

# FINANCIAL MANAGEMENT FOR GEORGIA LOCAL UNITS OF ADMINISTRATION

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## NATURE AND PURPOSE

This appendix is provided to assist Local Units of Administration (LUAs) personnel in referencing publications and sites useful for governmental accounting.

## ACRONYMS

CAFR	Comprehensive Annual Financial Report
CCRPI	College and Career Ready Performance Index
CPI	Certified/Classified Personnel Information
COA	Chart of Accounts
DE046	Department of Education annual submission reports for actual and budget data
DE147	Department of Education Reimbursement Requests
ESSA	Every Student Succeeds Act
FASB	Financial Accounting Standards Board
FESR	Financial Efficiency Star Rating
FMGLUA	Financial Management for Georgia Local Units of Administration
FTE	Full-time Equivalent
GAAP	Generally Accepted Accounting Principles
GADOE	Georgia Department of Education
GAORS	Grants Accounting On-line Reporting System
GASB	Governmental Accounting Standards Board
GOSA	Governor's Office of Student Achievement
LEA	Local Educational Agency
LUA	Local Unit of Administration
OPEB	Other Postemployment Benefits
UGG	Uniform Grant Guidance

## REFERENCE MATERIAL

<a href="http://www.aicpa.org">www.aicpa.org</a>	Statement on Auditing Standards, Audit and Accounting Guides
<a href="http://www.audits.ga.gov">www.audits.ga.gov</a>	Georgia Department of Audits and Accounts
<a href="http://www.ecfr.gov">www.ecfr.gov</a>	Code of Federal Regulations
<a href="http://www.dch.georgia.gov">www.dch.georgia.gov</a>	Georgia Department of Community Health
<a href="http://www.decal.ga.gov">www.decal.ga.gov</a>	Georgia Department of Early Care and Learning
<a href="http://www.doas.ga.gov">www.doas.ga.gov</a>	Georgia Department of Administrative Service
<a href="http://www.ed.gov">www.ed.gov</a>	US Department of Education
<a href="http://www.gao.gov">www.gao.gov</a>	Government Auditing Standards (Yellow Book)
<a href="http://www.gasb.org">www.gasb.org</a>	Statements, Interpretations, Technical Bulletins, and Implementation Guides, Codification of Governmental Accounting and Financial Reporting Standards
<a href="http://www.gfoa.org">www.gfoa.org</a>	Government Accounting, Auditing, and Financial Reporting (GAAFR)
<a href="http://www.irs.gov">www.irs.gov</a>	Forms and Publications
<a href="http://www.sao.georgia.gov">www.sao.georgia.gov</a>	State Accounting Office of Georgia

Note – [www.fasb.org](http://www.fasb.org) may be referenced when the Governmental Accounting Standards Board has made specific pronouncements applicable to governmental entities.