Georgia Department of Education
Financial Review Division

Assisting Georgia schools with reporting and management of financial resources.

LOCAL UNITS OF ADMINISTRATION (LUA) **CHART OF ACCOUNTS USER GUIDE**

Preferred Browser: chrome for optimal results.

Prepared: July 2019

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OVERVIEW

The Chart of Accounts is designed to provide Local Units of Administration (LUAs) with a comprehensive account structure for internal financial requirements, as well as external transmissions to the Georgia Department of Education and other agencies. In addition, the Chart of Accounts provides uniform financial reporting for school districts, charter schools and Regional Education Service Agencies (RESAs) to be used in planning, analyzing, comparing, and reporting the financial activities.

LUAs are required to utilize the Chart of Accounts for financial reporting per O.C.G.A. §20-2-320, and State Board Rule 160-5-2-.21.

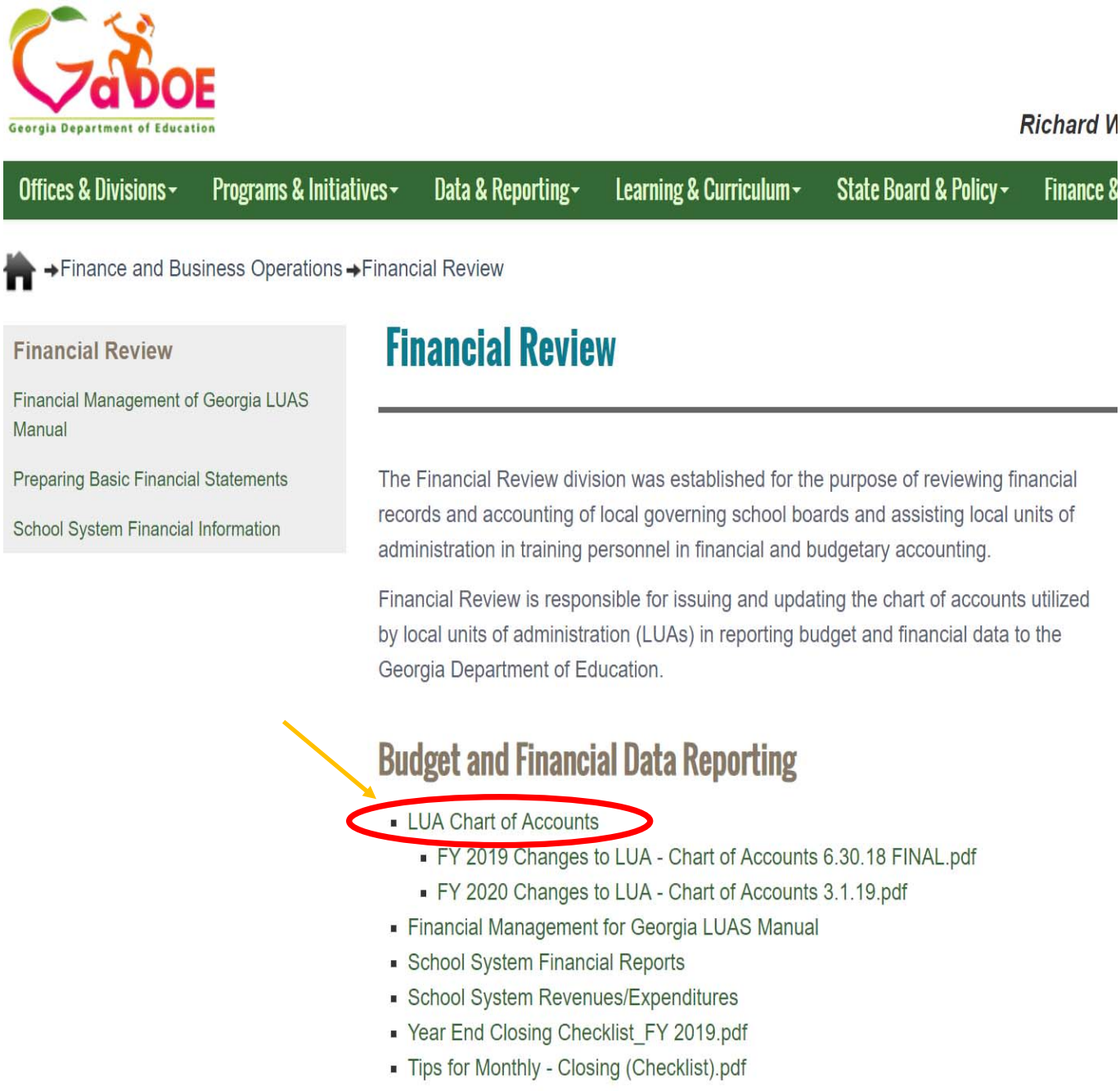
The account code structure provided in the **Chart of Accounts** follows the "*Financial Accounting for Local and State School Systems"* as prepared by the National Center for Education Statistics, approved by the United States Department of Education.

The Chart of Accounts platform on the Georgia Department of Education's website allows LUAs to search and view the account code structures, receive code definitions, and view allowable code relationships. This **Chart of Accounts Users Guide** is intended to assist with the navigation of the new platform.

ACCESSING THE CHART OF ACCOUNTS

The Chart of Accounts can be accessed through the ***Georgia Department of Education > Financial Review*** website. Below is the link, and the Financial Review Division's webpage displaying the LUA Chart of Accounts.

https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/default.aspx



LUA CHART OF ACCOUNTS – Search Options

Once '**LUA Chart of Accounts**' is selected from the webpage, the diagram below displays the three tabs that can be used for searches. *(The screenshot below shows the 'Search' tab screen which is the default screen).*

I. **Search**

II. **Classification**

III. **Relationship**

This user guide provides screenshot examples of searches for each of the tabs.

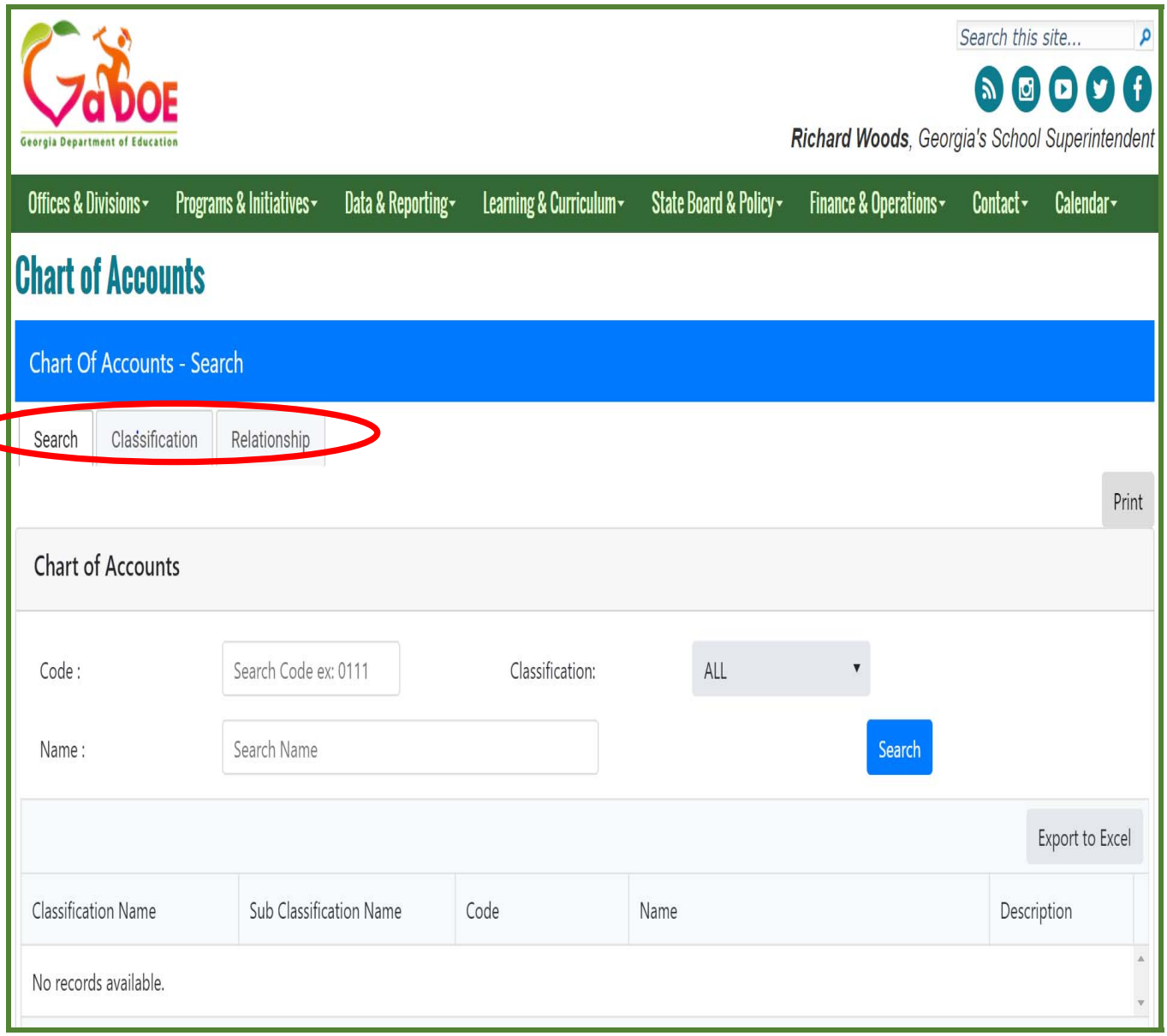
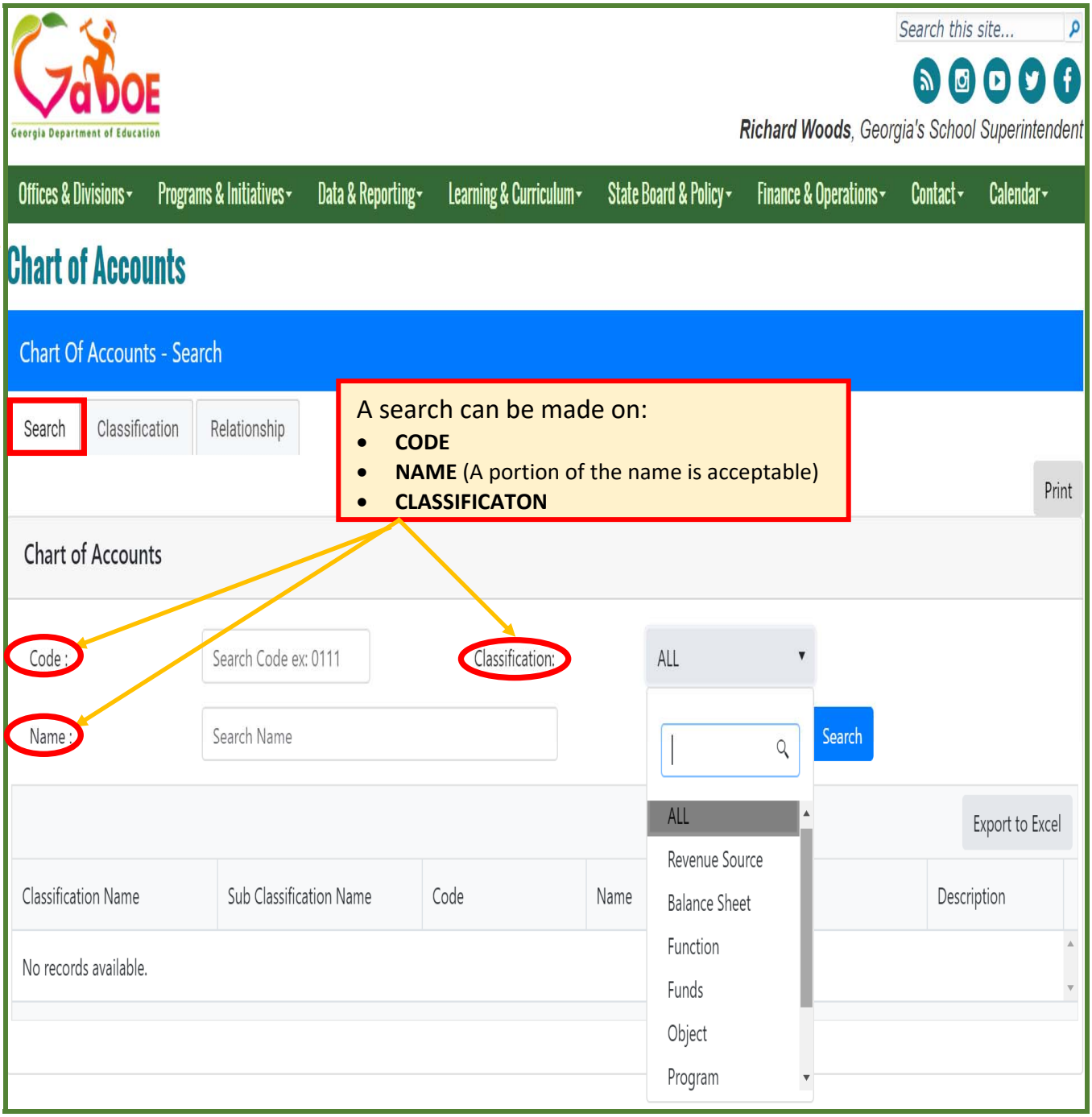


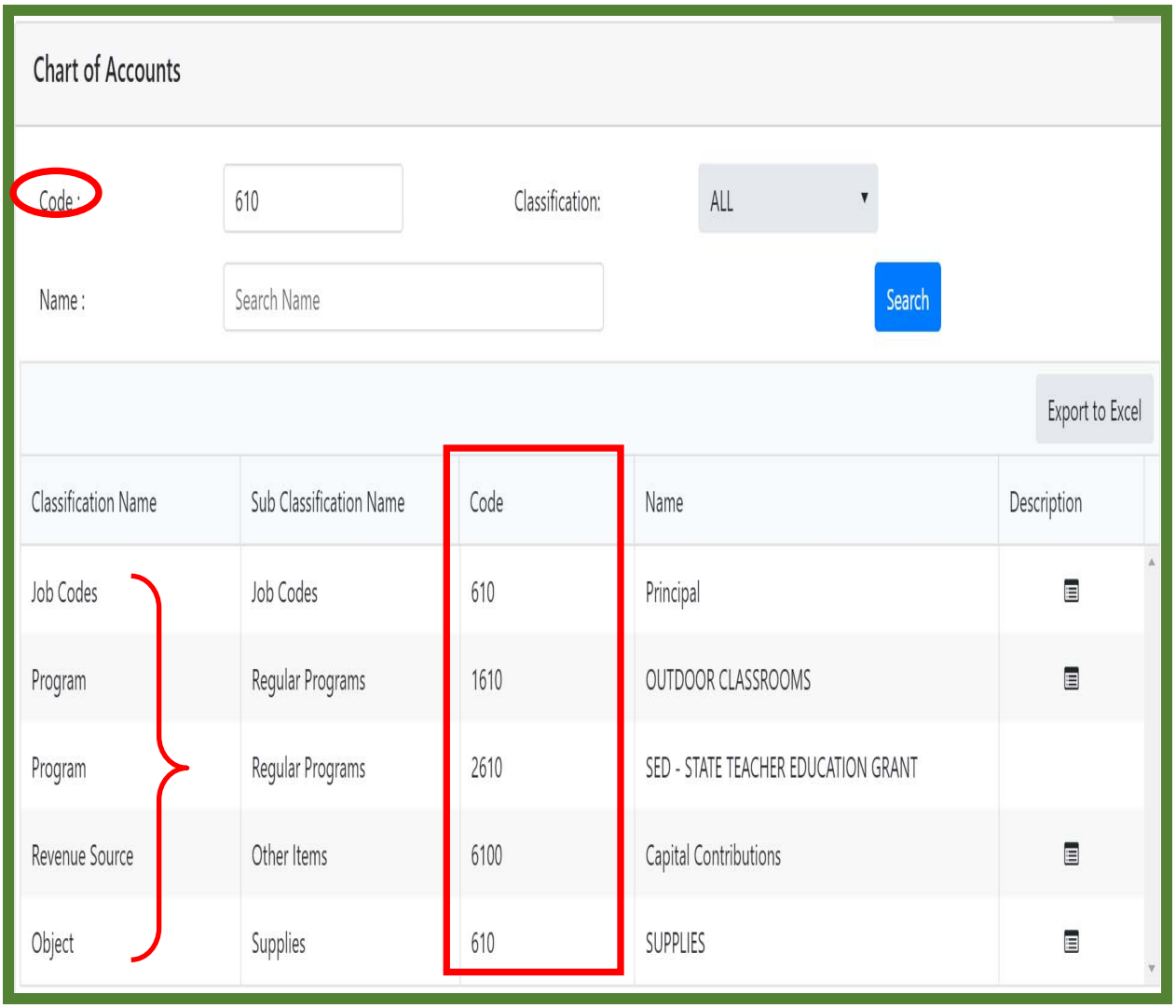
CHART OF ACCOUNTS

I. SEARCH Tab



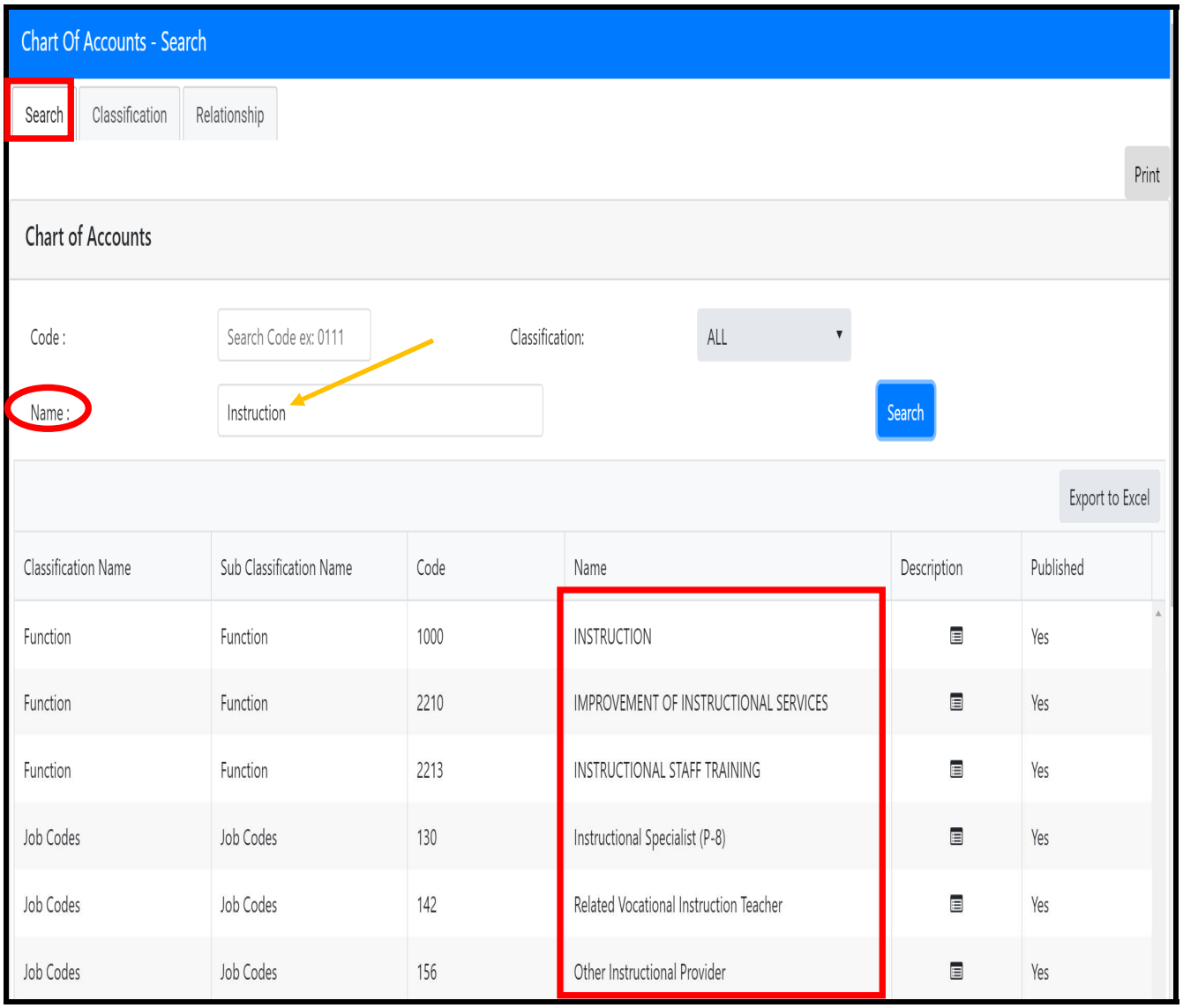
SEARCH Tab > CODE

Searches on '**Code**' will provide every account number classification (Fund, Function, Object, Revenue, etc.) that includes the code number searched. The example below displays a search on Code for the number ***610*:**



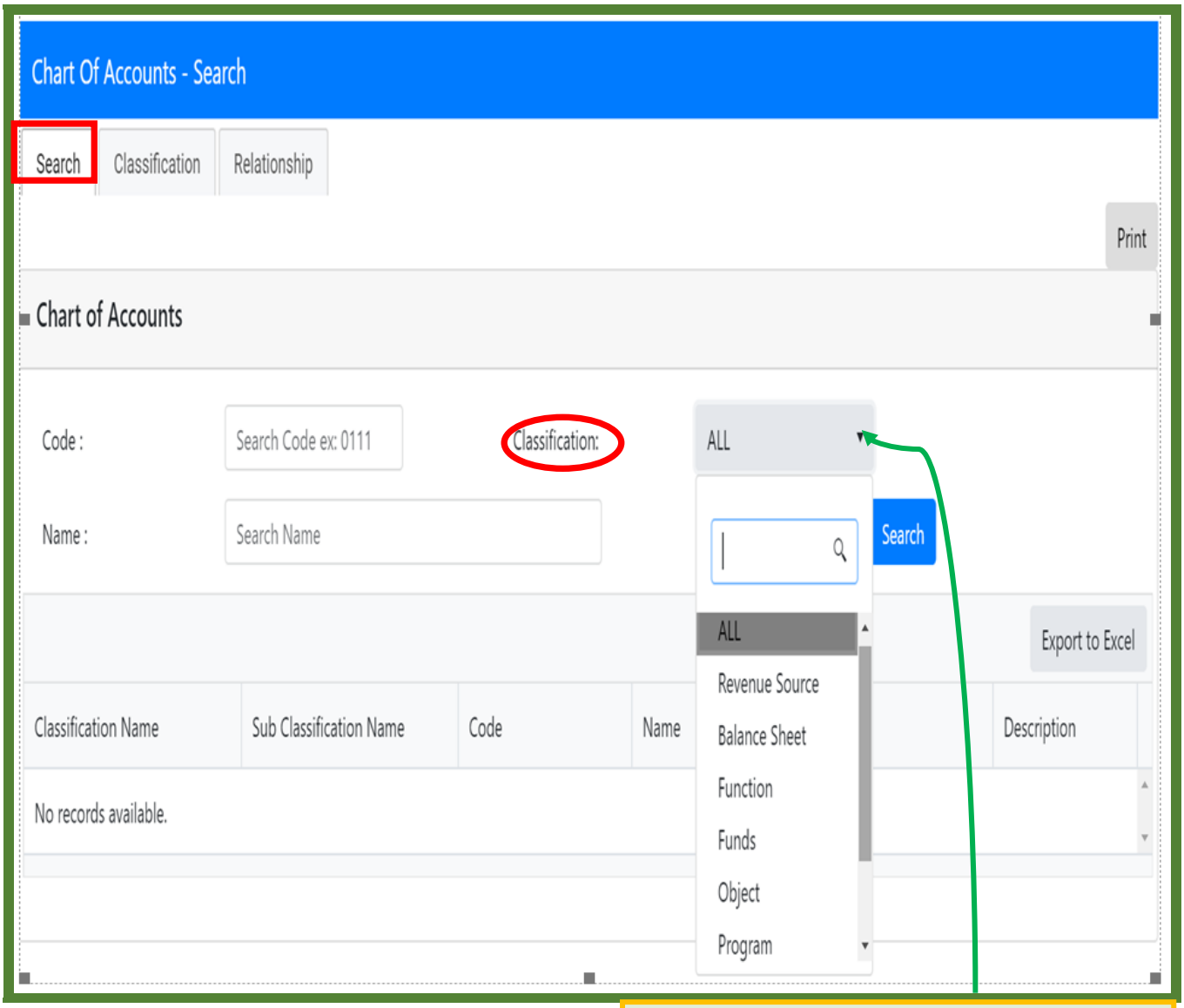
SEARCH Tab > NAME

Searches on '**Name**' will provide every account number classification (Fund, Function, Object, Revenue, etc.) that includes all or a portion of the name for the account searched. The example below displays a search on Name for the word '***Instruction***':



SEARCH Tab > CLASSIFICATION

Searches on '**Classification**' will allow users to select specified classifications to search, (i.e. Fund, Function, Object, Revenue, etc.). Or if '***ALL > Search*** is selected, every code classification in the LUA Chart of Accounts will display.

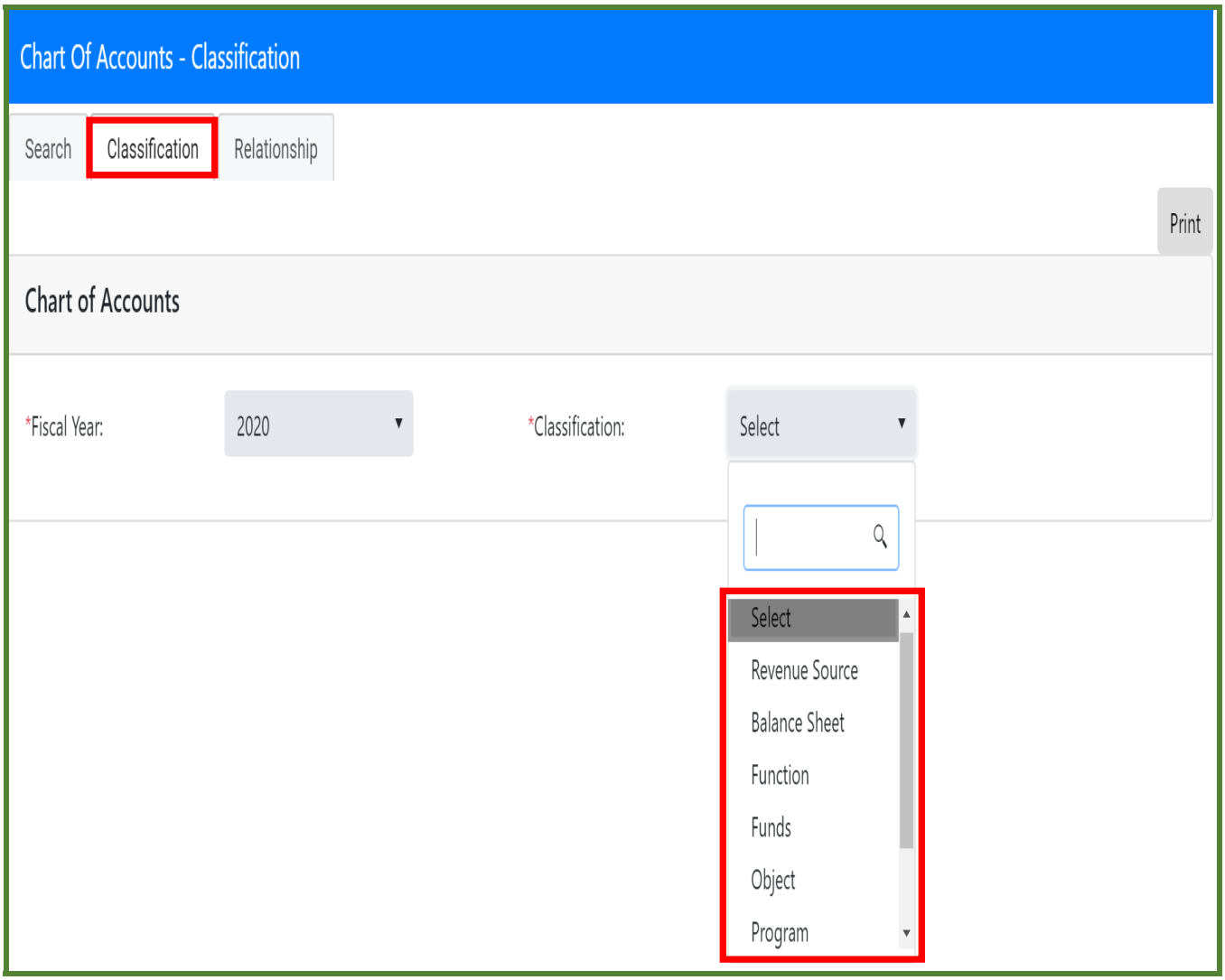


Click the **Classification** drop-down arrow to select a specific classification or keep the default selection, '**ALL**' which will display every code classification in the LUA Chart of Accounts.

CHART OF ACCOUNTS

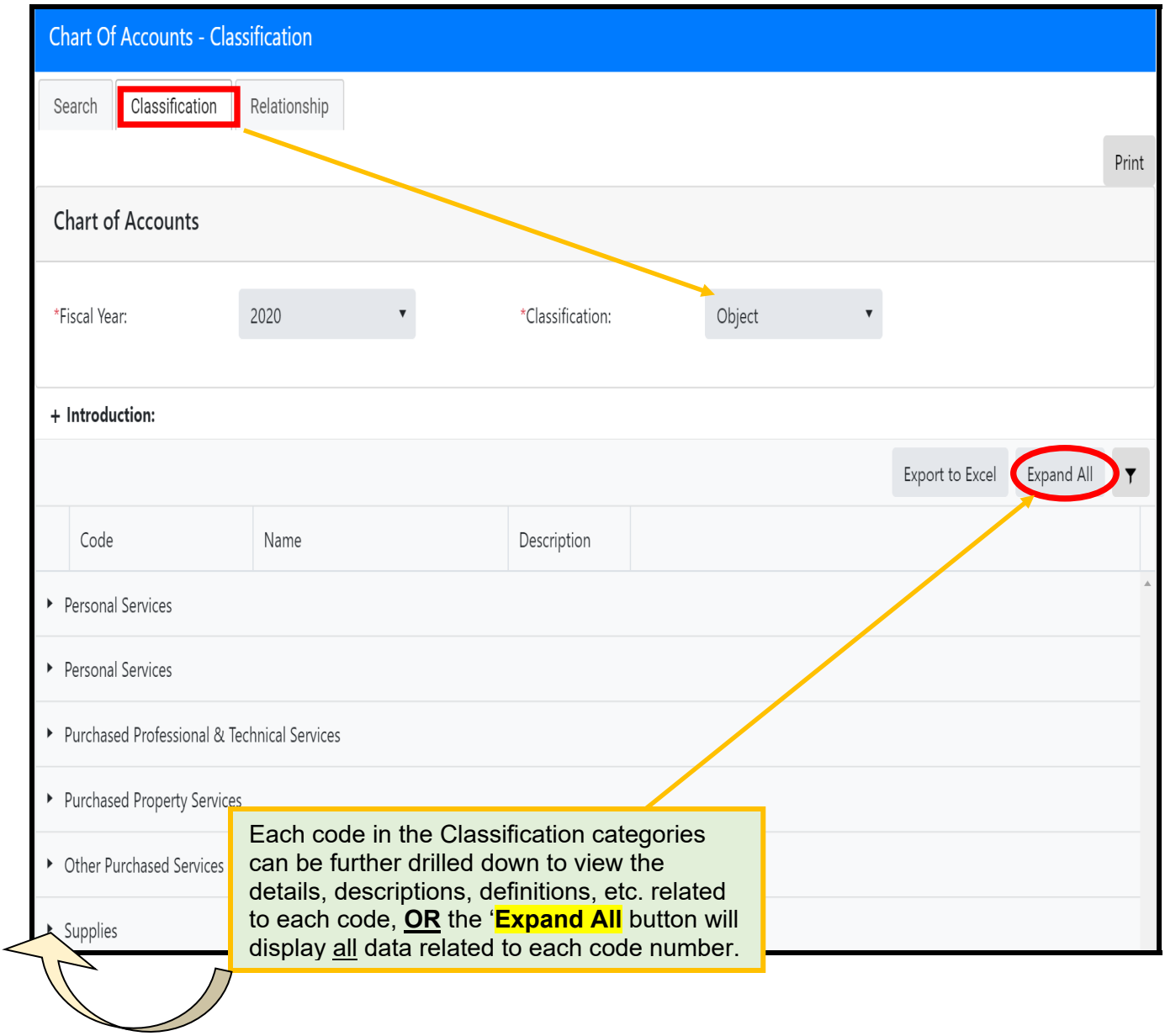
II. CLASSIFICATION Tab

The "**Classification**' tab functions like the '**Search > Classification'** selection on the previous page. However, this tab search requires the selection of one specific classification category at a time.

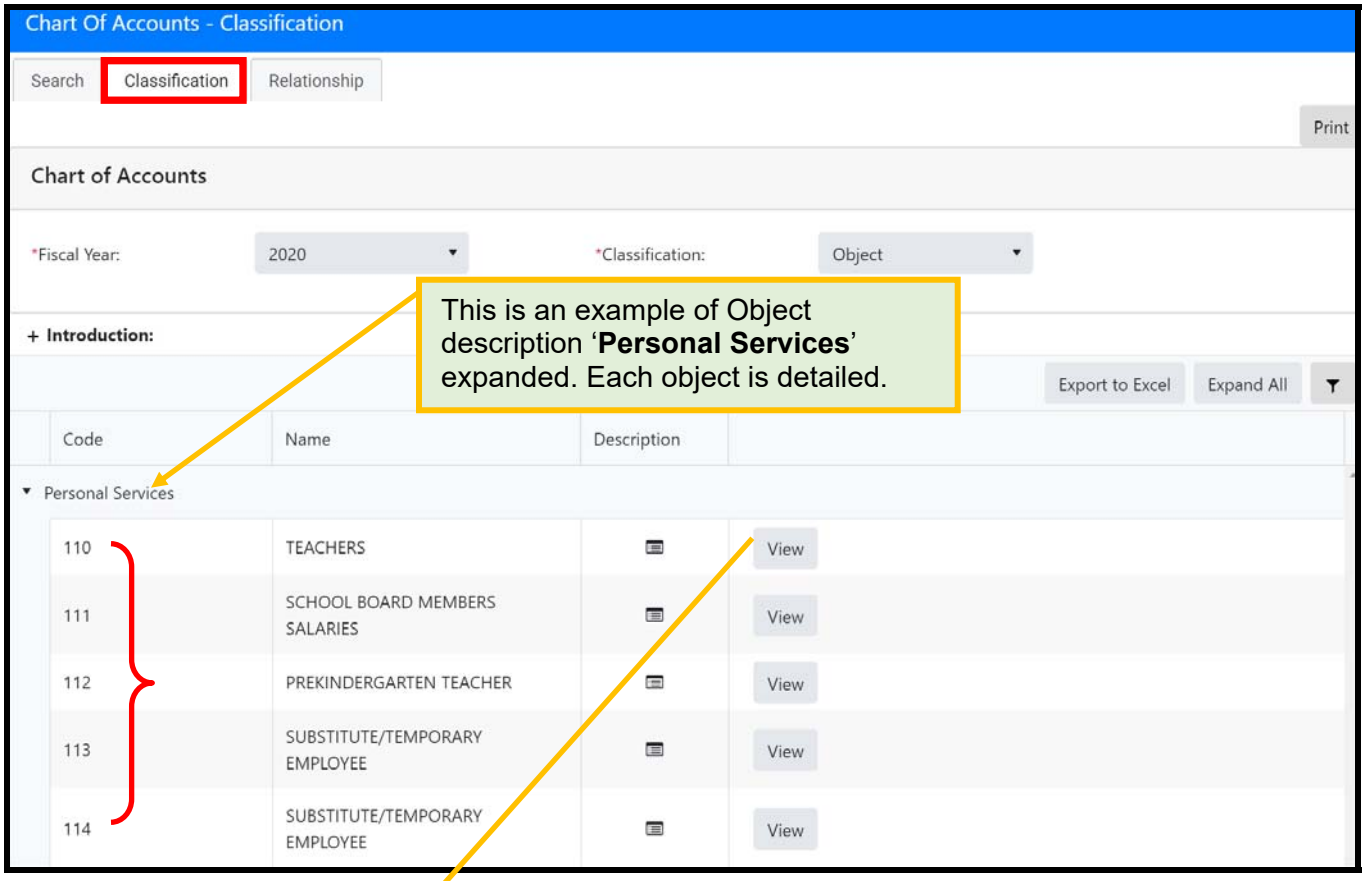


II. CLASSIFICATION Tab, *continued* – Drill Downs and 'Expand All'

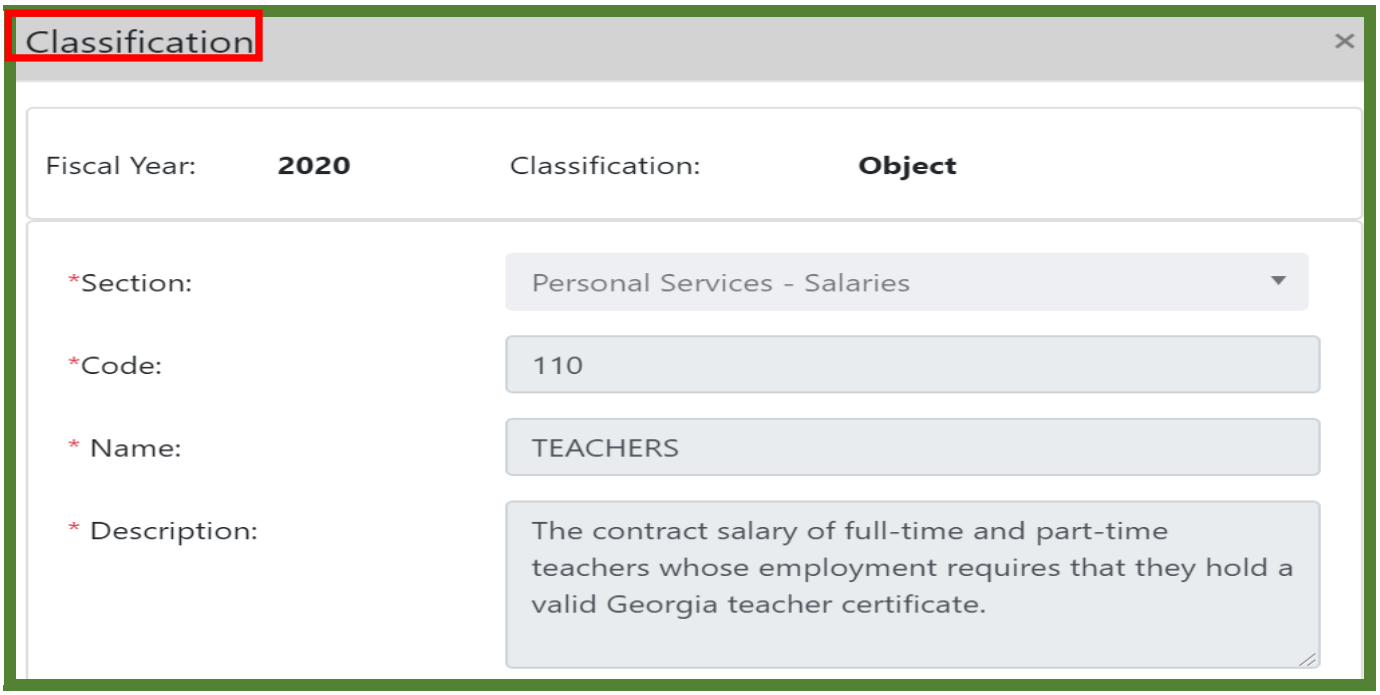
Once a **Classification** is selected, every category in the code will be dislayed. For this example, '**Object**' was selected from the Classification, drill-down menu. In addition, each code in the Classification categories can be further drilled down to view the details, descriptions, definitions, etc. related to each code (see next page).



II. CLASSIFICATION Tab, *continued* – 'Expand All' and 'View'



Below displays the View button detail for **Personal Services > Object 110 > View**:



II. CLASSIFICATION Tab, *continued* – 'Introduction'

On the **Classification** tab, if '+ **Introduction'** is selected, a full description is displayed for each of the classifications. Below is the detail provided when + is selected for 'Balance Sheet'.

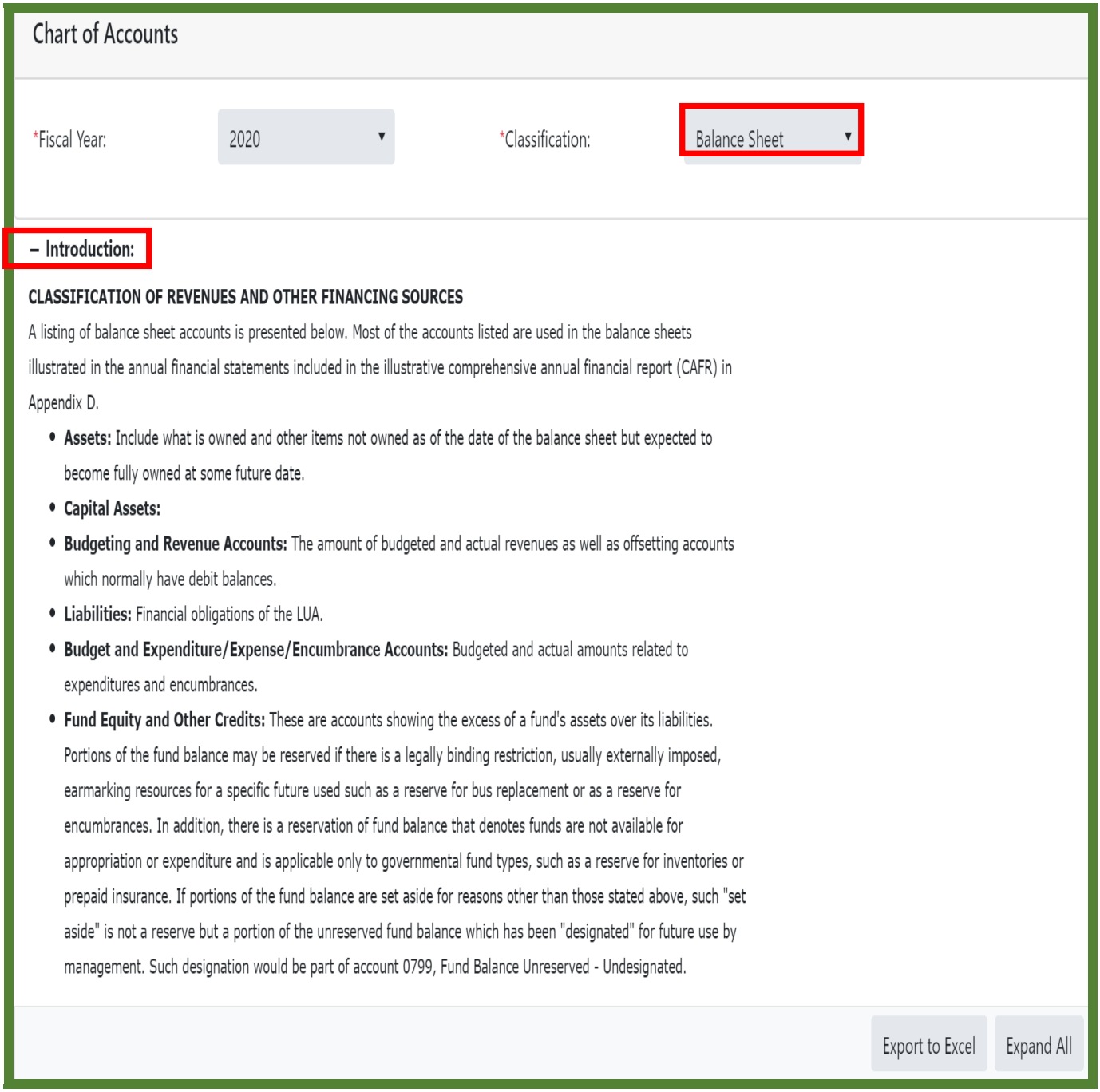
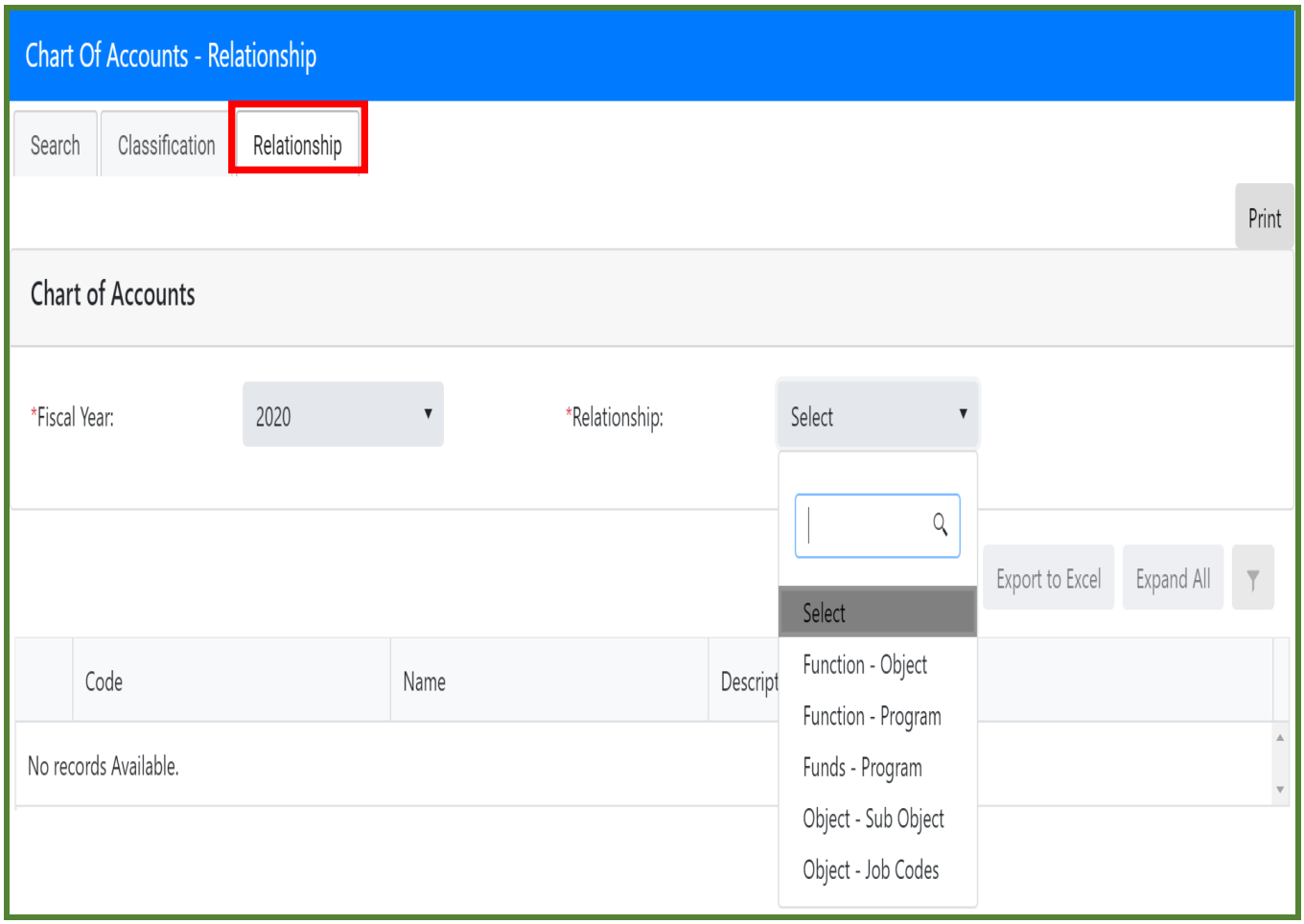


CHART OF ACCOUNTS

III. RELATIONSHIP Tab

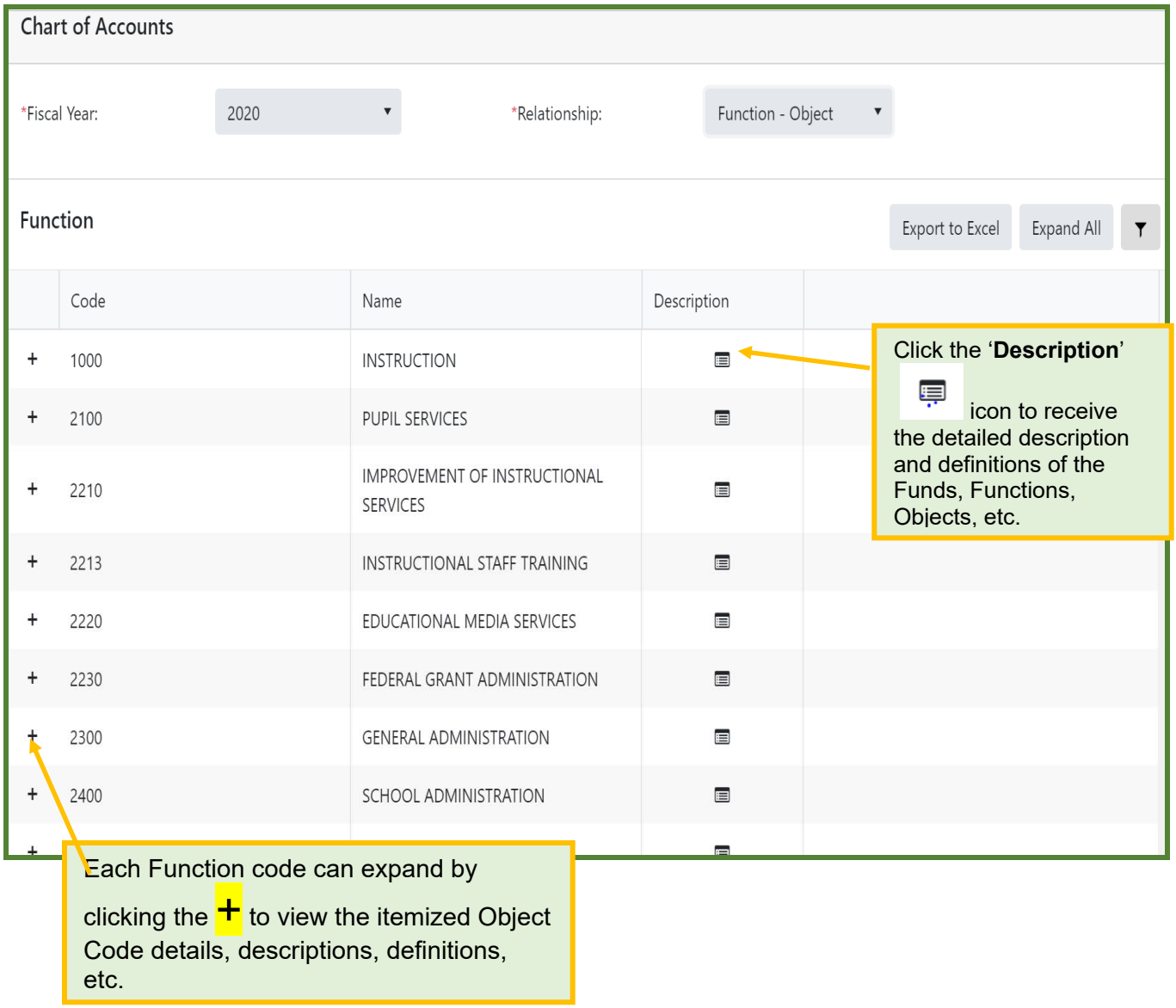
The **Relationship** tab provides valid code relationship combinations for the following code groups:

- **Function – Object**
- **Function - Program**
- **Fund - Program**
- **Object - Subobject**
- **Object - Job Codes**



III. RELATIONSHIP Tab, *continued*

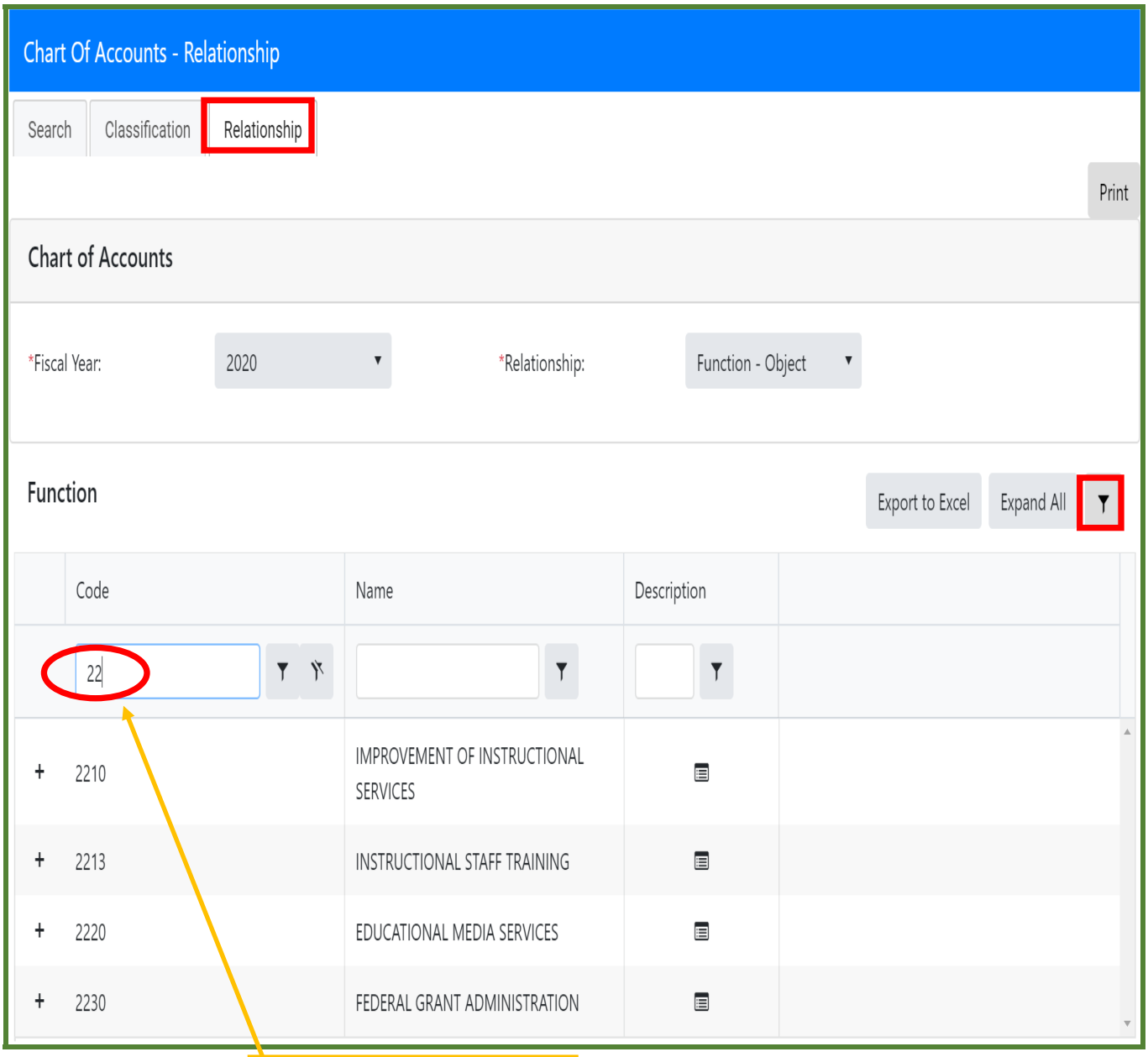
Below is an example of the data derived from '**Function – Object**' selection.



Other Features:

CHART OF ACCOUNTS – Filter

The '**Classification** and **Relationship**' tabs feature a filter selection that allows users to quickly search for a topic. Below shows the filter on 'Function-Object in the Relationship tab.



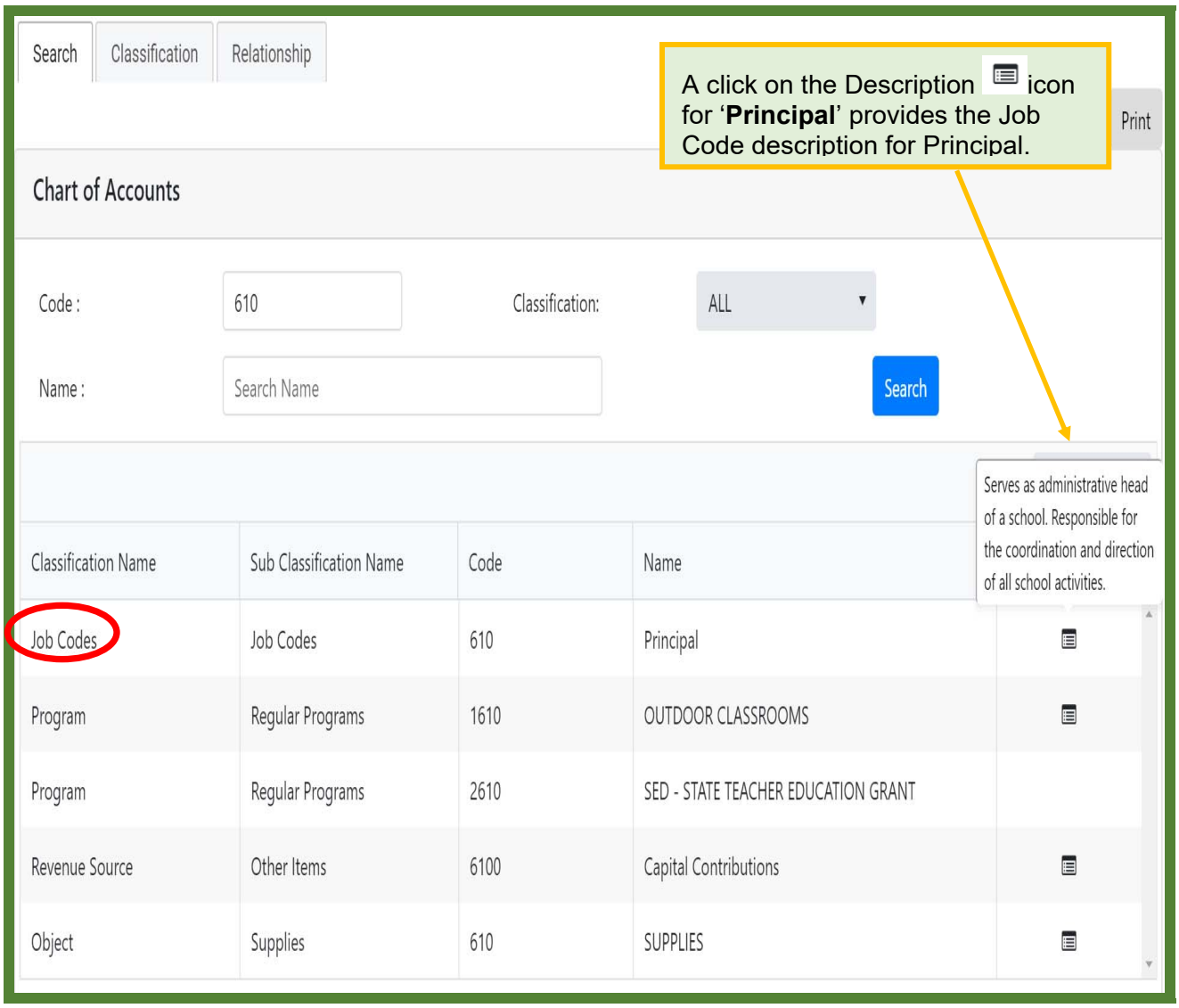
In this example, a filter is made on all functions that contain the numbers '22'.

Other Features:

CHART OF ACCOUNTS – Description

The '**Search, Classification**, and **Relationship**' tabs include a Description icon that will provide the detailed description/definition for the category and classification selected. Below shows the example following:

- A search in Code for any classification with the number 610.
- The number 610 is included under the **Classification Names** for Job Codes, Program Revenue Source, and Object.

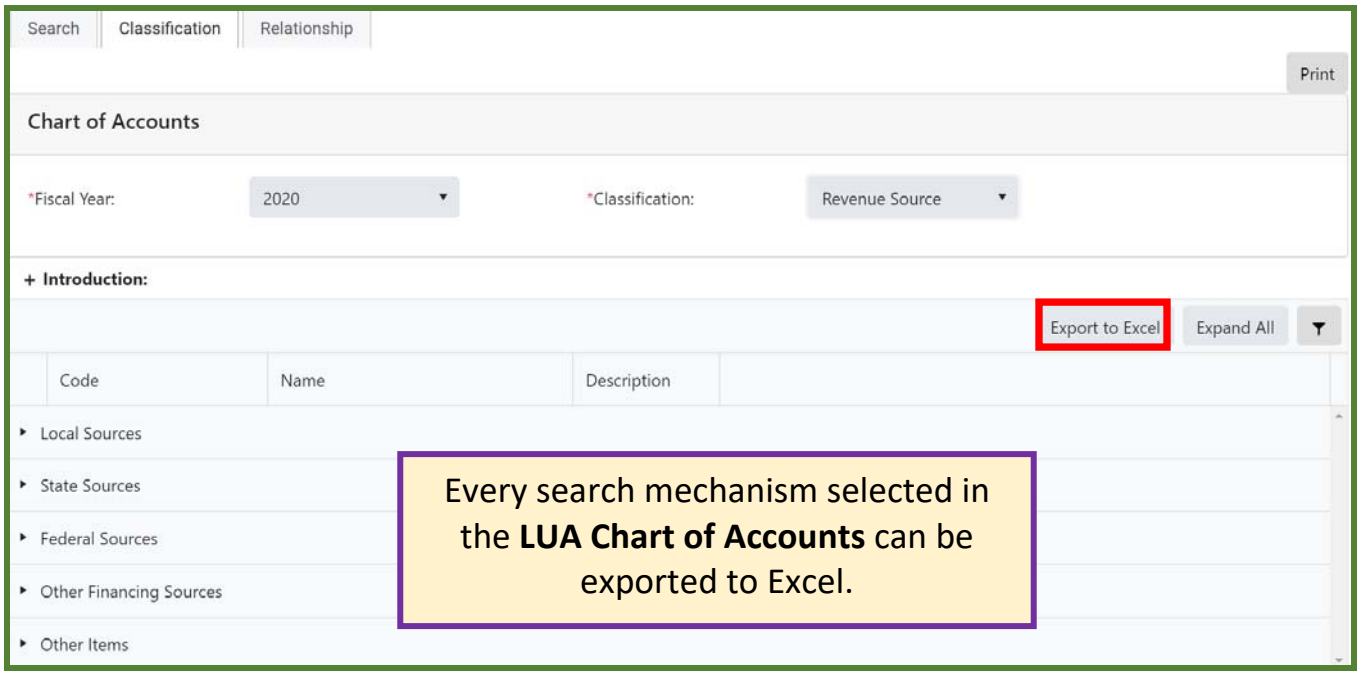


Other Features:

CHART OF ACCOUNTS – Export to Excel

The '**Search, Classification**, and **Relationship**' tabs include an option to export all data and results to an Excel worksheet Export to Excel.

The example below displays 'Export to Excel' for **Classification** > **Revenue Source,** and a portion of the Excel export results.



Code	Name	Description
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 t
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 ar
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 requi
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	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
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 inv
1611	STUDENT SALES - BREAKFAST AND LUNCH PRO	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 LUN	Funds received from students and adults for food sold a la carte.
1622	ADULT SALES - BREAKFAST AND LUNCH PROGF	Funds received from adults for meals.
1623	CONTRACTED SALES - BREAKFAST AND LUNCH	Fund received for meals sold under contract to a separate entity.
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 (PROP	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 G	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 fr
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 proce
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 E	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
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
3125	TOTAL STATE CATEGORICAL GRANTS	Total QBE categorical grants, including Transportation, Middle School Incentive, Special Instructional Assistance, Sparsity, etc.

Georgia Department of Education

Financial Review Division
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