



FY20 Title I, Part A Chart of Accounts

Object Codes	1000 Inst.	2100 Pupil Services	2210 Imp. of Inst. Services	2213 Inst. Staff Training	2220 Educ. Media Services	2230 General Admin.	2300 Audit Cost Indirect Cost	2400 School Admin.	2600 Maint. & Operations of Plant Services	2700 Student Trans. Services	2900 Other Support Services	3100 School Nutrition Program
110 Teachers	X											
111 School Board Salaries	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
112 PreK Teacher/ Aid	X											
113 Substitute for Certified Employee	X		X	X								
114 Substitute for Non-certified/ Classified Employees	X		X	X								
115 Extended Day Teachers	X											
116 Professional Dev. Stipends			X	X								
117 Extended Year	X											
118 Art, Music, PE, Foreign Language												
120 Superintendent/ RESA Director /Technical Institute Director												
121 Deputy, Assoc., Asst., Area Superintendent												
130 Principal								X Summer School-Off Contract				
131 Asst. Principal								X Summer School-Off Contract				
140 Aides, Para	X	X										
141 Salary of Secretarial Staff								X Summer School-Off Contract				
142 Clerical	X	X	X	X		X		X Summer School-Off Contract				
143 Research Personnel												
145 Interpreter												
146 Athletics Personnel												
148 Accountant												



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151 Legal Personnel												
161 Technology Specialist (Instructional)	X		X									
162 Planning and Evaluation Personnel												
163 School Nurse / SpEd Nurse		X School/ Summer School										
164 Phys., Occup., Mobility Therapist / Speech												
165 Librarian/Media Specialist					X Summer School							
166 Young Farmer Teacher												
171 Teacher Support Spec., Diagnos., Audiologist												
172 Elementary Counselor												
173 Secondary Counselor												
174 School Psychologist												
175 School Psychometrist												
176 School Social Worker												
177 Family Services, Parent Coordinator		X Parent Involvement Coordinator										
178 Graduation Coach												
179 Rehab. Counselor												
180 Bus Drivers										X		
181 Maint., Mechanic, Trans. Security, OT									X Security Officer Saturday School, Summer School	X		
184 School Nutrition Program-Cafeteria												



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186 Custodial Personnel									X After School, Summer School			
190 Other Management Personnel			X	X		X Title I Director				X Saturday School		
191 Other Administrative Personnel		X Attendance	X Academic Coach	X Instructional Coach		X Homeless Liaison						
199 Other Salaries and Compensation	X Tutoring by Employees	X Child Care by Employees		X								
200 All Benefits Combined	X	X	X	X	X	X		X	X	X		
210 State Health Insurance	X	X	X	X	X	X		X	X	X		
220 FICA	X	X	X	X	X	X		X	X	X		
230 Teachers Retirement System	X	X	X	X	X	X		X	X	X		
240 Employees Retirement System		X							X	X		
250 Unemployment Compensation	X	X	X	X	X	X		X	X	X		
260 Worker's Compensation	X	X	X	X	X	X		X	X	X		
280 Benefits in Lieu of Social Security	X	X	X	X	X	X		X	X	X		
290 Other Employee Benefits	X	X	X	X	X	X		X	X	X		
291 Dental Insurance	X	X	X	X	X	X		X	X	X		
292 Life Insurance	X	X	X	X	X	X		X	X	X		
293 Alternate Retirement	X	X	X	X	X	X		X	X	X		
300 Purchased Professional /Tech. Services	X Contracted Tutoring -Non-employee	X	X	X		X	X Audit Cost	X	X	X Summer School, After School		
311 School Board Members Per Diem												
321 Contracted Services Teachers	X Charters Only		X LEA Charters Only									
322 Contracted Services- Art, Music, PE												



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323 Contracted Services Counselors												
324 Contracted Services Technology Specialist												
330 Contracted Services-Nursing Services												
361 Per Diem and Fees (RESA Only)												
362 Per Diem and Fees (Expenses RESAs ONLY)												
410 Water, Sewer, Cleaning Services												
430 Repair, Maint. Services (not directly provided by school district personnel)	X	X				X						
432 Repair and Maint.-Tech Related-(not directly provided by school district personnel) Hardware/ maintenance agreement for already purchased software	X	X	X	X		X						
441 Rental of Land, Buildings			X	X					X Rental of Portables			
442 Rental of Equipment and Vehicles	X	X	X	X		X						
443 Rental of Computer Equipment												
444 Other Rentals												
490 Other Purchased Property Services												
519 Student Transportation Purchased from Other Sources												
520 (Not Employee Benefits)										X		



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530 Communication, Telecommunications	X	X (Parent Notification Letters)	X	X		X						
532 Software Leased (not owned) by the District (i.e. Web-based)	X	X	X	X		X						
548 Georgia Dept. of Human Resources												
561 Tuition to Other GA LUAs												
562 Tuition to Other LUAs Outside GA												
563 Tuition to Private Sources												
569 Other Tuition												
580 Travel Emp./ School Board as Emp.	X	X	X	X		X						
585 Travel School Board Not as Emp.												
591 Commodity Hauling (Outside Contracts)												
592 Services Purchased from LUA in GA												
593 Payments for Pass Through funds												
594 Payments to Charter Schools	X											
595 Other Purchased Services	X	X Child Care by Non-employee	X	X						X		
610 Supplies	X	X Supplies, Food Purchased at Grocery Store	X	X		X						
611 Supplies Technology Related	X	X	X	X		X						
612 Computer Software- Owned by the District	X	X	X	X		X						



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615 Expendable Equip. (calculators, VCRs, DVD players, ipads, tablets, Nooks, e-readers, Kindles, document cameras digital cameras/ timers, keyboards, printers, flash drives)	X	X	X	X		X					X	
616 Expendable Computer Equip <\$5000 (computers, laptops, word processors, mimeo pads, printers, scanners, smartboards/ interactive white boards, mobile charging carts, mobile cart stands iTune apps, speakers, label makers, buzzer systems, disk drives)	X	X	X	X		X					X	
620 Energy										X		
630 Purchased Food												X
635 Food Acquisitions USDA												
640 Digital/ Electronic Textbooks												
641 Textbooks (printed)												
642 Books (other than textbooks), Periodicals & ebooks	X	X	X	X		X					X	
710 Land Acquisition and Dev.												
715 Land Improvements												
720 Acquisition, Const, Improvement												
730 Purchase of Equip (Non-bus/Computer >\$5000 per unit)	X GaDOE Approval Required	X GaDOE Approval Required				X GaDOE Approval Required						
732 Purchase/ Lease - Purch. Of buses (>\$5000)												



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734 Purchase/Lease Purchase of Buses	X GaDOE Approval Required											
735 Purchase of Software to be Capitalized												
745 Depreciation Expense on Infrastructure												
810 Registration Fees		X	X	X		X						
830 Interest												
880 Fed. Indirect Cost Charges							X					
881 Schoolwide Allocations	X											
882 Federal Administrative Consolidation Program (used to allocate costs to/from participating federal grants into the Administrative Consolidation Program within Fund 400)												
890 Other Expenditures			X Reimbursement for College Courses	X								
930 Operating Transfers to Other Funds												
990 Other Uses												