

Business Rules for Populating Data

1. Obtain the annual financial analysis reports submitted by each school system for FY 2015, FY 2016, and FY 2017
2. Obtain the final budget analysis reports submitted by each school system for FY 2015, FY 2016, and FY 2017. NOTE: A state charter school or local charter school that was not authorized during a fiscal year will not display financial data for that fiscal year.

For each fiscal year:

3. Exclude Funds 7XX, Funds 8XX – Capital Assets, and Funds 9XX – General Long-Term Debt. These funds are used to account for the use of assets that extend more than one fiscal year or the reduction of liabilities that are not expected to be liquidated in one fiscal year. The consumption of current resources (current period expenditures) are accounted for in the governmental funds 1XX – 6XX.
4. Exclude Transfers In - Revenue reported to revenue source code 5200. A transfer in account is an inter-district transfer between the various funds of the school system.
5. Exclude Transfers Out - Expenditures reported to expenditure function 5000 and expenditure object code 930. A transfer out account is an inter-district transfer between the various funds of the school system.
6. Exclude school system payments to local charter schools within the system, expenditure object code 594. This expenditure category operates as an inter-district transfer of funds and does not represent an actual expenditure incurred by the overall school system.
7. The budget and actual expenditures at the school level, which includes the **cost of all materials, equipment, and other nonstaff support** includes all funds except 7XX, 8XX and 9XX; and all expenditures coded to object codes 3XX-9XX, except object codes 594 and 930. The budgeted expenditures are obtained from the final amended budget submitted. The actual expenditures are obtained from the annual financial analysis report submitted. The data is displayed by location, which is a school, facility, central office, or program.
8. The budget and actual expenditures at the school level, which includes the **cost of all salary and benefit expenditures for all staff**, includes all funds except 7XX, 8XX, and 9XX; and all expenditures coded to object codes 1XX-2XX. The budgeted expenditures are obtained from the final amended budget submitted. The actual expenditures are obtained from the annual financial analysis report submitted. The data is displayed by location, which is a school, facility, central office, or program.
9. The budget and actual expenditures at the school level, which includes the **cost of all professional development, including training, materials, and tuition provided for instructional staff on an annual basis**, includes all funds except 7XX, 8XX, and 9XX; and all expenditures coded to function code 2213, except those charged to object codes 594 and 930 are omitted. This functional category was created based on the passage of this bill, and the first year of implementation is FY 2018. Expenditures for this category are reported in FY 2018. The

budgeted expenditures are obtained from the final amended budget submitted. The actual expenditures are obtained from the annual financial analysis report submitted. The data is displayed by location, which is a school, facility, central office, or program.

10. The budget and actual expenditures at the school level, which includes the **cost of facility maintenance and small capital projects**, includes all funds except 7XX, 8XX and 9XX, and all expenditures coded to function code 2600, except those charged to object codes 594 and 930 are omitted. The budgeted expenditures are obtained from the final amended budget submitted. The actual expenditures are obtained from the annual financial analysis report submitted. The data is displayed by location, which is a school, facility, central office, or program.

11. The section for the budget and actual expenditures at the school level, which includes the **cost of new construction or major renovation, based on the school system facility plan**, includes all expenditures coded to fund code 300, except those charged to object codes 594 and 930. The budgeted expenditures are obtained from the final amended budget submitted. The actual expenditures are obtained from the annual financial analysis report submitted. The data is displayed by location, which is a school, facility, central office, or program.

12. The per student expenditures for each local school system and school as delineated in Section 111(h)(1)(C)(x) of the federal Elementary and Secondary Education Act, as amended by the federal Every Student Succeeds Act are calculated using the per pupil methodology as utilized to calculate the Financial Efficiency Star Rating (FESR). The calculations are included on the CCRPI GaDOE website and the GOSA website.

13. The ratio of expenditures to revenues for all general and special revenue funds is calculated as follows, using the annual financial analysis report submitted by each school system:

- a. Summarize the total expenditures and revenues reported for the General Fund – Funds 100, 150, 599. Divide the total expenditures by total revenues to determine the ratio.
- b. Summarize the total expenditures and revenues reported for the Special Revenue Funds – Funds 400-598. Divide the total expenditures by total revenues to determine the ratio.
- c. Summarize the total expenditures and revenues reported for the School Food Service Funds – Funds 600 and 659. Divide the total expenditures by total revenues to determine the ratio.

14. The total dollar amount of local property tax revenue the school system collected is summarized by totaling the revenue submitted for each system on the annual financial analysis report using the following revenue source codes:

- a. 1110 – Ad Valorem Tax – Tangible and intangible taxes received for school purposes by a city or county, based on millage rate established by the local board.
- b. 1192 – Ad Valorem Taxes Contra Account – credit expenditure account to separately report the administrative collection fee withheld from the taxes levied by a school system.

15. The millage rates are obtained from the Georgia Department of Revenue on an annual basis, as submitted by each jurisdiction's tax commissioner's office. The millage rates disclosed are the most recent levy year, not the fiscal year.

16. The total dollar amount of local property tax revenue the school system collected is summarized by totaling the revenue submitted for each system on the annual financial analysis report using the following revenue source codes:

- a. 1120 – Local Options Sales Taxes – Taxes assessed by a unit other than a school system upon the sales and consumption of goods and services.
- b. 1121 – Other Sales Taxes – Real Estate Transfer Taxes (RETT) and Intangible Recording Taxes. The RETT no longer a requirement to prorate these taxes between the General Fund and the Debt Service Funds.
- c. 1130 – Special Purpose Local Option Sales Tax – local penny sales tax approved by voter referendum for a 5-year period. Uses are capital outlay and bond debt repayment. Only recorded in Capital Projects Funds or Debt Service Funds.
- d. 1170 – Appropriations from City or County – Revenue received by a city or county government and transferred to the LEA.
- e. 1180 – Forest Land Protection Tax Revenue – The Georgia Forest Land Protection Act of 2008 (O.C.G.A. §48-5-7.7) provides for an ad valorem tax exemption for property primarily used for the good faith substance or commercial production of trees, timber, or other wood and wood fiber products and excludes the entire value of any residence located on the property.
- f. 1190 – Other Taxes – Other forms of taxes collected by a city or county government and transferred to the school system, including railroad car taxes and in lieu of tax money received from the TVA through the Georgia Department of Revenue.
- g. 1191 – Title Ad Valorem Taxes – tax on the sale of motor vehicles.

17. Total System Revenues includes the following parameters for all funds except 7XX, 8XX, 9XX.

- a. State Revenues – Source Codes 3XXX
- b. Federal Revenue – Source Codes 4XXX
- c. Local Revenues – Source Codes 1XXX
- d. Transfers Between Funds (Source Code 5200) are excluded

18. The annual budget submitted to the State Board of Education pursuant to subsection (c) of Code Section 20-2-167 is provided.

To obtain the budget in the format as approved by the local Board of Education, please contact the individual school system. Pursuant to O.C.G.A. §20-2-167.1, each school system is required to maintain the most recent budget and proposed budget on their external website for public review.

19. The annual personnel report prepared by the state auditor pursuant to Code Section 50-6-27 is published by the Department of Audits and Accounts through www.open.ga.gov. For inquiries regarding this report, please contact the Open Georgia helpdesk at help@open.ga.gov.

20. The most recent five years of audits conducted by the Department of Audits and Accounts can be viewed at www.audits.ga.gov.

21. Any findings or irregularities or budget deficits reported by the Department of Audits and Accounts pursuant to Code Section 20-2-67 are displayed based on the most recent fiscal year audited as of October 1st of each year. For inquiries of any updated information throughout the year, please contact the GaDOE Financial Review Division.

22. The annual sales tax for educational purposes schedule, as required by Code Section 48-8-41, as provided to the Department of Audits and Accounts, can be viewed at www.open.ga.gov.

23. The financial efficiency ratings for both the school system and school can be viewed on the [CCRPI webpage](#).