



Finance Refresher

Spring Fiscal Workshops

Fall Creek Falls State Park – April 30 – May 2, 2014

Pigeon Forge – May 5-7, 2014

Jackson – May 13-14, 2014

Agenda

- Overview of School Finance
- Budget Process
- eReporting Requirements and Dues Dates
- Other Training Opportunities
- ePlan Basics

Overview of School Finance

Back to Basics



School District Revenue Sources

- Total Revenue Sources (per 2012-2013 State Report Card)

	State Average	Your District
State	48.68%	?%
Local	40.07%	?%
Federal	11.25%	?%

State Funding

- Sources
 - Sales Tax
 - Mixed Drink Tax
 - Cigarette Tax (beginning July 1, 2007)

State Funding to LEAs

- How is it determined?
- Basic Education Program
 - Formula that determines the funding level required for each school system to provide a common, basic level of service for all students.

State Funding to LEAs

- BEP History

- Adopted by the legislature in 1992 as part of the Education Improvement Act (EIA)
- Developed in response to Small Schools I lawsuit, where TN Supreme Court ruled state's previous school funding formula was inequitable
- "Funding formula, NOT a spending plan"

BEP – Basic Education Program

- Provides funding to 135 school systems, the ASD and DCS in FY 14
- Will increase to 141 school systems in FY 15
- Designed to provide funding for a *basic* education program
 - Does not fund everything schools systems need or want
 - Requires contribution from the local funding body
 - Looks at 45 components of a basic education program

BEP Components (45)

- Instructional
 - Regular Education
 - Vocational Education
 - Special Education
 - Elementary & Secondary Guidance
 - Elementary Art, Music and Physical Education
 - Elementary & Secondary Librarians
 - ELL Instructors and Translators
 - Principals
 - Elementary and Secondary Assistant Principals
 - System-wide Supervisors (Regular, Special & Vocational Education)
 - Special Education Assessment Personnel
 - Social Workers & Psychologists
 - Staff Benefits & Insurance

BEP Components

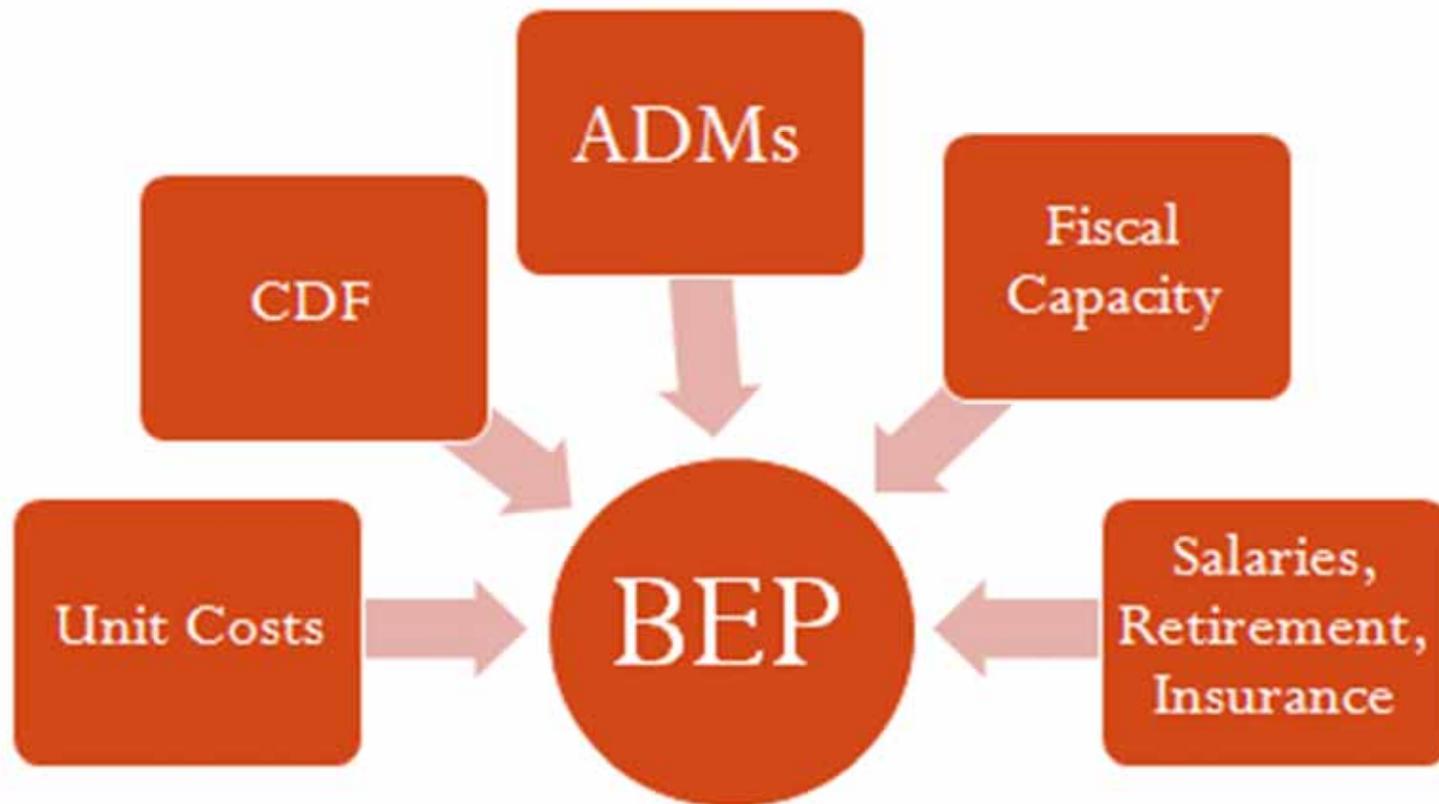
■ Classroom

- K-12 At-risk Class Size Reduction
- Duty-free Lunch
- Textbooks
- Classroom Materials & Supplies
- Instructional Equipment
- Classroom Related Travel
- Vocational Center Transportation
- Technology
- Nurses
- Assistants (Instructional, Special Education & Library)
- Staff Benefits & Insurance
- Substitute Teachers
- Alternative Schools
- Exit Exams

BEP Components

- Non-classroom
 - Superintendent
 - System Secretarial Support
 - Technology Coordinators
 - School Secretaries
 - Maintenance & Operations
 - Custodians
 - Non-instructional Equipment
 - Pupil Transportation
 - Staff Benefits & Insurance
 - Capital Outlay

BEP—many inputs



BEP Funding Formula

- Two Separate Parts:
 - **Funding** – Determines total amount from formula
 - **Equalization** – Determines how much state and local system are each responsible for
 - Based on local ability to pay (fiscal capacity)

BEP Funding Formula

- ADMs (average daily membership) drive the Formula – funded on prior year’s ADMs.

- ADMs generate:
 - Positions – teachers, supervisors, assistants
 - Funding dollars – ADMs are multiplied by a Unit Cost for supplies, equipment, textbooks, travel, capital outlay, etc.

- Funding months and weighting
 - Month 2 – 12.5%
 - Month 3 – 17.5%
 - Month 6 – 35%
 - Month 7 – 35%

BEP Funding Formula

Teachers

Regular

K-3	1,719	÷	20.0	=	86.00
4-6	1,341	÷	25.0	=	54.00
7-9	1,622	÷	25.0	=	64.50
10-12	1,145	÷	22.08	=	52.00

BEP Funding Formula

Special Education

Option 1	533	÷	91	=	6.00
Option 2	555	÷	73	=	7.50
Option 3	285	÷	46	=	6.00
Option 4	130	÷	25	=	5.00
Option 5	162	÷	15	=	11.00
Option 6	0	÷	2	=	0.00
Option 7	79	÷	10	=	8.00
Option 8	40	÷	6	=	6.50
Option 9	0	÷	0	=	0.00
Option 10	12	÷	10	=	1.00

BEP Funding Formula

- Fifth month ADMs are pulled by individual school
- Used to determine the number of school-based positions that are funded by the BEP formula such as
 - Principals
 - Assistant principals
 - Librarians
 - School secretaries

BEP Funding Formula

- Number of positions generated translate into salary and benefit dollars

Total All Professional Positions		540.00			
System BEP Instructional Salary	x	40,447.00			
County CDF	x	100.00%			
Total Salary Allocation		\$21,841,380	>	-----	\$21,841,380
Combined Social Security & Retirement Rates	x	16.69%			
Total Social Security & Retirement Allocation		\$3,645,326	>	-----	3,645,326
Total All Professional Positions		540.00			
Insurance Premium Amount	x	5,299.20			
Total Insurance Premium Allocation		\$2,861,568	>	-----	2,861,568
					\$28,348,274

BEP Funding Formula

- ADMs generate:
 - Funding dollars – ADMs are multiplied by a Unit Cost for supplies, equipment, textbooks, travel, etc.

Textbooks

Total ADM	6,439	x	\$ 76.75	=	494,215.97
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Classroom Materials & Supplies

reg. k-12 + Opt. 7-9	5,915	x	\$ 74.50	=	440,672.59
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Career Technical	524	x	\$ 157.75	=	82,696.93
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Sp. Ed.	1,797	x	\$ 36.50	=	65,600.86
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Instructional Equipment

reg. k-12 + Opt. 7-9	5,915	x	\$ 64.25	=	380,043.14
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Career Technical	524	x	\$ 99.75	=	52,291.72
------------------	-----	---	----------	---	-----------

Sp. Ed.	1,797	x	\$ 13.25	=	23,814.01
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Classroom-related Travel

reg. k-12 + Opt. 7-9	5,915	x	\$ 14.00	=	82,810.96
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Career Technical	524	x	\$ 21.50	=	11,270.90
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Sp. Ed.	1,797	x	\$ 17.25	=	31,003.14
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BEP Funding Formula

- Equalization
 - Formula determines actual state share of education funding by each county's relative ability to pay or its "fiscal capacity"

 - Fiscal capacity based on two measures
 - TACIR
 - » Tax base (sales, property)
 - » Per capita income
 - » Resident tax burden
 - » Students relative to total population
 - Fox/CBER
 - » Tax base (sales, property)

BEP Funding Formula

- Fiscal Capacity
 - Expressed as an index measure, which is a proportion of the total fiscal capacity for all counties

 - Putnam County
 - TACIR 1.16%
 - Fox/CBER 1.13%
 - Used in formula 1.145% (average of the two)

 - This means that Putnam County's share of the total state fiscal capacity is 1.16% per TACIR and 1.13% per Fox/CBER

- Total state fiscal capacity is 100%

For further information . . .

- Tennessee Basic Education Program: An Analysis
 - <http://www.comptroller1.state.tn.us/orea/>
 - See legislative brief

- State Board of Education
 - <http://www.tn.gov/sbe/bep.html>
 - BEP Blue Book – up to date data on BEP components
 - Recommendations of BEP Review Committee

Local Funding

■ Property Taxes

- Assessed property values (Assessor of Property)
- Tax rate allocated for schools
- Collection rate
- Value of penny on property tax rate

Local Funding

- Local Option Sales Tax
 - Half of revenue must be appropriated to education
 - Maximum local rate is 2.75%

- Other Sources
 - Wheel Tax

 - Mixed Drink Tax

Local Funding

- Maintenance of Effort
 - TCA 49-2-203; TCA 49-3-314
 - No local government can reduce its budgeted amount unless there is a decrease in student enrollment

Local Funding

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Putnam County- 2013-2014(2014) Maintenance of Effort Test

[Hide Menu](#)

Account	Account Description	Budget 2013-2014	Amended Budget 2012-2013	Original Budget 2012-2013	AFR 2012-2013	Actual vs. Budget 2012-2013	2014 Budget vs. 2013 Budget
<u>First Level - Straight Year to Year Comparison</u>							
40110	Current Property Tax	12,569,501	12,157,460	12,157,460	12,245,196	87,736	412,041
40120	Trustees Collections - Prior Year	370,000	370,000	370,000	428,041	58,041	0
40130	Circuit Clerk/Clerk & Master Collections - Prior Years	330,000	330,000	330,000	345,099	15,099	0
40140	Interest and Penalty	60,000	60,000	60,000	77,354	17,354	0
40161	Payments in Lieu of Taxes - T.V.A.	0	0	0	353	353	0
40163	Payments in Lieu of Taxes - Other	0	0	0	2,010	2,010	0
40210	Local Option Sales Tax	15,490,000	15,489,643	15,489,643	15,490,008	365	357
40320	Bank Excise Tax	50,000	50,000	50,000	50,387	387	0
40350	Interstate Telecommunications Tax	2,000	2,000	2,000	2,890	890	0
40390	Other Statutory Local Taxes	0	0	0	346	346	0
	Total County Taxes	28,871,501	28,459,103	28,459,103	28,641,684	182,581	412,398
41110	Marriage Licenses	5,000	5,000	5,000	5,567	567	0
44110	Investment Income	0	0	0	0	0	0
46850	Mixed Drink Tax	150,000	135,000	135,000	176,595	41,595	15,000 **
	Total Local Revenue per School Records	29,026,501	28,599,103	28,599,103	28,823,846	224,743	427,398
Cap Outlay	(Less) Local revenue increases for Capital Outlay	0	0	0	0	0	0
Debt Svc	(Less) Local revenue increases for Capital Outlay	0	0	0	0	0	0
	Total Adjusted Local Revenue	29,026,501	28,599,103	28,599,103	28,823,846	224,743	427,398
<u>Second Level - Per Pupil Revenue</u>							
	Total Adjusted Local Revenue	29,026,501	28,599,103	28,599,103	28,823,846		
	ADM (From BEP Allocation Sheet)	0	0	0	0		
	Per Pupil Revenue						

** - An explanation is required when proposed budget estimates exceed prior year's budget/amended budget by more than 5%.
Proposed budget passes Maintenance of Effort.

Contact [eReporting Administrator](#) for problems with this page

Local Funding

- Fund Balance

- TCA 49-3-352(c)
- Any accumulated fund balance *in excess of 3%* of budgeted operating expenditures *may be budgeted* and expended for *any* purpose, *but must be recommended by the Board of Education.*

Questions?



Budget Process

- Planning
- Approach
- Calendar

Budget Process

- Strategic Plan
 - District goals and objectives
 - Individual schools' school improvement plans
- Revenue Plan
- Expenditure Plan

Budget Process

- Required Additional Expenditures
 - Labor (salaries & benefits) = over 80% of most operating budgets
 - Health Insurance
 - Retirement
 - Salary Increases
 - Differentiated Pay

Budget Process

- Required Additional Expenditures
 - Opening New Schools
 - Staff
 - Materials and Equipment
 - Utilities
 - Insurance

Budget Process

- Required Additional Expenditures
 - Inflation
 - Fuel
 - Utilities
 - Materials and Supplies
 - Multi-year Contracts

Budget Process

- Calendar
 - Develop/review goals, objectives and needs assessment (Jan., Feb.)
 - Develop draft budget, allow public input (Mar., Apr.) –post on district website
 - Make necessary revisions (May)
 - Vote on revised budget, present to governing body (June, July)
 - Upload final budget to State and certify by Aug. 1

Budget Process

- Statistical Data
 - District data (size of operation)
 - Number of employees (certified/classified)
 - Number of years of experience
 - Buildings (square footage/acreage/number of buildings/number of portables)
 - Number of buses (regular ed/special ed)
 - Number of students (ADM/ADA)

Budget Process

- Statistical Data
 - State Report Card
 - District
 - Individual schools
 - State Data
 - Expenditures per pupil
 - Other data (Annual Statistical Report)

Questions?



eReporting Requirements

School Systems use eReporting to:

- ❖ Report Budget and Financial information at Year-End
- ❖ Report Non-Licensed Personnel
- ❖ Report Trustee/Fiscal Agent information
- ❖ Certify Reports

eReporting

Available Applications		
Please select one of the following security levels from the available applications below:		
Logout	- Click here for a List of Application Support Contacts -	
Application	Logon As...	Status
eReporting	Account Administrator Application Manager Chairperson of BOE County Clerk/City or SSD Recorder District User Statewide Inquiry Superintendent or Director Of Schools Trustee/Treasurer/Fiscal Agent	Online
Federal Application Consolidated Tracking System	Administrator Application Manager Federal Program Manager Super User User View Only Statewide User	Online
Local Payment Processing	Account Administrator Application Manager Disbursement User Local Payment User Payment Request Payment Request Approver Program Manager	Online
Personnel Information Reporting System	Administrator Application Manager Statewide Inquiry Super User User	Online



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Financial Reporting
Business Not Assigned

Reports
4/10/2012 9:19:47 AM

Statewide Inquiry
Carol Hewton

Report	View	Edit
3% Fund Balance Test		
AFR (Annual Financial Report) Detail		
AFR (Summary Report)		
AFR Expenditures by Other Agencies		
AFR Expenditures for School Indebtedness		
AFR Non Centralized Cafeteria		



eReporting

- Data Entry
 - Manual
 - Upload via csv file

eReporting

Financial Reporting
Business Not Assigned

Reports
10/7/2011 9:48:13 AM

District User
Carol Newton

Report	View	Edit
3% Fund Balance Test		
AFR (Annual Financial Report) Detail		
AFR (Summary Report)		
AFR Expenditures by Other Agencies		
AFR Expenditures for School Indebtedness		
AFR Non-Centralized Cafeteria Expenditures		

Select Edit for the appropriate report

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Loudon County- 2011-2012 (2012) AFR (Annual Financial Report) Detail
Loudon County- 2008-2009 (2009) AFR (Annual Financial Report) Detail
Loudon County- 2009-2010 (2010) AFR (Annual Financial Report) Detail
Loudon County- 2010-2011 (2011) AFR (Annual Financial Report) Detail
Loudon County- 2011-2012 (2012) AFR (Annual Financial Report) Detail

emic...ment
[>> Next >>](#)



Account	Account Description	Amount	Edited
71100 116	Teachers	0	
71100 117	Career Ladder Program	0	
71100 127	Career Ladder Extended Contracts	0	
71100 128	Homebound Teachers	0	
71100 162	Clerical Personnel	0	
71100 163	Educational Assistants	0	
71100 189	Other Salaries & Wages	0	
71100 195	Certified Substitute Teachers	0	

Select correct reporting period from dropdown

eReporting

Financial Reports - Editing - Windows Internet Explorer

https://www.k-12.state.tn.us/eReporting/AccountDetails.aspx?reportcode=AFR

File Edit View Favorites Tools Help

Financial Reports - Editing

eReporting - State Of Tennessee - Department Of Education

Logout Send File Report Certifications Get File Reports Help

Loudon County- 2011-2012 (2012) AFR (Annual Financial Report) Detail

142- Federal Projects 100- Title I Part A, Improving Academic Achievement

-- Any Fund --

141- General Purpose

142- Federal Projects

143- Central Cafeteria

144- Transportation

145- Other Ed. Special Revenue

146- Extended School Program

156- Education Debt Service

177- Education Capital Projects

191- Endowments

202- Central Supply

203- Self-Insurance

207- Unemployment Compensation

333- Private Purpose Trust

336- Other Trust Funds

CHS- Charter Schools

VOC- Vocational Fund

Fund Code	Fund Name	Amount Edited
71100 195	Certified Substitute Teachers	0
71100 198	Non-certified Substitute Teachers	0
71100 201	Social Security	0
71100 204	State Retirement	0
71100 206	Life Insurance	0
71100 207	Medical Insurance	0
71100 208	Dental Insurance	0

Internet 100%

start Microsoft Of... eReporting Instr... Financial Report... Search Desktop 10:12 AM

Select appropriate fund from dropdown

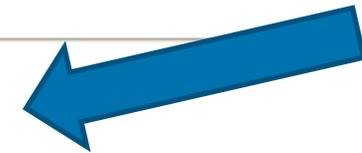
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Loudon County- 2011-2012 (2012) AFR (Annual Financial Report) Detail ▾

142- Federal Projects ▾	100- Title I, Part A, Improving Academic Achievement ▾
71100- Regular Instruction Program	-- None --
-- Any Account --	-- Any Sub Fund --
	010- Consolidated Administration
Account	Account Descrip
71100 116 Teachers	100- Title I, Part A, Improving Academic Achievement
71100 117 Career Ladder Program	10S- Title I, Part A, Improving Academic Achievement,ARRA
71100 127 Career Ladder Extended Con	110- Title I, Part A, School Improvement
71100 128 Homebound Teachers	11S- Title I, Part A, School Improvement, ARRA
71100 162 Clerical Personnel	120- Title I, 1003 G, School Improvement
71100 163 Educational Assistants	130- Title I, Part B, Subpart 3, Even Start
71100 189 Other Salaries & Wages	140- not in use
71100 195 Certified Substitute Teachers	150- not in use
71100 198 Non-certified Substitute Teac	160- Title I, Part D, Subpart 2, Local Delinquent
71100 201 Social Security	16S- Title I, Part D, Subpart 2, Local Delinquent, ARRA
71100 204 State Retirement	170- Title I, 1003 G, School Improvement, ARRA
71100 206 Life Insurance	200- Title II, Part A, Training & Recruiting
	210- Title II, Part D, e4TN Competitive
	21S- Title II, Part D, e4000 Competitive, ARRA
	220- TN Teacher Incentive Fund
	230- Title II, Part D, Technology Formula
	23S- Title II, Part D, Technology Formula, ARRA
	300- Title III, Part A, English Language Acquisition
	310- Title III, Part A, ELA, Discretionary
	400- not in use
	410- Title IV, Part A, Safe & Drug Free Schools
	420- not in use
	430- Title IV, Part B, 21st Century



If editing Fund 142, choose the appropriate sub-fund

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Loudon County- 2011-2012 (2012) AFR (Annual Financial Report) Detail ▾
142- Federal Projects ▾ 100- Title I, Part A, Improving Academic Achievement ▾
71100- Regular Instruction Program ▾ << Previous << >> Next >>
-- Any Account -- ▾

Account	Account Description	Amount	Edited
71100 116	Teachers	<input type="text" value="0"/>	
71100 117	Career Ladder Program	<input type="text" value="0"/>	
71100 127	Career Ladder Extended Contracts	<input type="text" value="0"/>	
71100 128	Homebound Teachers	<input type="text" value="0"/>	
71100 162	Clerical Personnel	<input type="text" value="0"/>	
71100 163	Educational Assistants	<input type="text" value="0"/>	
71100 189	Other Salaries & Wages	<input type="text" value="0"/>	
71100 195	Certified Substitute Teachers	<input type="text" value="0"/>	
71100 198	Non-certified Substitute Teachers	<input type="text" value="0"/>	

Enter or edit amounts.
Whole dollars ONLY!



eReporting

Financial Reports - Editing			
71100 210	Unemployment Compensation	<input type="text" value="0"/>	
71100 212	Employer Medicare	<input type="text" value="321"/>	
71100 299	Other Fringe Benefits	<input type="text" value="0"/>	
71100 311	Contracts with Other School Systems	<input type="text" value="0"/>	
71100 330	Operating Lease Payments	<input type="text" value="0"/>	
71100 336	Maintenance & Repair Svs - Equipment	<input type="text" value="0"/>	
71100 356	Tuition	<input type="text" value="0"/>	
71100 369	Contracts for Sub Teachers & Certified	<input type="text" value="0"/>	
71100 370	Contracts for Sub Teachers & Non-certified	<input type="text" value="0"/>	
71100 399	Other Contracted Services	<input type="text" value="0"/>	
71100 429	Instructional Supplies & Materials	<input type="text" value="9876"/>	
71100 449	Textbooks	<input type="text" value="0"/>	
71100 499	Other Supplies and Materials	<input type="text" value="5678"/>	
71100 535	Fee Waivers	<input type="text" value="0"/>	
71100 599	Other Charges	<input type="text" value="0"/>	
71100 722	Regular Instruction Equipment	<input type="text" value="0"/>	
		<input type="text" value="0"/>	

[Save](#) Click on the "Save" button to save the data you have entered or edited

eReporting - Beginning of Year Equity Adjustments

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Rhea County- 2011-2012 (2012) AFR (Annual Financial Report) Detail

141- General Purpose

300001- Beginning-Of-Year Reserves & Fund Balances << Previous >> Next >>

	Account	Account Description	Amount	Edited	EOY Adjustment	BOY Adjusted Amount
Create Adjustment	34210	Endowments	0		0	0
Create Adjustment	34220	Inventory	0		0	0
Create Adjustment	34230	Long Term Notes Receivables	0		0	0
Create Adjustment	34240	PrePaid Expenses	0		0	0
Create Adjustment	34555	Restricted for Education	378,378	Linda Edington - 7/22/2011	0	378,378
Create Adjustment	34560	Restricted for Instruction	0		0	0
Create Adjustment	34565	Restricted for Support Services	0		0	0
Create Adjustment	34570	Restricted for Operation of Non-Instructional Services	0		0	0
Create	34575	Restricted for Capital Outlay	0		0	0

141- General Purpose

300001- Beginning-Of-Year Reserves & Fund Balances << Previous >> Next >>

* - Required

Account Codes 3954,2011,AFR,34555,141

Account Description Rhea County, 2010-2011 (2011), AFR (Annual Financial Report) Detail, Restricted for Education, General Purpose

Prior End Of Year Amount

EOY Adjustment

BOY Adjusted Amount

Date*

Description*

Amount Enter 0 or leave blank to delete entry.

Edited Carol Newton - 10/10/2011

[Save](#) [Cancel](#)

Click on **Create Adjustment.**

Fill in:

- ❖ Date
- ❖ Description
- ❖ Amount

Then **Save**

eReporting - Transfers for AFR and Budget

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Loudon County- 2011-2012 (2012) AFR (Annual Financial Report) Detail ▾

141- General Purpose ▾

49000- Other Sources ▾ [<< Previous <<](#) [>> Next >>](#)

-- Any Account -- ▾

	Account	Account Description	Amount	Edited
	49100	Bonds Issued	<input type="text" value="0"/>	
	49200	Notes Issued	<input type="text" value="0"/>	
	49300	Capital Leases Issued	<input type="text" value="0"/>	
	49400	Refunding Debt Issued	<input type="text" value="0"/>	
	49500	Other Loans Issued	<input type="text" value="0"/>	
	49700	Insurance Recovery	<input type="text" value="0"/>	
Add Documentation	49800	Transfers In	<input type="text" value="50,000"/>	Carol Newton - 10/10/2011
	49810	City General Fund Transfers	<input type="text" value="0"/>	
			50,000	

[Save](#)

Enter amounts and [Save](#). If using 49800 or 49810, then [Add Documentation](#) will appear.

eReporting - Transfers for AFR and Budget (Continued)

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Loudon County- 2011-2012 (2012) AFR (Annual Financial Report) Detail ▾

141- General Purpose ▾

49000- Other Sources ▾ << Previous << >> Next >>

-- Any Account -- ▾

*** - Required**

Account Codes 3627,2012,AFR,49800,141

Account Description Loudon County, 2011-2012 (2012), AFR (Annual Financial Report) Detail, Transfers In, General Purpose

Account Amount

Other Fund 142 300- Federal Projects Title III, Part A, English Language Acquisition ▾

Purpose(s)*

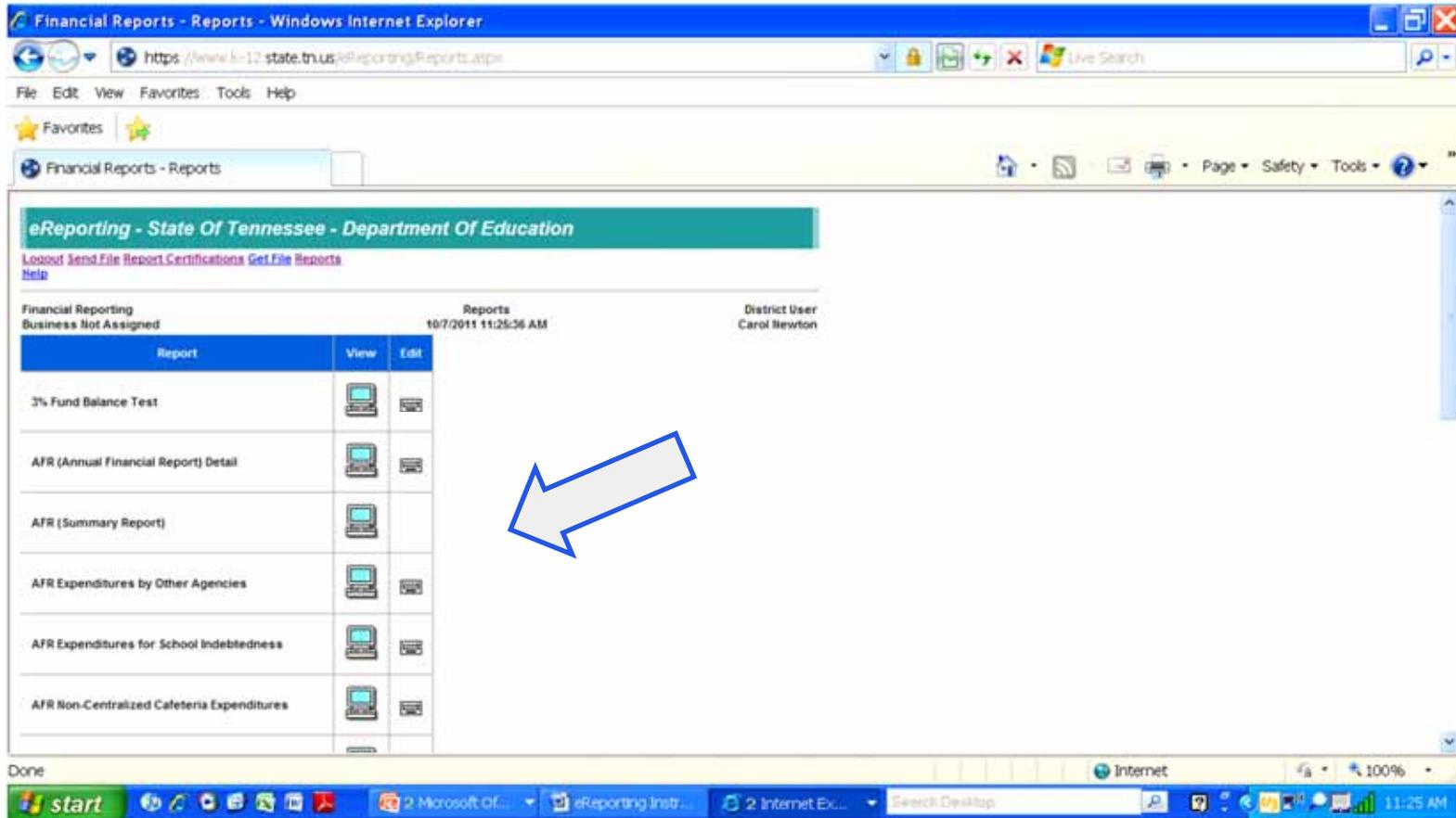
Amount Enter 0 or leave blank to delete entry.

Edited Carol Newton - 10/10/2011

[Save](#) [Cancel](#)

- ❖ From dropdown, select the fund from which it was transferred.
- ❖ Enter a brief description.
- ❖ The amount should already be showing in the Amount box.
- ❖ Click [Save](#) and [Add Documentation](#) is complete.

eReporting - Balancing Your AFR Report



The screenshot shows a web browser window titled "Financial Reports - Reports - Windows Internet Explorer". The address bar shows the URL "https://www.k-12.state.tn.us/eReporting/Reports.aspx". The page content includes a header "eReporting - State Of Tennessee - Department Of Education" and a navigation menu with links for "Logout", "Send File Report", "Certifications", "Get File Reports", and "Help". Below the header, there is a section for "Financial Reporting" with the status "Business Not Assigned" and "Reports" dated "10/7/2011 11:25:36 AM". The "District User" is identified as "Carol Newton". A table lists several reports, each with a "View" button (represented by a computer icon) and an "Edit" button (represented by a document icon). A large blue arrow points to the "AFR (Summary Report)" row.

Report	View	Edit
3% Fund Balance Test		
AFR (Annual Financial Report) Detail		
AFR (Summary Report)		
AFR Expenditures by Other Agencies		
AFR Expenditures for School Indebtedness		
AFR Non-Centralized Cafeteria Expenditures		

From the Reports list, Select the AFR (Summary Report).

eReporting - Balancing Your AFR Report

eReporting - State Of Tennessee - Department Of Education

Logout Send File Report Certifications Get File Reports Help

Louisiana County- 2008-2009 (2008) AFR (Summary Report)
Louisiana County- 2009-2009 (2009) AFR (Summary Report)
Louisiana County- 2009-2010 (2010) AFR (Summary Report)
Louisiana County- 2010-2011 (2011) AFR (Summary Report)
Louisiana County- 2011-2012 (2012) AFR (Summary Report)

Account	Description	Total	General Purpose	Federal Projects	Central Cafeteria	144- Transportation	145- Special Revenue	156- ended school Program	Education Debit Service	177- Education Capital Projects	203- Self- Insurance	VOC- Vocational Fund	Account	Account Description
11000*	Total Assets	\$13,394,622	3,249,373	222,346	0	0	0	0	9,142,899	780,004	0	0	11000*	Total Assets
31000*	Liabilities Reserves & Fund Balance	\$13,137,269	3,050,058	164,328	0	0	0	0	9,142,899	780,004	0	0	31000*	Liabilities Reserves & Fund Balance

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Loudon County- 2010-2011 (2011) AFR (Summary Report) [Hide Menu](#)

Summary 1- AFR Summary (Assets, Liab., Reserves, & Fund Bal) [>> Next >>](#) [Show Subfunds](#)

Account	Account Description	Total	141- General Purpose	142- Federal Projects	143- Central Cafeteria	144- Transportation	145- Other Ed. Special Revenue	146- Extended School Program	156- Education Debt Service	177- Education Capital Projects	263- Self- Insurance	VOC- Vocational Fund	Account	Account Description
11000*	Total Assets	\$14,009,144	3,268,518	198,686	1,110,306	0	0	0	8,351,430	1,080,204	0	0	11000*	Total Assets
31000*	Liabilities Reserves & Fund Balance	\$14,009,144	3,268,518	198,686	1,110,306	0	0	0	8,351,430	1,080,204	0	0	31000*	Liabilities Reserves & Fund Balance

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On Summary 1, “Total Assets” (11000) should equal “Liabilities, Reserves & Fund Balance” (31000).

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Loudon County- 2010-2011 (2011) AFR (Summary Report) ▾

Summary 1- AFR Summary (Assets, Liab., Reserves, & Fund Bal) ▾ [>> Next >>](#)

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Summary 1- AFR Summary (Assets, Liab., Reserves, & Fund Bal)

Summary 2- AFR Summary Report

Account	Account Description	Total	141- General Purpose	142- Federal Projects	143- Central Cafeteria	144- Transportation	145- Other Ed. Special Revenue	146- Extended School Program	156- Education Debt Service	177- Education Capital Projects	263- Self-Insurance	VOC- Vocational Fund	Account	Account Description
11000*	Total Assets	\$14,009,144	3,268,518	198,686	1,110,306	0	0	0	8,351,430	1,080,204	0	0	11000*	Total Assets
31000*	Liabilities Reserves & Fund Balance	\$14,009,144	3,268,518	198,686	1,110,306	0	0	0	8,351,430	1,080,204	0	0	31000*	Liabilities Reserves & Fund Balance

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To move to the next page, select Summary 2 from the dropdown or click on [>>Next>>](#)

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Local Year/Fin Report/Cat/Status Set/Fin Status

Loudon County: 2010-2011 (2011) AFR (Summary Report)

Summary 2 - AFR Summary Report

Account	Account Description	Total	141. General Purpose	142. Federal Projects	143. Central Contracts	144. Transportation	145. Other Ed. Special Revenue	146. Extended School Program	166. Education Debt Service	177. Education Capital Projects	222. Self Insurance	VOC. Vocational Fund	Account	Account Description
300001	BOY Reserves & Fund Balances	\$13,224,411	3,099,988	88,287	17,800	0	0	0	8,323,842	778,284	0	0	300001	BOY Reserves & Fund Balances
47999	Total Operating Revenues	\$43,432,118	34,201,436	3,131,883	3,399,970	0	0	0	2,139,288	889,770	0	0	47999	Total Operating Revenues
49000	Total Other Sources	\$300,000	0	300,000	0	0	0	0	0	0	0	0	49000	Total Other Sources
49999	Total Revenues	\$43,732,118	34,201,436	3,431,883	3,399,970	0	0	0	2,139,288	889,770	0	0	49999	Total Revenues
Tot. Funds	Grand Total Available Funds	\$87,016,826	37,301,391	3,488,900	3,417,881	0	0	0	11,472,810	1,337,824	0	0	Tot. Funds	Grand Total Available Funds
70000	Total Operating Expenditures	\$38,814,348	32,789,048	3,413,838	2,341,763	0	0	0	0	0	0	0	70000	Total Operating Expenditures
72300	Total Community Services	\$38,390	\$38,390	0	0	0	0	0	0	0	0	0	72300	Total Community Services
72400	Total Childhood Education	\$908,188	\$908,188	0	0	0	0	0	0	0	0	0	72400	Total Childhood Education
80000	Total Debt Service	\$3,121,380	0	0	0	0	0	0	3,121,380	0	0	0	80000	Total Debt Service
91300	Total Education Capital Projects	\$348,380	0	0	0	0	0	0	0	348,380	0	0	91300	Total Education Capital Projects
99100	Total Transfers/Other Uses	\$300,000	\$300,000	0	0	0	0	0	0	0	0	0	99100	Total Transfers/Other Uses
99999	Grand Total Expenditures	\$44,530,896	34,828,864	3,413,838	2,341,763	0	0	0	3,121,380	348,380	0	0	99999	Grand Total Expenditures
30000	BOY Reserves & Fund Balances	\$12,988,934	2,498,837	73,388	1,078,810	0	0	0	8,381,430	889,484	0	0	30000	BOY Reserves & Fund Balances
Tot. Exp.	Total Expense BOY Reserve/Fund Bal.	\$87,016,826	37,301,391	3,488,900	3,417,881	0	0	0	11,472,810	1,337,824	0	0	Tot. Exp.	Total Expense BOY Reserve/Fund Bal.

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On Summary 2, "Tot. Funds" should equal "Tot. Exp."

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Loudon County- 2010-2011 (2011) AFR (Summary Report) [Show Menu](#)
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Summary 2- AFR Summary Report [K12 Services K12](#)

Account	Account Description	Total	141. General Purpose	142. Federal Projects	143. Central Catechria	144. Transportation	145. Other Ed. Special Revenue	146. Extended School Program	165. Education Debt Service	177. Education Capital Projects	285. Ser. Insurance	VOC. Vocational Fund	Account	Account Description
-300001	EDY Reserves & Fund Balances	\$13,224,411	3,099,958	88,287	17,603	0	0	0	9,333,542	778,024	0	0	-300001	EDY Reserves & Fund Balances
+47999	Total Operating Revenues	\$43,432,115	34,201,436	3,131,663	3,399,978	0	0	0	2,139,268	889,770	0	0	+47999	Total Operating Revenues
+49000	Total Other Sources	\$300,000	0	300,000	0	0	0	0	0	0	0	0	+49000	Total Other Sources
+49999	Total Revenues	\$43,732,115	34,201,436	3,431,663	3,399,978	0	0	0	2,139,268	889,770	0	0	+49999	Total Revenues
Tot. Funds	Grand Total Available Funds	\$87,018,828	37,301,391	3,438,900	3,417,851	0	0	0	11,472,810	1,337,824	0	0	Tot. Funds	Grand Total Available Funds
-70000	Total Operating Expenditures	\$38,914,346	32,789,048	3,413,838	2,341,763	0	0	0	0	0	0	0	-70000	Total Operating Expenditures
-73300	Total Community Services	\$538,380	\$538,380	0	0	0	0	0	0	0	0	0	-73300	Total Community Services
-73400	Total Childhood Education	\$908,188	\$908,188	0	0	0	0	0	0	0	0	0	-73400	Total Childhood Education
-80000	Total Debt Service	\$3,121,380	0	0	0	0	0	0	3,121,380	0	0	0	-80000	Total Debt Service
-91300	Total Education Capital Projects	\$348,360	0	0	0	0	0	0	0	348,360	0	0	-91300	Total Education Capital Projects
-99100	Total Transfers/Other Uses	\$300,000	\$300,000	0	0	0	0	0	0	0	0	0	-99100	Total Transfers/Other Uses
-99999	Grand Total Expenditures	\$44,030,892	34,008,584	3,413,838	2,341,763	0	0	0	3,121,380	348,360	0	0	-99999	Grand Total Expenditures
-300000	EDY Reserves & Fund Balances	\$12,908,934	2,498,237	73,308	1,078,218	0	0	0	3,381,430	929,484	0	0	-300000	EDY Reserves & Fund Balances
Tot. Exp.	Total Expense/EDY Reserve/Fund Bal.	\$87,018,828	37,301,391	3,438,900	3,417,851	0	0	0	11,472,810	1,337,824	0	0	Tot. Exp.	Total Expense/EDY Reserve/Fund Bal.

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Remember to balance Fund 142 by subfund. Click on [Show Subfunds](#) in the upper right-hand corner.

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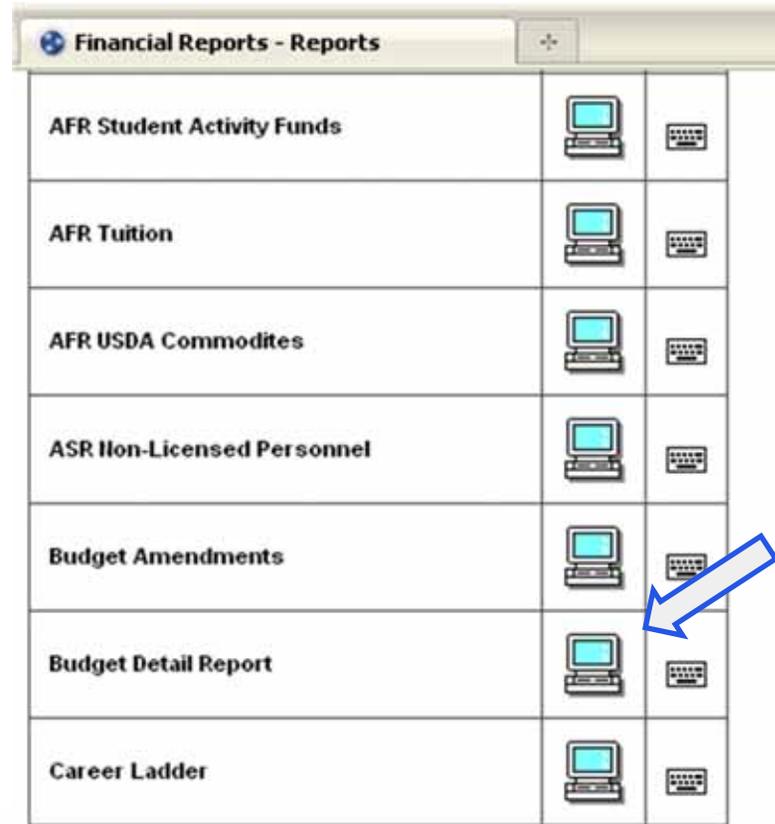
Lebanon County-2010-2011 (2011) AFR (Summary Report) | Summary 1- AFR Summary (Assets, Liab., Reserves, & Fund Bal) | [Next >>](#)

Account	Account Description	Total	142- Federal Projects	142 010- Federal Projects Consolidated Administration	142 100- Federal Projects Title I, Part A, Improving Academic Achievement	142 105- Federal Projects Title I, Part A, Improving Academic Achievement, ARRA	142 110- Federal Projects Title I, Part A, School Improvement	142 115- Federal Projects Title I, Part A, School Improvement, ARRA	142 120- Federal Projects Title I, 1003 G, School Improvement	142 130- Federal Projects Title I, Part B, Subpart 3, Even Start	142 140- Federal Projects not in use	142 150- Federal Projects not in use	142 160- Federal Projects Title I, Part D, Subpart 2, Local Delinquent	142 165- Federal Projects Title I, Part D, Subpart 2, Local Delinquent, ARRA	142 170- Federal Projects Title I, 1003 G, School Improvement, ARRA	142 200- Federal Projects Title II, Part A, Training & Recruiting	142 210- Federal Projects Title II, Part D, e4TN Competitive	142 215- Federal Projects Title II, Part D, e4000 Competitive, ARRA	
11000*	Total Assets	\$196,686	0	0	(12,111)	5,064	(45,800)	0	0	0	0	0	0	0	0	0	(32,374)	0	0
31000*	Liabilities Reserves & Fund Balance	\$196,686	0	0	(12,111)	5,064	(45,800)	0	0	0	0	0	0	0	0	0	(32,374)	0	0

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Each subfund should balance on both Summary 1 and Summary 2.

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Financial Reports - Reports		
AFR Student Activity Funds		
AFR Tuition		
AFR USDA Commodities		
ASR Non-Licensed Personnel		
Budget Amendments		
Budget Detail Report		
Career Ladder		

From the Reports home page, select View  in either the Budget Detail Report or Budget Amendments.

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Loudon County- 2011-2012 (2012) Budget Detail Report

71100- Regular Instruction Program << Previous << >> Next >>

	12- General Objects	143- Central Cafeteria	144- Transportation	145- Other Ed. Special Revenue	146- Extended School Program	156- Education Debt Service	177- Education Capital Projects	263- Self- Insurance	Account	Account Description
71200- Special Education Program										
71300- Vocational Education Program										
71400- Student Body Education Program										
71600-- Adult Education Program										
72110- Attendance										
72120- Health Services										
72130- Other Student Support	3,723	0	0	0	0	0	0	0	71100 116	Teachers
72210- Regular Instruction Program-Support Serv										
72215- Alternative Instruction Program - Support Serv	0	0	0	0	0	0	0	0	71100 117	Career Ladder Program
72220- Special Education Program- Support Serv										
72230- Vocational Education Program - Support Serv										
72260- Adult Education Program - Support Serv	0	0	0	0	0	0	0	0	71100 127	Career Ladder Extended Contracts
72310- Board of Education										
72320- Director of Schools										
72410- Office of the Principal	0	0	0	0	0	0	0	0	71100 128	Homebound Teachers
72510- Fiscal Services										
72520- Human Services(Resouros) Personnel										
72610- Operation of Plant	9,066	0	0	0	0	0	0	0	71100 163	Educational Assistants
72620- Maintenance of Plant										
72710- Transportation	9,494	0	0	0	0	0	0	0	71100 189	Other Salaries & Wages
72810- Central and Other										
73100- Food Service										
73300- Community Services										
73400- Early Childhood Education	3,024	0	0	0	0	0	0	0	71100 195	Certified Substitute Teachers
76100- Regular Capital Outlay										
80000- Education Debt Service										
91300- Education Capital Projects	8,900	0	0	0	0	0	0	0	71100 198	Non-certified Substitute Teachers
99000- Transfers										
EXPENSE- Expenditure Summary										
REVENUE- Revenue Summary										Social

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Show Subfunds

After selecting the correct year, use the account function dropdown to select the “EXPENSE-Expenditure Summary” near the bottom of the list.

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Loudon County- 2011-2012 (2012) Budget Detail Report

EXPENSE- Expenditure Summary << Previous >> Next >>

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Account	Account Description	Total	141- General Purpose	142- Federal Projects	145-	146-	147-							
71100	Total Regular Instructional	\$22,056,781	20,147,693	1,909,088										
71200	Total Instructional Special Education	\$3,331,720	2,522,661	809,059										
71300	Total Instructional Vocational Education	\$1,626,610	879,031	55,979										
71000	Total Instructional	\$26,414,491	23,640,585	2,774,106										
72120	Total Health Services (Students)	\$258,491	258,491	0										
72130	Total Other Student Support	\$1,168,455	1,148,891	27,564										
	Total Regular													
72610	Total Operation of Plant	\$2,362,381	2,362,381	0	0	0	0	0	0	0	0	0	0	1
72620	Total Maintenance of Plant	\$198,169	198,169	0	0	0	0	0	0	0	0	0	0	1
72710	Total Transportation	\$1,723,028	1,691,459	31,569	0	0	0	0	0	0	0	0	0	1
72810	Total Central and Other	\$686,866	686,866	0	0	0	0	0	0	0	0	0	0	1
72000	Total Support Services	\$10,486,377	9,920,071	566,306	0	0	0	0	0	0	0	0	0	1
73100	Total Food Service	\$2,580,373	0	0	2,580,373	0	0	0	0	0	0	0	0	1
70000	Total Operating	\$39,481,241	33,560,456	3,340,412	2,580,373	0	0	0	0	0	0	0	0	1
73300	Total Community Services	\$342,638	342,638	0	0	0	0	0	0	0	0	0	0	1
73400	Total Childhood Education	\$829,675	829,675	0	0	0	0	0	0	0	0	0	0	1
99999	Grand Total Expenditures	\$40,653,554	34,732,769	3,340,412	2,580,373	0	0	0	0	0	0	0	0	1

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Scroll to the bottom and write down your "Grand Total Expenditures" by Fund.

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Levittown County- 2011-2012 (2012) Budget Detail Report

REVENUE- Revenue Summary [Previous](#) [Home Menu](#) [Show Subfunds](#)

Account	Account Description	Total	141- General Purpose	142- Federal Projects	143- Central Cafeteria	144- Transportation
40400	Total County Taxes	13,250,932	13,250,932	0	0	0
41000	Total Licenses & Permits	1,200	1,200	0	0	0
43000	Total Charges for Current Services	958,636	117,170	0	841,466	0
44000	Total Other Local Revenues	22,000	22,000	0	0	0
46000	Total State Education Funds	20,351,967	20,324,967	0	27,000	0
46800	Total Other State Revenues	951,500	951,500	0	0	0
47100	Total Federal Through State	3,340,412	0	3,340,412	1,711,907	0
47500	Total Direct Federal Government	65,000	65,000	0	0	0
47999	Total Operating Revenue	34,732,769	34,732,769	3,340,412	2,580,373	0
49999	Total Revenues	34,732,769	34,732,769	3,340,412	2,580,373	0
	Grand Total Available Funds	\$40,653,554	34,732,769	3,340,412	2,580,373	0

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Repeat the process for the Revenue Summary. Write down the “Grand Total Available Funds” by Fund.

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	Total	Fund 141	Fund 142	Fund 143
Available Funds	40,653,534	34,732,769	3,340,412	2,580,373
Total Expenses	40,653,534	34,732,769	3,340,412	2,580,373
Difference	0	0	0	0

Your “Grand Total Available Funds” should be greater than or equal to your “Grand Total Expenditures”. This process should be repeated for Fund 142 by subfund.

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Federal Application Consolidated Tracking System	Administrator Application Manager Federal Program Manager Super User User View Only Statewide User	Online
Local Payment Processing	Account Administrator Application Manager Disbursement User Local Payment User Payment Director	Online



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Financial Reporting
Business Not Assigned

Reports
10/7/2011 9:30:11 AM

Report	View	Edit
3% Fund Balance Test		
AFR (Annual Financial Report) Detail		
AFR (Summary Report)		
AFR Expenditures by Other Agencies		
AFR Expenditures for School Indebtedness		
AFR Non-Centralized Cafeteria Expenditures		

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District Period	Report	Application Role
Loudon County- 2011-2012 (2012)	AFR (Annual Financial Report) Detail	- Any Role -

Note: District User certifications:
Select or clear a checkbox to certify or decertify the item.

Loudon County- 2012- AFR (Annual Financial Report) Detail- eReporting- District User- Data Entry Completed
I certify that the Annual Public School Financial Report is complete and ready for Superintendent's/Director's Certification.

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Done

start 2 Microsoft Of... eReporting Inst... Financial Report

To certify the report, check the box and click [Save](#).

Report Due Dates

3% Fund Balance Test	With Budget Detail
AFR (Annual Financial Report) Detail	August 1
AFR (Summary Report)	With AFR Detail
AFR Expenditures by Other Agencies	August 1
AFR Expenditures for School Indebtedness	August 1
AFR Non-Centralized Cafeteria	August 1
AFR School Indebtedness	August 1
AFR Student Activity Funds	August 1
AFR Tuition	August 1
AFR USDA Commodities	Not in use
ASR Non-Licensed Personnel	February 1
Budget Amendments	As approved; no later than August 1
Budget Detail Report	August 1 unless operating under a Continuing Budget Resolution, then no later than October 1
Career Ladder	August 1
Maintenance of Effort Test	With Budget Detail
Trustee/Fiscal Agent Report	July 15

3% Fund Balance Test



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Loudon County- 2011-2012 (2012) 3% Fund Balance Test

1	Grand Total of Budgeted Expenditures - General Purpose School Fund	\$ 34,732,769	
2	(Less) Total Estimated Revenue and Other Sources - General Purpose School Fund	<u>34,732,769</u>	
3	Difference		\$ 0
5	Beginning Fund Balance Budgeted for Any Education Purpose		<u>\$ 0</u>
6	Beginning Undesignated Fund Balance		\$ 2,296,473
7	Total Operating Expenditures	\$ 33,580,456	
8	3% of Total Operating Expenditures	<u>x 3 %</u>	<u>1,006,814</u>
9	Amount of Fund Balance Available to be Budgeted for Any Education Purpose		<u>\$ 1,289,659</u>

Test Met

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SOURCE: No data entry required. Report pulls information from the PY AFR and the CY Budget Detail to determine the amount of Fund Balance available to be budgeted for any educational purpose.

3% Fund Balance (continued)

This test compares the amount of Beginning Unassigned Fund Balance Budgeted for Any Education Purpose to the amount of Fund Balance Available to be Budgeted.

Available Fund Balance is calculated based Beginning Unassigned Fund Balance less 3% of Operating Expenditures (71100 – 73100 functions).

What to do if Test Fails:

Must correct budget by decreasing Operating Expenditures, increasing Revenues or budgeting Restricted, Committed or Assigned funds.

Reference TCA 49-3-352 (www.michie.com)

AFR (Annual Financial Report) Detail		
AFR (Summary Report)		

SOURCE: Information is entered by CSV upload or manually from LEA financial reports. Summary Report is used for the purpose of balancing your report.

USE: Annual Statistical Report and Report Card (per pupil) (http://www.tn.gov/education/reports_data.shtml), National Center for Education Statistics (NCES, U.S. Department of Education), and National Education Association (NEA)

AFR Expenditures by Other Agencies



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Rhea County- 2011-2012 (2012) AFR Expenditures by Other Agencies

\$- Amount

EDPOA- Expenditures by Other Agencies << Previous <<

- Any Account -

Account	Account Description	Amount	Description	Edited
71100*	Regular Instruction Program	\$0		
71150*	Alternative Instruction Program	\$0		
71200*	Special Education Program	\$0		
71300*	Vocational Education Program	\$0		
71400*	Student Body Education Program	\$0		
71600*	Adult Education Program	\$0		
72100*	Students	\$0		
72200*	Instructional Staff	\$0		
72300*	General Administration	\$0		
72410*	School Administration-Ofc of Principal	\$0		
72510*	Business Administration	\$375,123	Central Finance	Carol Johnston - 10/10/2011
72520*	Human Services(Resources)/Personnel	\$0		
72600*	Operation & Maintenance of Plant	\$0		
72710*	Student Transportation	\$0		

Done

HINT: You must add a description of the expenditure or the amount will not save.

AFR Expenditures by Other Agencies (Continued)

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<https://www.k-12.state.tn.us/eReporting/AccountDetails.aspx?reportcode=OAG>
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72100*	Students	\$0		
72200*	Instructional Staff	\$0		
72300*	General Administration	\$0		
72410*	School Administration-Ofc of Principal	\$0		
72510*	Business Administration	\$375,123	Central Finance	Carol Newton - 10/10/2011
72520*	Human Services(Resources)Personnel	\$0		
72600*	Operation & Maintenance of Plant	\$0		
72710*	Student Transportation	\$0		
72810*	Other Support Services - Central and Other	\$0		
73100*	Food Service	\$0		
73300*	Community Services	\$0		
73400*	Early Childhood Education	\$0		
76100*	Regular Capital Outlay	\$0		
80000*	Education Debt Service	\$0		
91300*	Education Capital Projects	\$0		
99000*	Other Uses(Transfers)	\$0		
		\$375,123		

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SOURCE: Expenditures paid by other agencies not reported anywhere else. Examples include: Central Finance, SRO's, Capital Projects paid by City/County.

USE: Expenditures reported in functions 71100-73100 are included in Per Pupil costs for the Report Card and are reported to NCES.

AFR Expenditures for School Indebtedness



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Rhea County- 2011-2012 (2012) AFR Expenditures for School Indebtedness

	Description	Amount	Edited
NP- Notes Payable			
-- Any Fund --			
BD- Bonded Debt			
CL- Capitalized Leases			
LP- Other Loans Payable	School Bonds/Notes	\$0	
NP- Notes Payable			
51090	Total Amount Paid from School Funds	\$0	
510901	Total Contribution to Primary Government	\$0	
		\$0	

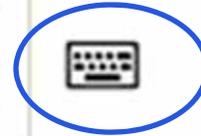
[Save](#)

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SOURCE: Data should be entered for Bonded Debt, Capitalized Leases, Other Loans Payable, & Notes Payable. Information should include ALL debt related to school property which includes debt paid through the LEA and debt paid by the City/County.

USE: National Center for Education Statistics (NCES)

AFR School Indebtedness



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Rhea County- 2011-2012 (2012) AFR School Indebtedness ▾

NP- Notes Payable ▾

88888- Education Accounts ▾

Account	Account Description	Amount	Edited
51010	School Debt Outstanding - 7/1	\$100,000	Carol Newton - 10/10/2011
51020	School Principal Paid/Retired on Bonds/Notes	\$20,000	Carol Newton - 10/10/2011
51030	New Bonds/Notes Issued	\$0	
		\$120,000	

[Save](#)

SOURCE: Data should be enter for Bonded Debt, Capitalized Leases, Other Loans Payable, & Notes Payable. Information should include ALL debt related to school property which includes debt paid through the LEA and debt paid by the City/County.

USE: National Center for Education Statistics (NCES)

NOTE: Enter data as positive number. In Edit mode, the numbers are added but amounts are correctly subtracted in the View mode.

AFR Non-Centralized Cafeteria Expenditures



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Lenoir City-2011-2012 (2012) AFR Non Centralized Cafeteria ▾

\$- Amount ▾

88888- Education Accounts ▾ [<< Previous <<](#)

- Any Account - ▾

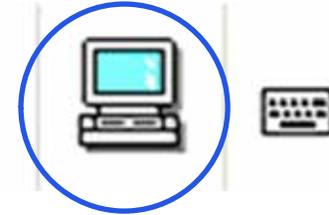
Account	Account Description	Amount	Edited
81000	Total Cafeteria Expenditures	\$0	
82000	Cafeteria Equipment Expenditures	\$0	
84000	Payment to Central Office	\$0	
84100	USDA Non-Centralized Commodities	\$0	
		\$0	

SOURCE: Cafeteria general ledger

NEW for 2012: Report value of USDA Commodities (not including freight charges or processing costs).

USE: Report Card and Annual Statistical Report (per pupil) and National Center for Education Statistics (NCES).

AFR School Indebtedness



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Rhea County- 2011-2012 (2012) AFR School Indebtedness ▼

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Account	Account Description	Total	BD- Bonded Debt	CL- Capitalized Leases	LP- Other Loans Payable	NP- Notes Payable	Account	Account Description
51010	School Debt Outstanding - 7/1	\$100,000	0	0	0	100,000	51,010	School Debt Outstanding - 7/1
51020	School Principal Paid/Retired on Bonds/Notes	\$20,000	0	0	0	20,000	51,020	School Principal Paid/Retired on Bonds/Notes
51040	Net Indebtedness for Schools - 6/30	\$80,000	0	0	0	80,000	51,040	Net Indebtedness for Schools - 6/30

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Totals in View mode correctly reflect the Net Indebtedness.

AFR Student Activity Funds



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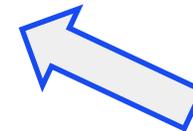
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Rhea County- 2011-2012 (2012) AFR Student Activity Funds

\$- Amount

88888- Education Accounts

Account	Account Description	Amount	Edited
87000	General Fund Income Per School Books	\$0	
87100	General Fund Income BOE Allocations	\$0	
87200	General Fund Income BOE Allocations Unexpended/Unobligated	\$0	
88000	General Fund Expenditures Per School Books	\$0	
88100	General Fund Expenditures BOE Allocations	\$0	
88200	General Fund Expenditures BOE Allocations Unexpended/Unobligated	\$0	
89000	Restricted Fund Income Per School Books	\$0	
89100	Restricted Fund Income Less Allocations	\$0	
89200	Restricted Fund Income BOE Allocations Unexpended/Unobligated	\$0	
90000	Restricted Fund Expenditures Per School Books	\$0	
90100	Restricted Fund Expenditures BOE Allocation	\$0	
90200	Restricted Fund Expenditures BOE Allocations Unexpended/Unobligated	\$0	
		\$0	



[Save](#)

SOURCE: Enter data by General Fund and Restricted Fund from School Activity Fund financials (summarized for all schools).

USE: National Center for Education Statistics (NCES)

AFR Tuition



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Rhea County- 2011-2012 (2012) AFR Tuition ▼

\$- Amount ▼

88888- Education Accounts ▼

Account	Account Description	Amount	Edited
77000	Tuition Paid to Out of State LEAs	\$0	
		\$0	

[Save](#)

SOURCE: Enter data from financial statements and save.

USE: National Center for Education Statistics (NCES)

NOTE: In 2010-11, only one system was reporting Tuition Paid to Out of State LEAs.

ASR Non-Licensed Personnel



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Rhea County- 2011-2012 (2012) ASR Non-Licensed Personnel

County:

1- Non-Certified Personnel

Account	Account Description	Amount	Edited
Admin	Administrative Personnel	0.00	
Nurses	Nurses	0.00	
Health	Other Professional & Technical Health Personnel	0.00	
School Sup	School Support Level	0.00	
System Sup	System Support Level	0.00	
Custodians	Custodians	0.00	
Operations	Other Plant Operations Personnel	0.00	
M & O	Plant Maintenance Personnel	0.00	
Transp	Transportation Personnel	0.00	
Food	Food Service Personnel	0.00	
Reg Aide	Regular Aides	0.00	
Lib Aide	Library Aides	0.00	
Sp Ed Aide	Special Education Aides	0.00	
Voc Aide	Vocational Aides	0.00	
Other Aide	Other Aides	0.00	
Data	Data Processing Personnel	0.00	
Safety	School Safety Personnel	0.00	
Other Per	Other Personnel	0.00	
		0.00	

[Save](#)

SOURCE: Enter data from payroll nearest December 1 and **Save**.

USE: National Center for Education Statistics (NCES)

NOTE: Report due date corresponds to the PIRS December 1 report which is February 1.

Budget Amendments		
Budget Detail Report		

SOURCE: Information is entered from LEA financial statements by CSV upload or manually. At this time, the reports must be balanced manually.

USE: Internal use by the Tennessee Department of Education.

Career Ladder



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Lenoir City-2011-2012 (2012) Career Ladder ▼

⌘-Amount ▼

88888- Education Accounts ▼ << [Previous](#) <<

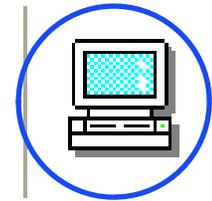
- Any Account - ▼

Account	Account Description	Amount	Edited
CLFTPMTS	Payments to Regular (Full Time) Personnel	\$0	
CLRETPMTS	Payments to Retired (120 day) Personnel	\$0	
CEOPayment	CEO Payments	\$0	
		\$0	

SOURCE: The only information required to be entered manually are the payment amounts (not including benefits) from LEA financial statements or payroll records.

USE: The Office of Local Finance calculates Career Ladder payments based on Personnel Information Reporting System (PIRS) data and the Restricted for Instruction (Career Ladder) balance from the Career Ladder report .

Career Ladder



Lenoir City- 2011-2012 (2012) Career Ladder

Career Ladder Revenue And Expenditures (Including Benefit Amounts)

34560 Equity from 6/30/011)		\$213		
Adjustments		0		
Adjusted Reserve		213		
46610 Revenue: Career Ladder Salary Supplement		0		
ADJUSTED RESERVE PLUS REVENUE				213
EXPENDITURES				
	Career Ladder Supplement	Benefit Rate	Career Ladder Supplement Plus Benefits	
CEO Payments ¹	0	16.70 %	0	
Payments to Regular (Full Time) Personnel	0	16.70 %	0	
Payments to Retired (120 day) Personnel ²	0	1.45 %	0	
Total Payments	0		0	
PIRS ³ [64,000] plus CEO Payments [0] ¹	64,000			
Object Code 117 (Source: AFR)	0			
34560 Career Ladder Supplement Equity 6/30/012)				213

- ❖ Reserves, Adjustments, and Revenue pull from the AFR Detail.
- ❖ CL Supplements are manually entered in the Edit mode.
- ❖ Benefit Rate is preloaded in Nashville.

This form is for Career Ladder Supplement funds, only. Do not include funds for Extended Contracts.

¹ - CEO payments entered.

² - "85% Rule" personnel are not eligible for Career Ladder.

³ - Career Ladder amounts from latest available Personnel Information Reporting System (PIRS) report during Fiscal Year.

ED-0611 (9/07)

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Maintenance of Effort Test



eReports - Maintenance of Effort Test

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Choose County: 2011-2012 (2012) Maintenance of Effort Test

Hide Rows

Account	Account Description	Budget 2011-2012	Amended Budget 2010-2011	Original Budget 2010-2011	AFR 2010-2011	Actual vs. Budget 2010-2011	2012 Budget vs. 2011 Budget
First Level - Straight Year to Year Comparison							
40110	Current Property Tax	3,118,690	3,111,946	3,106,677	3,147,297	36,361	6,704
40120	Tuition Collections - Prior Year	100,000	90,000	90,000	115,446	25,446	10,000 **
40130	Circuit Clerk/Clerk & Master Collections - Prior Year	111,000	117,000	117,000	103,751	(13,249) *	(6,000)
40140	Interest and Penalty	21,000	21,000	21,000	22,563	1,563	0
40161	Payments in Lieu of Taxes - T.V.A.	2,230	2,230	2,230	2,041	(189) *	0
40162	Payments in Lieu of Taxes - Local Utilities	32,000	32,000	32,000	33,142	1,142	0
40163	Payments in Lieu of Taxes - Other	3,290	590	590	6,484	5,934	2,700 **
40210	Local Option Sales Tax	2,363,000	2,290,000	2,290,000	2,362,878	112,878	113,000 **
40220	Bank Bidde Tax	25,108	25,108	25,108	20,441	(4,667) *	0
40260	Interest Telecommunications Tax	1,800	1,800	1,800	1,690	(107) *	0
40290	Other Discretionary Local Taxes	900	900	900	1,422	522	0
	Total County Taxes	5,278,938	5,662,534	5,647,265	5,817,158	164,624	126,404
41110	Mortgage Licenses	1,800	1,800	1,800	2,099	299	0
44110	Interest Income	0	0	0	0	0	0
44120	Lease/Rentals	96,060	96,060	96,060	98,502	2,442	0
40261	State Revenue Sharing - T.V.A.	1,190,000	905,466	905,466	1,089,000	183,534	284,534 **
	Total Local Revenue per School Records	7,026,798	6,615,860	6,610,591	6,966,719	350,899	410,938 **
Cap Outlay	(Less) Local revenue increases for Capital Outlay	0	0	0	0	0	0
Cap Outlay	(Less) Local revenue increases for Capital Outlay	0	0	0	0	0	0
	Total Adjusted Local Revenue	7,026,798	6,615,860	6,610,591	6,966,719	350,899	410,938 **
Second Level - Per Pupil Revenue							
	Total Adjusted Local Revenue	7,026,798	6,615,860	6,610,591	6,966,719		
	ADD (From SEEP Allocation Check)	0	0	0	0		
	Per Pupil Revenue						

* - An explanation is required when actual revenues collected are less than 95% of budgeted revenues.
 ** - An explanation is required when proposed budgeted revenues exceed prior year's budget (amended budget) by more than 5%.
 Proposed budget uses Maintenance of Effort.

SOURCE: Information for the MOE Test is pulled from the PY AFR, the PY Budget and Budget Amendments, and the CY Budget. If test fails at Level 1, a Level 2 Per Pupil test can be performed by Nashville staff.

USE: Required by TCA Section 49-2-203(a)(10)(A)(ii) and Section 49-3-314 (c)(1).

Maintenance of Effort Test



40390	Other Statutory Local Taxes	900	900	900	1,422	522	0
	Total County Taxes	5,778,938	5,652,534	5,647,265	5,817,158	164,624	126,404
41110	Marriage Licenses	1,800	1,800	1,800	2,089	289	0
	Investment Income	0	0	0	0	0	0
44120	Lease/Rentals	56,060	56,060	56,060	58,502	2,442	0
46351	State Revenue Sharing - T.V.A.	1,190,000	905,466	905,466	1,089,000	183,534	284,534 **
	Total Local Revenue per School Records	7,026,798	6,615,860	6,610,591	6,966,719	350,859	410,935 **
Cap Outlay	(Less) Local revenue increases for Capital Outlay	0	0	0	0	0	0
Debt Svc	(Less) Local revenue increases for Capital Outlay	0	0	0	0	0	0
	Total Adjusted Local Revenue	7,026,798	6,615,860	6,610,591	6,966,719	350,859	410,935 **
Second Level - Per Pupil Revenue							
	Total Adjusted Local Revenue	7,026,798	6,615,860	6,610,591	6,966,719		
	ADM (From BEP Allocation Sheet)	0	0	0	0		
	Per Pupil Revenue						

* - An explanation is required when actual revenues collected are less than 95% of budgeted revenues.
 ** - An explanation is required when proposed budget estimates exceed prior year's budget/amended budget by more than 5%.
 Proposed budget passes Maintenance of Effort.

* - Required

Account Code 46351

Account Description State Revenue Sharing - T.V.A.

Amount *

Copy+paste over or enter amount.

Comment

Leave blank to delete entry.

Edited

[Save](#)

[Cancel](#)

Explanations are required for variances of 5%. Click the blue account number on the line to add your comment. Click Save.

Trustee/Fiscal Agent Report



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Rhea County- 2011-2012 (2012) Trustee/Fiscal Agent Report ▼

144- Transportation ▼

-- Amount --

Current Page 1 ▼ << Previous << >> Next >>

Option	Amount	Edited
Balance	\$0	
Year	\$0	
er-Prior Yrs.	\$0	
	\$0	
	\$0	
VA	\$0	
ocal Utilities	\$0	
-Other	\$0	
40210- Local Option Sales Tax	\$0	
40220- Hotel/Motel Tax	\$0	
40230- Local Amusement Tax	\$0	
40240- Wheel Tax	\$0	

SOURCE:
Trustee's Office or
Fiscal Agent

USE: Required by
TCA 49-3-352

Select appropriate fund from the dropdown.

Trustee/Fiscal Agent Report



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Rhea County- 2011-2012 (2012) Trustee/Fiscal Agent Report ▼

141- General Purpose ▼

Page 1- Trustee, Treasurer, Fiscal Agent Page 1 ▼ << Previous << >> Next >>

	no.	credited
40400- County Taxes		
46000- State Revenues		
47000- Federal Revenues		
49000- Other Sources		\$0
Page 1- Trustee, Treasurer, Fiscal Agent Page 1		\$0
Page 2- Trustee, Treasurer, Fiscal Agent Page 2		\$0
Page 3- Trustee, Treasurer, Fiscal Agent Page 3		\$0
Page 4- Trustee, Treasurer, Fiscal Agent Page 4		\$0
40140- Interest & Penalty		\$0
40150- Pick-up Taxes		\$0
40161- Payments in Lieu Taxes-TVA		\$0
40162- Payment in Lieu Taxes-Local Utilities		\$0
40163- Payment in Lieu of Taxes-Other		\$0
40210- Local Option Sales Tax		\$0
40220- Hotel/Motel Tax		\$0
40230- Local Amusement Tax		\$0

Select appropriate page from the dropdown.

Trustee/Fiscal Agent Report



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Rhea County- 2011-2012 (2012) Trustee/Fiscal Agent Report

141- General Purpose

Page 4- Trustee, Treasurer, Fiscal Agent Page 4 << Previous <<

-- Any Account --

Account	Account Description	Amount	Edited
47630-	Public Law 874-Maintenance & Operations	\$0	
47640-	ROTC Reimbursement	\$0	
47650-	Energy Grant	\$0	
47990-	Other Direct Federal Revenues	\$0	
49100-	Bonds Issued	\$0	
49200-	Notes Issued	\$0	
49300-	Capital Leases Issued	\$0	
49400-	Debt Issued	\$0	
49500-	Other Loans Issued	\$0	
49700-	Insurance Recovery	\$0	
49800-	Transfers In	\$0	
49810-	City General Fund Transfers	\$0	
20610-	FICA & Income Tax Payments	\$0	
20620-	Health Insurance Payments	\$0	
20630-	Deferred Compensation Payments	\$0	
20640-	Retirement Contribution Payments	\$0	
20650-	Cafeteria Salaries & Benefits	\$0	
11410-	Accounts Receivable	\$0	
11430-	Due From Other Government Agencies	\$0	
11440-	Due from Other Funds	\$0	
AUDIT	Audit Adjustments	\$0	
WARRANTS	Warrants or Checks Paid (Enter as Negative Amount)	\$0	
72310 510-	Trustee Commission for Month (Enter as Negative Amount)	\$0	
21500-	Due to Other Funds (Enter as Negative Amount)	\$0	
AUDIT-	Audit Adjustments (Enter as Negative Amount)	\$0	
		\$0	

On Page 4, deductions must be entered as negative amounts.

Other Training Opportunities

Training Opportunities

- *ESEA/IDEA directors conference – Fall*
- *TASBO - Fall*
- *ESEA/IDEA ePlan training - Spring*
- *School Nutrition Finance Workshops – Spring*
- *Attendance Supervisors Conference – Spring*
- *Fiscal Workshops – Spring*
- *ePlan – videos on homepage*

Questions?



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