as specified by GaDOE. The program codes identify specific grant sources and uses. This calculation allows districts and commission charters to identify the expenditures related to specific grants.⁴

Object Codes – Object codes are used to describe the service or commodity obtained as the result of a specific expenditure, such as State Health Insurance for employees, Teachers Retirement System and supplies. With the exception of payments to charter schools, the object code field is not used because the fund, function, and program categories provide sufficient information for this purpose.

Expenditures Excluded from the PPE

The funds, functions, and program codes listed below are excluded from the PPE calculation. In general, expenditures that do not directly affect the K-12 population, those associated with food and facility construction, and expenditures that cannot be associated with a specific year are omitted from the PPE calculation. Additionally, expenditures for students that are outside of the district’s enrollment zone are excluded from the calculation. Detailed justification for each is listed in the table below. Any fund, function, or program code not listed below is included in the PPE calculation.

Excluded Codes		
Code	Fund Type	Justification
200	Debt Service	Principal, interest and associated fees for general, long-term debt can be tied to expenses over multiple years.
3XX	Capital Projects	Construction of major capital facilities occurs over many years. Designation to one year would disproportionately add to that year’s total expenditures.
480	USDA Summer Food Program	These expenditures are for food.
500	School Activity Accounts	These funds are largely raised from local donations.
510	Adult Education	These expenditures are targeted at populations that are outside of K-12.
514	Head Start	
530	GLRS Grant	For some districts, these expenditures for Georgia Learning Resources System (GLRS) are charged to the RESA. For others, they are charged to the school/district. The programs serve students outside of the district’s enrollment area.
532	GNETS Program	For some districts, these expenditures for Georgia Network for Educational and Therapeutic Support (GNETS) are charged to the RESA. For others, they are charged to the

⁴ See appendix for a list of program codes associated with either Federal or State and Local expenditures.

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		school/district. The programs serve students outside of the district's enrollment area.
560	Pre-Kindergarten-Lottery	These expenditures are targeted at populations that are outside of K-12.
600, 608, 690	School Nutrition Service Fund	These expenditures are for food.
659	School Nutrition Service Fund – Charter Schools	These expenditures are for food.
693	Enterprise Fund	These funds are largely raised from local donations.
7XX	Trust and Agency Funds	Schools/districts do not often have control over expenditures from trust and agency funds.
800, 801	General Fixed Assets	These expenditures are for fixed assets that are tied to expenses that benefit multiple years.
859	Capital Assets – Governmental Funds – Charter Schools	These expenditures are for fixed assets that are tied to expenses that benefit multiple years.
900	General Long-Term Debt - Governmental Funds	Principal, interest and associated fees for general, long-term debt and end-of-year balances are tied to expenses over multiple years.
902	Pension Activity – Governmentwide	Districts account for the governmentwide pension activity in this fund. This is a long-term debt account and does not affect current financial resources.
904	Other Post-Employment Benefits (OPEB) – Governmentwide	Districts account for the governmentwide OPEB activity in this fund. This is a long-term debt account and does not affect current financial resources.
959	General Long-Term Debt – Governmental Funds – Charter Schools	Principal, interest and associated fees for general, long-term debt can be tied to expenses over multiple years.

Code	Function Type	Justification
0004	End of Fiscal Year Balance Function	These funds are not applied to expenditures during the year. This account represents a control total for ending fund balance, and is not an expenditure, but uses that placeholder in the report submitted by the LUAs.
2700	Student Transportation	Transportation funds vary by size, geography and enrollment of district.
3100	School Nutrition	These expenditures are for food.
4000	Facilities Acquisition and Construction Services	Construction of major capital facilities occurs over many years. Designation to one year would disproportionately add to that year's total expenditures.
5000, 5100	Other Outlays/Debt Service	Principal, interest and associated fees for general, long-term debt and end-of-year balances can be tied to expenses over multiple years

Code	Program Type	Justification
1540	Georgia Prekindergarten Program	These expenditures are targeted at populations that are outside of K-12.
1730	Striving Readers Birth-5	
1736	L4GA – Birth through Age 5	
1860	USDA Summer Food Program	These expenditures are for food.
2620	Pre-School Disability Services Grant	These expenditures are targeted at populations that are outside of K-12.

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2820	Pre-School- Regular Project, Special Education	These expenditures are targeted at populations that are outside of K-12.
6030, 6040	Head Start	

Code	Object Type	Justification
594*	Payments to Charter Schools	These expenditures represent payments from the district to local charter schools based on their QBE allotment and contract agreement. The expenditures are not the actual expenditures of the charter school.

**The school must report expenditures incurred by the local charter school in Fund 599 to remove the expenditures in object code 594. Otherwise, the expenditures reported in object code 594 will be considered expenditures of the local charter school.*

School Codes Excluded from the PPE Calculation

In the annual financial report, expenditures are listed by school code. These four-digit codes are unique to each school in the district. In addition to schools, the financial report also contains expenditures for other programs that also have school codes. For example, central office expenditures are listed under school code 8010. Transportation facilities, maintenance facilities, some pre-K programs, alternative programs, career academy programs, and new school facilities are other examples of programs that have school codes.

The following school codes are excluded from the PPE:

Code	School Code Type	Justification
8012	Transportation Facility	Transportation funds vary by size, geography and enrollment of district.
8015	Consolidated School Nutrition	These expenditures are for food.
Varies by District**	Residential Treatment Center/Program	These expenditures are for residential treatment centers or programs that may serve students from outside the district.

**Based on a list generated annually by GaDOE.

Allocation of Expenditures of College and Career Academies

The expenditures of College and Career Academies (CCAs) are distributed to all high schools in the district based on proportional enrollment in grades 9-12.⁵ If a CCA serves multiple districts, the expenditures are distributed to all high schools in those districts. For the purposes of PPE, CCAs are programs identified by GaDOE’s Policy Division. CCAs that report FTE are considered schools, and the expenditures from these schools are not redistributed.

Allocation of Expenditures of Alternative Programs

The expenditures of alternative programs are distributed to all schools in the district that serve students in the same grade cluster (elementary, middle and high) based on proportional enrollment in those grade clusters. For the purposes of PPE, alternative programs are identified using a crosswalk provided by

⁵ A high school is defined as a school serving any students in grades 9-12 during the October FTE count.

GaDOE's Facilities Division. Alternative programs have the following instructional purposes, regardless of whether the program is marked as open or closed:

- GNETS,
- Non-Traditional,
- Non-Traditional School, and
- Blank.

The expenditures for these programs are allocated to the schools which serve the same grade bands including charter schools, unless:

- the district did not provide the grade configuration for the program;
- the program serves all three grade bands; or
- the program serves only pre-K.

If any of the above three criteria are met, the expenditures are assigned to centralized costs.

Allocation of Centralized Costs

For the school PPE, a school's total expenditures are the sum of the school-level expenditures and the school's share of the centralized costs. These centralized costs are comprised of expenditures allocated at the district level (e.g., central office and maintenance expenditures) and expenditures for schools that do not have October FTE counts (e.g., expenditures coded to facilities), except for expenditures for CCAs and alternative programs, as discussed above.

For locally approved charter schools, the centralized cost calculation is 3% of the school's total included expenditures (less the estimated 3% received from the district). Local charter schools receive a variety of services from districts depending on each school's agreement, but in most cases, those services are significantly fewer than those provided to the traditional schools. Each year, districts transfer funds for operation to charter schools via object code 594, and districts are entitled to deduct up to 3% of this amount to cover any services provided by the district. Based on this ability, the formula for the local charter schools is 3% of the total included expenditures using the following formula:

$$\text{Centralized Cost Allocation to Local Charter} = \text{Total Included Expenditures} \div 0.97 * 0.03$$

While not all districts withhold 3% for services, this method will ensure that the total cost of services assigned to the school does not exceed the 3% maximum. The formula for calculating PPE for locally approved charter schools is as follows:⁶

$$\text{Local Charter School PPE} = \frac{\text{school expenditures} + 3\% \text{ of transfer from district}}{\text{Fall FTE enrollment}}$$

To be considered a local charter school, the school must be a startup local charter school with a site allotment or have positive expenditures in object code 594.

To calculate the remaining district centralized costs for traditional schools, the following formula is used:

⁶ School expenditures refers to those expenditures assigned to the local charter schools only, not additional expenditures due to CCAs or alternative programs.

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$$\begin{aligned} &\text{Total District Centralized Costs} - \text{Sum of Centralized Cost Allocation to Local Charters} \\ &= \text{District Costs Divided Among Traditional Schools} \end{aligned}$$

These centralized costs are allocated to all non-charter schools within a district (that have expenditures and FTE enrollment counts) based on their share of the districts' Fall FTE Enrollment in grades K-12. Please note the enrollment counts for the Residential Treatment Centers, schools with no reported expenditures, and locally approved charter schools that report expenditures in object 594 are removed from the district total enrollment for this calculation. The total of both the school-level expenditures and the allocated district expenditures are then divided by the Fall FTE enrollment to determine that school's PPE for the year, using the following formula:⁷

$$\text{Traditional School PPE} = \frac{\text{school expenditures} + ((\text{district expenditures} - \text{sum of centralized costs to local charters}) * \text{proportional enrollment percentage})}{\text{Fall FTE enrollment}}$$

Full-Time Equivalent (FTE) Student Counts

To calculate PPE, GOSA uses the FTE counts for K-12 students that are reported for each district and school in October of the fiscal year under review.⁸ The 2020 PPE is calculated using the FTE count submitted by each district in October 2019.⁹

PPE Calculation Steps

District PPE

Using the annual financial report submitted by each school district, complete the following steps to obtain the PPE amount for each district:¹⁰

1. Drop the excluded funds, functions, programs and objects ([see table above](#)).
2. Drop the excluded school codes ([see table above](#)).
3. Disaggregate expenditures into Federal and State/Local expenditures ([see appendix below](#)).¹¹
4. Sum the expenditures for each school code (school's expenditures).
5. Merge expenditures with the October FTE counts.
6. Determine the amount of the centralized costs (district total centralized costs). This includes any school code that does not have K-12 FTE counts.

⁷ FTE counts from RTCs and schools with no reported expenditures are removed from the district enrollment counts.

⁸ FTE counts from RTCs and schools with no reported expenditures are removed from the district enrollment counts.

⁹ The October FTE Counts can be located on GaDOE's website at https://app3.doe.k12.ga.us/ows-bin/owa/fte_pack_enrollgrade.entry_form.

¹⁰ PPE calculations utilize the following rounding rules:

- Dollar amounts are rounded to the nearest cent (e.g., \$100.24).
- Enrollment percentages are rounded to the nearest hundredth (e.g., 45.55%).

¹¹ If Federal and State/Local expenditures do not add up to total expenditures, then calculate Federal expenditures as State/Local expenditures = Total expenditures – Federal expenditures.

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7. Determine the district enrollment number. This number is the sum of the Fall FTE enrollment counts for the schools that have expenditures but are not counted as district expenditures as defined above.¹²
8. Sum all of the schools' expenditures to obtain the total expenditures for the district.
9. Divide the total expenditures by the district enrollment number to obtain the PPE. Round this number to the nearest cent.

School PPE

To obtain the PPE for each school:

1. Drop the excluded funds, functions, programs and objects ([see table above](#)).
2. Drop the excluded school codes ([see table above](#)).
3. Disaggregate expenditures into Federal and State/Local expenditures ([see appendix below](#)).¹³
4. Sum the expenditures for each school code (school's expenditures).
5. Merge with the October FTE counts.
6. Allocate the CCA expenditures to high schools based on proportional high school enrollment.
7. Allocate the expenditures for alternative programs to schools that serve students in the same grade cluster(s) based on proportional enrollment in those clusters.¹⁴
8. Determine the amount of the centralized costs (district total centralized costs). This includes any school code that does not have K-12 FTE counts, except for CCAs and alternative programs.
9. Calculate the centralized cost allocation to local charter schools (local charter school centralized costs). Subtract these amounts from the district total centralized costs.
10. Determine the district enrollment number. This number is the sum of the Fall FTE enrollment counts for the schools that have expenditures but are not counted as district expenditures as defined above, or as local charter schools.¹⁵
11. For non-charter schools, generate the percentage of total district enrollment for each school that has expenditures. The percentage of total district enrollment is rounded to the second decimal place (e.g., 13.56% or .1356). Allocate the district expenditures to the schools based on their percentage of total district enrollment. Round this dollar amount to the nearest cent. Add this amount to the school's expenditures to obtain the school's total expenditures.
12. For charter schools, obtain the total expenditures by adding the school's expenditures with the local charter school centralized costs.
13. Divide the total expenditures by the Fall FTE count to obtain the PPE. Round this number to the nearest cent.

¹² This number may differ from the total FTE count for the district because some schools with FTE counts do not report expenditures. The FTE counts for schools without expenditures are not counted in this step. FTE counts from RTCs and local charter schools are also excluded.

¹³ If Federal and State/Local expenditures do not add up to total expenditures, then calculate Federal expenditures as $\text{State/Local expenditures} = \text{Total expenditures} - \text{Federal expenditures}$.

¹⁴ Unless the program serves pre-k only, all three grade bands, or no grade configuration is provided. If any of these conditions are met, program expenditures are assigned to centralized costs.

¹⁵ This number may differ from the total FTE count for the district because some schools with FTE counts do not report expenditures. The FTE counts for schools without expenditures are not counted in this step. FTE counts from RTCs and local charter schools are also excluded.

Release of the PPE

The district-wide and school-level PPE data will be released in the Financial Review Application included in the GaDOE secure file portal. The Superintendent and the Financial Review Coordinator will have the opportunity to review the district-level expenditure calculation and provide a management response that will be published on GaDOE's website. Instructions for reviewing the expenditure data and providing a management response will be released in a separate document.

APPENDIX

Federal and State/Local Expenditures

The following table provides the codes associated with relevant Federal and State/Local expenditures:

State/Local or Federal	Code	Program Description
State/Local	1011, 1013	KINDERGARTEN
State/Local	1021	PRIMARY GRADES PROGRAM 1-3
State/Local	1023	PRIMARY GRADES PROGRAM 1-3 - LOCAL
State/Local	1031	MIDDLE GRADES PROGRAM 6-8
State/Local	1033	MIDDLE GRADES PROGRAM 6-8 - LOCAL
State/Local	1041	HIGH SCHOOL GENERAL EDUCATION PROGRAM 9-12
State/Local	1043	HIGH SCHOOL GENERAL EDUCATION PROGRAM 9-12 - LOCAL
State/Local	1051	UPPER ELEMENTARY GRADES PROGRAM 4-5
State/Local	1053	UPPER ELEMENTARY GRADES PROGRAM 4-5 - LOCAL
State/Local	1061, 1063	KINDERGARTEN EARLY INTERVENTION PROGRAM
State/Local	1071	PRIMARY GRADES EARLY INTERVENTION PROGRAM 1-3
State/Local	1073	PRIMARY GRADES EARLY INTERVENTION PROGRAM 1-3 - LOCAL
State/Local	1081	MIDDLE SCHOOL PROGRAM 6-8
State/Local	1083	MIDDLE SCHOOL PROGRAM 6-8 - LOCAL
State/Local	1091	PRIMARY GRADES EARLY INTERVENTION PROGRAM 4-5
State/Local	1093	PRIMARY GRADES EARLY INTERVENTION PROGRAM 4-5 - LOCAL
State/Local	1100	TWENTY DAYS ADDITIONAL INSTRUCTION
State/Local	1111	SECONDARY GENERAL LABORATORY
State/Local	1210	STAFF DEVELOPMENT (FUNCTION 2210 ONLY)
State/Local	1211	PRINCIPAL STAFF & PROFESSIONAL DEVELOPMENT
State/Local	1310	MEDIA CENTERS (FUNCTION 2220 ONLY)
State/Local	1320	PUPIL TRANSPORTATION
State/Local	1351, 1353	ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL) PROGRAM
State/Local	1390	MENTOR TEACHER STATE/LOCAL GRANT
State/Local	1430	GOVERNOR'S DISCRETIONARY AWARDS
State/Local	1445	ON BEHALF PAYMENTS
State/Local	1450	INDIRECT COST - CENTRAL ADMIN
State/Local	1455	INDIRECT COST - SCHOOL ADMIN
State/Local	1457	INDIRECT COST - FACILITIES M AND O
State/Local	1465	STUDENT ACHIEVEMENT GRANT
State/Local	1490	SPARSITY GRANT
State/Local	1500	NURSES
State/Local	1555	NURSING SERVICES – MEDICAID REIMBURSEMENT
State/Local	1525	GSBA SAFE SCHOOL GRANT
State/Local	1540	GEORGIA PREKINDERGARTEN PROGRAM
State/Local	1542	PRE-K TRANSITION COACH GRANT
State/Local	1544	SUMMER TRANSITION PROGRAM
State/Local	1545	CLASSROOM SUPPLIES FOR PRE-K CFDA 93.575

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State/Local	1546	CLASSROOM TECHNOLOGY ENHANCEMENT (CCDBG)
State/Local	1570	MIDDLE SCHOOL AFTER SCHOOL PROGRAM
State/Local	1572	MIDDLE SCHOOL SUMMER REMEDIAL PROGRAM
State/Local	1580	REMEDIAL SUMMER HIGH SCHOOL
State/Local	1600	PRINCIPAL SUPPLEMENTS
State/Local	1620	TECHNOLOGY TRAINING -LOTTERY
State/Local	1631	CHARTER SCHOOLS - FACILITIES FUNDING
State/Local	1638	CHARTER SYSTEM GRANT
State/Local	1640	MENTORING PROGRAM – MIDDLE SCHOOLS
State/Local	1642	ACADEMIC COACHES
State/Local	1660	CAPITAL OUTLAY - EXCEPTIONAL GROWTH
State/Local	1664	CAPITAL OUTLAY - RENOVATIONS - BOND FUNDS
State/Local	1667	TECHNOLOGY INFRASTRUCTURE
State/Local	1668	TECHNOLOGY TO SUPPORT DIGITAL LEARNING BONDS
State/Local	1682	CAPITAL OUTLAY - SCHOOL RENOVATION - SCHOOLS
State/Local	1690	SCHOOL SAFETY GRANT
State/Local	1695	SCHOOL SECURITY GRANT – 2019-2020
State/Local	1710	GEORGIA COMMUNITIES IN SCHOOLS DROPOUT PREVENTION
State/Local	1712	TECHNOLOGY CENTERS - STATE FUNDS
State/Local	1740	PAY FOR PERFORMANCE - STATE GRANT
State/Local	1741	SCHOOL IMPROVEMENT - CRCT REMEDIATION
State/Local	1858	CHILDREN'S INTERVENTION SERVICES
State/Local	1880-1889	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL
State/Local	1890-1898	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS
State/Local	1899	SECOND STEP SOCIAL-EMOTIONAL LEARNING
State/Local	1921	CARING COMMUNITIES FOR CHILDREN AND FAMILIES
State/Local	1932	CHILDREN AND YOUTH COORDINATING COUNCIL - OTHER PROGRAMS
State/Local	1934	FOREIGN LAUGUAGE, ELEMENTARY MODEL PROGRAM
State/Local	1935	ELEMENTARY FOREIGN LANGUAGE RESEARCH
State/Local	1936	CHILDREN AND YOUTH COORDINATING COUNCIL
State/Local	1937	DUAL IMMERSION GRANT
State/Local	1942	GEORGIA COUNCIL FOR THE ARTS - OTHER PROGRAMS
State/Local	1960	GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS - LOCAL ASSISTANCE GRANTS
State/Local	1963	MISCELLANEOUS ASSISTANCE GRANTS
State/Local	1972	FRESH FRUIT AND VEGETABLES - OPERATING
State/Local	2011	SPECIAL EDUCATION PROGRAMS
State/Local	2021-2063	SPECIAL EDUCATION CATEGORIES I-V
State/Local	2090	SPECIAL EDUCATION LOW INCIDENCE - STATE GRANT
State/Local	2111, 2113	PROGRAM FOR INTELLECTUALLY GIFTED STUDENTS: CATEGORY VI
State/Local	2211, 2213	REMEDIAL EDUCATION PROGRAM
State/Local	2310	TUITION FOR MULTI-HANDICAPPED CHILDREN
State/Local	2410	BUS REPLACEMENT
State/Local	2411	PUPIL TRANSPORTATION - STATE BONDS

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State/Local	2510	REGIONAL EDUCATIONAL SERVICES (RESA)
State/Local	2512	RESA - EDUCATIONAL TECHNOLOGY CENTER SERVICES
State/Local	2514	RESA - MATH MENTOR STATE GRANT
State/Local	2515	RESA ELA - PROFESSIONAL LEARNING
State/Local	2516	FY15 GRANT FOR RESA SCHOOL CLIMATE SPECIALIST POSITIONS
State/Local	2610	SED - STATE TEACHER EDUCATION GRANT
State/Local	2620	PRESCHOOL HANDICAPPED STATE GRANT
State/Local	2710	GEORGIA LEARNING RESOURCES SYSTEMS (GLRS) - STATE GRANT
State/Local	2720	FAMILY CONNECTION - DHR GRANTS
State/Local	2721	MH/MR SUBSTANCE ABUSE AND VIOLENCE PREVENTION.
State/Local	2724	FAMILY CONNECTION - OTHER PROGRAMS
State/Local	2725	FAMILY CONNECTION - CHILDREN'S TRUST - SCHOOL LINKED HEALTH SERVICES
State/Local	2730-2732	FOR USE WITH OTHER DHR GRANTS
State/Local	2810	RULE 10 - SPECIAL EDUCATION (SUPPORT COSTS)
State/Local	3011	VOCATIONAL LABORATORY PROGRAM 9-12
State/Local	3013	VOCATIONAL LABORATORY PROGRAM 9-12 - LOCAL
State/Local	3019	VOCATIONAL SUPERVISORS
State/Local	3037	FY97 (1996), VOCATIONAL EQUIPMENT NEW CONSTRUCTION
State/Local	3042	DUAL ENROLLMENT
State/Local	3123	AG STATE LEADERSHIP GRANT
State/Local	3214	INDUSTRY CERTIFICATION, VOCATIONAL EDUCATION
State/Local	3471	VOCATIONAL EDUCATION - CAREER CENTER
State/Local	3510	CTAE - MIDDLE SCHOOL SUPPORT GRANT
State/Local	3512	AREA TEACHER GRANT
State/Local	3521	YOUNG FARMERS
State/Local	3523	CAMPS
State/Local	3524	AGRICULTURE PROGRAMS - STATE FUNDS - FOOD PROCESSING
State/Local	3526	EXTENDED YEAR, VOCATIONAL STATE GRANT FUNDS
State/Local	3529	EXTENDED YEAR AG.
State/Local	3532	VOCATIONAL CONSTRUCTION RELATED EQUIPMENT - STATE BOND FUNDS
State/Local	3536	CTAE CONNECT GRANT BOND FUNDS
State/Local	3540	APPRENTICESHIP - SPEC APPROP
State/Local	3550	VOCATIONAL INDUSTRY CERTIFICATION STATE
State/Local	3551	VOCATIONAL CONSTRUCTION RELATED EQUIPMENT-STATE FUNDS
State/Local	3553	EXTENDED DAY-AGRICULTURE
State/Local	3554	EXTENDED DAY-TECHNOLOGY/CAREER
State/Local	3555	FHA-FCCLA PROJECT
State/Local	3556	TECHNOLOGY/CAREER-OTHER
State/Local	3557	VOCATIONAL STUDENT ORGANIZATION PROJECTS.
State/Local	3560	AGRICULTURE - MIDDLE SCHOOL EXTENDED DAY
State/Local	3562	AGRICULTURE CONSTRUCTION RELATED EQUIPMENT -STATE BONDS
State/Local	3569	CTAE AUDIO-VIDEO TECHNOLOGY AND FILM GRANTS
State/Local	3580	CTO – SUMMER IMPROVEMENT PLAN DEVELOPMENT
State/Local	4010	LOCAL FAIR SHARE (CURRENT YEAR)
State/Local	4090	CHARTER COMMISSION LOCAL REVENUE
State/Local	4150	EDUCATION JOBS FUND PROGRAM

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State/Local	4342	ARRA PRE-K - SUMMER TRANSITION GRANT
State/Local	5071	ALTERNATIVE EDUCATION PROGRAM
State/Local	5072	SPARSITY GRANT-ALTERNATIVE PROGRAM
State/Local	5073	ALTERNATIVE EDUCATION PROGRAM
State/Local	6020	ADULT EDUCATION
State/Local	6054	WIA - CAREER DEVELOPMENT GRANT
State/Local	6056	DRIVERS EDUCATION GRANTS
State/Local	6060-6099	FOR USE WITH OTHER GENERAL FUND PROGRAMS
State/Local	7000	STUDENT RECORD GRANT - STATE FUNDED GRANT
State/Local	7002	GIFTED TECHNOLOGY - STATE FUNDED GRANTS - NOT ON QBE ALLOTMENT SHEET
State/Local	7018	NATIONAL TEACHER CERTIFICATION
State/Local	7020	OTHER SPECIAL REVENUES
State/Local	7021	K-8 STATEWIDE READING AND MATH GRANTS
State/Local	7024	STUDENT ACHIEVEMENT SERVICE COST
State/Local	7025	STUDENT ACHIEVEMENT TEAM LEADER
State/Local	7026	READING LITERACY PROGRAM
State/Local	7032	SED STATE GRANT-COASTAL
State/Local	7035	K-3 STATEWIDE READING-SED
State/Local	7036	COMMUNITIES IN SCHOOLS-AMERICA READS
State/Local	7042	VIRTUAL SCHOOLS GRANT
State/Local	7044	GRADUATION COACHES - HIGH SCHOOL
State/Local	7046	RESIDENTIAL TREATMENT CENTER GRANTS
State/Local	7047	GRADUATION COACHES - MIDDLE SCHOOL
State/Local	7050	MATH AND SCIENCE SUPPLEMENT
State/Local	7051	MOVE ON WHEN READY GRANT
State/Local	7052	GEORGIA FOUNDATION FOR PUBLIC EDUCATION TEACHER OF THE YEAR GRANT
State/Local	7054	SCHOOLWIDE CONSOLIDATION OF STATE, LOCAL, AND FEDERAL FUNDING SOURCE PROJECT
State/Local	7056	GEORGIA FOUNDATION FOR PUBLIC EDUCATION – RURAL EDUCATION FUND
State/Local	7060	RESERVED FOR GOVERNOR’S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT
State/Local	7061	RESERVED FOR GOVERNOR’S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT1
State/Local	7062	RESERVED FOR GOVERNOR’S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT2
State/Local	7063	RESERVED FOR GOVERNOR’S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT3
State/Local	7064	RESERVED FOR GOVERNOR’S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT4
State/Local	7065	RESERVED FOR GOVERNOR’S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANTS
State/Local	9990	MISC.
Federal	1630	CHARTER SCHOOLS - PLANNING GRANT
Federal	1632	CHARTER SCHOOLS - IMPLEMENTATION GRANT
Federal	1636	CHARTER SCHOOL DISSEMINATION GRANT
Federal	1644	CHARTER SCHOOLS - FEDERAL IMPLEMENTATION (COMMISSION CHARTER SCHOOLS)
Federal	1730	STRIVING READERS BIRTH-5

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Federal	1731	STRIVING READERS ELEMENTARY
Federal	1732	STRIVING READERS MIDDLE
Federal	1733	STRIVING READERS HIGH
Federal	1743	TITLE I DISTINGUISHED SCHOOL
Federal	1744	TITLE I-A DISTINGUISHED DISTRICT
Federal	1745	TITLE I-A, DISTINGUISHED SCHOOL
Federal	1747	TITLE I, ADMIN PROJECT (RESAS ONLY)
Federal	1749	SUPPLEMENTAL SERVICES-TITLE I, PART A: IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATION
Federal	1750	REGULAR, TITLE I
Federal	1751	TITLE IA BASIC PROGRAM-ADMINISTRATION
Federal	1752	TITLE I PART A, ACADEMIC AWARDS
Federal	1753	TITLE I-A, DISTINGUISHED DISTRICT AWARDS
Federal	1754	IMPROVEMENT-SET ASIDE, TITLE I
Federal	1756	TITLE I, PART B1 READING FIRST
Federal	1759	TITLE I-A DELINQUENT PROJECT
Federal	1762	MIGRANT EDUCATION, TITLE I - REGULAR
Federal	1763	MIGRANT EDUCATION - TITLE I - SUMMER PROGRAM
Federal	1768	INNOVATION FEDERAL DEVELOPMENT GRANTS, TITLE VI
Federal	1770	TITLE I, PART A, SCHOOL IMPROVEMENT
Federal	1772	SCHOOL IMPROVEMENT ASSISTANCE (RESAS)
Federal	1773	TITLE IA - SIG RESA SET ASIDE
Federal	1775	SCHOOL IMPROVEMENT GRANTS (1003G)
Federal	1777	SCHOOL IMPROVEMENT GRANT SIG (1003G) - SUPPLEMENTAL
Federal	1780	DRUG FREE-REGULAR, DRUG FREE
Federal	1781	TITLE IV-A2 COMMUNITY SERVICE GRANT
Federal	1784	TITLE II-A, IMPROVING TEACHER QUALITY
Federal	1785	READING EXCELLENCE LOCAL READING IMPROVEMENT
Federal	1788	TITLE IV, PART A – SSAE START GRANT
Federal	1789	ADVANCED PLACEMENT TEACHER TRAINING
Federal	1790	EVEN START
Federal	1791	TITLE II-A, ADVANCE PLACEMENT
Federal	1792	EMERGENCY IMMIGRANT
Federal	1798	STAR PROGRAM - DEVELOPMENTAL-DRUG FREE
Federal	1800	EDUCATION OF HOMELESS CHILDREN
Federal	1801	HURRICANE RELIEF - EDUCATION FOR HOMELESS CHILDREN AND YOUTH
Federal	1802	REGULAR SCHOOL BASED PROJECT, LEARN AND SERVE AMERICA
Federal	1805	NOW IS THE TIME - PROJECT AWARE
Federal	1808	HHS AIDS EDUCATION
Federal	1809	TRANSITION TO TEACHING FOCUS STIPEND FUNDS
Federal	1811	TITLE III LEP – CARRY-OVER GRANT
Federal	1816	LIMITED ENGLISH PROFICIENT
Federal	1817	TITLE II-D, INSTRUCTIONAL TECHNOLOGY ENHANCED ENVIRONMENT
Federal	1819	TITLE II-B, TEACHER, TEAMWORK, AND TECHNOLOGY (TTT) COMPETITIVE GRANT
Federal	1820	TITLE IID, ENHANCING EDUCATION THROUGH TECHNOLOGY - ED TECH FORMULA GRANT
Federal	1821	TITLE II-D, ED TECH COMPETITIVE MATH GRANT
Federal	1823	TITLE II, PART B: MATHEMATICS AND SCIENCE PARTNERSHIPS

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Federal	1824	ED TECH (WIRELESS) COMPETITIVE GRANT
Federal	1826	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
Federal	1828	TITLE III-A IMMIGRANT
Federal	1830	ADMINISTRATIVE/APPLICATION REVIEW
Federal	1831	IDEA HIGH COST FUND POOL
Federal	1832	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
Federal	1833	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
Federal	1838	SPECIAL EDUCATION - STATE PROGRAM IMPROVEMENT GRANT (CFDA # 84.323A)
Federal	1839	TITLE IV-B, 21ST CENTURY COMMUNITY LEARNING CENTERS
Federal	1841	TITLE IV-B, 21ST CENTURY COMMUNITY LEARNING CENTERS - EXPANSION GRANTS
Federal	1843	REFUGEE CHILDREN SCHOOL IMPACT GRANT
Federal	1846	DRUG FREE CONFLICT RESOLUTION
Federal	1847	TITLE VI-B, RURAL AND LOW-INCOME SCHOOLS
Federal	1850	NATIONAL SCHOOL LUNCH PROGRAM - EQUIPMENT ASSISTANCE
Federal	1857	SED FEDERAL VI B SPECIAL PROJECT-COASTAL
Federal	1859	CAPACITY BUILDING-PROJECT WINNING TEAM.
Federal	1860	U.S.D.A. SUMMER FOOD PROGRAM
Federal	1861	FRESH FRUITS AND VEGETABLE
Federal	1862	JR. ROTC
Federal	1863-1878	RESERVED FOR NON-DOE DIRECT FEDERAL FUNDS FOR K-12
Federal	1916	GEORGIA FORESTRY COMMISSION - OTHER PROGRAMS
Federal	1936	CHILDREN AND YOUTH COORDINATING COUNCIL
Federal	1970	TITLE IID, ENGAGING AP STUDENTS THROUGH MOBILE HANDHELD COMPUTING
Federal	1972	FRESH FRUIT AND VEGETABLES – OPERATING
Federal	1973	FRESH FRUIT AND VEGETABLES - ADMINISTRATIVE
Federal	1974	SCHOOL FOOD STORAGE AND DELIVERY
Federal	1975	NATIONAL SCHOOL LUNCH PROGRAM - EQUIPMENT ASSISTANCE (ROUND 2)
Federal	1976	FARM TO SCHOOL GRANT PROGRAM
Federal	2616	SED - FEDERAL VI-B
Federal	2712	GLRS - FEDERAL GRANT
Federal	2713	GLRS FEDERAL VI-B SPECIAL PROJECT-COASTAL AREA
Federal	2732	FOR USE WITH OTHER DHR GRANTS
Federal	2820	PRE-SCHOOL-REGULAR PROJECT, SPECIAL EDUCATION
Federal	2824	VI-B FLOWTHROUGH SPECIAL EDUCATION FUND 404
Federal	2825	SPECIAL EDUCATION PERSONNEL DEVELOPMENT
Federal	2835	SPECIAL EDUCATION
Federal	2836	CAPACITY BUILDING - IDEA SSIP
Federal	3315	VOCATIONAL 85% GRANT-PROGRAM IMPROVEMENT.
Federal	3316	VOCATIONAL 85% GRANT-PROFESSIONAL DEVELOPMENT
Federal	3319	EDUCATION CAREER PARTNERSHIPS
Federal	3320	PERKINS IV - PERKINS PLUS RESERVE GRANT
Federal	3323	PERKINS IV CARRYOVER
Federal	4110	STATE FISCAL STABILIZATION FUNDS
Federal	4210	ARRA - TITLE I GRANTS TO LEAS
Federal	4212	ARRA TITLE I SCHOOL IMPROVEMENT A
Federal	4215	ARRA - SCHOOL IMPROVEMENT 1003G

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Federal	4217	ARRA - SCHOOL IMPROVEMENT GRANT SIG (1003G) - SUPPLEMENTAL
Federal	4220	ARRA - IDEA TITLE VI.,B FLOW THRU FUNDS
Federal	4225	ARRA - IDEA PRESCHOOL
Federal	4230	RACE TO THE TOP - GRANTS TO LEAS
Federal	4231	RACE TO THE TOP - STIPENDS FOR GEORGIA FELLOWS
Federal	4232	RACE TO THE TOP - SUMMER LEADERSHIP ACADEMY
Federal	4233	RACE TO THE TOP - SUMMIT ATTENDANCE
Federal	4235	RACE TO THE TOP - INNOVATION GRANT THROUGH GOSA
Federal	4236	RACE TO THE TOP - RELOCATION BONUS GRANT
Federal	4238	RACE TO THE TOP - MATH ELA TRAINING (ARRA)
Federal	4239	RACE TO THE TOP - SLO DEVELOPMENT (ARRA)
Federal	4240	RACE TO THE TOP - EDUCATOR ON LOAN
Federal	4241	RACE TO THE TOP - TEACHER COMPENSATION MODELS
Federal	4260	ARRA - SNP SCHOOL LUNCH EQUIPMENT GRANT
Federal	4265	ARRA TITLE IID ED TECH GRANTS – E-TEXTBOOK COMPETITIVE GRANT
Federal	4330	ARRA HEADSTART GRANT
Federal	6030	HEADSTART - BASIC GRANT
Federal	6040	HEADSTART - TRAINING AND TECHNICAL ASSISTANCE
Federal	6050	WIA - REGULAR
Federal	6052	WIA - SUMMER STEP PROGRAM
Federal	6057	STUDENTS AGAINST DESTRUCTIVE DECISIONS
Federal	9600	SCHOOL FOOD SERVICE OPERATIONS