



Title I, Part A Chart of Accounts With Descriptions

Fund Code – 402 Program Code – 1750

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Introduction

Local units of administration (LUAs) are required by Georgia law [O.C.G.A. 20-2-167 (b) (1)] to comply with uniform regulations established by the State Board of Education relative to the statewide uniform computerized budget and accounting system. Rule 160- 5-2-.23, of the Georgia Board of Education incorporates the LUA Manual by reference.

The annually updated LUA Chart of Accounts and corresponding guidance can be found on the [Financial Review Website](#). For budgeting and reporting purposes, LEAs must use the LUA Chart of Accounts or have a corresponding crosswalk. Not all LUA Chart of Accounts function and object codes are available when budgeting. As a rule, parameters for use of function and object code combinations are determined by the objectives and allowable activities of a program.

When reading an annual, quarterly, or monthly detailed expenditure report, coordinators can identify the fund source and intended expense by looking at the coding.

For example, the following account numbers show that stipends were paid with Title I, Part A funds and would appear in an expenditure detail report: 402-1750-2213-116-0312

402 is the **FUND** code indicating the funds are Title I; 1750 is the **PROGRAM** code for Title I, Part A; 2213 is the **FUNCTION** code indicating that the expenditure is for Instructional Staff Training; 116 is the **OBJECT** code that indicates the expenditure is for Stipends.

The following information was taken from GaDOE’s LUA Chart of Accounts. The information includes a detailed description of each function code along with a descriptive list of available object codes that can be used for Title IA funds. Any “red” font provided indicates specific information that is pertinent to Title IA.



Title I, Part A Chart of Accounts With Descriptions

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.

Object Code	Object Code Description
Personal Services	
110 – Teachers	The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.
112 – PreK	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	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.
114 – Substitute/Temporary	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 workday for teachers to provide students with supplementary services.
117 – Extended Year	Additional time worked beyond the regular 190-day contract period.
140 – Aids, Paraprofessionals	Salaries of aides and paraprofessionals who assist in the classrooms or media
161 – Technology Specialist	Assists teachers with incorporating various types of technology into the instructional program. Use function 1000 only if LEA is subject to expenditure controls set for in O.C.G.A. 20-2-167, and the position is earned through the QBE allocation.
199 – Other Salaries and Compensation	Salaries associated with job codes and duties not classified elsewhere. Tutoring by Employees
200 – Employee Benefits (All benefits combined)	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	Employer Share of State Health Insurance paid on behalf of the employee.
220 – FICA	Employer Share of FICA paid on behalf of the employee.
230 – Teachers Retirement System	Employer Share of TRS paid on behalf of employee.
250 – Unemployment Compensation	Employer Payment of Unemployment Insurance paid on behalf of employee.
260 – Worker’s Compensation	Employer Payment of Workmen Compensation premiums paid on behalf of
280 – Benefit in Lieu of Social	Employer Payment of Benefit in Lieu of Social Security paid on behalf of
290 – Other Employee Benefits	Other Employee Benefits paid by employer on behalf of employee.
291 – Dental Insurance	Dental Insurance
292 – Life Insurance	Life Insurance
293 – Alternate Retirement	Alternate Retirement

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Purchased Professional and 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. Contracted Tutoring – Non-Employee
321 – Contracted Services – Teachers	Teachers Charters Only
324 – Contracted Services – Tech	Technology Specialist
Purchased Property Services	
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).
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 (e.g., personal computers and servers, main frames) and software maintenance agreements for software already purchased.
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.
Other Purchased Services	
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 communication 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.
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.
594 – Payments to Charter Schools	Payments made by the 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
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.

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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. 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. CDs, Flash drives, Cables, Monitor stands, Earbuds (consumable)
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. An inventory of these items should be maintained for control purposes. Calculators, chairs, VCR, DVD player, document cameras, tables projectors, label makers, keyboards, printers
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. Expendable Computer Equipment - printers, computers, laptops, scanners, smartboards, ipads, mimeo pads, tablets, Nooks, Kindles
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. Including digital books (not textbooks)
Property	
730 – Purchase of Equipment – Other Than Buses and Computers	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. Requires GaDOE approval
734 – Purchase or Lease – Purchase of Equipment – Technology	Expenditures for technology-related equipment and technology infrastructure. These costs 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. Requires GaDOE approval
Other Objects	
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. Consolidation of fund districts use to move school allocation

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 Code	Object Code Description
Personal Services	
140 – Aids, Paraprofessionals	Salaries of aides and paraprofessionals who assist in the classrooms or media centers.
142 – Salary – Clerical	Salaries of clerical staff performing administrative support in any function. Homeless

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163 – School Nurse/SPED 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. Summer School
177 – Family Services/Parent Coordinator	Supports the student, family, and school in the coordination and delivery of collaborative based community services. Parent Involvement Coordinator
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. Attendance
199 – Other Salaries and Compensation	Salaries associated with job codes and duties not classified elsewhere. Childcare by Employees
200 – Employee Benefits (All benefits combined)	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	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 – Employers 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 – Worker’s Compensation	Employer Payment of Workmen Compensation premiums paid on behalf of employee.
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.
291 – Dental Insurance	Dental Insurance
292 – Life Insurance	Life Insurance
293 – Alternate Retirement	Alternate Retirement
Purchased Professional and 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.
330 – Contracted Services – Nursing	Nursing Services Summer School
Purchased Property Services	

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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).
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 (e.g., personal computers and servers, main frames) and software maintenance agreements for software already purchased.
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.
Other Purchased Services	
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 communication 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. Parent Notification Letters
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.
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.
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. Child Care by Non-employee. Food from Vendor
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. Supplies; Food Purchased at Grocery Store
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. 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. CDs, Flash drives, Cables, Monitor stands, Earbuds (consumable)
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.



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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. An inventory of these items should be maintained for control purposes. Calculators, chairs, VCR, DVD player, document cameras, tables projectors,, label makers, keyboards, printers
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. Expendable Computer Equipment - printers, computers, laptops, scanners, smartboards, ipads, mimeo pads, tablets, Nooks, Kindles
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. Including digital books (not textbooks)
Property	
730 – Purchase of Equipment – Other Than Buses and Computer	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. Requires GaDOE approval.
Other Objects	
810 – Registration 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). PFE conferences; Homeless conference

2210 – Improvement of Instructional Services

<p>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.</p>	
Object Code	Object Code Description
Personal Services	
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.
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.
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.

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161 – Technology Specialist	Assists teachers with incorporating various types of technology into the instructional program. Use function 1000 only if LEA is subject to expenditure controls set forth in O.C.G.A. 20-2-167, and the position is earned through the QBE allocation. Use function 2210 with job code 445 (Technology Specialist) and job code 643 (Technology Director) when the position is school level based. Use function 2800 when the position is centrally based.
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. Academic/Instructional Coach
Personal Services	
200 – Employee Benefits (All benefits combined)	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	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.
250 – Unemployment Compensation	Employer Payment of Unemployment Insurance paid on behalf of employee.
260 – Worker’s Compensation	Employer Payment of Workmen Compensation premiums paid on behalf of employee.
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.
291 – Dental Insurance	Dental Insurance
292 – Life Insurance	Life Insurance
293 – Alternate Retirement	Alternate Retirement
Purchased Professional and Technical Services	

Title I, Part A Chart of Accounts With Descriptions

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.
321 – Contracted Services Teachers	State Commissioned Charter Schools only
324 – Contracted Services – Technology Specialist	Technology Specialist
Purchased Property Services	
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 (e.g., 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.
Other Purchased Services	
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 communication 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.
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.
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. Child Care by Non-employee.
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 costs, 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. 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. CDs, Flash drives, Cables, Monitor stands, Earbuds (consumable)

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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. An inventory of these items should be maintained for control purposes. Calculators, chairs, VCR, DVD player, document cameras, tables projectors, label makers, keyboards, printers
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. Expendable Computer Equipment - printers, computers, laptops, scanners, smartboards, ipads, mimeo pads, tablets, Nooks, Kindles
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. Including digital books (not textbooks)
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).
890 – Other Expenditures	Reimbursement for College Courses

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 Code	Object Code Description
Personal Services	
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.
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.
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.
161 – Technology Specialist	Assists teachers with incorporating various types of technology into the instructional program. Use function 1000 only if LEA is subject to expenditure controls set forth in O.C.G.A. 20-2-167, and the position is earned through the QBE allocation.

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	Use function 2210 with job code 445 (Technology Specialist) and job code 643 (Technology Director) when the position is school level based. Use function 2800 when the position is centrally based.
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. Academic/Instructional Coach
199 – Other Salaries and Compensation	Salaries associated with job codes and duties not classified elsewhere.
Personal Services	
200 – Employee Benefits (All benefits combined)	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	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.
250 – Unemployment Compensation	Employer Payment of Unemployment Insurance paid on behalf of employee.
260 – Worker’s Compensation	Employer Payment of Workmen Compensation premiums paid on behalf of employee.
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.
291 – Dental Insurance	Dental Insurance
292 – Life Insurance	Life Insurance
293 – Alternate Retirement	Alternate Retirement
Purchased Professional and 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,

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	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.
324 – Contracted Services – Technology Specialist	Technology Specialist
Purchased Property Services	
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 (e.g., 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.
Other Purchased Services	
530 – Communication	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
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.
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.
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. Child Care by Non-employee.
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. 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. CDs, Flash drives, Cables, Monitor stands, Earbuds (consumable)
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.

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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. An inventory of these items should be maintained for control purposes. Calculators, chairs, VCR, DVD player, document cameras, tables projectors, label makers, keyboards, printers
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. Expendable Computer Equipment - printers, computers, laptops, scanners, smartboards, ipads, mimeo pads, tablets, Nooks, Kindles
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. Including digital books (not textbooks)
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).
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.

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 Code	Object Code Description
Personal Services	
165 – Librarian/Media Specialist	Manages the use, purchasing, inventory of teaching and learning resources including books, non-print media, and equipment. Summer School
Personal Services	
200 – Employee Benefits (All benefits combined)	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	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.
250 – Unemployment Compensation	Employer Payment of Unemployment Insurance paid on behalf of employee.
260 – Worker’s Compensation	Employer Payment of Workmen Compensation premiums paid on behalf of employee.
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.
291 – Dental Insurance	Dental Insurance
292 – Life Insurance	Life Insurance
293 – Alternate Retirement	Alternate Retirement



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2230 – Federal Grant Administration

<p>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. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.</p>	
Object Code	Object Code Description
Personal Services	
142 – Salary – Clerical	Salaries of clerical staff performing administrative support in any function.
161 – Technology Specialist	Assists teachers with incorporating various types of technology into the instructional program. Use function 1000 only if LEA is subject to expenditure controls set forth in O.C.G.A. 20-2-167, and the position is earned through the QBE allocation. Use function 2210 with job code 445 (Technology Specialist) and job code 643 (Technology Director) when the position is school level based. Use function 2800 when the position is centrally based.
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. Title I Director
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. Homeless Liaison
Personal Services	
200 – Employee Benefits (All benefits combined)	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	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.

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250 – Unemployment Compensation	Employer Payment of Unemployment Insurance paid on behalf of employee.
260 – Worker’s Compensation	Employer Payment of Workmen Compensation premiums paid on behalf of employee.
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.
291 – Dental Insurance	Dental Insurance
292 – Life Insurance	Life Insurance
293 – Alternate Retirement	Alternate Retirement
Purchased Professional and 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.
Purchased Property Services	
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).
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 (e.g., personal computers and servers, main frames...) and software maintenance agreements for software already purchased.
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.
Other Purchased Services	
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 communication 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. Parent Notification Letters
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.
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.
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

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	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. 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. CDs, Flash drives, Cables, Monitor stands, Earbuds (consumable)
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. An inventory of these items should be maintained for control purposes. Calculators, chairs, VCR, DVD player, document cameras, tables projectors, label makers, keyboards, printers
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. Expendable Computer Equipment - printers, computers, laptops, scanners, smartboards, ipads, mimeo pads, tablets, Nooks, Kindles
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. Including digital books (not textbooks)
Property	
730 – Purchase of Equipment – Other Than Buses and Computers	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. Requires GaDOE approval.
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).
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.

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.

Object Code	Object Code Description
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Purchased Professional and 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
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	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. Audit Costs
Other Objects	
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.

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.	
Object Code	Object Code Description
Personal Services	
130 – Principal	Summer School; Off Contract
131 – Assistant Principal	Summer School; Off Contract
141 – Secretarial Salary	Salary of Secretarial Staff - (Account added for indirect cost calculation application). Summer School; Off Contract
142 – Salary – Clerical	Salaries of clerical staff performing administrative support in any function. Summer School; Off Contract
Personal Services	
200 – Employee Benefits (All benefits combined)	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	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.
250 – Unemployment Compensation	Employer Payment of Unemployment Insurance paid on behalf of employee.
260 – Worker’s Compensation	Employer Payment of Workmen Compensation premiums paid on behalf of employee.
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.
291 – Dental Insurance	Not on Chart of Accounts
292 – Life Insurance	Not on Chart of Accounts
293 – Alternate Retirement	Not on Chart of Accounts



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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 Code	Object Code Description
Personal Services	
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. Security Officer; Saturday School; Summer School; Off Contract
186 – Custodial Personnel	Responsible for the overall cleaning of the facility. Saturday School; Summer School; Off Contract
Personal Services	
200 – Employee Benefits (All benefits combined)	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	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 – Employers 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 – Worker’s Compensation	Employer Payment of Workmen Compensation premiums paid on behalf of employee.
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.
291 – Dental Insurance	Dental Insurance
292 – Life Insurance	Life Insurance
293 – Alternate Retirement	Alternate Retirement
Purchased Professional and 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. Saturday School; Summer School
Purchased Property Services	
441 – Rental of Land and Buildings	Expenditures for leasing or renting land and buildings for both temporary and long-range use by the LUA. Rental of Portables



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2700 – Student Transportation Services

<p>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.</p>	
Object Code	Object Code Description
Personal Services	
180 – Bus Drivers	Salaries of full and part-time bus drivers. Saturday School; Summer School; Off
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. Saturday School; Summer School; Off Contract
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. Saturday School; Summer School; Off Contract
Personal Services	
200 – Employee Benefits (All benefits combined)	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	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 – Employers 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 – Worker’s Compensation	Employer Payment of Workmen Compensation premiums paid on behalf of employee.
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.
291 – Dental Insurance	Dental Insurance
292 – Life Insurance	Life Insurance
293 – Alternate Retirement	Alternate Retirement
Purchased Professional and 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,



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	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. Saturday School; Summer School; Off Contract
Other Purchased Services	
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)
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.
Supplies	
620 – Energy	Expenditures for energy, including electricity, gas, oil, coal, gasoline, diesel fuel, and other services from public or private utilities.

2900 – Other Support Services

All other support services not properly classified elsewhere in the 2000 series.	
Object Code	Object Code Description
Supplies	
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. An inventory of these items should be maintained for control purposes. Calculators, chairs, VCR, DVD player, document cameras, tables projectors, label makers, keyboards, printers
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. Expendable Computer Equipment - printers, computers, laptops, scanners, smartboards, ipads, mimeo pads, tablets, Nooks, Kindles
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. Including digital books (not textbooks)

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.	
Object Code	Object Code Description
Supplies	
630 – Purchased Food	Food purchased for use in the School Nutrition Program.