

MINIMUM DIRECT CLASSROOM EXPENDITURE CALCULATION
ACCOUNTS INCLUDED FOR 65% REPORTING

TOTAL OPERATING EXPENDITURES

FUNDS

All funds 100-699 are included except for:			
Fund Codes	Description	Fund Codes	Description
422	Even Start	540	Children and Youth Coordinating Council
510	Adult Education	542	Georgia Council for the Arts
512	Post Secondary Education	544	Georgia Child Care Council
516	WIA	546	Georgia Department of Community Affairs
530	GLRS Grant	548	Georgia Department of Human Resources
534	Migrant Education Agency (MEA)	690	Internal Service Fund
536	Family Connection	693	Enterprise Funds
539	Dropout Prevention/Dropout Recovery Grants	700-900	All funds above 699 are excluded

FUNCTIONS

Functions Included: 1000-3200			
Function Codes	Description	Function Codes	Description
1000	Instruction	2500	Business Services
2100	Pupil Services	2600	Maintenance and Operation of Plant Services
2210	Improvement of Instructional Services	2700	Student Transportation Services
2213	Instructional Staff Training	2800	Support Services - Central
2220	Media Services	2900	Other Support Services
2230	Federal Grant Administration	3100	School Nutrition Program
2300	General Administration	3200	Enterprise Operations
2400	School Administration		
Functions Excluded:			
3300	Community Service Operations	5000	Other Outlays
4000	Facilities Acquisition and Construction Services	5100	Debt Service

OBJECTS

All objects are included except for:			
Object Codes	Description	Object Codes	Description
178	Graduation Coaches	742	Depreciation Expense-Buildings
441	Rental of Land or Buildings	744	Depreciation Expense-Equipment
442	Rental of Equipment and Vehicles	746	Depreciation Expense-Buses
443	Rental of Computer Equipment	748	Depreciation Expense-Computers
444	Other Rentals	750	Purchase of Infrastructure
591	Commodity Hauling (Outside Contracts)	781	Amortization Expense - Intangible Assets
592	Services Purchased for LUA within Georgia	830	Interest
594	Payments to Charter Schools	831	Redemption of Principal
710	Land Acquisition and Development	833	Amortization of Bond Issuance & Other Debt Related Costs
715	Land and Improvements	834	Amortization of Premium & Discounts on Issuance of Bonds
720	Building Acquisition, Construction, and Improvements	880	Federal Indirect Cost Charges
730	Purchase of Equipment - Other Than Buses and Computers	881	Schoolwide
732	Purchase or Lease-Purchase of Buses	910	Redemption of Principal
734	Purchase or Lease-Purchase of Computers	950	Special Items
735	Purchase of Software to be Capitalized	960	Extraordinary Items
740	Depreciation Expense-Land Improvements	990	Other Uses

Note: Objects 172 and 173 are moved from Function 1000 to Function 2100 for this calculation.
Starting in Fiscal Year 2017: Object 594 will be omitted so that charter school expense activity is not double reported.

TOTAL DIRECT INSTRUCTIONAL EXPENDITURES

Direct Instructional Expenditures only includes Function 1000 expenditures included in the Total All Operating Expenditures
All fund, function, and object exclusions referenced above are excluded from both the numerator and the denominator.

Total Direct Instruction Expenditures (Function 1000)	Percent of Direct Instruction to Operating Expenditures
Total All Operating Expenditures	