



Richard Woods, Georgia's School Superintendent
"Educating Georgia's Future"



FY20 21st Century Community Learning Centers APPROVED CHART OF ACCOUNTS

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.

Object Codes to Be Used With Function Code 1000

- 110 Teacher salaries (Certified Teachers)
- 140 Para Professionals & Aides Salaries (Non-Certified Teachers)
- 200 Employee Benefits (FICA, Medicare, TRS, Etc.)
- 300 Contracted Special Instructors (Jazzercise, Dance, Karate, etc.)
- 532 Subscription (online software)
- 610 Supplies (paper, etc.)
- 611 Supplies – Technology (computer supplies)
- 612 Computer Software
- 615 Expendable Equipment (items costing less than \$5000)
- 616 Expendable Computer Equipment (items costing less than \$5000)
- 641 Textbooks
- 642 Books and Periodicals

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.

Object Codes to Be Used with 2100

- 145 Interpreter (hearing impaired or language)
- 163 Nurse

Object Codes to Be Used with 2100, continued

174	School Psychologist
177	Family Services/Parent Coordinator
191	Site Coordinators
200	Employee Benefits
300	Contracted Services (Counselors, Family Coordinator, etc.)
520	Student Liability Insurance
530	Communication
580	Travel
610	Supplies
611	Supplies (Technology related)
612	Computer Software
615	Expendable Equipment
616	Expendable Computer Equipment
641	Textbooks
642	Books and Periodicals
810	Field Trip Admission Fees

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.

Object Codes to Be Used with 2213

113	Substitutes (Certified)
114	Substitutes (Non-Certified)
116	Professional Development Stipends
199	Other Salaries and Compensation
200	Benefits
300	Contracted Services (Group putting on training)
580	Travel to and from training
610	Supplies
810	Registration Fees for Workshops

2220 EDUCATIONAL MEDIA SERVICES

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

Object Codes to Be Used with 2220

- 165 Media Specialist
- 200 Benefits
- 300 Contracts
- 610 Supplies

2230 GENERAL ADMINISTRATION

Activities concerned with establishing and administering policy for operating a grant program. These include the activities of the members of the Board of Education or Board of Directors. 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 superintendent having overall administrative responsibility.

Object Codes to Be Used with 2230

- 142 Clerical Staff (e.g. data person)
- 190 Program Director
- 200 Benefits
- 300 Contractors
- 332 Fingerprinting, national criminal background checks
- 444 Other Rentals (Copier Lease)
- 520 Surety Bonds (Non-LEAs)
- 530 Communication
- 580 Travel (during the course of day to day activities)
- 610 Supplies (paper, etc.)
- 611 Supplies (technology related)
- 612 Computer Software
- 615 Expendable Equipment (e.g. desk)
- 616 Expendable Computer Equipment
- 642 Books (e.g. Reference books on afterschool programs)
- 810 Registration Fees

2300 GENERAL ADMINISTRATION

Activities concerned with establishing and administering policy for operating a grant program. 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 superintendent having overall administrative responsibility.

Object Codes to Be Used with 2300

- 300 Contracting Services, External Auditors
- 880 Federal Indirect Cost Charges

2500 SUPPORT SERVICES - BUSINESS

Activities concerned with the fiscal operation of the LUA (Local Unit of Administration), 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.

Object Codes to Be Used with 2500

- 142 Clerical Staff
- 148 Accountant
- 200 Benefits
- 300 Contractors (e.g. CPA firms for Non-LEAs)
- 580 Travel (GaDOE Training)

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.

Object Codes to Be Used with 2600

- 186 Custodial Personnel
- 200 Benefits
- 300 Contractors
- 430 Repair and Maintenance
- 441 Rent
- 520 Insurance (Property)
- 620 Utilities (allocated)

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.

Object Codes to Be Used with 2700:

180	Bus Drivers
191	Transportation Administrator
200	Benefits
300	Contractors
430	Repair and Maintenance (Allocated)
511	Student Transportation Purchased from another LEA within the State
519	Non-school forms of transportation
520	Insurance
595	LEA transportation
620	Mileage

2900 OTHER SUPPORT SERVICES

All other support services not properly classified elsewhere in the 2000 series.

Object Codes to Be Used with 2900

300	Program Evaluator
810	Dues and Fees (membership fees in professional service organizations that pertain to the 21 st CCLC program)