GOSA Policy on School Code Changes for Expenditures Data for the 2018 Financial Efficiency Star Rating

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Introduction

This document summarizes the process the Governor’s Office of Student Achievement (GOSA) used to match schools across years for the 2018 Financial Efficiency Star Rating (FESR). Each year, the Georgia Department of Education (GaDOE) produces a list of schools which have changed school codes between school years for various reasons. In general, these changes fall into the following categories: ¹

- **Changed School Code** - The school code changed between years. This can occur for many reasons, such as a change in grade served or a change in address.
- **Merged Schools** - Two or more schools merged to become one school.
- **Split Schools** - One school split into two or more schools. The new schools may or may not serve the same, adjoining, or overlapping grade spans.
- **Authorizer Change** - A district charter school becomes a state charter school or vice versa or forms a new Local Education Agency (LEA) out of an existing LEA.
- **Special Case** - This includes other changes not included in the above categories. For example, all elementary schools in a district were K-5. Now, schools are split into K-2 and 3-5.

If a school is not identified in one of the categories above, GOSA linked expenditures data across years by school code, regardless of grade configuration or other changes at the school. The following sections provide the business rules for school code changes in these categories and lists all affected schools and are organized by the years in which the school code change takes place and the district name. The number in parentheses is the district code, as used by GaDOE.

**Additional Notes:**
- GOSA tracks school code changes for expenditures for four years. ²
- For calculations requiring enrollment counts, the Fall FTE counts (K-12) are used when related to expenditures to proportionally assign funds. GOSA utilizes 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% or 0.4555).

¹While this document outlines procedures for assigning expenditures data for many school code changes, it is not feasible to anticipate every potential situation. GOSA will respond to unique circumstances in a manner consistent with these procedures.
²For example, for Fiscal Year (FY)17 expenditures, GOSA tracks code changes that occurred between the 2013 to 2014 school years and forward. For FY18 expenditures, GOSA tracks code changes that occurred between the 2014 to 2015 school years and forward. For the policy on school code changes as it relates to the CCRPI, please see this document.
**Changed School Code**

For schools that change school codes, GOSA uses the school’s most recent code and changes all previous years to match this code. This category includes schools that close and reopen with a different name or building but maintain substantially the same grade span and/or student attendance zone. This applies to the following schools:

**2013 to 2014**

**Barrow County (607)**
*Context/Details:* Bear Creek Middle School (114) opened in FY14 to replace the closing Winder-Barrow Middle School (2052).
*GOSA Calculation:* The old school code does not have expenditures in FY17; no changes are necessary.

**Chatham County (625)**
*Context/Details:* The STEM Academy at Bartlett (124) opened in FY14 to replace the closing Bartlett Middle School (5050).
*GOSA Calculation:* The old school code does not have expenditures in FY17; no changes are necessary.

**Cobb County (633)**
*Context/Details:* Smyrna Elementary School (214) opened in FY14 to replace the closing Brown Elementary School (4052).
*GOSA Calculation:* Assign expenditures for school code 4052 to school code 214 in FY17.

**Gwinnett County (667)**
*Context/Details:* GIVE Center West changed school codes from 107 to 1114.
*GOSA Calculation:* The old school code does not have expenditures in FY17; no changes are necessary.

*Context/Details:* Gwinnett Online Campus changed school codes from 1212 to 1214.
*GOSA Calculation:* The old school code does not have expenditures in FY17; no changes were necessary.

**2014 to 2015**

No changed school codes
2015 to 2016
Rome City (785)
Context/Details: Anna K. Davie Elementary School (376, PK-6) opened to replace the closing Southeast Elementary School (1054, PK-6).
GOSA Calculation: The old school code does not have expenditures in FY17 or FY18; no changes are necessary.

Terrell County (735)
Context/Details: Cooper Primary School changed school codes from 2050 to school code 1051.
GOSA Calculation: The old school code does not have expenditures in FY17 or FY18; no changes are necessary.

2016 to 2017
Atlanta Public Schools (761)
Context/Details: Michael R. Hollis Innovation Academy (1414) opened in FY17 to replace the closing Bethune Elementary School (1052).
GOSA Calculation: Assign expenditures for school code 1052 to school code 1414 in FY17 and FY18.

2017 to 2018
No changed school codes

Merged Schools

GOSA combines data for merged schools using the weighted average of enrollment where appropriate, even for prior years. The Fall FTE counts (K-12) are used when related to expenditures to proportionally assign funds. This applies to the following schools:

2013 to 2014
Rabun County (719)
Context/Details: Rabun Gap Elementary School (3550) and South Rabun Elementary School (5050) merged to form Rabun County Primary School (114).
GOSA Calculation: School codes 3550 and 5050 do not have expenditures in FY17 or FY18; no changes are necessary.
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**2014 to 2015**

**Atlanta Public Schools (761)**

**Context/Details:** Booker T. Washington High School for Banking (112), Booker T. Washington Early College Small School (113), and Booker T. Washington High School for Health and Sciences (114) merged into Booker T. Washington High School (315).

**GOSA Calculation:** Assign expenditures for school codes 112, 113, and 114 to school code 315 in FY17 and FY18. Note that school codes 113 and 114 do not have included expenditures in FY17 or FY18.

**Muscogee County (706)**

**Context/Details:** Cusseta Road Elementary School (1056) and Muscogee Elementary School (2065) merged to form Dorothy Height Elementary School (215).

**GOSA Calculation:** Assign expenditures for school codes 1056 and 2065 to school code 215 in FY17 and FY18.

**2015 to 2016**

**Atlanta Public Schools (761)**

**Context/Details:** The BEST Academy at Benjamin S. Carson (1408) and the Best Academy High School at Benjamin S. Carson (118) merged into the B.E.S.T. Academy (1411).

**GOSA Calculation:** The old school codes 1408 and 118 do not have included expenditures in FY17 or FY18; no changes are required.

**Context/Details:** Coretta Scott King Young Women’s Academy Middle School (120) merged with Coretta Scott King Young Women’s Academy High School (121) to form Coretta Scott King Women’s Leadership Academy (1410).

**GOSA Calculation:** The old school codes 120 and 121 do not have included expenditures in FY17 or FY18; no changes are required.

**Context/Details:** Therrell School of Law, Government, and Public Policy (508), Therrell School of Engineering, Math, and Science (608), and Therrell School of Health and Science (708) merged to form Therrell High School (1409).

**GOSA Calculation:** The old school codes 508, 608, and 708 do not have included expenditures in FY17 or FY18; no changes are required.

**Bibb County (611)**

**Context/Details:** King-Danforth Elementary School (1058) and Jones Elementary School (3062) merged into Martin Luther King, Jr. Elementary School (1306).

**GOSA Calculation:** Assign all expenditures for school codes 1058 and 3062 to school code 1306. Note that school code 1058 does not have included expenditures in FY17, and school codes 1058 and 3062 do not have included expenditures in FY18.
Context/Details: Burghard Elementary School (5054) and Rice Elementary School (5067) merged into Southfield Elementary School (1307).
GOSA Calculation: The old school codes 5054 and 5067 do not have included expenditures in FY17 or FY18; no changes are required.

**DeKalb County (644)**
Context/Details: Knollwood Elementary School (2060) and Midway Elementary School (3062) merged into Peachcrest Elementary School (1101).
GOSA Calculation: The old school codes 2060 and 3062 do not have included expenditures in FY17 or FY18; no changes are required.

**Fulton County (660)**
Context/Details: Tubman Elementary School (290) and Oak Knoll Elementary School (1064) merged into College Park Elementary School (1315).
GOSA Calculation: Assign all expenditures for school codes 290 and 1064 to school code 1315 in FY17 and FY18. Note that school code 290 does not have included expenditures in FY17 or FY18.

**Jackson County (678)**
Context/Details: West Jackson Elementary School (101) and West Jackson Primary School (280) merged into West Jackson Elementary School (101).
GOSA Calculation: Assign all expenditures for school code 280 to school code 101 in FY17 and FY18.

**2016 to 2017**
**Atlanta Public Schools (761)**
Context/Details: The School of Health Sciences and Research at Carver (406) and The School of the Arts at Carver and (506) merged into Carver High School (1413).
GOSA Calculation: Assign expenditures for school codes 406 and 506 to school code 1413 in FY17 and FY18.

Context/Details: South Atlanta School of Health and Medical Science (108), South Atlanta Law and Social Justice School (208), and South Atlanta School of Computer Animation and Design (408) merged into South Atlanta High School (1412).
GOSA Calculation: The old school codes 108, 208, and 408 do not have included expenditures in FY17 or FY18; no changes are required.

Context/Details: Venetian Hills Elementary (2568) merged with Connally Elementary School (2057) to form Tuskegee Airman Global Academy (1416).
GOSA Calculation: Assign expenditures for school codes 2568 and 2057 to school code 1416 in FY17 and FY18.
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Context/Details: Woodson Primary School (613) merged with Grove Park Intermediate School (713) to form Woodson Park Academy (1415).
GOSA Calculation: The old school codes 613 and 713 do not have included expenditures in FY17 or FY18; no changes are required.

Bibb County (611)
Context/Details: Morgan Elementary School (905) and Barden Elementary School (4052) merged to form Veterans Elementary School (1309).
GOSA Calculation: The old school codes 905 and 4052 do not have included expenditures in FY17 or FY18; no changes are required.

DeKalb County (644)
Context/Details: Meadowview Elementary School (3061) and Clifton Elementary School (5053) merged to form Barack H. Obama Elementary Magnet School (1103).
GOSA Calculation: The old school codes 3061 and 5053 do not have included expenditures in FY18 no changes are required.

McIntosh County (698)
Context/Details: Todd Grant Elementary School (205), previously serving grades PK-3, inherited fourth and fifth grades from the closed Oak Grove Intermediate School (105).
GOSA Calculation: Assign expenditures for school code 105 to school code 205 in FY17. School code 105 does not have included expenditures in FY18, so no changes are required.

Terrell County (735)
Context/Details: Cooper Primary School (1051) and Carver Elementary (1050) merged to form Cooper-Carver Elementary School (1051).
GOSA Calculation: Assign expenditures for school code 1050 to school code 1051 in FY17. School code 1050 does not have included expenditures FY18, so no changes are required.

2017 to 2018
Atlanta Public Schools (761)
Context/Details: Adamsville Primary School (413) closed, merging with Miles Intermediate School (513).
GOSA Calculation: Assign expenditures for school code 413 to school code 513 in FY17 and FY18.

Context/Details: Whitefoord Elementary School (3569) closed, merging with Toomer Elementary School (5567).
GOSA Calculation: Assign expenditures for school code 3569 to school code 5567 in FY17 and FY18.
Candler County (621)
*GOSA Calculation:* Assign expenditures for school code 202 to school code 302 in FY17 and FY18.

Chatham County (625)
*Context/Details:* Thunderbolt Elementary School (2069) and Low Elementary School (3062) merged into the School of Humanities at Juliette Gordon Low (514).
*GOSA Calculation:* Assign expenditures for school codes 2069 and 3062 to school code 514 in FY17 and FY18.

Dougherty County (647)
*Context/Details:* Southside Middle School (5060) closed, merging with Radium Springs Middle School (106).
*GOSA Calculation:* Assign expenditures for school code 5060 to school code 106 in FY17 and FY18.

Rome City (785)
*Context/Details:* Main Elementary School (3052) closed, merging with North Heights Elementary School (4052).
*GOSA Calculation:* Assign expenditures for school code 3052 to school code 4052 in FY17 and FY18.

**Split Schools**

When a school splits into more than one school and the old school code is no longer used, GOSA assigns expenditures data from the old school code to the new school codes based on enrollment in the current year. If a school splits into more than one school and the old school code is still used, no changes are made; GOSA assumes that all expenditures are reported under the correct school code. This applies to the following schools:

**2013 to 2014**

*Gordon County (664)*
*Context/Details:* Sonoraville East Middle School (192) split to form Red Bud Middle School (115) and Sonoraville Middle School (192).
*GOSA Calculation:* The old school code is still used; no changes are required.
Lee County (688)
Context/Details: Lee County Middle School split (101) into Lee County Middle School East (114) and Lee County Middle School West (101).
GOSA Calculation: The old school code is still used; no changes are required.

Long County (691)
Context/Details: Walker Middle School (school code 105) split into Long County Middle School (114) and Walker Elementary School (214).
GOSA Calculation: In FY17, no expenditures included in the FESR were reported for school code 105; no changes are required.

2014 to 2015
None

2015 to 2016
None

2016 to 2017
Richmond County (721)
Context/Details: W.S. Hornsby K-8 School (115), previously serving both elementary and middle school grades, split to form W.S. Hornsby Middle School (115) and the new W.S. Hornsby Elementary School (393).
GOSA Calculation: The old school code is still used; no changes are required.

Wheeler County (753)
Context/Details: Wheeler High School (3052), previously serving both middle and high school grades, split to form Wheeler High School (3052) and the new Wheeler County Middle School (1053).
GOSA Calculation: The old school code is still used; no changes are required.

2017 to 2018
None

Authorizer Change

GOSA determines how to handle changes in authorizers on a case-by-case basis.

2013 to 2014
None
**2014 to 2015**  
**State Charter Schools – Georgia Cyber Academy**  
**Context/Details:** Georgia Cyber Academy (7820120) founded and developed out of the Odyssey School (7820110).  
**GOSA Calculation:** Because the new school is a different LEA, no changes are required.

**2015 to 2016**  
None

**2016 to 2017**  
None

**2017 to 2018**  
**State Charter Schools – The International Academy of Smyrna**  
**Context/Details:** The International Academy of Smyrna (110), previously a part of Cobb County (633), converted from a district charter school into a state charter school.  
**GOSA Calculation:** Because the new school is a different LEA, no changes are required.

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**Special Cases**

For special cases, GOSA reassigns expenditures from school codes that are no longer used. The method of allocation is determined on a case-by-case basis. If all prior school codes are still used, no changes are required. This applies to the following schools:

**2013 to 2014**  
**Franklin County (659)**  
**Context/Details:** Two PK-5 schools, Central Franklin Elementary (107) and Carnesville Elementary (2050), merged and then split into a PK-2 school, Carnesville Elementary Primary (2050), and a 3-5 school, Carnesville Elementary Intermediate School (107).  
**GOSA Calculation:** All prior school codes are still used; no changes are required.

**2014 to 2015**  
**Crisp County (640)**  
**Context/Details:** Crisp County condensed its two lower elementary, Blackshear Trail Elementary School (1050) and J.S. Pate Elementary School (5050) and two upper elementary schools, A.S. Clark Elementary School (297) and Southwestern (2052) into a Pre-K school: Crisp County Pre-K (5050), one lower elementary school (K-3): Crisp County Primary School (115), and one upper elementary school (4-5): Crisp County Elementary School (2052).  
**GOSA Calculation:** All prior school codes are still used; no changes are required.
Houston County (676)
Context/Details: Houston County (Warner Robins) reconfigured two PK-5 schools, Linwood Elementary School (102) and Pearl Stephens Elementary School (175) into a PK-2 school, C.B. Watson Primary School (102) and a 3-5 school, Pearl Stephens Elementary School (175).
GOSA Calculation: All prior school codes are still used; no changes are required.

Context/Details: Houston County (Perry) changed the grade configurations of one PK-1 school, Perry Primary (400), and two 2-5 schools, Morningside Elementary School (2054) and Tucker Elementary School (3056) and created three PK-5 schools: Langston Road Elementary School (117), Morningside Elementary (2054), and Tucker Elementary School (3056).
GOSA Calculation: Perry Primary School (400) reported expenditures included in the FESR in FY17 and FY18; these expenditures are reallocated to the new schools based on enrollment in FY17 and FY18, respectively.

2015 to 2016
Gainesville City (776)
Context/Details: Grades 6-8 were removed from the Academy at Wood’s Mill (210) and relocated to Gainesville Middle School (110), which serves grade 6-8. The Academy at Wood’s Mill now serves grades 9-12.
GOSA Calculation: All prior school codes are still used; no changes are required.

Stephens County (727)
Context/Details: Stephens County reorganized four Pre-K through 5 schools (Liberty Elementary School (187), Big A. Elementary School (195), Toccoa Elementary School (197), and Estanollee Elementary School (295)) into four schools with differing grades served. Big A. Elementary School (195) now serves PK-KK, and Liberty Elementary School (187) serves grades 1-2. Toccoa Elementary School (197) serves grades 2-4, and Stephens County Fifth Grade Academy (296) serves grade 5.
GOSA Calculation: Estanollee Elementary School (295) reported expenditures included in the FESR in FY17 and FY18; these expenditures are reallocated to the new schools based on enrollment in FY17 and FY18, respectively.

2016 to 2017
Dawson County (698)
Context/Details: Dawson County Middle School (106) and Dawson County Junior High (109), both serving grades 6-8, merged and split to create Dawson County Middle School (106), serving grades six and seven, and Dawson County Junior High (109), serving grade eight.
GOSA Calculation: All prior school codes are still used; no changes are required.
Meriwether County (699)
Context/Details: Meriwether County reconfigured a group of schools twice; once between the 2014 to 2015 school year, and once between the 2016 to 2017 school year. In the first reconfiguration, Greenville Middle School (400) closed. Most students transferred to the new combined Greenville Middle/High School (300) serving grades 7-12, while sixth graders enrolled in one of the two PK-6 elementary schools; Unity Elementary (100) or George E. Washington Elementary (102). In the second reconfiguration, grades 7-8 from the Middle/High School and grade 6 from the two elementary schools merged to once again form Greenville Middle School, under a new school code (401). Greenville High School (300) returned to serving grades 9-12, while Unity Elementary (100) and Georgie E. Washington Elementary (102) returned to serving grades PK-5.
GOSA Calculation: School code 400 is the only school code that is not still used. Assign all expenditures in FY17 from school code 400 to school code 401. No expenditures included in the FESR were reported under this school code in FY18; no changes are required.

Mitchell County (701)
Context/Details: Two elementary schools, South Mitchell County Elementary School (198) and North Mitchell County Elementary School (111), merged and split to form Mitchell County Primary School (198), Mitchell County Elementary School (111), and Mitchell County Middle School (197). Mitchell County Primary serves grades PK-1, Mitchell County Elementary serves grades 2-4, and Mitchell County Middle School serves grades 5-7. Eighth grade students from Mitchell County Middle School transferred to Mitchell County High School (282), which now serves grades 8-12.
GOSA Calculation: All prior school codes are still used; no changes are required.

Sumter County (729)
Context/Details: Sumter County reconfigured its schools twice; once between the 2015 to 2016 school year, and once between the 2016 to 2017 school year. In the first reconfiguration, Sumter county reorganized two sets of PK-8 schools: Sumter County Primary School (100) grades PK-2, Sumter County Elementary School (188) grades 3-5, Sumter County Middle School (190) grades 6-8, Sarah Cobb Elementary (395) grades PK-4, and Staley Middle School (595) grades 5-8 to form Sumter County Early Learning Center (395) PK-K, Sumter County Primary School (100) grades 1-2, Sumter County Elementary School (188) grades 3-4, Sumter County Intermediate School (595) grades 5-6, and Sumter County Middle School (190) grades 7-8. In the second reconfiguration, Sumter County Early Learning Center (395), which served PK-K, closed, transferring its students to Sumter County Primary School (100), which served grades 1-2 and now serves grades PK-2. Sumter County Elementary School (188), which served grades 3-4, now serves grades 2-3. Sumter County Intermediate School (595), which previously served grades 5-6 now serves grades 4-6. Sumter County Middle School (190) continues to serve grades 7-8.
GOSA Calculation: Assign expenditures from school code 395 to school codes 100, 188, and 595 based on enrollment in FY17 and FY18, respectively.
White County (754)
Context/Details: Tesnatee Gap Elementary School (100), serving grades 3-5, and Jack P. Nix Elementary (200), serving grades PK-2, merged and split to form two PK-5 schools with the same names and school codes.
GOSA Calculation: All prior school codes are still used; no changes are required.

2017 to 2018
Baldwin County (605)
Context/Details: All K-5 elementary schools in Baldwin County were rearranged: Eagle Ridge Elementary School (104), Midway Elementary School (194), Blandy Hills Elementary School (195), and Creekside Elementary School (199). This resulted in Lakeview Academy (300), serving grades 3-5, Midway Hills Primary (301), serving grades K-2, Lakeview Primary School (302), serving grades K-2, and Midway Hills Academy (303), serving grades 3-5.
GOSA Calculation: For FY17, sum the expenditures and the enrollments from school codes 104, 194, 195, and 199, divide by four, and assign to school codes 300, 301, 302, and 303. For FY18, none of the prior school codes had included expenditures; no changes are required.

Dougherty County (647)
Context/Details: Albany High School (1050), serving grades 9-12, closed, transferring its students to a combination of Monroe High School (1058), serving grades 9-12, Dougherty Comprehensive High School (2052), serving grades 9-12, and Westover High School (4062), serving grades 9-12.
GOSA Calculation: For FY17 and FY18, divide the expenditures from school code 1050 by three, and add each third to the reported expenditures for school codes 1058, 2052, and 4062. For FY17, divide the enrollment from school code 1050 by three and add each third to the reported enrollment numbers for school codes 1058, 2052, and 4062. For FY18, use the FTE enrollment figures reported for school codes 1058, 2052, and 4062.

Jackson County (678)
Context/Details: Benton Elementary School (1050), serving grades PK-5, closed, transferring its students to a combination of East Jackson Elementary School (104), serving grades K-5, and South Jackson Elementary School (4050), serving grades K-5.
GOSA Calculation: For FY17 and FY18, divide the expenditures from school code 1050 by two and assign each half to the reported expenditures for school codes 104 and 4050. For FY17, divide the enrollment from school code 1050 by two and add each half to the reported enrollment numbers for school codes 104 and 4050. For FY18, use the FTE enrollment figures reported for school codes 104 and 4050.
Richmond County (721)
Context/Details: Sego Middle School (3062), serving grades 6-8, closed, transferring its students to a combination of Pine Hill Middle School (114), serving grades 6-8, Morgan Road Middle School (184), serving grades 6-8, Glenn Hills Middle School (197), serving grades 6-8, Spirit Creek Middle School (390), serving grades 6-8, and Murphey Middle School (5058), serving grades 6-8.
GOSA Calculation: For FY17 and FY18, divide the expenditures from school code 3062 by five and assign each fifth to the reported expenditures for school codes 114, 184, 197, 390, and 5058. For FY17, divide the enrollment from school code 3062 by five and add each fifth to the reported enrollment numbers for school codes 114, 184, 197, 390, and 5058. For FY18, use the FTE enrollment figures reported for school codes 114, 184, 197, 390, and 5058.

Context/Details: Wheless Road Elementary School (4064), serving grades PK-5, closed, transferring its students to a combination of Wilkinson Gardens Elementary School (104), serving grades PK-5, Glenn Hills Elementary School (2054), serving grades PK-5, and Terrace Manor Elementary School (4762), serving grades PK-5.
GOSA Calculation: For FY17 and FY18, divide the expenditures from school code 4064 by three and assign each third to the reported expenditures for school codes 104, 2054, and 4762. For FY17, divide the enrollment from school code 4064 by three and add each third to the reported enrollment numbers for school codes 104, 2054, and 4762. For FY18, use the FTE enrollment figures reported for school codes 104, 2054, and 4762.