

Chart of Accounts

Code	Description	Fiscal Year: 2019
Funds		
Governmental Funds		
100	General Fund	
	A governmental fund type used to account for all financial resources of the LUA except those required to be accounted for in another fund. In addition to the Regular QBE Allotment Sheet grants, the following State funded grants should be included in the General Fund, using the appropriate Program Code:	
150	Consolidated Schoolwide Fund	
	A governmental fund type to be used to account for the consolidation of state, local, and federal funds in support of a Title I Schoolwide Program.	
200	Debt Service Fund	
	A governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and paying agents fees.	
300	Capital Projects Fund	
	A governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those of proprietary funds and fiduciary funds). The most common source of revenue in this fund is the sale of bonds. A sub-fund should be used for each capital project.	
359	Capital Projects Fund - Charter Schools	
	For use in reporting the local charter schools' capital projects activity. A governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those of proprietary funds and fiduciary funds). A sub-fund should be used for each capital project of the local charter schools. This fund will NOT roll into Fund 300.	
370	Capital Outlay - Exceptional Growth	
380	Capital Outlay - School Renovation (Federal)	
390	ARRA - Impact Aid (Section 8007)	
	CFDA 84.404A. These funds are both competitive and formula grants for those districts that currently receive impact aid funds.	
400	Federal Consolidated Initiatives - Administration and Schoolwide	
	Fund used to account for federal-only consolidated initiatives such as schoolwide programs, and beginning in fiscal year 2018, administrative costs.	
402	Title I	
404	Special Education	
406	Vocational Education-Federal Funded	
408	Title VI (Includes Title V-B effective FY 18)	
	Fund 408 (CFDA# 84.358) - Effective FY 2018, the Every Student Succeeds Act (ESSA) modified the grant from a Title VI, Part B grant to a Title V, Part B grant, with the CFDA number remaining 84.358. The fund and program code to record this grant activity will remain the same.	

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410	Goals 2000 Educate America - School Improvement Grants	
412	Drug Free	
414	Title II	
416	Race to the Top Grant Race to the Top Grants CFDA 84.395.	
422	Even Start	
424	Emergency Immigrant	
426	Breakfast Startup	
430	Charter Schools - Federal	
432	Education Of Homeless Children	
434	Learn And Serve America	
436	HHS Aids Education	
438	Transition Grant Programs This fund is for Transition grant programs administered by the Professional Standards Commission, to include Troops to Teachers, Transition to Teaching	
440	Georgia Sea Bilingual Project	
442	Technology Literacy Challenge Fund	
444	Christa McAuliffe Fellowship Program	
446	Nutrition Education Developmental Project-Federal Funded Grants	
447	Reserved For Additional Doe Federal Grants	
448	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	

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449	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
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452	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
453	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
454	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
455	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
456	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
457	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
458	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
459	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
460	TITLE III	
461	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
462	TITLE IV	
463	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
464	TITLE V	
465	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
466	School Renovation Grant - IDEA	

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467	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
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470	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
471	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
472	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
473	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
474	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
475	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
476	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
477	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
478	USDA - Fresh Fruits and Vegetable Program This program is designed to set aside some time outside of lunch/breakfast to serve fruits and vegetables to students only.	
479	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
480	U.S.D.A- Summer Food Program	
482	Jr. Rotc	
483	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	
484	Reserved For Non Doe Direct Federal Funds For K-12(For Lua Use)	
485	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	

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Code	Description	Fiscal Year: 2019
486	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	
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488	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	
489	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	
490	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	
491	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	
492	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	
493	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	
494	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	
495	ARRA Grants - Not Accounted for Elsewhere This fund is used to account for all other ARRA grants not included elsewhere.	
496	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	
497	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	
498	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	
499	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12(FOR LUA USE)	
500	Principal Accounts-Governmental Funds Principal Accounts maintained by individual schools classified as Governmental Funds	
505	Principal Accounts - Local Charter Schools - Governmental Funds Principal Accounts maintained by individual local charter schools classified as Governmental Funds. Only to be used by a school district reporting the activity of the local charter school within the district.	
510	Adult Education	
512	Post Secondary Vocational Education	

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Code	Description	Fiscal Year: 2019
514	Headstart	
516	WIA	
530	Girs Grant	
532	GNETS - State And Federal Grants Fund formerly known as "SED". The program name was changed in a prior fiscal year. Fund name changed to match with the program name.	
534	Migrant Education Agency (Mea)	
536	Family Connection	
538	Georgia Forestry Commission	
539	Dropout Prevention/Dropout Recovery Grants Dropout Prevention/Dropout Recovery Grants	
540	Children And Youth Coordinating Council/Governors Office for Children and Families	
542	Georgia Council For The Arts	
544	Georgia Child Care Council	
546	Georgia Department Of Community Affairs	
548	Georgia Department of Human Resources	
549	Governor's Office of Highway Safety	
550	Reserved For K-12 Grants From Sources Other Than State Or Federal (For Lua Use)	
551	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)	
552	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)	

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Code	Description	Fiscal Year: 2019
553	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)	
554	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)	
555	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)	
556	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)	
557	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)	
558	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)	
559	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)	
560	Pre-Kindergarten (Lottery)	
570	K-12 (Lottery)	
580	All Other Special Revenue/Other Systems Or Organizations(For Lua Use)	
581	All Other Special Revenue/Other Systems Or Organizations	
582	All Other Special Revenue/Other Systems Or Organizations	
583	All Other Special Revenue/Other Systems Or Organizations	
584	All Other Special Revenue/Other Systems Or Organizations	
585	All Other Special Revenue/Other Systems Or Organizations	
586	All Other Special Revenue/Other Systems Or Organizations	
587	All Other Special Revenue/Other Systems Or Organizations	

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Code	Description	Fiscal Year: 2019
588	All Other Special Revenue/Other Systems Or Organizations	
589	Governmental Funds _ Other Governmental Funds previously classified as Enterprise fund. After school programs, banquet/catering accounts, etc. that have been previously reported in Fund 693, Enterprise Fund, that now should be reported as a governmental fund type for financial reporting purposes.	
590	Permanent Fund A governmental fund to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's programs.	
591	Permanent Fund	
592	Permanent Fund	
593	Permanent Fund	
594	Permanent Fund	
595	Permanent Fund	
596	Permanent Fund	
597	Permanent Fund	
598	Fiscal Agent (for separate Reporting on Financial Statements) This special revenue fund is for recording the activity of funds in which the school district has contracted with another entity to act as fiscal agent. The terms of this agreement are of such nature that it requires reporting of the other entity in the school district financial statements. This is a rare situation and you should check with your auditor prior to using this fund.	
599	Local Charter Schools (Start up) This special revenue fund is for recording the activity of Start up local charter schools so that they are included in the financial analysis report of the authorizing school district. Fund 599 is to only be used to report activity of the local charter schools that are part of a school district.	
Proprietary Funds		
600	School Nutrition Service Fund	
659	School Nutrition Service Fund - Charter Schools For use in reporting the local charter schools' school food service activity. This fund is only necessary for those local charter schools within a school district that account for their school food operations separately from the overall school district's school food operations. This fund will NOT roll into Fund 600.	

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Code	Description	Fiscal Year: 2019
690	Internal Service Fund A proprietary fund type used to account for the operation of organizational units within the LUA and to LUA functions which provide goods or services to other LUAs, or to other governmental units on a cost-reimbursable basis. Examples may be central warehousing and purchasing, central data processing, and central printing and duplication operations.	
693	Enterprise Fund A proprietary fund type used to account for operations which are financed and operated in a manner similar to private business enterprises. The costs (expenses including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Enterprise funds also are used to account for operations where the school board or state regulatory agency has decided that periodic determination of revenues earned, expenses incurred and net income if appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples might include a bookstore operation, an athletic stadium operation, a community swimming pool operation, or after school child care operation.	
Fiduciary Funds		
700	Trust And Agency Funds A fiduciary fund type used to account for assets held by an LUA in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Trust funds would include non-expendable trust funds, expendable trust funds, and pension trust funds. Fiduciary funds may include funds for a parent-teacher organization or a teacher organization. This fund type includes the following sub-classifications	
705	Principal Accounts-Activity Funds Agency funds maintained by individual schools. Examples include student clubs and organizations.	
710	Expendable Trust Funds Account for assets held by an LUA in a trustee capacity, where both the principal and earnings on principal may be expended for purposes specified in the trust agreement.	
715	Principal Accounts-Trust Funds Account for assets held by an individual School in a trustee capacity, where both the principal and earnings on principal may be expended for purposes specified in the trust agreement.	
720	Nonexpendable Trust Funds Account for assets held by an LUA in a trustee capacity, where only the earnings on principal may be expended and the principal must remain intact.	
725	Principal Accounts-Nonexpendable Trust Funds Account for assets held by an individual School in a trustee capacity, where only the earnings on principal may be expended and the principal must remain intact.	
730	Pension Trust Funds Account for pension assets held by an LUA in a trustee capacity.	
740	Agency Funds Account for assets held by an LUA in an agent capacity. Agency funds are custodial in nature, i.e., assets equal liabilities; therefore, they serve generally as clearing accounts.	
759	Principal Accounts - Local Charter Schools - Agency Funds For use in reporting the local charter schools' principal account activity classified as Fiduciary in nature (for example agency funds). This fund is only necessary for those local charter schools within a school district that account for their principal account activity (also referred to as school activity accounts) operations separately from the overall school district's school operations.	

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Entity Wide - Governmental Funds		
800	General Fixed Assets Account Group Account groups to record the cost of all property, plant and equipment other than those accounted for in the proprietary funds or fiduciary funds. General fixed assets include sites, site improvements, building and building improvements, and machinery and equipment.	
801	Capital Assets - Governmental Funds Fund used to record the cost of all property, plant and equipment other than those accounted for in the proprietary funds or fiduciary funds. Capital Assets include sites, site improvements, building and building improvements, and machinery and equipment. Includes all Governmental Funds	
859	Capital Assets - Governmental Funds - Charter Schools For use in reporting the local charter schools' capital asset activity. Fund used to record the cost of all property, plant and equipment other than those accounted for in the proprietary funds or fiduciary funds. Capital Assets include sites, site improvements, building and building improvements, and machinery and equipment. Includes all Governmental Funds. This fund will NOT roll into Fund 800 or 801.	
900	General Long-Term Debt - Governmental Funds Account groups to record the principal amount of all long-term liabilities excluding those of the proprietary funds or fiduciary funds. The long-term liabilities include general obligation bonds, capitalized lease obligations, installment sales agreements, legal judgments, special assessments payable to cities or other governmental units, unfunded pension liabilities, and notes and warrants which are not due within one year.	
902	Pension Activity - Districtwide Fund to be used to account for the pension activity for GASB 68 reporting requirements.	
904	Other Post-Employment Benefits (OPEB) – Government-wide Fund to be used to account for the other post-employment benefits activity for GASB 75 reporting requirements.	
959	General Long-Term Debt - Governmental Funds - Charter Schools For use in reporting the local charter schools' long term debt activity. Account groups used to record the principal amount of all long-term liabilities excluding those of the proprietary funds or fiduciary funds. The long-term liabilities include general obligation bonds, capitalized lease obligations, installment sales agreements, legal judgments, special assessments payable to cities or other governmental units, unfunded pension liabilities, and notes and warrants which are not due within one year. This fund will NOT roll into Fund 900.	
Balance Sheet		
Assets		
0101	CASH IN BANK All funds on deposit with a bank or savings and loan institution. NOW checking accounts and Money Market accounts are included.	
0102	CASH ON HAND Cash received but not deposited in a bank.	
0103	PETTY CASH Cash set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time consuming. Expenditures are charged to appropriate accounts, as checks are written to reimburse petty cash throughout the year.	
0104	CHANGE FUND Cash provided to operations needing to make change. This account should be closed at year-end by returning all unused cash and re-opening the account the next fiscal year.	

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Code	Description	Fiscal Year: 2019
0105	CASH WITH FISCAL AGENT Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.	
0111	INVESTMENTS Securities held for the production income in the form of interest or dividends. The account does not include fixed assets used in LUA or RESA operations. Money Market checking accounts which yield interest are NOT recorded as investments, but as cash in bank, account 0101.	
0112	Unamortized Premiums on Investments The excess of the amount paid for securities over the face value that has not yet been amortized. Use of this account is restricted to short-term money market investments	
0113	Unamortized Discounts on Investments (Credit) The of the face value of securities over the amount paid for them that has not yet been written off. Use of the account is restricted to short-term investments	
0114	INTEREST RECEIVABLE The amount of interest receivable on investments.	
0121	Taxes Receivable The amount of taxes collected and anticipated to be collected within 60 days by the tax collecting agency, but not remitted to the LUA.	
0131	Interfund Loans Receivable Amounts that are due, other than charges for goods and services rendered, from another fund in the LUA and that are due within one year.	
0132	Interfund Accounts Receivable Amounts due from another fund. The offsetting transaction is an entry to Interfund Accounts Payable (Account 0402) in the appropriate fund.	
0133	Advance To Other Funds Amounts that are owed, other than charges for goods and services rendered, to a particular fund by another fund in the LUA and that are not due within one year.	
0141	Intergovernmental Accounts Receivable - State Amounts due from another state governmental unit.	
0142	Intergovernmental Accounts Receivable - Federal Amounts due from another federal governmental unit.	
0143	Intergovernmental Accounts Receivable - Local Amounts due from another local government, but not include local taxes.	
0153	Accounts Receivable Amounts due from individuals, firms or corporations for goods and services furnished by an LUA (but not including amounts due from other funds or from other governmental units.	
0171	Inventory for Consumption Value of purchased food on hand for use in the School Nutrition Program, and other supplies (e.g., custodial supplies, office supplies) on hand for LUA use.	
0172	Inventory for Resale The value of goods held by an LUA for resale rather than for use in its own operations.	
0173	INVENTORY - U.S. DEPARTMENT OF AGRICULTURE (USDA) COMMODITIES Value of donated USDA commodities on hand for use in the School Nutrition Program.	

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Code	Description	Fiscal Year: 2019
0181	PREPAID EXPENDITURES/EXPENSES Payment in advance of the receipt of goods and service, such as rent and insurance. Generally prepaid items cover more than one fiscal year and only the noncurrent portion is recorded as an asset.	
0185	DEFERRED CHARGES Expenditures that are not chargeable to the fiscal period in which they were made but that are carried as an asset, pending amortization or other disposition (e.g., bond issuance costs). Deferred charges differ from prepaid items in that they usually extend over a longer period of time (more than five years) and are not regularly recurring costs of operation.	
0193	Capitalized Bond and Other Debt Issuance Costs Represents certain bond and other debt issuance costs, including lease-purchase debt issuance cost, that are capitalized for the purpose of accounting for the cost/valuation basis of capital assets. Used only with Proprietary funds and Fund 900.	
0194	Discount on Issuance of Bonds Represents amount to be amortized as debt discount in connection with the issuance of bonds. Used only with Proprietary funds and Fund 900.	
0199	OTHER CURRENT ASSETS Other items of value owned but not provided for elsewhere.	
Capital Assets		
0211	LAND Land purchased or otherwise acquired by the LUA. This account includes costs incurred in preparing land for use (e.g., razing of structures).	
0221	LAND IMPROVEMENTS The cost of permanent attachments or annexations to land, such as sidewalks, trees, drives, tunnels, sewers, etc.	
0222	ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS The accumulation of periodic credits to reflect the expiration of the estimated service life of land improvements.	
0231	BUILDINGS The acquisition cost of permanent structures and permanent improvements thereto owned or held by an LUA. This account includes costs incurred in the acquisition of buildings (e.g., broker's fees).	
0232	ACCUMULATED DEPRECIATION - BUILDINGS (CREDIT) The accumulation of periodic credits to reflect the expiration of the estimated service life permanent structures and permanent improvements thereto.	
0241	MACHINERY AND EQUIPMENT Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon (e.g., machinery, tools, trucks, and furnishings). This account includes costs incurred in the acquisition of machinery and equipment (e.g., transportation costs).	
0242	ACCUMULATED DEPRECIATION - MACHINERY AND EQUIPMENT The accumulation of periodic credits to reflect the expiration of the estimated service life of machinery and equipment.	
0251	CONSTRUCTION IN PROGRESS The cost of construction work for projects not yet completed.	

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0261	Infrastructure An asset, network, or subsystem that has a useful life that is significantly longer than those of other capital assets. These assets may include water/sewer systems, roads, bridges, tunnels and other similar assets. Technology cabling between schools. Ex. fiber optics installed between the schools for technology connectivity, if the district owns the fiber and it is not a lease.	
0262	Accumulated Depreciation - Infrastructure The accumulation of periodic credits to reflect the expiration of the estimated service life of infrastructure.	
0271	Works of Art and Historical Collections Individual items or collections of items that are of artistic or cultural importance.	
0281	INTANGIBLE ASSETS GASB 51 reporting	
0282	ACCUMULATED AMORTIZATION - INTANGIBLE ASSETS GASB 51 Reporting	
Other Debits		
0303	AMOUNTS AVAILABLE (for use in the EntityWide Funds - Long Term Debt) An account in the general long-term debt entity-wide funds equal to the amount of fund balance available in the governmental funds (e.g., debt service fund) for the retirement of general long-term liabilities.	
0304	AMOUNTS TO BE PROVIDED (for use in the Entity-Wide Funds - Long Term Debt) An account in the general long-term debt entity-wide funds representing the amount to be provided from taxes, special assessments or other general revenues to liquidate general long-term liabilities.	
0313	DEFERRED OUTFLOW OF RESOURCES - Unamortized Loss on Debt Refunding Represents the loss on the difference between the reacquisition price and the net carrying amount of old debt when a current or advance refunding of debt occurs. The unamortized loss amount should be deferred and amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter.	
0315	DEFERRED OUTFLOW OF RESOURCES - District Contributions The entity's contributions to the cost sharing benefit pension or cost sharing benefit OPEB plan subsequent to the measurement date and before the end of the employer's reporting period. (Used at the government-wide level to reclassify current year payment to TRS/ERS and SHBP and the On-Behalf activity.) Funds 600, 902, 904 (FY 2018)	
0317	DEFERRED OUTFLOW OF RESOURCES - Pension/OPEB Plan Represents the actuarial changes in the district's proportionate share of the governmental nonemployer cost sharing benefit pension/OPEB plan. (Used at the government-wide level to record the changes in the TRS/ERA and SHBP trust funds.) Funds 600, 902, 904 (FY 2018)	
Budget and Expenditure/Expense/Encumbrance Accounts		
0601	APPROPRIATIONS CONTROL (BUDGETARY ACCOUNT) This account records authorizations granted by the school board or legislative body to make expenditures for specific purposes. This account appears in a balance sheet prepared during the fiscal period. It is closed out and does not appear in the balance sheet prepared at the close of the fiscal period.	
0602	EXPENDITURES/EXPENSES CONTROL The total of all expenditures and other uses charged against appropriations during the fiscal period. The account appears only in a balance sheet prepared during the fiscal period as a deduction from the appropriations account to arrive at the unexpended balance of appropriations. At the end of the fiscal period, the account is closed into fund equity and does not appear in the balance sheet.	

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0603	ENCUMBRANCES CONTROL This account designates obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with the expenditures from the appropriations account to arrive oath unencumbered balance.	
Budgeting and Revenue Accounts		
0301	ESTIMATED REVENUES AND OTHER FINANCING SOURCES (BUDGETARY ACCOUNT, INTERIM STATEMENTS ONLY) The amount of revenues and other source receipts estimated to be received or to become receivable during the fiscal period. At the end of the fiscal period, the account is closed out into fund equity and does not appear in the balance sheet. This account would appear in interim financial statements.	
0302	REVENUES AND OTHER FINANCING SOURCES The total of all revenues and other source receipts realized during a period. This represents the increase in ownership equity during a designated period of time. the account appears only in a balance sheet prepared during the fiscal period. At the end of the fiscal period, the account is closed out into fund equity and does not appear in the balance sheet.	
Liabilities, Equities, and Other Credits		
0401	INTERFUND LOANS PAYABLE Amounts that are owed, other than charges for goods and services, to another fund in the LUA and that are due within one year.	
0402	INTERFUND ACCOUNTS PAYABLE Amounts due to another fund. The offsetting transaction would be an entry to Interfund Accounts Receivable (Account 0132) in the appropriate fund.	
0403	ADVANCE FROM OTHER FUNDS The non-current portions (longer than a year) of a long-term debt owed by one fund to another fund with the same LUA.	
0411	INTERGOVERNMENTAL ACCOUNTS PAYABLE Amounts due to another local, state or federal governmental unit or LUA.	
0421	ACCOUNTS PAYABLE Liabilities on open account owed to individuals, firms, or corporations for goods and services received.	
0422	SALARIES AND BENEFITS PAYABLE To be used for salary accruals only	
0423	COMPENSATED ABSENCES PAYABLE - Current Amounts set aside to compensate employees for absences such as vacation, illness holidays for which it is expected that employees will be paid with one year. Used only with Proprietary funds and Fund 900.	
0424	Claims Incurred But Not Reported (IBNR) Claims that can be reasonably estimated and its is probable that a claim will be asserted, the expenditure/expense and liability should be recognized. These claims are normally associated with self insured workers compensation, dental and other employer funded insurance funds.	
0425	GOODS RECEIPT/INVOICE RECEIPT CLEARING ACCOUNT Account used for posting amount differences resulting from quantity variances between PO and Goods Receipt.	
0427	VENDOR ACCOUNT USING A DOWN PAYMENT INDICATOR G/L Reconciliation account used for posting Down Payments in the AP Sub-ledger.	

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0429	DISCOUNT TAKEN Account used for posting discounts taken on AP Invoices and Invoice Verification Invoices.	
0432	Construction Contracts Payable - Retainage Liabilities on construction contracts for that portion of the work that has been completed but on which part of the liability has not been paid pending final inspection, or the lapse of a specified time period, or both. The unpaid amount is usually stated as a percentage of the contract price.	
0433	Construction Contracts Payable Amounts due by a school district on contracts for constructing buildings and other structures and other improvements. This would be for the work performed and not paid. Normally at fiscal year end, this would be the June invoice. This does not include the retainage payable.	
0442	Bonds Payable - Current Bonds that have not reached or passed their maturity date but are due within one year or less. This account is used only in Proprietary or Fiduciary Funds and in Fund 900, which is for the Entity Wide financial statement presentation.	
0443	Unamortized Premiums on Issuance on Bonds An account that represents that portion of the excess of bond proceeds over par value and that remains to be amortized over the remaining life of such bonds. This account is used only in Proprietary or Fiduciary Funds and in Fund 900, which is for the Entity Wide financial statement presentation.	
0451	LOANS PAYABLE - CURRENT Short-term obligations representing amounts borrowed for short periods of time, usually evidenced by notes payable or warrants payable.	
0452	Capital Lease Obligations - Current Capital lease obligations that are due within one year.	
0455	INTEREST PAYABLE Interest due within one year.	
0471	FEDERAL INCOME TAX PAYABLE The amount of federal income tax withheld from employees' salaries and wages.	
0472	GEORGIA INCOME TAX PAYABLE The amount of the State of Georgia income tax withheld from employees' salaries and wages.	
0473	TEACHER RETIREMENT PAYABLE The amount of retirement funds withheld from employees' salaries and wages.	
0474	PUBLIC SCHOOL EMPLOYEES RETIREMENT PAYABLE The amount of retirement funds withheld from non-certified employees' salaries and wages.	
0475	GROUP HEALTH INSURANCE PAYABLE The amount of group insurance premium withheld from employees' salaries and wages.	
0476	OTHER GROUP INSURANCE PAYABLE The amount of group insurance premium other than health withheld from employees' salaries and wages.	
0477	SOCIAL SECURITY TAXES PAYABLE	

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	The amount of social security taxes including Medicare tax withheld from employees' salaries and wages.	
0478	EMPLOYEES RETIREMENT SYSTEM PAYABLE	
	The amount of ERS retirement funds withheld from employees' salaries and wages.	
0479	OTHER PAYROLL WITHHOLDINGS PAYABLE	
	Amounts not otherwise provided withheld from employees' salaries and wages.	
0481	UNAVAILABLE/UNEARNED REVENUE	
	Amounts which do not meet revenue recognition criteria (available and measurable). Revenues which are measurable but not available should be recorded here until the revenues are available.	
0491	Deposits Payable	
	Liability for deposits received as a prerequisite to providing or receiving services, goods, or both.	
0499	OTHER CURRENT LIABILITIES	
	Other financial obligations not provided for elsewhere.	
0511	GENERAL OBLIGATION BONDS PAYABLE - LONG TERM	
	Amount of bonds backed by the full faith and credit of the LUA that have not reached or passed their maturity date and that are not due within one year. This account is used only in Proprietary or Fiduciary Funds and in Fund 900, which is for the Entity Wide financial statement presentation.	
0513	DEFERRED INFLOW OF RESOURCES - Unamortized Gain of Debt Refunding	
	An account that represents the gain on the difference between the reacquisition price and the net carrying amount of old debt when a current or advance refunding of debt occurs. The unamortized gain amount should be deferred and amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter.	
0517	DEFERRED INFLOW OF RESOURCES - Pension/OPEB Plan	
	Represents the actuarial changes in the district's proportionate share of the governmental nonemployer cost sharing benefit pension or OPEB plan. (Used at the government-wide level to record the changes in the TRS/ERA and SHBP trust funds.) Funds 600, 902, 904 (FY 2018) This account is also referred as the "Proportionate Share of Collective Deferred Inflows related to Net Pension Liability" on the Department of Audits' Government Wide Statements template.	
0519	DEFERRED INFLOW OF RESOURCES - Delinquent Taxes	
	An account that represents the delinquent taxes that are earned as of the fiscal year end but are not received within 60 days of the balance sheet date. This account should be used only when reporting delinquent taxes at the fund level on the modified accrual basis (Funds 100 and 200).	
0521	Loans Payable - Long Term	
	An unconditional written promise signed by the maker to pay certain sum of money one year or more after the issuance date. This should be rare with school districts due to state law preventing it.	
0531	CAPITAL LEASES PAYABLE	
	The discounted present value of total future stipulated payments on lease agreements that were capitalized.	
0551	Compensated Absences - Long Term	
	Amounts remaining beyond the period of one year to be paid on compensated absences balances	

Chart of Accounts

Code	Description	Fiscal Year: 2019
0561	Arbitrage Rebate Liability Liabilities arising from arbitrage rebates to the IRS from bond financing.	
0590	Other Long-Term Liabilities Other long term liabilities not provided for elsewhere. This account represents amounts due after more than one year from the balance sheet date for advances from other funds and certain miscellaneous liabilities, including workers' compensation, self funded insurance, and legal claims and judgments.	
0591	DEFERRED COMPENSATION BENEFITS PAYABLE Amount owed to third parties on plans that offer employees the opportunity to defer receipt of a portion of their salary and the related liability for federal income taxes.	
0592	PROPORTIONATE SHARE OF NET PENSION/OPEB LIABILITY The District's proportionate share of the unfunded net pension or OPEB liability of the governmental nonemployer cost sharing benefit pension or OPEB plan. (Use to record the unfunded TRS/ERS or SHBP liability at the government-wide level.) Funds 600, 902, 904 (FY 2018). This account is most commonly referred as the "Net Pension/OPEB Liability" account.	
Fund Equity and Other Credits		
0711	Invested in Capital Assets, Net of Related Debt An account representing the LUA's investment in capital assets less accumulated depreciation and debt associated with the investment. Used in the Entity-wide funds for governmental activities and proprietary funds.	
0717	NET POSITION - Net Pension/OPEB Liability (Obligation) The District's balance of Net Position related to the district's proportionate share of the unfunded net pension or OPEB liability of the governmental nonemployer cost sharing benefit pension or OPEB plan. (Use to record the unfunded TRS/ERS or SHBP liability at the government-wide level.) Funds 600, 902, 904 (FY 2018). This is most commonly referred to as the "Net Position - Pension/OPEB Related Activity" account and will always be a deficit.	
0721	CONTRIBUTED CAPITAL An equity account in the proprietary funds which shows the amount of fund capital contributed by the LUA from general revenue and resources. Annual subsidies to cover operating deficits are not recorded here. These amounts are recorded as other sources (interfund transfers) and closed to account 0740, Retained Earnings - Unreserved.	
0730	Restricted Net Assets The accumulated earnings of the proprietary funds which have been retained in the fund and which are reserved for a specific purpose. Funds 600-699	
0740	Unrestricted Net Assets The accumulated earnings of the proprietary funds which have been retained in the fund and which are not reserved for any specific purpose. Used by School Nutrition Service instead of 0799. Funds 600-699.	
0750	Nonspendable Fund Balances The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This would include items not expected to be converted to cash including inventories and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund.	
0751	FUND BALANCE - RESERVED FOR INVENTORIES The amount of funds invested in the inventory asset accounts.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
0752	FUND BALANCE - RESERVED FOR PREPAID EXPENDITURES/EXPENSES The unamortized portion of prepaid expenditures.	
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES A reserve representing the separation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current encumbrances and prior year encumbrances. This will be mapped for financial reporting purposes as Assigned fund balance for GASB 54 purposes	
0754	FUND BALANCE - RESERVED FOR ADVANCES A portion of fund equity representing amounts advanced to other funds. This account is an offset to account 0133, Advance to Other Funds. This will be mapped to Assigned Fund balance for financial reporting purposes per GASB 54.	
0755	FUND BALANCE - RESERVED FOR BUS REPLACEMENT The amount required by the GDOE to be set aside to finance replacement of buses under the student transportation program. This will be mapped to Restricted Fund balance for financial reporting purposes per GASB 54.	
0760	Nonspendable Fund Balance Those items that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact, such as inventories, prepaid expenditures, permanent funds that require the principal to be maintained intact. Required for financial reporting purposes for GASB 54. Beginning in FY 2016, report Nonspendable Fund Balances using balance sheet account 0750.	
0770	Restricted Fund Balance Fund Balance should be reported as restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. GASB 54 reporting requirement.	
0771	FUND BALANCE - RESERVED FOR _____ (Available for use by LUAs) A portion of fund equity, not otherwise provided for, set aside for legally authorized purposes or to reflect that spending resources are not available, having already been spent.	
0772	FUND BALANCE - RESERVED FOR _____ (Available for use by LUAs) A portion of fund equity, not otherwise provided for, set aside for legally authorized purposes or to reflect that spending resources are not available, having already been spent.	
0773	FUND BALANCE - RESERVED FOR _____ (Available for use by LUAs) A portion of fund equity, not otherwise provided for, set aside for legally authorized purposes or to reflect that spending resources are not available, having already been spent.	
0774	FUND BALANCE - RESERVED FOR _____ (Available for use by LUAs) A portion of fund equity, not otherwise provided for, set aside for legally authorized purposes or to reflect that spending resources are not available, having already been spent.	
0775	FUND BALANCE - RESERVED FOR _____ (Available for use by LUAs) A portion of fund equity, not otherwise provided for, set aside for legally authorized purposes or to reflect that spending resources are not available, having already been spent.	
0776	FUND BALANCE - RESERVED FOR _____ (Available for use by LUAs) A portion of fund equity, not otherwise provided for, set aside for legally authorized purposes or to reflect that spending resources are not available, having already been spent.	
0777	FUND BALANCE - RESERVED FOR _____ (Available for use by LUAs) A portion of fund equity, not otherwise provided for, set aside for legally authorized purposes or to reflect that spending resources are not available, having already been spent.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
0778	FUND BALANCE - RESERVED FOR _____ (Available for use by LUAs) A portion of fund equity, not otherwise provided for, set aside for legally authorized purposes or to reflect that spending resources are not available, having already been spent.	
0779	FUND BALANCE - RESERVED FOR _____ (Available for use by LUAs) A portion of fund equity, not otherwise provided for, set aside for legally authorized purposes or to reflect that spending resources are not available, having already been spent.	
0780	Committed Fund Balance Amounts constrained for a specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (Board of Education) should be reported as committed. Required for GASB 54 reporting	
0781	FUND BALANCE - UNRESERVED - DESIGNATED FOR (Available for use by LUAs) Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. These designations reflect tentative managerial plans or intent and should be distinguished clearly from reserves.	
0782	FUND BALANCE - UNRESERVED - DESIGNATED FOR (Available for use by LUAs) Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. These designations reflect tentative managerial plans or intent and should be distinguished clearly from reserves.	
0783	FUND BALANCE - UNRESERVED - DESIGNATED FOR (Available for use by LUAs) Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. These designations reflect tentative managerial plans or intent and should be distinguished clearly from reserves.	
0784	FUND BALANCE - UNRESERVED - DESIGNATED FOR (Available for use by LUAs) Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. These designations reflect tentative managerial plans or intent and should be distinguished clearly from reserves.	
0785	FUND BALANCE - UNRESERVED - DESIGNATED FOR (Available for use by LUAs) Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. These designations reflect tentative managerial plans or intent and should be distinguished clearly from reserves.	
0786	FUND BALANCE - UNRESERVED - DESIGNATED FOR (Available for use by LUAs) Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. These designations reflect tentative managerial plans or intent and should be distinguished clearly from reserves.	
0787	FUND BALANCE - UNRESERVED - DESIGNATED FOR (Available for use by LUAs) Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. These designations reflect tentative managerial plans or intent and should be distinguished clearly from reserves.	
0788	FUND BALANCE - UNRESERVED - DESIGNATED FOR (Available for use by LUAs) Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. These designations reflect tentative managerial plans or intent and should be distinguished clearly from reserves.	
0789	FUND BALANCE - UNRESERVED - DESIGNATED FOR (Available for use by LUAs) Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. These designations reflect tentative managerial plans or intent and should be distinguished clearly from reserves.	
0790	Assigned Fund Balance	

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Code	Description	Fiscal Year: 2019
	Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. Intent should be expressed by (a) the governing body itself or (b) an official delegated the authority to assign amounts to be used for specific purposes. GASB 54 requirement.	
0799	FUND BALANCE UNRESERVED - UNDESIGNATED	
	The excess of a fund's assets over its liabilities and reserves.	
Revenue Source		
Local Sources		
1110	AD VALOREM TAXES	
	Tangible and intangible taxes received for school purposes by a city or county, based on mileage rate established by the local board.	
1120	LOCAL OPTION SALES TAX	
	Taxes assessed by a unit other than a LUA upon the sales and consumption of goods and services.	
1121	Other Sales Taxes	
	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. Intangible Recording Taxes have been recorded in Source 1110 in the past, but it is more properly classified as a sales tax.	
1130	SPECIAL PURPOSE LOCAL OPTION SALES TAX	
1170	APPROPRIATION FROM CITY OR COUNTY	
	Revenue received by a city or county government and transferred to the LUA.	
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 subsistence 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.	
1190	OTHER TAXES	
	Other forms of taxes collected by a city or county government and transferred to the LUA, including railroad car taxes and in lieu of taxes money received from the TVA through the Georgia Department of Revenue. There is no longer a requirement to prorate these taxes between the General Fund and the Debt Service Funds.	
1191	Title Ad Valorem Tax (TAVT)	
	Title Ad Valorem Tax - replacement of the Birthday Tax on Vehicles	
1192	Ad Valorem Taxes Contra Account for Tax Collection Fee	
	Ad Valorem Taxes Contra Account for Tax Collection Fee	
1199	Charter Commission Local Revenue	
	The prorata share of the local revenue being distributed to Charter Commission LEAs.	
1210	Concession Sales	
	Sales	
1215	Club Dues and Fees	
	Dues and Fees for Club accounts	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1220	Donations Miscellaneous donations	
1225	Fundraising/Misc. Sales Fund raising and miscellaneous sales for principal accounts.	
1230	Gate Receipts Gate receipts	
1310	TUITION FROM INDIVIDUALS	
1320	TUITION FROM OTHER GEORGIA LUAs	
1330	TUITION FROM LUAs OUTSIDE GEORGIA	
1340	TUITION FROM OTHER SOURCES	
1350	SUMMER SCHOOL TUITION	
1400	Transportation Fees Revenue from individuals, welfare agencies, privates sources, or other school districts and government sources for transporting students to and from schools and school activities	
1500	Investment Income Interest or dividends earned on investments or deposits. Also included are gains/losses realized from changes in the fair value of investments. GASBS Statement 31 requires that all investment income, including changes in fair value of investments, be reported as revenue in the operating statement. The changes in fair value for the Georgia Extended Asset Pool would be recorded here.	
1611	STUDENT SALES - BREAKFAST AND LUNCH PROGRAMS Funds received from students daily, weekly, or monthly for paid and reduced price meals.	
1612	Student Sales - Breakfast Programs Funds received from students daily, weekly, or monthly for paid and reduced price breakfast meals.	
1613	Student Sales - Snack Programs Funds received from students daily, weekly, or monthly for paid and reduced Snacks.	
1614	Student Sales - Special Milk Funds received from students daily, weekly, or monthly for paid and reduced price Special Milk program.	
1621	SUPPLEMENTAL SALES - BREAKFAST AND LUNCH PROGRAMS Funds received from students and adults for food sold a la carte.	
1622	ADULT SALES - BREAKFAST AND LUNCH PROGRAMS Funds received from adults for meals.	
1623	CONTRACTED SALES - BREAKFAST AND LUNCH PROGRAMS Fund received for meals sold under contract to a separate entity.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1700	STUDENT ACTIVITIES - CENTRALIZED Revenue from school sponsored activities which are recorded in the central accounting records. This revenue could include gate receipts, bookstore sales, student membership dues and fees, and other student activity income.	
1800	COMMUNITY SERVICE ACTIVITIES Revenue from community service activities operated by an LUA. For example, fees from swimming pools, child care programs, and recreation programs.	
1910	Rental of Property Revenue from the rental of either real or personal property owned by the school district.	
1920	CONTRIBUTIONS FROM PRIVATE SOURCES Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.	
1930	GAIN (LOSS) ON SALE OF FIXED ASSETS (PROPRIETARY FUND TYPES ONLY) The amount of revenue over the book value of the fixed assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value).	
1940	Textbook Sales Revenue from the sale of used textbooks.	
1950	SERVICES PROVIDED OTHER LUAs OR OTHER GOVERNMENTAL UNITS Revenue from services provided other than for tuition and student transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting and guidance. This account also includes revenue from sales to LUAs.	
1960	COST OF SALES (Contra to account 1950) Cost of goods purchased for resale.	
1970	Operating Revenues Funds received for goods and services provided within the LUA or other user fees generated through an Internal Service or Enterprise Fund. Examples are sales and user charges for central warehousing and purchasing, central data processing, and central and duplication operations.	
1985	STUDENT SUPPLY FEES Revenue from students for supplies.	
1990	FEDERAL INDIRECT COST REIMBURSEMENT Reimbursement from federal programs with an approved indirect cost rate. The offsetting expenditure will be recorded in the appropriate funds in account 2300-880.	
1995	OTHER LOCAL REVENUES Revenue from local sources not otherwise classified.	
State Sources		
3120	TOTAL QUALITY BASIC EDUCATION FORMULA EARNINGS (STATE AND LOCAL FUNDS) Total QBE Program grant amounts, including Local Fair Share (except categorical grants). The net of accounts 3120, 3122, 3124, 3125 and 3140 will equal QBE state revenue. Revenue source code 3120 is further identified as revenue for the salary portion of QBE program allotments.	
3122	QBE ALLOTMENT (OPERATING COSTS) Revenue identified as the operating cost portion of QBE program allotments.	
3124	QBE Contra Account - Austerity Reduction Debit entry for Austerity reduction	

Chart of Accounts

Code	Description	Fiscal Year: 2019
3125	TOTAL STATE CATEGORICAL GRANTS Total QBE categorical grants, including Transportation, Middle School Incentive, Special Instructional Assistance, Sparsity, etc.	
3140	QBE CONTRA ACCOUNT (DEBIT) Debit entry for total QBE program grant local fair share only.	
3200	EQUALIZATION (PARITY) Revenue to equalize local monies raised per student statewide.	
3300	GRANTS FROM K-12 LOTTERY Amounts received to fund programs supported by lottery proceeds.	
3400	GRANTS FROM PRE-K LOTTERY Amounts received to fund programs supported by lottery proceeds.	
3510	SCHOOL NUTRITION SERVICE GRANTS (STATE FUNDS ONLY) State School Nutrition Service Program grants. (Federal grants are recorded in 4510 and 4511)	
3600	CAPITAL OUTLAY GRANTS Entitlement for acquisition, construction, and improvement of educational facilities. Georgia State Finance and Investment Commission (GSFIC) grants are reported in this account.	
3800	OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION Other grants from the GA DOE not classified elsewhere.	
3911	On Behalf Payments - Health Insurance Payments made by a state to the Department of Community Health for the benefit of the school district employees. Fund 100 only.	
3912	On Behalf Payments - Teachers Retirement Payments made by a state to the Teachers Retirement System for the benefit of the school district employees. Fund 100 only.	
3913	On Behalf Payments - Public School Employees Retirement Payments made by a state to the Public School Employees Retirement System for the benefit of the school district employees. Fund 100 only.	
3995	FUNDS FROM OTHER STATE AGENCIES Revenues from state agencies other than GA DOE.	
Federal Sources		
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT Grants received directly from agencies of the federal government, such as the Department of Agriculture, Energy, Defense or Education.	
4510	CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST PROGRAM) Federal Child Nutrition Program grants, including student lunch reimbursements. (State grant is recorded in 3510).	
4511	CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS-BREAKFAST PROGRAM) Federal Child Nutrition Program grants received from GDOE only. (State grant is recorded in 3510).	
4512	CHILD AND ADULT CARE FOOD PROGRAM (CACFP) FEDERAL GRANTS Federal funds received from the Office of School Readiness for the Child and Adult Care Food Program.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
4513	FEDERAL REIMBURSEMENT FOR AFTER-SCHOOL SNACKS	
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION Federal grants received through GDOE not classified elsewhere.	
4521	Other Federal Grants Through the Georgia Department of Education - ARRA ARRA grants through GADOE	
4530	ALL OTHER FEDERAL GRANTS Federal grants received from sources other than the federal government or the GDOE. Included might be grants from a state agency, such as Department of Human Resources or from a fiscal agent handling grants for a federal agency.	
4531	Other Federal Grants - ARRA Federal grants received from sources other than the federal government or the GDOE. Included might be grants from a state agency, such as Department of Human Resources or from a fiscal agent handling grants for a federal agency	
4820	IMPACT AID - MAINTENANCE AND OPERATION (PL 81-874) School assistance in federally affected areas - M & O.	
4821	Emergency Impact Aid Funds to assist school districts and schools in meeting the educational needs of students displaced by Hurricanes Katrina and Rita	
4822	ARRA - Impact Aid Construction Funds Only to be used for Impact Aid Construction Funds received directly by the district	
4830	REVENUE IN LIEU OF TAXES Commitments or payments made from general revenues by the federal government to the LUA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LUA on the same basis as privately owned property or other tax base.	
4900	REVENUES ATTRIBUTABLE TO USDA COMMODITIES Revenue recorded to represent the value of USDA foods received.	
4995	Revenue from federal sources not otherwise classified Revenue from other federal sources not otherwise classified.	
Other Financing Sources		
5100	Issuance of Bonds Capital Projects Fund receipts from the sale of general obligation bonds recorded at the face amount of the bonds (par value).	
5120	Premium or Discount on Issuance of Bonds Proceeds from that portion of the sales price of bonds in excess of or below their par value. The premium or discount represents and adjustment of the interest rate and will be amortized using the expense account 834 or revenue account 6200.	
5130	Accrued Interest on Issuance of Bonds Proceeds from that portion of the sales price of bonds that is for accrued interest. Often bonds are not sold on face date (usually the first of the month) of the bonds. The buyer must purchase the interest and this is called the Accrued Interest.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
5200	OPERATING TRANSFERS FROM OTHER FUNDS Amounts transferred from another fund. The offsetting transaction will be recorded in 5000-930 in the fund from which the transfer is made.	
5300	SALE OR COMPENSATION FOR LOSS OF FIXED ASSETS Only proceeds from the sale of school property or compensation for the loss of fixed assets. Proceeds from sales other than land, buildings, and equipment should be recorded in account 1995.	
5500	Capital Lease Proceeds Proceeds from capital leases. Used in preparing financial statements in accordance with GASBS 34.	
5600	Other Long Term Debt Proceeds Proceeds from other long-term debt instruments not captured in the preceding codes (e.g. certificates of obligations, certificates of participations, Installment Sales Agreements).	
5994	Local Charter Revenue Received From School District Revenue received by a local, start-up charter school from the parent school district. Fund 599 only. Revenue amount will offset the expenditures recorded by the school district to expenditure object code 594 for the payments to the charter schools. Effective FY 2016.	
5995	OTHER SOURCE Any other source of funds not otherwise classified elsewhere.	
Other Items		
6100	Capital Contributions Capital Assets acquired as the result of a donation or bequest of an individual, estate, other government, a corporation or an affiliate organization.	
6200	Amortization of Premium on Issuance of Bonds Credit entries associated with amortization of debt premiums in connection with the issuance of debt. The account is used in Proprietary and Fiduciary funds only.	
6300	Special Items Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. These include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution.	
6400	Extraordinary Items Used to classify special items in accordance with GASB Statement 34. Included are transactions or events that are outside the control of the school district administration that are both unusual in nature and infrequent in occurrence. These include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane or hail storm; insurance proceeds to cover the costs related to an environmental disaster; or large bequest to a small government by a private citizen.	
Program		
Contra Programs		
4010	LOCAL FAIR SHARE (CURRENT YEAR) FUND 100	
4030	LOCAL FAIR SHARE (ADJUSTMENTS FOR AUDIT EXCEPTIONS) FUND 100	
4080	Austerity Reduction FUND 100	

Chart of Accounts

Code	Description	Fiscal Year: 2019
4081	3 Day Furlough - Austerity Reduction Fund 100. This code is used to separate out the 3 day Furlough from the regular Austerity Reduction	
4082	State Health Pre-Fund Amount This code is used to identify the amount GaDOE is paying directly to DCH for each district's State Health Benefits.	
4083	Tax Collection Fee Contra Program Code for Tax Collection Fee	
4090	Charter Commission Local Revenue The prorata share of local revenue with held from the effected LEAs and distributed to the Charter Commission LEA.	
4091	Charter Commission Admin - Local Administrative assessment of Charter Commission local revenue per OCGA 20-2-2090(b).	
4092	Charter Commission Admin - State Administrative assessment of state funds per OCGA 20-2-2090(b).	
Regular Programs		
1011	KINDERGARTEN FUND 100 - This Program must meet the DE420 Expenditure Test	
1013	KINDERGARTEN - LOCAL FUND 100	
1021	PRIMARY GRADES PROGRAM 1-3 FUND 100 - This Program must meet the DE420 Expenditure Test.	
1023	PRIMARY GRADES PROGRAM 1-3 - LOCAL FUND 100	
1031	MIDDLE GRADES PROGRAM 6-8 FUND 100 - This Program must meet the DE420 Expenditure Test.	
1033	MIDDLE GRADES PROGRAM 6-8 - LOCAL FUND 100	
1041	HIGH SCHOOL GENERAL EDUCATION PROGRAM 9-12 FUND 100 - This Program must meet the DE420 Expenditure Test.	
1043	HIGH SCHOOL GENERAL EDUCATION PROGRAM 9-12 - LOCAL FUND 100	
1051	UPPER ELEMENTARY GRADES PROGRAM 4-5 FUND 100 - This Program must meet the DE420 Expenditure Test.	
1053	UPPER ELEMENTRY GRADES PROGRAM 4-5 - LOCAL FUND 100	
1061	KINDERGARTEN EARLY INTERVENTION PROGRAM FUND 100	

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Code	Description	Fiscal Year: 2019
1063	KINDERGARTEN EARLY INTERVENTION PROGRAM - LOCAL FUND 100	
1071	PRIMARY GRADES EARLY INTERVENTION PROGRAM 1-3 FUND 100	
1073	PRIMARY GRADES EARLY INTERVENTION PROGRAM 1-3 - LOCAL FUND 100	
1081	MIDDLE SCHOOL PROGRAM 6-8 FUND 100	
1083	MIDDLE SCHOOL PROGRAM 6-8 - LOCAL FUND 100	
1091	UPPER ELEMENTARY GRADES EARLY INTERVENTION PROGRAM 4-5 FUND 100 - New Program Not Valid Until FY2002	
1093	UPPER ELEMENTARY GRADES EARLY INTERVENTION PROGRAM 4-5 - LOCAL FUND 100 - New Program Not Valid Until FY2002	
1100	TWENTY DAYS ADDITIONAL INSTRUCTION FUND 100 - New Program Not Valid Until FY2002	
1111	SECONDARY GENERAL LABORATORY	
1210	STAFF DEVELOPMENT (FUNCTION 2210 and 2213 ONLY) FUND 100 - This Program must meet the DE420 Expenditure Test if Expenditure Controls have not been waived.	
1211	Principal Staff & Professional Development Fund 100 - New Program beginning in FY2014	
1310	MEDIA CENTERS (FUNCTION 2220 ONLY) FUND 100 - This Program must meet the DE420 Expenditure Test.	
1320	PUPIL TRANSPORTATION FUND 100	
1330	ISOLATED SCHOOLS FUND 100	
1351	ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL) PROGRAM FUND 100	
1353	ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL) PROGRAM - LOCAL FUND 100	
1390	MENTOR TEACHER STATE GRANT FUND 100	
1420	INSTRUCTIONAL TECHNOLOGY (LOTTERY) FUND 570	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1425	FUND ACCOUNTING HARDWARE GRANT FUND 570	
1430	GOVERNOR'S DISCRETIONARY AWARDS FUND 100	
1445	On Behalf Payments Monies paid by the State of Georgia for Health Insurance, Teachers Retirement, and Public School Employees Retirement on behalf of school systems and RESAs.	
1446	State Health Reimbursement for RTCs & Charters not on the SHBP	
1450	INDIRECT COST - CENTRAL ADMIN REVENUE PROGRAM. THE EXPENSE FOR THE SALARIES MAY USE PROGRAM 9990. FUND 100	
1455	INDIRECT COST - SCHOOL ADMIN REVENUE PROGRAM. THE EXPENSE FOR THE SALARIES MAY USE PROGRAM 9990. FUND 100.	
1457	INDIRECT COST - FACILITIES M AND O REVENUE PROGRAM. THE EXPENSE FOR THE SALARIES MAY USE PROGRAM 9990. FUND 100	
1460	MID TERM HOLD HARMLESS FUND 100	
1462	One Time QBE Adjustment Fund 100 - One Time QBE Adjustment	
1465	Student Achievement Grant FUND 100	
1470	EQUALIZATION GRANT FUND 100	
1472	Special Project - QBE Equalization Fund 100	
1480	ASSISTIVE TECHNOLOGY-LOTTERY FUND 570	
1490	SPARSITY GRANT FOR REGULAR SCHOOLS ONLY. FUND 100	
1500	NURSES FUND 100	
1520	RESA - ANNUAL EVALUATION COORDINATION - STATE GRANT FUND 100	
1525	GSBA SAFE SCHOOL GRANT	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1530	POST SECONDARY OPTION(LOTTERY) 101-FALL,102-WINTER,103 SPRING FUND 100, 570	
1535	Military Counselors QBE categorical grant to fund additional counselor resources for students of military families. Fund 100, 150. (Effective FY 2018)	
1540	GEORGIA PREKINDERGARTEN PROGRAM FUND 560	
1542	Pre K Transition Coach Grant The purpose of this grant is to provide funds for Transition Coach (TC) services to children and families for the 2010-2011 school year. 100% Lottery Funds. Fund 560	
1544	Summer Transition Program Child Care Development Block Grant through Georgia Department of Early Care and Learning. CFDA 93.575. Fund 560	
1545	Classroom Supplies for Pre K CFDA 93.575 Bright from the Start is excited to provide additional funding to purchase materials, supplies or small equipment items as needed for Georgia's Pre-K Program. Each class will receive \$100.00 to help support the increased class size. This will be a one-time direct deposit to your bank account of record that we will process on or before August 25th. Allow up to five business days for the funds to actually be deposited into your account. This amount is in addition to and separate from the class lottery dollar payments you will receive each pay cycle from PANDA. These funds are federal dollars (CCDF grant CFDA# 93.575) so this amount will need to be reconciled separately. As always, the provider is responsible for maintaining accurate financial records understanding that all financial records are subject to audit and/or review by various oversight agencies including Georgia's office of Inspector General. Receipts should be available on site for inspection.	
1546	Classroom Technology Enhancement (CCDBG) Child Care and Development Block Grant (CCDBG) CFDA# 93.575 - Bright From the Start	
1555	Nursing Services - Medicaid Reimbursement Program code to be used to account for the salaries and benefits of certified nurses that provide direct services to students and the related Medicaid reimbursement revenue attributed to those direct nursing services. Effective FY 2019. Funds 100, 599. Function 2100.	
1570	MIDDLE SCHOOL AFTER SCHOOL PROGRAM FUND 100	
1572	Middle School Summer Remedial Program Fund 100	
1580	REMEDIAL SUMMER HIGH SCHOOL FUND 100	
1590	AT RISK GRADES 4-8 SUMMER SCHOOL	
1600	PRINCIPAL SUPPLEMENTS FUND 100	
1602	High Performing Principals Fund 100	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1610	OUTDOOR CLASSROOMS FUND 100	
1620	TECHNOLOGY TRAINING -LOTTERY	
1630	CHARTER SCHOOLS - PLANNING GRANT FUND 100,430	
1631	Charter Schools - Facilities Funding Fund 100	
1632	CHARTER SCHOOLS - IMPLEMENTATION GRANT FUND 430	
1633	State Charter Schools Commission Administrative Fee Reduction Grant Allotment provided by the State Charter Schools Commission to reduce the amount of administrative fees required by each state charter school. Only state charter schools will receive this grant when awarded by the SCSC.	
1634	CHARTER SCHOOLS - IMPLEMENTATION GRANT SUPPLEMENT FUND 430	
1636	Charter School Dissemination Grant FUND 430	
1637	Charter School Dissemination Fund 430, CFDA 84.282, Charter School Dissemination	
1638	Charter System Grant Extra QBE funds allocated to Charter Systems. Currently \$100 per FTE.	
1639	State Charter Supplement Grant Fund 100	
1640	MENTORING PROGRAM - MIDDLE SCHOOLS FUND 100	
1642	Academic Coaches Fund 100	
1644	CHARTER SCHOOLS - FEDERAL IMPLEMENTATION (Commission Charter Schools) Fund 430	
1660	CAPITAL OUTLAY - EXCEPTIONAL GROWTH FUND 370	
1664	Capital Outlay - Renovations - Bond Funds	
1665	Mobile Audiology Unit - State Bond Funds State Bond Funds for the purchase of a mobile audiology unit for the State Schools.	
1667	Technology Infrastructure Technology for Connections to Classrooms	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1668	Technology to Support Digital Learning Bonds Fund technology infrastructure upgrades for local school districts statewide.	
1682	CAPITAL OUTLAY - SCHOOL RENOVATION - SCHOOLS FUND 380	
1684	CAPITAL OUTLAY - SCHOOL RENOVATION - IDEA FUNDS 380, 466	
1686	CAPITAL OUTLAY - SCHOOL RENOVATION - TECHNOLOGY FUND 380	
1690	School Safety Grant A reimbursable, bond fund grant to assist LEAs in funding for facilities, technology, or other safety improvements or initiatives, such as the installation of safety equipment, included, but not limited to, video surveillance cameras, metal detectors, alarms, communications systems, building access controls and other similar devices. The intent of this funding is to be used on facilities. Vehicle purchases and operational expenditures such as labor, fees, salaries, demolition, general conditions, etc., are not reimbursable. Funds 100, 300.	
1695	School Security Grant - 2019-2020 Funds included in the Amended FY 2019 Budget for one-time school security grants. Effective FYs 2019 and 2020.	
1700	MIGRANT MID-TERM FUND 100	
1710	GEORGIA COMMUNITIES IN SCHOOLS DROPOUT PREVENTION FUND 100	
1712	TECHNOLOGY CENTERS - STATE FUNDS FUND 100	
1714	TECHNOLOGY CENTERS - GSAM FUNDS FUND 100	
1730	Striving Readers Birth-5 Fund 402. CFDA 84.371B	
1731	Striving Readers Elementary Fund 402. CFDA 84.371B	
1732	Striving Readers Middle Fund 402. CFDA 84.371B	
1733	Striving Readers High Fund 402. CFDA 84.371B	
1740	PAY FOR PERFORMANCE - STATE GRANT FUND 100	
1741	School Improvement - CRCT Remediation	
1742	GOVERNORS SCHOOL LEADERSHIP INSTITUTE FUND 100	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1743	Title I Distinguished School National Title I Distinguished Schools	
1744	Title I-A Distinguished District Fund 402, CFDA 84.010, Title I-A Grants - Distinguished District	
1745	Title 1-A, Distinguished School Fund 402, CFDA 84.010, Title 1-A, Grts-Distinguished School	
1746	Title I Schoolwide Pilot Project Fund 402	
1747	Title I, Admin Project (RESAs Only) FUND 402; RESAS ONLY	
1748	SCHOOL CHOICE-TITLE I, PART A: IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES (EXPENDITURES ONLY) EXPENDITURES ONLY, FUND 402	
1749	SUPPLEMENTAL SERVICES-TITLE I, PART A: IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES (EXPENDITURES ONLY) EXPENDITURES ONLY, FUND 402	
1750	REGULAR, TITLE I FUND 402, Allow Funds 414 and 462 for Transferability	
1751	TITLE IA BASIC PROGRAM-ADMINISTRATION	
1752	TITLE I PART A , ACADEMIC AWARDS FUND 402	
1753	Title I-A, Distinguished District Awards Fund 402	
1754	IMPROVEMENT-SET ASIDE, TITLE I FUND 402	
1755	Title I Neglected and Delinquent Grant Fund 402	
1756	Title I, Part B1 Reading First FUND 402	
1757	TITLE I-B1, Reading First GLRS (CFDA# 84.357) Fund 402	
1758	DELINQUENT PROJECT, TITLE I FUND 402	
1759	Title I-A Delinquent Project Fund 402, CFDA 84.010, Title I-A, Grants - Delinquent	
1760	CAPITAL PROJECTS, TITLE I FUND 402	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1761	TITLE V A, INNOVATION-ADMINISTRATION	
1762	MIGRANT EDUCATION, TITLE I - REGULAR FUND 402	
1763	MIGRANT EDUCATION - TITLE I - SUMMER PROGRAM FUND 402	
1764	TITLE VI FEDERAL-REGULAR PROJECT FUND 408	
1766	TITLE VI FEDERAL-ADMIN. & LEADERSHIP ACTIVITY FUND 408	
1768	INNOVATION FEDERAL DEVELOPMENT GRANTS, TITLE VI FUND 464 (Fund 414 and 462 allowed for Transferred funds)	
1769	TITLE V-A, Innovative Lighthouse Recognition Grant (CFDA# 84.357) Fund 464	
1770	TITLE I, PART A, SCHOOL IMPROVEMENT FUND 402	
1772	School Improvement Assistance (RESAs)	
1773	Title IA - Sig RESA Set Aside Fund 402, CFDA 84.010 - Title I-A School Improvement Grant RESA	
1775	School Improvement Grants (1003G) CFDA 84.377a	
1776	PRE SERVICE GRANT(PSG)	
1777	School Improvement Grant SIG (1003G) - Supplemental SIG Supplemental funds	
1779	Title IV - Student Support and Academic Enrichment Program (SSAE) Grant to improve student's academic achievement by increasing the capacity of states, local educational agencies, schools, and local communities to (1) provide all students with access to a well-rounded education; (2) improve school conditions for student learning; and (3) improve the use of technology in order to improve the academic achievement and digital literacy for all students. (FY 2018) (Fund 462)	
1780	DRUG FREE-REGULAR, DRUG FREE FUND 462	
1781	Title IV-A2 Community Service Grant FUND 462	
1782	DRUG FREE-YOUTH RISK BEHAVIOR SURVEY, DRUG FREE FUND 412	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1783	Title II-A, Highly Qualified Teachers Competitive Grant Fund 414	
1784	Title II-A, Improving Teacher Quality Fund 414	
1785	READING EXCELLENCE LOCAL READING IMPROVEMENT FUND 414	
1786	Developmental Grant	
1787	Reading Excellence Tutorial Assistance grant FUND 414	
1788	Title IV, Part A - SSAE stART Grant Federal grant to support expansion of arts education and programming in rural Georgia school districts. Fund 462. (Effective FY 2019)	
1789	Advanced Placement Teacher Training Fund 414	
1790	EVEN START FUND 402	
1791	Title II-A, Advance Placement Fund 414, CFDA 84.367, Title II-A, Advance Placement	
1792	EMERGENCY IMMIGRANT FUND 424	
1794	BREAKFAST STARTUP FUND 426	
1795	School Nutrition Direct Certification School Nutrition allocated funds from the Direct Certification Performance Grant to the LEAs.	
1796	NUTRITION EDUCATION FUND 428	
1798	STAR PROGRAM - DEVELOPMENTAL-DRUG FREE	
1799	Hurricane Education Recovery (CFDA 84.398) Fund 100	
1800	EDUCATION OF HOMELESS CHILDREN FUND 432	
1801	Hurricane Relief - Education for Homeless Children and Youth Fund 432	
1802	REGULAR SCHOOL BASED PROJECT, LEARN AND SERVE AMERICA FUND 434	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1803	Learn and Serve Grants - Not Thru Georgia Department of Education CFDA 94.004. For Grants not administered by the Georgia Department of Education. Fund 434.	
1805	Now Is The Time - Project AWARE CFDA #93.243 - US Dept of Health and Human Services.	
1806	CAPACITY BUILDING PROJECT, LEARN AND SERVE AMERICA FUND 434	
1807	BUSINESS LINK, LEARN AND SERVE AMERICA FUND 434	
1808	HHS AIDS EDUCATION FUND 436	
1809	Transition to Teaching Focus Stipend Funds This grant is administered by the Professional Standards Commission. Fund 438	
1810	TROOPS TO TEACHERS FUND 438	
1811	TITLE III LEP - carryover grant Fund 460	
1813	Title IID - Integrating the NETS - S to Prepare College and Career Ready Students CFDA 84.318. Fund 414	
1814	GEORGIA SEA BILINGUAL PROJECT FUND 440	
1815	Increasing Student Achievement with Digital Resources Title II, D Ed Tech competitive grant, Fund 414	
1816	Limited English Proficient FUND 460	
1817	Title II-D, Instructional Technology Enhanced Environment Fund 414	
1818	Title II-B Math and Science Grant -ends 9/30/2010 Fund 414. Grant July 2010 through September 30, 2010	
1819	Title II-B, Teacher, Teamwork, and Technology (TTT) Competitive Grant FUND 414. CFDA 84.318	
1820	Title IID, Enhancing Education Through Technology - Ed Tech Formula Grant FUND 414 CFDA 84.318	
1821	Title II-D, Ed Tech Competitive Math Grant FUND 414	
1822	TECHNOLOGY LITERACY CHALLENGE - PROFESSIONAL DEVELOPMENT MODEL FUND 414	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1823	Title II, Part B: Mathematics and Science Partnerships Fund 414	
1824	Ed Tech (Wireless) Competitive Grant FUND 414	
1825	CHRISTA MCAULIFFE FELLOWSHIP PROGRAM FUND 444	
1826	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS FUNDS 443-478	
1827	NUTRITIONAL EDUCATION DEVELOPMENTAL PROJECT CFDA #84-564 FUND 446	
1828	Title III-A Immigrant Fund 460, CFDA 84.365, Title III-A Immigrant	
1829	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS FUNDS 443-478	
1830	Title III ELA: Supplemental funding for unaccompanied children and youth Supplemental funding for unaccompanied children and youth. Fund 460	
1831	IDEA High Cost Fund Pool FUND 404. CFDA 84.027.	
1832	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS FUNDS 443-478	
1833	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS FUNDS 443-478	
1834	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS FUNDS 443-478	
1835	LEARN AND SERVE AMERICA-MINI GRANTS FROM RESA'S FUND 434	
1836	Class Size Reduction grants to SCOA FUND 408	
1837	Title IV-A, Safe and Drug Free Schools - Administration FUND 462	
1838	SPECIAL EDUCATION -STATE PROGRAM IMPROVEMENT GRANT (CFDA # 84.323A) FUND 404	
1839	Title IV-B, 21st Century Community Learning Centers FUNDS 462	
1840	Partnerships and Character Education FUND 450	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1841	Title IV-B, 21st Century Community Learning Centers - Expansion Grants Fund 462	
1842	Title IV,B 21st Century-TechAsst FUND 462	
1843	REFUGEE CHILDREN SCHOOL IMPACT GRANT FUND 450	
1844	Advance Placement Testing Incentive Grant FUND 450	
1845	Title IV-B, 21st Century - Expansion Fund 462, CFDA 84.287 - Title IV-B, 21st Century - Grants - Expansion	
1846	Drug Free Conflict Resolution FUNDS 443-478	
1847	Title VI-B (Title V-B effective FY18), Rural and Low-Income Schools Fund 408 (CFDA# 84.358) - Effective FY 2018, the Every Student Succeeds Act (ESSA) modified the grant from a Title VI, Part B grant to a Title V, Part B grant, with the CFDA number remaining 84.358. The fund and program code to record this grant activity will remain the same.	
1848	TITLE VI A1, ASSESSMENT-ADMINISTRATION FUNDS 443-478	
1849	TITLE VI B2, RURAL AND LOW INCOME SCHOOLS-ADMINISTRATION FUNDS 443-478	
1850	National School Lunch Program - Equipment Assistance FUND 600. CFDA 10.579	
1851	SPECIAL ED. PROJECT WINNING TEAM Fund 404	
1852	Title IV-B, 21st Century - Final Fund 462, CFDA 84.287, Title IV-B, 21st Century - Grants - Final	
1853	COMPREHENSIVE SCHOOL REFORM DEMO/ TITLE I ADMIN. SITE EVALUATION FUNDS 443-478	
1854	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS FUNDS 443-478	
1855	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS FUNDS 443-478	
1856	CAPACITY BUILDING GLRS COASTAL AREA Fund 530, 532	
1857	SED Federal VI B Special Project-Coastal FUND 532	
1858	Children's Intervention Services FUND 100	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1859	Capacity Building-Project Winning Team. FUND 404	
1860	U.S.D.A. SUMMER FOOD PROGRAM FUND 480	
1861	Fresh Fruits and Vegetables This program is designed to set aside some time outside of breakfast/lunch to serve fruits and vegetables to students only.	
1862	JR. ROTC FUND 482	
1863	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 FUNDS 484-498	
1864	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-13 FUNDS 484-498	
1865	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-14 FUNDS 484-498	
1866	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-15 FUNDS 484-498	
1867	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-16 FUNDS 484-498	
1868	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-17 FUNDS 484-498	
1869	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-18 FUNDS 484-498	
1870	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-19 FUNDS 484-498	
1871	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-20 FUNDS 484-498	
1872	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-21 FUNDS 484-498	
1873	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-22 FUNDS 484-498	
1874	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-23 FUNDS 484-498	
1875	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-24 FUNDS 484-498	
1876	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-25 FUNDS 484-498	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1877	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-26 FUNDS 484-498	
1878	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-27 FUNDS 484-498	
1879	RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-27	
1880	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589	
1881	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589	
1882	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589	
1883	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589	
1884	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589	
1885	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589	
1886	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589	
1887	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589	
1888	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589	
1889	RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN DOE STATE OR FEDERAL FUNDS 580-589	
1890	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS FUNDS 590-598	
1891	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS FUNDS 590-598	
1892	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS FUNDS 590-598	
1893	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS FUNDS 590-598	
1894	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS FUNDS 590-598	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1895	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS FUNDS 590-598	
1896	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS FUNDS 590-598	
1897	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS FUNDS 590-598	
1898	ALL OTHER SPECIAL REVENUE/OTHER SYSTEMS OR ORGANIZATIONS FUNDS 590-598	
1899	Second Step Social-Emotional Learning Grant to fund classroom based curriculum designed to promote children's social and academic success by decreasing problem behaviors, increasing students' school success, and promoting social-emotional competence and self-regulation. The curriculum aims to reduce impulsive and aggressive behaviors, and increase protective factors and social-emotional competence. The grant award recipients are considered contractors and not sub-recipients; therefore, the grant is not considered federal funds.	
1910	GEORGIA FORESTRY COMMISSION -MULTI-USER TRAIL PROJECT FUND 538	
1912	GEORGIA FORESTRY COMMISSION - BEAUTIFICATION PROJECTS FUND 538	
1914	GEORGIA FORESTRY COMMISSION - URBAN/RURAL FOREST INTERFACE PROJECT FUND 538	
1916	GEORGIA FORESTRY COMMISSION - OTHER PROGRAMS FUND 538	
1918	Dropout Prevention/Dropout Recovery Center Grants Fund 539	
1920	CHILDREN AND YOUTH COORDINATING COUNCIL - DELINQUENCY AND EARLY INTERVENTION FUND 540	
1921	Caring Communities for Children and Families Fund 540, Governor's Office for Children and Families	
1922	CHILDREN AND YOUTH COORDINATING COUNCIL - IN-SCHOOL PROBATION FUND 540	
1924	CHILDREN AND YOUTH COORDINATING COUNCIL - PEACEFUL SOLUTIONS FUND 540	
1926	CHILDREN AND YOUTH COORDINATING COUNCIL - STAR PROGRAM FUND 540	
1928	CHILDREN AND YOUTH COORDINATING COUNCIL - FAMILY-SCHOOL COLLABORATION FUND 540	
1930	CHILDREN AND YOUTH COORDINATING COUNCIL - SAFE SCHOOLS RESOURCE PROGRAM FUND 540	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1932	CHILDREN AND YOUTH COORDINATING COUNCIL - OTHER PROGRAMS FUND 540	
1934	FOREIGN LAUGUAGE, ELEMENTARY MODEL PROGRAM FUND 100	
1935	Elementary Foreign Language Research Fund 100	
1936	CHILDREN AND YOUTH COORDINATING COUNCIL	
1937	Dual Immersion Grant Fund 100 - To provide funding for dual immersion development in 2013-2014	
1940	GEORGIA COUNCIL FOR THE ARTS - GEORGIA CHALLENGE GRANT FUND 542	
1942	GEORGIA COUNCIL FOR THE ARTS - OTHER PROGRAMS FUND 542	
1950	GEORGIA CHILD CARE COUNCIL - STATE-DHR FUND 544	
1952	GEORGIA CHILD CARE COUNCIL - FEDERAL FUND 544	
1954	GEORGIA CHILD CARE COUNCIL - OTHER PROGRAMS FUND 544	
1960	GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS - LOCAL ASSISTANCE GRANTS FUND 546	
1962	GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS - OTHER PROGRAMS FUND 546	
1963	Miscellaneous Assistance Grants FUND 546	
1970	Title IID, Engaging AP Students Through Mobile Handheld Computing Fund 414. CFDA 84.318	
1972	Fresh Fruit and Vegetables - Operating This program is designed to set aside some time outside of breakfast/lunch to serve fruits and vegetables to students only. Fund 478. (Program code updated for fiscal year 2019.)	
1973	Fresh Fruit and Vegetables - Administrative This program is designed to set aside some time outside of breakfast/lunch to serve fruits and vegetables to students only administrative expenses. Fund 478. (Program code updated for fiscal year 2019.)	
1974	School Food Storage and Delivery School Food Authority (SFA) Commercial Warehouse Storage and Delivery Reimbursement	

Chart of Accounts

Code	Description	Fiscal Year: 2019
1975	National School Lunch Program - Equipment Assistance (Round 2) 2015 National School Lunch Program Equipment Assistance Grants for School Food Authorities - CFDA #10.579. For use with Fund 600.	
1976	Farm to School Grant Program This program is designed to assist school districts in developing and/or expanding their farm to school programs. The Farm to School grants help connect students to the sources of their food through education, school gardens, and field trips. The school gardens are used as outdoor classrooms and is a means to provide direct instruction to the students.	
2011	SPECIAL EDUCATION PROGRAMS This Program must meet the DE420 Expenditure Test. FUND 100	
2021	SPECIAL EDUCATION CATEGORY I This Program must meet the DE420 Expenditure Test. FUND 100	
2023	SPECIAL EDUCATION CATEGORY I - LOCAL FUND 100	
2031	SPECIAL EDUCATION CATEGORY II This Program must meet the DE420 Expenditure Test. FUND 100	
2033	SPECIAL EDUCATION CATEGORY II - LOCAL FUND 100	
2041	SPECIAL EDUCATION CATEGORY III This Program must meet the DE420 Expenditure Test. FUND 100	
2043	SPECIAL EDUCATION CATEGORY III - LOCAL FUND 100	
2051	SPECIAL EDUCATION CATEGORY IV This Program must meet the DE420 Expenditure Test. FUND 100	
2053	SPECIAL EDUCATION CATEGORY IV - LOCAL FUND 100	
2061	SPECIAL EDUCATION CATEGORY V This Program must meet the DE420 Expenditure Test. FUND 100	
2063	SPECIAL EDUCATION CATEGORY V - LOCAL FUND 100	
2081	Non-Instructional State/Local Special Education Costs Program code to be utilized to account for non-instructional costs for the Special Education Program. This program code will capture costs associated with the Special Education program that is allowable for Maintenance of Effort (MOE), but is not necessarily tied to direct instructional activity as intended by the QBE program codes.	
2090	SPECIAL EDUCATION LOW INCIDENCE - STATE GRANT FUND 100	
2111	PROGRAM FOR INTELLECTUALLY GIFTED STUDENTS: CATEGORY VI This Program must meet the DE420 Expenditure Test. FUND 100	

Chart of Accounts

Code	Description	Fiscal Year: 2019
2113	PROGRAM FOR INTELLECTUALLY GIFTED STUDETNS: CATEGORY VI FUND 100	
2211	REMEDIAL EDUCATION PROGRAM This Program must meet the DE420 Expenditure Test. FUND 100	
2213	REMEDIAL EDUCATION PROGRAM - LOCAL FUND 100	
2310	Tuition for Multiple Disabilities - state grant program Fund 100	
2410	BUS REPLACEMENT FUND 100	
2411	Pupil Transportation - State Bonds FUND 100 Purchase of Buses with State Bond money	
2412	Bus Purchases - State Allotment State appropriated funding allotted for bus purchases. (Effective Amended FY 2018)	
2510	REGIONAL EDUCATIONAL SERVICES (RESA) FUND 100	
2512	RESA - Educational Technology Center Services This contract provides LEAs with regionally located job-embedded instructional technology professional development in the effective use of technology, standards-based instruction, data-driven decision making, and support for Title II, D grants. The Contractors will assist the Department in providing job-embedded professional development supporting educators in their effective use of technology, standards-based instruction and data-driven decision making to support student achievement. Fund 100	
2514	RESA - Math Mentor State Grant Fund 100	
2515	RESA ELA Professional Learning To support each Regional Education Service Agency (RESA) as they provide professional learning in the area of English Language Arts to local school district educators and administrators.	
2516	FY15 Grant for RESA School Climate Specialist Positions These grant funds will support personnel at each RESA as they provide targeted technical assistance to districts implementing Positive Behavioral Interventions and Supports and to address improving school climate. Fund 100	
2610	SED - STATE TEACHER EDUCATION GRANT	
2616	GNETS - Federal VI-B Special Project FUND 532	
2620	Preschool Disability Services - state grant program. (FY2017) FUND 100	
2710	GEORGIA LEARNING RESOURCES SYSTEMS (GLRS) - STATE GRANT FUND 530	

Chart of Accounts

Code	Description	Fiscal Year: 2019
2711	GLRS STATE-COASTAL AREA FUND 530	
2712	GLRS - FEDERAL GRANT FUND 530	
2713	GLRS FEDERAL VI-B SPECIAL PROJECT-COASTAL AREA FUND 530	
2714	GLRS Federal Grant - LRE Project GLRS federal Grant. Fund 530	
2715	Special Education - State Personnel Development Grants (CFDA 84.323A) Special Education - State Program Improvement Grants - State Personnel Development Grants. For Use with Fund 404.	
2720	FAMILY CONNECTION - DHR GRANTS FUND 536	
2721	MH/MR Substance Abuse and Violence Prevention. FUND 536	
2723	FAMILY CONNECTION - DMA GRANTS FUND 536	
2724	FAMILY CONNECTION - OTHER PROGRAMS FUND 536	
2725	FAMILY CONNECTION - CHILDREN'S TRUST - SCHOOL LINKED HEALTH SERVICES FUND 536	
2726	Parents as Teachers FUND 548	
2730	For Use with other DHR Grants	
2731	For Use with other DHR Grants	
2732	For Use with other DHR Grants	
2733	For Use with other DHR Grants	
2734	For Use with other DHR Grants	
2735	For Use with other DHR Grants	
2736	For Use with other DHR Grants	

Chart of Accounts

Code	Description	Fiscal Year: 2019
2737	For Use with other DHR Grants	
2738	For Use with other DHR Grants	
2739	For Use with other DHR Grants	
2810	RULE 10 - SPECIAL EDUCATION (SUPPORT COSTS) FUND 100	
2820	PRE-SCHOOL-REGULAR PROJECT, SPECIAL EDUCATION FUND 404	
2824	VI-B FLOWTHROUGH SPECIAL EDUCATION FUND 404 FUND 404	
2825	Special Education Personnel Development CFDA 84.17A	
2826	FEDERAL STATEWIDE SPECIAL PROJECT, SPECIAL EDUCATION FUND 404 FUND 404	
2827	VI, B Teacher Induction Project Pilot Program to improve the classroom practices of beginning special education teachers.	
2828	FEDERAL SPECIAL INNOVATIVE PROJECT(ISEP) SPECIAL EDUCATION FUND 404 FUND 404	
2830	CENTER FOR STUDENTS WITH DISABILITIES - FUND 404	
2834	BEHAVIORAL INTERVENTION - FUND 404 FUND 404	
2835	Special Education FUND 404, 530, 532	
2836	Capacity Building - IDEA SSIP State Systemic Improvement Plan for Special Education Graduation Outcomes.	
2837	Capacity Building Program - Reading Project FUND 530	
3011	VOCATIONAL LABORATORY PROGRAM 9-12 This Program must meet the DE420 Expenditure Test. FUND 100	
3013	VOCATIONAL LABORATORY PROGRAM 9-12 - LOCAL FUND 100	
3019	Vocational Supervisors FUND 100	

Chart of Accounts

Code	Description	Fiscal Year: 2019
3037	FY97 (1996), VOCATIONAL EQUIPMENT NEW CONSTRUCTION	
3042	Dual Enrollment Dual Enrollment. Fund 100	
3120	STATE PROGRAMS AND LEADERSHIP, VOCATIONAL EDUCATION FUND 406	
3121	Vocational Ag Leadership FUND 406	
3123	Ag State Leadership Grant Fund 100	
3130	CONSTRUCTION RELATED EQUIPMENT - HIGH SCHOOL (LOTTERY) FUND 570	
3140	ADMINISTRATION-FEDERAL 5% STATE PROJECTS, VOCATIONAL EDUCATION FUND 406	
3160	VOCATIONAL STATE INSTITUTIONS FUND 406	
3212	RVI, VOCATIONAL EDUCATION	
3213	APPLIED CURRICULUM, VOCATIONAL EDUCATION	
3214	INDUSTRY CERTIFICATION, VOCATIONAL EDUCATION	
3215	TECHNOLOGY, VOCATIONAL EDUCATION	
3217	TECH PREP (75%), VOCATIONAL EDUCATION	
3218	ADMINISTRATION, VOCATIONAL EDUCATION	
3219	APPRENTICESHIP, VOCATIONAL EDUCATION FUND 406	
3314	Voc Ed 85% Gr-Prof Development Fund 406, CFDA 84.048, Perkins IV, Gr-Prof Development	
3315	Vocational 85% Grant-Program Improvement. FUND 100, 406	
3316	Vocational 85% Grant-Professional Development FUND 100, 406	

Chart of Accounts

Code	Description	Fiscal Year: 2019
3317	Vocational 85% Grant-Evaluation and Assessment. FUND 100, 406	
3319	Education Career Partnerships Fund 406. CFDA 84.048	
3320	Perkins IV - Perkins plus Reserve Grant To meet the intent of the new Perkins IV legislation, the Georgia Department of Education has developed the Perkins IV - PERKINS plus Reserve Fund grants. The Reserve grant is designed to supplement the resources of local school system in rural areas; areas with high percentages of career education students; or areas with high numbers of career and technology education student, and were adversely affected by the change in the Perkins IV funding formula. Funds must be spent in accordance with Georgia's identified priorities under Section 135 of the Perkins Act. Fund 406. CFDA 84.048	
3321	Perkins - Leadership Act - DOE Fund 406, CFDA 84.048, Perkins IV Leadership Act - DOE	
3322	Perkins IV - Lead-State Institution Fund 406, CFDA 84.048, Perkins IV Lead-State Institution	
3323	Perkins IV Carryover Perkins IV Carryover funds redistributed by formula.	
3461	VOCATIONAL EDUCATION - TECH PREP-STATE WIDE FUND 406	
3462	Vocational Tech Prep-Consortia Activities. FUND 406	
3463	Vocational Tech Prep-Coordinator Support FUND 406	
3471	VOCATIONAL EDUCATION - CAREER CENTER	
3480	SINGLE PARENT GRANT- COMPREHENSIVE, VOCATIONAL EDUCATION	
3510	CTAE - Middle School Support Grant To support Career and Technical Education teachers at the middle school level for work beyond the regular workday and to provide leadership development opportunities for students. Teachers who receive the Middle School Support Grant will be required to submit an annual report of activities, and should be listed in CPI data a Job Code 117 and Secondary Fund Code 76 for the percent of time assigned to student support activities	
3511	CTAE Middle School Computer Programming Grant Grant awarded to middle schools to support computer programming/coding classes. Effective beginning in FY 2018.	
3512	Area Teacher Grant The Area Teacher Program provides premier leadership, educational resources, and enrichment activities for encouragement and promotion of quality educational experiences for Georgia's youth and adults in Agriculture Education	
3520	SHORT TERM AG FUND 100	

Chart of Accounts

Code	Description	Fiscal Year: 2019
3521	YOUNG FARMERS FUND 100	
3522	ADULT AG FUND 100	
3523	CAMPS FUND 100	
3524	AGRICULTURE PROGRAMS - STATE FUNDS - FOOD PROCESSING FUND 100	
3526	EXTENDED YEAR, VOCATIONAL STATE GRANT FUNDS FUND 100	
3528	Technology/Career Education - High Schools that Work FUND 100	
3529	Extended Year AG. FUND 100	
3530	Career and Technical Vocational Construction Related Equipment State grant funds to provide assistance for program improvement for CTAE instruction and student support, providing essential equipment funding for new or newly-modified CTAE lab facilities. Fund 100	
3532	Vocational Construction Related Equipment - STATE BOND FUNDS FUND 100	
3533	2011 VOAG Bond Grant 2011 VOAG Bond Grant - Fund 100	
3534	Industry Certification Related Equipment - State Bonds Fund 100	
3535	Agricultural Education Construction Related Equipment State grant funds to provide assistance for Agricultural Education program improvement, including instruction and student support, providing essential equipment funding. Fund 100	
3536	CTAE Connect Grant Bond Funds CTAE Grant - Connect - Effective beginning fiscal year 2019	
3540	APPRENTICESHIP - SPEC APPROP FUND 100	
3550	Vocational Industry Certification State FUND 100	
3551	Vocational Construction Related Equipment-State Funds FUND 100	
3552	Vocational- Industry Certification Agriculture FUND 100	
3553	EXTENDED DAY-AGRICULTURE FUND 100	

Chart of Accounts

Code	Description	Fiscal Year: 2019
3554	EXTENDED DAY-TECHNOLOGY/CAREER FUND 100	
3555	FHA-FCCLA PROJECT FUND 100	
3556	TECHNOLOGY/CAREER-OTHER FUND 100	
3557	FHA-FCCLA Youth Camp For teachers to assist eligible students attending FCCLA camp.	
3558	National Defense Cadet Corp Fund 100	
3560	Agriculture - Middle School Extended Day FUND 100	
3562	AGRICULTURE CONSTRUCTION RELATED EQUIPMENT -STATE BONDS FUND 100	
3569	CTAE Audio-Video Technology and Film Grants Funds for film and audio-video equipment grants to middle and high schools.	
3570	Regional Agriculture Center Construction Grant This grant will provide the cost of construction and appropriate equipment for the Regional Agriculture Center.	
3580	CTO - Summer Improvement Plan Development Facilitated by the Chief Turnaround Officer, summer training and planning activities for identified schools.	
3990	POST SECONDARY VOCATIONAL EDUCATION FUND 512	
4020	MIGRANT EDUCATION AGENCY(MEA) FUND 534	
4066	RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT Fund 100, 300 and 580-588	
4110	State Fiscal Stabilization Funds ARRA funds	
4120	State Fiscal Stabilization Funds - ARRA Funds: Special Education CFDA 84.394A. This program code is to be used to track any state fiscal stabilization funds expended in the area of special education. This tracking is necessary to be able to accurately calculate the maintenance of effort for the IDEA funds	
4130	State Fiscal Stabilization Funds - ARRA: CTAE CFDA 84.394A. This program code is being used to track the State Fiscal Stabilization Funds that are being used in CTAE (if any). This is necessary in order to accurately calculate maintenance of effort.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
4150	Education Jobs Fund Program The Ed Jobs program is a new Federal program that provides \$10 billion in assistance to States to save or create education jobs for the 2010-2011 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education. CFDA # 84.410 Fund 100	
4210	ARRA - Title I Grants to LEAs CFDA 84.389A	
4212	ARRA Title I School Improvement A School Improvement 1003A. CFDA 84.389	
4214	ARRA Title I - Neglected and Delinquent Funds CFDA 84.389	
4215	ARRA - School Improvement 1003G CFDA . ARRA funds	
4217	ARRA - School Improvement Grant SIG (1003G) - Supplemental ARRA SIG Supplemental	
4220	ARRA - IDEA Title VI,B Flow Thru funds CFDS 84.391A	
4225	ARRA - IDEA Preschool CFDA 84.392A	
4230	Race to the Top - Grants to LEAs Race to the Top. Fund 416. CFDA 84.395	
4231	Race to the Top - Stipends for Georgia Fellows Race to the Top Stipends for Georgia Fellows. CFDA 84.395. Fund 416	
4232	Race to the Top - Summer Leadership Academy Fund 416. CFDA 84.395	
4233	Race To The Top - Summit Attendance Fund 416	
4234	RT3 - Education Resource Strategies Fund 416	
4235	Race To The Top - Innovation Grant through GOSA Fund 416. CFDA 84.395 Revenue Code 4531 - Other Federal Grants - ARRA	
4236	Race To The Top - Relocation Bonus Grant Fund 416. CFDA 84.395 Revenue 4520	
4237	Race To The Top - Teach for America Fund 416 CFDA 84.395	
4238	Race to the Top - Math ELA Training (ARRA) Fund 416 CFDA 84.395	

Chart of Accounts

Code	Description	Fiscal Year: 2019
4239	Race to the Top - SLO Development (ARRA) Fund 416 CFDA 84.395	
4240	Race to the Top - Educator on Loan Fund 416 CFDA 84.395	
4241	Race to the Top - Teacher Compensation Models For Development of Teacher Compensation Models	
4260	ARRA - SNP School Lunch Equipment Grant CFDA 10.579A. Competitive grant.	
4262	ARRA Education for Homeless Children and Youth CFDA 84.387	
4264	ARRA Title IID Ed Tech Grants - STEM Competitive Grant CFDA 84.386	
4265	ARRA Title IID Ed Tech Grants - etextbook Competitive Grant CFDA 84.386	
4266	ARRA Title IID Ed Tech Grants - Blended Learning Competitive Grant CFDA 84.386	
4267	ARRA Title IID Ed Tech Grants - Student Literacy Grant CFDA 84.386	
4310	ARRA - Impact Aid Construction Grant CFDA 84.404A. ARRA grants that are both competitive and formula. These funds are sent directly to districts and not through the GaDOE.	
4330	ARRA Headstart grant ARRA Headstart grant	
4340	ARRA Pre K Grant \$400 per classroom ARRA grant from Bright from the Start. \$400 per classroom	
4341	ARRA Pre K grant \$1200 per school ARRA grant issued by Bright from the Start	
4342	ARRA Pre K - Summer Transition Grant ARRA grant issued by Bright from the Start. CFDA 93.713	

Chart of Accounts

Code	Description	Fiscal Year: 2019
4350	National Clean Diesel Funding Assistance Sections 792 of the Energy Policy Act of 2005 authorize EPA to award grants and low-cost revolving loans to eligible entities to fund the costs of a retrofit technology that significantly reduces emissions through development and implementation of a certified engine configuration, verified technology, or emerging technology for buses (including school buses), medium-duty or heavy-duty trucks, marine engines, locomotives, or nonroad engines or vehicles used in construction, handling of cargo (including at port or airport), agriculture, mining, or energy production. In addition, eligible entities may also use funds awarded for programs or projects to reduce long-duration idling using verified technology involving a vehicle or equipment described above, or the creation of low-cost revolving loan programs to finance diesel emissions reduction projects. The objective of the assistance under this program is to achieve significant reductions in diesel emissions in terms of tons of pollution produced and reductions in diesel emissions exposure, particularly from fleets operating in areas designated by the Administrator as poor air quality areas.	
5010	TECHNOLOGY CENTER GRANT	
5030	LEARNING LOGIC SITES FUND 570	
5071	ALTERNATIVE EDUCATION PROGRAM FUND 100	
5072	SPARSITY GRANT-ALTERNATIVE PROGRAM FOR CENTRAL OFFICE ONLY. FUND 100	
5073	ALTERNATIVE EDUCATION PROGRAM - LOCAL FUND 100	
6020	ADULT EDUCATION FUND 510	
6030	HEADSTART - BASIC GRANT FUND 514	
6040	HEADSTART - TRAINING AND TECHNICAL ASSISTANCE FUND 514	
6050	WIA - REGULAR FUND 516	
6051	WIA - Accelerated Certified Work Ready Communities CFDA 17.266	
6052	WIA - SUMMER STEP PROGRAM FUND 516	
6054	WIA - Career Development Grant Fund 516	
6056	Drivers Education Grants Fund 549. Competitive grants through the Governor's Office of Highway Safety	
6057	Students Against Destructive Decisions Grant from the Office of Highway Safety, Fund 549.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
6060	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6061	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6062	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6063	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6064	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6065	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6066	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6067	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6068	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6069	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6070	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6071	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6072	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6073	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6074	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6075	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6076	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6077	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	

Chart of Accounts

Code	Description	Fiscal Year: 2019
6078	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6079	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6080	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6081	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6082	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6083	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6084	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6085	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6086	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6087	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6088	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6089	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6090	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6091	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6092	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6093	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6094	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6095	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	

Chart of Accounts

Code	Description	Fiscal Year: 2019
6096	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6097	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6098	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
6099	FOR USE WITH OTHER GENERAL FUND PROGRAMS FUND 100, 300, 700	
7000	STUDENT RECORD GRANT - STATE FUNDED GRANT FUND 100	
7001	JOINT EVENING PROGRAMS - STATE FUNDED GRANT- NOT ON QBE ALLOTMENT SHEET FUND 100	
7002	GIFTED TECHNOLOGY - STATE FUNDED GRANTS - NOT ON QBE ALLOTMENT SHEET FUND 100	
7003	PSAT EXAMS - STATE FUNDED GRANTS - NOT ON QBE ALLOTMENT SHEET FUND 100	
7006	READING CHALLENGE GRANTS FUND100	
7007	RULE 10 SPECIAL EDUCATION STATE GRANTS (SUPPORT COSTS) FUND 100	
7008	Next Generation Schools FUND 100	
7010	DRUG FREE CHARACTER EDUCATION ADMIN FUND 412	
7018	NATIONAL TEACHER CERTIFICATION FUND 100	
7019	Advanced Placement Testing. FUND 100	
7020	GNETS - State Grant FUND 532	
7021	K-8 Statewide Reading and Math Grants FUND 100	
7023	GRADES 4-8 STATEWIDE AFTER SCHOOL PROGRAM FUND 100	
7024	Student Achievement Service Cost FUND 100	

Chart of Accounts

Code	Description	Fiscal Year: 2019
7025	Student Achievement Team Leader FUND 100, 464	
7026	READING LITERACY PROGRAM FUND 100	
7027	Student Achievement Instructional Coach FUND 100	
7028	Student Achievement Fourth Grade Tests FUND 100	
7029	Student Achievement Eighth Grade Tests FUND 100	
7030	Student Achievement Literacy Institutes FUND 100	
7032	GNETS - State Grant-Coastal FUND 532	
7033	K-8 Statewide Reading and Math Grants - Pyscho Ed FUND 100	
7035	K-3 Statewide Reading-SED FUND 100	
7036	Communities in Schools-America Reads FUND 100	
7037	ASSISTIVE TECHNOLOGY-LOTTERY-SUPPLEMENTAL APPROPRIATION FUND 570	
7038	INSTRUCTIONAL TECHNOLOGY-LOTTERY-SUPPLEMENTAL APPROPRIATION FUND 570	
7041	SCHOOL IMPROVEMENT - CRCT REMEDIATION Fund 100	
7042	Virtual Schools Grant Fund 100	
7043	School Improvement - Secondary Redesign Project Fund 100	
7044	Graduation Coaches - High School Fund 100	
7045	Comprehensive Academic Performance System (CAPS) Fund 100	
7046	Residential Treatment Center Grants Fund 100	

Chart of Accounts

Code	Description	Fiscal Year: 2019
7047	Graduation Coaches - Middle School Fund 100	
7048	GA Special Needs Scholarship Fund - reimbursement SB 10 funds withheld from school districts but not used by students for tuition to private schools. Fund 100. These funds can be used for QBE eligible expenditures.	
7049	State School Improvement Specialists - RESAs To award grants to RESAs to employ school improvement specialists for the sole purpose of providing school improvement services to schools in Needs Improvement Level 4. State Funds. Fund 100	
7050	Math and Science Supplement Fund 100	
7051	Move On When Ready Grant This grant is help cover the cost of the additional expenses associated with students participating in the Move on When Ready program. Fund 100	
7052	Georgia Foundation for Public Education Teacher of the Year Grant Grants to the District and State Teachers of the Year as awarded by the Georgia Foundation for Public Education	
7053	Move On When Ready (MOWR) Transportation Grant This transportation grant from the Georgia Student Finance Commission (GSFC) provides funding for public high schools to use to increase the participation in the MOWR Program which encourages Dual Credit Enrollment for Eligible High School students, and is to be used to cover costs for transporting the eligible high school students to the appropriate postsecondary education location/campus as outlined in the high school's approved MOWR Transportation Grant application. Fund 100.	
7054	Schoolwide Consolidation of State, Local, and Federal Funding Source Project Funds for school systems participating in the schoolwide consolidation of federal, state, and local funding sources pilot project.	
7056	Georgia Foundation for Public Education - Rural Education Fund Grants provided through the Georgia Foundation for Public Education for innovative plans to increase outcomes for students in communities across the state.	
7060	RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT Fund 100, 300 and 580-588	
7061	RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT1 Fund 100, 300 and 580-588	
7062	RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT2 Fund 100, 300 and 580-588	
7063	RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT3 Fund 100, 300 and 580-588	
7064	RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT4 Fund 100, 300 and 580-588	
7065	RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANTS Fund 100, 300 and 580-588	

Chart of Accounts

Code	Description	Fiscal Year: 2019
7066	RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT 6 Fund 100, 300 and 580-588	
7067	RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT 7 Fund 100, 300 and 580-588	
7068	RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT 8 Fund 100, 300 and 580-588	
7069	RESERVED FOR GOVERNOR'S OFFICE OF STUDENT ACHIEVEMENT (GOSA) GRANT 9 Fund 100, 300 and 580-588	
8881	State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures Used to identify the allocation of expenditures from the consolidated Fund 150 to the participating federal funding sources. This program code is utilized as a contra-program code to the QBE state/local program codes utilized to report the consolidated activity.	
8882	Federal Administrative Consolidation Program Program Code utilized in Fund 400 to account for the administrative consolidation activity. The program code will differentiate this program from the schoolwide consolidation of federal programs, which also may be recorded in Fund 400. To be used in Fund 400 only.	
9600	School Food Service Operations Used to identify state/local/federal expenditures associated with the operation of the school food service program. Federal guidelines indicate all program income and other generated sources of revenue are treated as federal revenue in the operation of the Child Nutrition Cluster program. This program encompasses the National School Lunch Program, the School Breakfast Program, and the Food Distribution Program. All expenditures coded to this program code will be considered Federal expenditures for ESSA report card reporting. Any other grants associated with the School Food Service Operations that require separate tracking of expenditures will use the appropriate program code associated with that grant.	
9990	Misc	
Function		
Function		
1000	INSTRUCTION Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Note: Counselors and Technology Specialists funded through QBE are allowable charges to this function for expenditure control purposes.	
2100	PUPIL SERVICES Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.	
2213	INSTRUCTIONAL STAFF TRAINING Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.	
2220	EDUCATIONAL MEDIA SERVICES Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.	
2230	FEDERAL GRANT ADMINISTRATION Activities concerned with the demands of Federal Programs grant management. Federal Indirect Cost Charges should continue to be charged to 2300-880.	
2300	GENERAL ADMINISTRATION Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.	
2400	SCHOOL ADMINISTRATION Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.	
2500	SUPPORT SERVICES - BUSINESS Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.	
2600	MAINTENANCE AND OPERATION OF PLANT SERVICES Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.	
2700	STUDENT TRANSPORTATION SERVICE Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.	
2800	SUPPORT SERVICES - CENTRAL	

Chart of Accounts

Code	Description	Fiscal Year: 2019
	Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.	
2900	OTHER SUPPORT SERVICES	
	All other support services not properly classified elsewhere in the 2000 series.	
3100	SCHOOL NUTRITION PROGRAM	
	Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.	
3200	ENTERPRISE OPERATIONS	
	Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.	
3300	COMMUNITY SERVICES OPERATIONS	
	Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.	
4000	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	
	Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.	
5000	OTHER OUTLAYS	
	Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.	
5100	DEBT SERVICE	
	Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.	
Object		
Personal Services - Salaries		
110	TEACHERS	
	The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.	
111	SCHOOL BOARD MEMBERS SALARIES	
	The compensation paid to the members of the local board, if paid through payroll.	
112	PREKINDERGARTEN TEACHER	
	The contract salary of full-time and part-time teachers or aides. Certified or non-certified teachers and aides of regular education pre-kindergarten students.	
113	SUBSTITUTE/TEMPORARY EMPLOYEE	
	Portion of costs for work performed by employees of the school district who are hired on a temporary basis or as a substitute for any certified employee.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
114	SUBSTITUTE/TEMPORARY EMPLOYEE Portion of costs for work performed by employees of the school district who are hired on a temporary basis or as a substitute for any non certified/classified employee.	
115	EXTENDED DAY - TEACHERS Salaries for a maximum of one hour in addition to the eight-hour work day for teachers to provide students with supplementary services.	
116	PROFESSIONAL DEVELOPMENT STIPENDS Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.	
117	EXTENDED YEAR Additional time worked beyond the regular 190-day contract period.	
118	ART,MUSIC,PE SALARIES PAID FOR ART, MUSIC, FOREIGN LANGUAGE, PE SPECIALIST	
120	SUPERINTENDENT, RESA DIRECTOR, TECHNICAL INSTITUTE DIRECTOR Contract salary of superintendent, RESA Director or AVTS Director. No other positions may be included in this object.	
121	DEPUTY, ASSOC, ASSISTANT, AREA SUPERINTENDENT Administrative officer who assists the chief executive officer of the school system.	
130	PRINCIPAL	
131	ASSISTANT PRINCIPAL	
140	AIDES AND PARAPROFESSIONALS Salaries of aides and paraprofessionals who assist in the classrooms or media centers.	
141	Salary Of Seretarial Staff Salary of Secretarial Staff- (Account added for indirect cost calculation application).	
142	Salary Of Clerical Staff Salaries of clerical staff performing administrative support in any function.	
143	RESEARCH PERSONNEL Manages or is otherwise employed in any aspect of program research.	
145	INTERPRETER Interprets spoken communication for hearing-impaired students.	
146	ATHLETICS PERSONNEL Serves as or supports the system or school athletic program. Manages and directs the athletics/sports program for the school system.	
148	ACCOUNTANT	

Chart of Accounts

Code	Description	Fiscal Year: 2019
151	LEGAL PERSONNEL Manages or is otherwise employed in any aspect of providing legal services for the school system.	
161	TECHNOLOGY SPECIALIST Assists teachers with incorporating various types of technology into the instructional program. Use function 2210 only if using job code 643 (Technology Director). Use function 1000 with job code 445.	
162	PLANNING & EVALUATION PERSONNEL Manages or is otherwise employed in any aspect of the selection, identification, or appraisal of the overall goals, priorities, and objectives of the school system.	
163	SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN Registered nurse who coordinates health care services and health education services among students, families, and community. Provides services to students with physical and health impairments including direct treatments, independent health care, parent and teacher consultations, and home visits.	
164	PHYSICAL/OCCUPATIONAL/MOBILITY/SPEECH THERAPIST Provides services to students to promote motor coordination, posture, proper positioning, mobility, and functional independence. Provides systematic techniques to orient students with visual impairments to their environments and help them move about independently. Speech-language pathologists (sometimes called speech therapists) assess, diagnose, treat, and help to prevent communication and swallowing disorders in students.	
165	LIBRARIAN/MEDIA SPECIALIST Manages the use, purchasing, inventory of teaching and learning resources including books, non-print media, and equipment.	
166	YOUNG FARMER TEACHER Teaches Agricultural Science to young farmers in the community.	
171	TEACHER SUPPORT SPECIALIST/DIAGNOSTICIAN/AUDIOLOGI Assists teachers with diagnosing students' learning problems and implementing instructional learning strategies. Provides diagnostic, evaluative, and support services for students with hearing impairments.	
172	ELEMENTARY COUNSELOR Counselor of students in grades P through 5.	
173	SECONDARY COUNSELOR Counselor of students in grades 6 through 12.	
174	SCHOOL PSYCHOLOGIST Psychologist who measures and interprets students' intellectual, emotional, and social development, diagnoses educational disabilities, and collaborates in the planning of educational programs.	
175	SCHOOL PSYCHOMETRIST Measures the intellectual, social, and emotional development of students through the administration and interpretation of psychological tests.	
176	SCHOOL SOCIAL WORKER Assists other school personnel and family members in solving personal adjustment problems of students and improving school attendance.	
177	Family Services/Parent Coordinator Supports the student, family, and school in the coordination and delivery of collaborative based community services.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
178	Graduation Coach Graduation Coaches 7044.	
179	REHABILITATION COUNSELOR Provides counseling, evaluations, or other services to secondary special education students for purpose of transition to post-secondary vocational placement.	
180	BUS DRIVERS Salaries of full and part-time bus drivers.	
181	MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT Maintenance technician for operating and maintaining building or grounds. Responsible for maintaining transportation fleet. Assists in transportation-related activities; includes bus monitors. Supports the campus security officer. Manages or is otherwise employed in warehousing and distribution.	
184	SCHOOL NUTRITION PROGRAM CAFETERIA Salaries of cafeteria managers, assistant managers, cafeteria workers or cashiers.	
186	CUSTODIAL PERSONNEL Responsible for the overall cleaning of the facility.	
190	OTHER MANAGEMENT PERSONNEL Salaries which are not classifiable to one of the objects defined above. Director of Student Services, Director of Psycho-Educational Program, Director of Child Serve, Director of Curriculum/Instruction, Special Education Director, Kindergarten Director, Federal Programs Director, Title I Director, Director of GA Learning Resources System, Vocational Director(LUA), vocational Director(RESA), Youth Apprenticeship Director, Director of Media Services, Plant Operations Director or Manager, Transportation Director/Manager, Personnel/Human Resources Director, Community School Director/Coordinator, Community School Programs Director, Adult Education Director/Coordinator, Food Service Administrator, Social Services Case Manager.	
191	OTHER ADMINISTRATIVE PERSONNEL Assists with the collection, processing, and reporting of information. Information Services Personnel, Information Services Personnel - Instructional Services, Psycho-Educational Special Education Specialist, Special Education Specialist, Kindergarten Specialist, Instructional Supervisor, Staff Development Specialist, Information Services Personnel - General Administration, Information Services Personnel - School Administration, Vocational Supervisor(School Level), Information Services Personnel - Finance and Business Services, Finance & Business Service Personnel, Information Services Personnel - Maintenance and Plant Services, Information Services Personnel - Transportation, Information Services Personnel - Central Support Services, Human Resources Personnel, Public Relations Personnel, Information Services Personnel - Other Support Services, Information Services Personnel - School Food Service, After School Program Worker.	
195	Terminal Leave Payments Salary payments made to separating employees for terminal benefits and/or unused leave (terminal leave)	
196	Retirement Incentive Payments Incentive payments made to employees to encourage them to retire. These payments can not be charged to a federal grant per OMB A-87. These payments shall be allocated to the federal grants through indirect costs. These expenditures must be charged to the General Fund.	
199	Other Salaries and Compensation Salaries associated with job codes and duties not classified elsewhere.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
Personal Services - Benefits		
200	EMPLOYEE BENEFITS	
	Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employer benefits should include (but are not limited to) group insurance, social security, retirement, workers compensation, unemployment compensation and annuity plans.	
210	State Health Insurance	
	Employer Share of State Health Insurance paid on behalf of the employee.	
220	FICA	
	Employer Share of FICA paid on behalf of employee.	
230	Teachers Retirement System	
	Employer share of TRS paid on behalf of employee.	
240	Employees Retirement System	
	Employer share of ERS paid on behalf of employee.	
250	Unemployment Compensation	
	Employer payment of Unemployment Insurance paid on behalf of employee.	
260	Workmen Compensation	
	Employer payment of Workmen Compensation premiums paid on behalf of employee.	
270	On Behalf Payments	
	Payments made by the state of other governments on behalf of the school district that benefit active employees of the school district. An equal revenue amount should be recorded in revenue source codes 3911, 3912, 3913.	
279	Pension/OPEB Expense	
	Account to be used to record pension expense activity for TRS, ERS, PSERS and any local retirement systems for GASB 68 reporting requirements, as well as the OPEB expense activity for SHBP or any other post-employment benefit for GASB 75 reporting requirements. District-wide activity only. (Fund 9xx only) This account is updated to reflect it is allowable for both the Pension Fund 902 and the OPEB Fund 904. (FY 2018)	
280	Benefit in Lieu of Social Security	
	Employer payment of Benefit in Lieu of Social Security paid on behalf of employee.	
290	Other Employee Benefits	
	Other Employee Benefits paid by employer on behalf of employee.	
Purchased Professional & Technical Services		
300	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	
	Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, therapists (physical/occupational/mobility/ speech), etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GDOE.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
310	Contracted Service -Administration Services in support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax assessing and collecting services. (Usually used with functions 2230, 2300, 2400, and 2500.)	
311	SCHOOL BOARD MEMBERS PER DIEM The compensation paid to the members of the local board when paid with vendor check. (Travel is paid in object 585).	
321	Contracted Service - Teachers	
322	Contracted Service - Art,Music,P.E.	
323	Contracted Service -Counselors	
324	Contracted Service -Technology Specialist	
330	Contracted Service -Nursing Services	
332	DRUG AND ALCOHOL TESTING, Fingerprinting Expenditures for fingerprinting and drug/alcohol testing. Does not include physicals.	
334	BUS DRIVER PHYSICALS Expenditures for bus driver's physicals. Does not include drug and or alcohol testing.	
340	Professional Legal Services Payments made to lawyers and attorneys, including retainer fees for services to be rendered.	
361	Per Diem and Fees Compensation on a hourly or daily fee basis for which the employer makes no payroll deduction. All employees are required to be compensated through payroll.	
362	Per Diem and Fees - Expenses Reimbursable costs such as travel, postage, telephone, etc. in connection with services rendered on a per diem basis.	
Purchased Property Services		
410	WATER, SEWER AND CLEANING SERVICES Expenditures for services other than energy services supplied by public or private organizations. Examples are water and sewer services, purchased cleaning services, garbage services, pest control services and grounds maintenance.	
430	REPAIR AND MAINTENANCE SERVICES Expenditures for repairs and maintenance services not provided directly by school district personnel. This includes contracts and agreements covering the upkeep of buildings and equipment. Costs for renovating and remodeling are not included here, but are classified under object 720. Repair and maintenance services to buildings and equipment should be charged to function 2600 (Maintenance and Operation of Plant). Repairs and maintenance of buses should be charged to function 2700 (Student Transportation).	

Chart of Accounts

Code	Description	Fiscal Year: 2019
432	Repair and Maintenance Services - Technology Related Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (eg Personal computers and servers, main frames...) and software maintenance agreements for software already purchased.	
441	RENTAL OF LAND OR BUILDINGS Expenditures for leasing or renting land and buildings for both temporary and long-range use by the LUA.	
442	RENTAL OF EQUIPMENT AND VEHICLES Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use of the LUA.	
443	RENTAL OF COMPUTER EQUIPMENT Expenditures for leasing or renting of computer equipment including CPUs, storage devices, printers, input devices, word processors, or other equipment needed for electronic computing.	
444	OTHER RENTALS Expenditures for other rentals not classifiable under object 441 or 443.	
490	OTHER PURCHASED PROPERTY SERVICES Expenditures for other property services which are not classifiable to one of the objects described above.	
Other Purchased Services		
511	Student Transportation Purchased from Another LUA within State Amounts paid to other school districts within the state for transporting children to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for rental of buses that are operated by school district personnel are recorded not here but under object 442. (used only with function 2700)	
519	Student Transportation Purchased from Other Sources Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. (used only with function 2700)	
520	INSURANCE (OTHER THAN EMPLOYEE BENEFITS) Expenditures for all types of insurance coverage except employee benefits. Property insurance should be recorded in function 2600, transportation insurance in 2700 and fidelity bonds in 2300 and 2500. Liability insurance may be charged, as appropriate, to the functions indicated above.	
530	COMMUNICATION Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication, data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communication services to establish postage machine rentals, postage express delivery services and couriers.	
532	Communications – Web-based Subscriptions and Licenses This category includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads). Expenditures for purchased software should be coded to object 612 if the software was not capitalized or object 735 if the purchased software is eligible for capitalization.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
561	TUITION TO OTHER GEORGIA LUAs Expenditures for tuition to other LUAs within the state of Georgia.	
562	TUITION TO LUAs OUTSIDE GEORGIA Expenditures for tuition to LUAs outside Georgia.	
563	TUITION TO PRIVATE SOURCES Tuition paid to private schools or organizations. Payments made to non-governmental entities for supplemental services would be included here.	
569	OTHER TUITION Tuition paid to state and other governmental organizations for specialized instructional services.	
570	Food Service Management Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with food service operation. Direct expenditure by the school district for food, supplies, labor, and equipment would be charged to the appropriate object codes. (Used only with function 3100)	
580	TRAVEL - EMPLOYEES Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. Consultants' travel is recorded in object 300. Travel for Board members should be included here if their salary is recorded in object 111.	
585	TRAVEL - SCHOOL BOARD MEMBERS Expenditures for transportation, meals, hotel and other travel-related expenses for board members, not classified as employees. If the board members are paid through salary object code 111, then the board member travel must be paid against object 580.	
591	COMMODITY HAULING (OUTSIDE CONTRACTS) Expenditures to haul USDA commodities for use in the School Food Service Program or other feeding programs sponsored by the LUA such as the Child Care Food Program.	
592	SERVICES PURCHASED FROM LUA WITHIN GEORGIA Expenditures to another LUA within the state for services, other than tuition or transportation. RESA fees are included under object code 812. Regional or county library fees are included under object code 811.	
593	Payments For Pass Through Funds Payments made by the school district to other entities for pass-through funds when the district is acting as the fiscal agent or grantor.	
594	Payments to Charter Schools Payments made the school district to charter schools for their portion of state and local funds.	
595	OTHER PURCHASED SERVICES Expenditures for all other purchased services which are not classifiable under other codes. This includes services purchased from another LUA outside Georgia.	
596	Residential Facilities Residential Facilities	
597	Subcontracts and Sub-Awards in Excess of the First \$25,000 Subcontracts and Sub-Awards in Excess of the First \$25,000	

Chart of Accounts

Code	Description	Fiscal Year: 2019
Supplies		
610	SUPPLIES All supply items which cannot be properly classified as technology supplies, computer software, energy, food usage, textbooks or books and periodicals, as defined in objects 611, 612, 620, 630, 641 and 642. This would include office supplies, paper, cleaning supplies, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.	
611	Supplies - Technology Related Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles and iPads, that fall below the capitalization thresholds should be reported here or 616 - Expendable Computer Equipment. Purchased software costs below the capitalization threshold should be reported in 612 – Computer Software. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 532 Communications – Web-based Subscriptions and Licenses.	
612	COMPUTER SOFTWARE Expenditures for the purchase of computer software which has already been developed. Contracted services for developing software would be recorded in object 300.	
615	EXPENDABLE EQUIPMENT Items purchased with a per-unit cost of less than \$5000, which might otherwise be classified as "equipment" rather than "supplies". Examples: calculators, chairs, tables, projectors, video-cassette recorders, etc. An inventory of these items should be maintained for control purposes.	
616	EXPENDABLE COMPUTER EQUIPMENT Items purchased or Lease-Purchased with a per-unit cost of less than \$5000, which might otherwise be classified as "equipment" rather than "supplies." Examples: Printers, Disk Drives, computers, etc..	
620	ENERGY Expenditures for energy, including electricity, gas, oil, coal, gasoline, diesel fuel, and other services from public or private utilities.	
630	PURCHASED FOOD Food purchased for use in the School Nutrition Program.	
635	FOOD ACQUISITIONS - USDA The value of donated commodities received from the USDA.	
640	Digital/Electronic Textbooks Expenditures for the purchase of digital/electronic textbooks and workbooks used in the classroom or as instructional materials (including any licensing and software fees for these materials). Also would include the software licenses and fees for subscriptions for instructional materials over the Internet (such as downloads). For example, an electronic alternative to hardcopy textbook or workbook.	
641	TEXTBOOKS - Printed Expenditures for the purchase of printed (hardcopy) textbooks and workbooks used in the classroom. The cost of binding and repairing textbooks is reported here also.	
642	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books. The cost of binding and repairing reference books in the Media Center is reported here.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
Property		
710	LAND ACQUISITION AND DEVELOPMENT Expenditures for the purchase or acquisition of land and the improvements thereon.	
715	LAND IMPROVEMENTS Expenditures for improvements of land including grading, landscaping, sidewalks, driveways, retaining walls, hydrant installation, initial surfacing and soil treatment of athletic fields, fences and underground storage tanks (not a part of building service systems).	
720	BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEMEN Expenditures for acquiring existing buildings and for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings. Buildings built and alterations performed by the LUA's own staff are charged to objects 190, 200, 610 and 730 as appropriate.	
730	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. To be charged to equipment, an item must meet the following criteria: a. The cost must be \$5,000 or more per unit. b. The life expectancy must be more than one year.	
732	PURCHASE OR LEASE-PURCHASE OF BUSES Expenditures for purchase or lease-purchase of buses to transport students are recorded under this code.	
734	PURCHASE OR LEASE-PURCHASE OF EQUIPMENT - TECHNOLOGY RELATED Expenditures for technology-related equipment and technology infrastructure. These cost include those associated with the purchase or lease-purchase of network equipment, servers, PCs, printers, other peripherals, devices and wiring/cables/network switches (network infrastructure). Items charged here must meet the two criteria noted in object 730 for equipment purchases.	
735	Purchase of Software to be Capitalized Expenditures for the purchase of software used for education or administrative purposes that exceed the district's capitalization threshold. All purchases under the threshold should be charged to object 612.	
740	Depreciation Expense-Land Improvements The portion of the cost of land improvements which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	
742	Depreciation Expense-Buildings The portion of the cost of buildings which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	
744	Depreciation Expense-Equipment The portion of the cost of equipment which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	
746	Depreciation Expense-Buses The portion of the cost of busses which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
748	Depreciation Expense-Computers The portion of the cost of computers which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	
750	Purchase of Infrastructure Expenditures for the purchase/installation of infrastructure assets. These items include water/sewer systems, roads, bridges, and other capital items that have significantly longer useful lives than other assets.	
781	Amortization Expense - Intangible Assets The portion of the cost of an intangible asset which is charged as an expense during a particular period. In accounting for amortization, the cost of a intangible asset is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	
Other Objects		
810	DUES AND FEES Expenditures for registration fees, dues for systems' or individuals' membership in professional or service organizations, or for various fee charges. (Only fees paid to a paying agent for services in connection with bonded indebtedness are recorded in function 5100).	
811	Regional Or County Library Dues FUNCTION 2220 - (Account added for indirect cost calculation application)	
812	RESA Fees RESA Membership fees should be charged to function 2900. Other RESA Contracts should be charged to appropriate Function. Repairs and Maintenance Contracts can be charged to Object 430.	
830	INTEREST Expenditures for interest on notes payable or bonds.	
831	Redemption of Principal Expenditures to retire bonds (including current and advance refundings) and long-term loans.	
833	Amortization of Bond Issuance and Other Debt Related Costs Expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds. This code is used in Proprietary and Fiduciary funds only. Also used on the Entity Wide statements.	
834	Amortization of Premium and Discount on Issuance of Bonds Expenses amortized as debt premium and/or discount in connection with the issuance of debt. This accounts is used in Proprietary and Fiduciary funds only and also on the Entity Wide Statements. An additional revenue account 6200 has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain sates (or where only credits may reported for revenue codes and only debits for expenditure codes). However, account 834 may be used to record all discount and premium amortization (reported as a contra revenue). (Used only with function 5100)	
880	FEDERAL INDIRECT COST CHARGES Expenditures to record the indirect costs permitted under Federal grant administration rules and approved by the GDOE. The offsetting revenue will be recorded in General Fund, Revenue Source 1990.	

Chart of Accounts

Code	Description	Fiscal Year: 2019
881	Schoolwide Schools Use to allocate costs from Fund 400 to participating federal grants. The systemwide total for Object 881 should always have a zero balance.	
882	Federal Administrative Consolidation Program Use to allocate costs to/from participating federal grants into the Administrative Consolidation Program within Fund 400. The systemwide total for Object 882 should always have a zero balance.	
890	OTHER EXPENDITURES Expenditures for goods and services not otherwise classified above, such as reimbursement for college courses. For the DE Form 0046, detail is required if the object 890 expenditures in a function exceed 10% of that function total.	
Other Uses		
930	OPERATING TRANSFERS TO OTHER FUNDS Amounts transferred to another fund. The offsetting transaction will be recorded in Revenue Source 5200 in the fund to which the transfer is made.	
950	Special Items Used to classify items in accordance with GASB Statment 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. Examples would include sales of certain government capital assets; significant forgiveness of debt.	
960	Extraordinary Items Used to classify items in accordance with APB Opinion No. 30. Included are transactions or events that are both unusual in nature and infrequent in occurrence. Examples would include the significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; costs related to an enviromental disaster.	
990	OTHER USES Other uses of funds which are not properly classifiable as expenditures but require budgetary or accounting control.	
Sub Object		
Sub Object		
10	Other Fees not classified elsewhere	
12	3rd Party Consultant	
20	Broadcast professionals	
Purchased Professional & Technical Services		
01	Architect	
02	Attorney	
03	Consultant	

Chart of Accounts

Code	Description	Fiscal Year: 2019
04	Board Member	
05	Physicians	
06	Engineers	
07	Veterinarians	
08	Actuary	
09	Student Interns	
19	Translation	
53	Fraud & Investigative Services	
54	Mediation Expense	
55	Court Reporting Hearing Expenses	
56	Temporary Services	
82	Witness Fees	
83	Mowing	