

MINIMUM DIRECT CLASSROOM EXPENDITURE CALCULATION ACCOUNTS INCLUDED FOR 65% REPORTING

TOTAL OPERATING EXPENDITURES

Includes all Funds, Functions and Objects except as noted below.

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	544	Georgia Child Care Council
512	Post Secondary Education	546	Georgia Department of Community Affairs
516	WIA	548	Georgia Department of Human Resources
530	GLRS Grant	690	Internal Service Fund
534	Migrant Education Agency (MEA)	693	Enterprise Funds
536	Family Connection	700-900	All funds above 699 are excluded
538	Georgia Forestry Commission		

FUNCTIONS

Functions Included: 1000-3200			
Function Codes	Description	Function Codes	Description
1000	Instruction	2600	Maintenance and Operation of Plant Services
2100	Pupil Services	2700	Student Transportation Services
2210	Improvement of Instructional Services	2800	Support Services - Central
2220	Media Services	2900	Other Support Services
2300	General Administration	3100	School Nutrition Program
2400	School Administration	3200	Enterprise Operations
2500	Business Services		
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	740	Depreciation Expense-Land Improvements
441	Rental of Land or Buildings	742	Depreciation Expense-Buildings
442	Rental of Equipment and Vehicles	744	Depreciation Expense-Equipment
443	Rental of Computer Equipment	746	Depreciation Expense-Buses
444	Other Rentals	748	Depreciation Expense-Computers
591	Commodity Hauling (Outside Contracts)	750	Purchase of Infrastructure
592	Services Purchased for LUA within Georgia	830	Interest
635	Food Acquisition - USDA Commodities	831	Redemption of Principal
710	Land Acquisition and Development	880	Federal Indirect Cost Charges
715	Land and Improvements	881	Schoolwide
720	Building Acquisition, Construction, and Improvements	910	Redemption of Principal
730	Purchase of Equipment - Other Than Buses and Computer	950	Special Items
732	Purchase or Lease-Purchase of Buses	960	Extraordinary Items
734	Purchase or Lease-Purchase of Computers	990	Other Uses
735	Purchase of Software to be Capitalized		

Note: Objects 172 and 173 are moved from Function 1000 to Function 2100 for this calculation.

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	