

LOCAL UNITS OF ADMINISTRATION CHART OF ACCOUNTS Changes for FY 2018 and FY 2019

FUNDS

505 – Principal Accounts - Local Charter Schools - Governmental Funds - For use in reporting the local charter schools' principal account activity classified as Governmental. This fund is only necessary for those local charter schools within a school district that account for their principal account activity (also referred to as school activity accounts) operations separately from the overall school district's school operations. This fund will NOT roll into Fund 500. (FY 2018)

759 – Principal Accounts - Local Charter Schools - Agency Funds - For use in reporting the local charter schools' principal account activity classified as Fiduciary in nature (for example agency funds). This fund is only necessary for those local charter schools within a school district that account for their principal account activity (also referred to as school activity accounts) operations separately from the overall school district's school operations. This fund will NOT roll into any of the Fiduciary Funds (700 – Trust and Agency Funds, 705 – Principal Account Activity Funds, 710 – Expendable Trust Funds, 715 – Principal Accounts – Trust Funds, 720 – Nonexpendable Trust Funds, Fund, 725 Principal Accounts – Nonexpendable Trust Funds, 730 Pension Trust Funds or 740 Agency Funds). (FY 2018)

532 – SED – State and Federal Grants – This is a current fund code. However, the program name was changed in a prior fiscal year. This Special Education program is now referred to as the *Georgia Network for Educational and Therapeutic Support* or *GNETS* and not *Severely Emotionally Disturbed* or *SED*. To better align with the program name with the fund name for financial personnel, the fund code has been renamed as follows: **GNETS - State and Federal Grants**. (FY 2018)

904 – Other Post-Employment Benefits (OPEB) – Government-wide – The fund to be used to account for the other post-employment benefits activity for GASB 75 reporting requirements. (FY 2018)

PROGRAM CODES

8881 – State/Local Expenditure Reduction of Consolidated Schoolwide Program Expenditures – Used to identify the allocation of expenditures from the consolidated Fund 150 to the participating federal funding sources. This program code is utilized as a contra-program code to the QBE state/local program codes utilized to report the consolidated activity. For use in Fund 150 only. (FY 2018)

8882 – Federal Administrative Consolidation Program – To account for the administrative consolidation activity. The program code will differentiate this program from the schoolwide consolidation of federal programs within Fund 400. For use in Fund 400 only. (FY 2018)

1555 – Nursing Services – Medicaid Reimbursement – Program code to be used to account for the salaries and benefits of certified nurses that provide direct services to students and the related Medicaid reimbursement revenue attributed to those direct nursing services. For use in Fund 100 and Fund 599 only, and Function 2100 only (using the nurse object code and benefits). (FY 2019)

1690 – School Safety Grant – A reimbursable, bond fund grant to assist LEAs in funding school safety improvements. School districts must apply for reimbursement through the Grants Application process. This grant can only be used for capital projects and equipment. Improvements or refurbishments to a district’s physical footprint (i.e. fencing and security doors), and equipment which can be capitalized (generally, having a net value of \$5,000 or more, i.e. camera systems), are acceptable expenditures. Bond funding cannot be used for salary or other personnel expenditures, or for ongoing operational costs. Fund 300. The Revenue Source Code to be used is source code 3600.

2081 – Non-Instructional State/Local Special Education Costs (FY 2019) *(See the detailed description for program code 2081 on pages 4-5).*

2412 – Bus Purchases – State Allotment - State appropriated funding allotted for bus purchases. (FY 2018)

2616 – SED Federal VIB – This is a current program code. However, the grant name has changed. The program code has been renamed as follows: **GNETS Federal VIB Special Project. Fund 532.** (FY 2018)

3511 – CTAE Middle School Computer Programming – Grant awarded to middle schools to support computer programming/coding classes. Fund 100 (FY 2018)

3536 – CTAE Connect Grant Bond Funds – CTAE Grant – Connect. Fund 100. (FY 2019)

3580 – CTO Summer Improvement Plan Development – Chief Turnaround Officer Grant for summer training and planning activities for each identified school. Fund 100. (FY 2018)

7020 – OTHER SPECIAL REVENUES – This is a current program code. However, the grant name has changed. The program code has been renamed as follows: **GNETS – State Grant. Fund 532.** (FY 2018)

7032 – SED State Grant Coastal – This is a current program code. However, the grant name has changed. The program code has been renamed as follows: **GNETS State Grant - Coastal. Fund 532.** (FY 2018)

OBJECT CODES

279 - Pension/OPEB Expense - Account to be used to record pension expense activity for TRS, ERS, PSERS and any local retirement systems for GASB 68 reporting requirements, as well as the OPEB expense activity for SHBP or any other post-employment benefit for GASB 75 reporting requirements. Government-wide activity only. (Fund 9XX only) This account is updated to reflect it is allowable for both the Pension Fund 902 and the OPEB Fund 904. (FY 2018)

BALANCE SHEET CODES

0315 – Deferred Outflow of Resources – District Contributions – This is a current balance sheet account. The description has been updated to account for activity associated with the OPEB liability as well as the pension liabilities. The description is updated as follows:

Entity's contributions to the cost sharing benefit pension or cost sharing benefit OPEB plan subsequent to the measurement date and before the end of the employer's reporting period. (Used at the government-wide level to reclassify current year payment to TRS/ERS and SHBP and the On-Behalf activity.) Funds 600, 902, 904 (FY 2018)

0317 – Deferred Outflow of Resources – Pension/OPEB Plan – This is a current balance sheet account. The description has been updated to account for activity associated with the OPEB liability as well as the pension liabilities. The description is updated as follows:

Represents the actuarial changes in the district's proportionate share of the governmental non-employer cost sharing benefit pension/OPEB plan. (Used at the government-wide level to record the changes in the TRS/ERA and SHBP trust funds.) Funds 600, 902, 904 (FY 2018)

0517 – Deferred Inflow of Resources – Pension/OPEB Plan – Represents the actuarial changes in the district's proportionate share of the governmental nonemployer cost sharing benefit pension or OPEB plan. (Use to record info from TRS/ERS or SHBP at the government-wide level.) Funds 600, 902, 904 (FY 2018)

0592 – Proportionate Share of Net Pension/OPEB Liability – The district's proportionate share of the unfunded net pension or OPEB liability of the governmental cost sharing benefit pension or OPEB plan. (use to record the unfunded TRS/ERS or SHBP liability at the government-wide level.) Funds 600, 902, 904 (FY 2018)

0717 – Net Position – Net Pension/OPEB Liability – The district's balance of Net Position related to the district's proportionate share of the unfunded net pension or OPEB liability of the governmental nonemployer cost sharing benefit pension plan. (Use to record the unfunded TRS/ERS or SHBP liability at the government-wide level.) Funds 600, 902, 904 (FY 2018)

ADDITIONAL INFORMATION

2081 – Non-Instructional State/Local Special Education Costs – Program code to be utilized to account for **non-instructional costs** for the Special Education Program. This program code will capture costs associated with the Special Education program that is allowable for **Maintenance of Effort (MOE)**, but is not necessarily tied to direct instructional activity as intended by the QBE program codes. (FY 2019)

- **MOE Calculation:** *NOTE:* The school district must ensure that **ONLY** direct Special Education-related costs are coded to this program code. The costs associated with this program code would be included in the Maintenance of Effort calculation, thus increasing your effort. If that account is over-inflated with non-special education costs, the school district will have a difficult time in meeting MOE in future years. Additionally, the costs included in MOE are tested/evaluated by our Special Education budget office and external auditors. School Districts will be required to document the expenditure is for special education purposes, just as school districts are required to currently document that any expenditures are coded to the correct fund, function, program, and object code.
- **Excess Cost Calculation:** This code will also be included in the state and local Special Education costs when calculating the **Excess Cost**. The non-instructional program code will be mapped to the State/Local Special Education expense location. It is believed this will lessen the need to provide additional analyses of other expenditure resources to meet excess cost. Many of the non-instructional special education expenditures are currently manually identified for purposes of excess cost.
- Program code 2081 will **NOT** be included in the expenditure control tests pursuant to O.C.G.A. Code Section 20-2-167. The expenditure controls are related to those QBE dollars appropriated for direct instructional costs and should be coded to those defined QBE program codes.
- Some non-instructional costs are already being charged to the QBE program codes in pupil services, such as counselors. These types of expenditures that are covered on the QBE allotment sheet for Special Education can continue to be coded to those Instructional QBE Program Codes (2011, 2021, etc.), should the district be subject to expenditure controls.
- **Activities that may be charged to program code 2081 include, but not limited to:**
 - The Special Education Director’s salaries/benefits/office operations, any Administrative assistants to the Special Education Director
 - Professional development specifically for Special Education instructors and professionals
 - Transportation costs specifically for Special Education students, and
 - Maintenance of building additions specifically for Special Education needs.

The following account codes are initially identified as allowable expenditures to the Special Education Non-Instructional Program Code 2081. *Please notify the Financial Review Group if additional accounts are necessary.*

<p>FUND CODES</p>	<p>Fund 100-General Fund and Fund 599-Local Charter Schools only. If there are costs associated with any other grant, such as the Preschool Student with Disabilities grant, then those costs should be charged accordingly to that program code. When related to transportation, the non-instructional program code 2081 would be utilized only when the funding is not related to another grant or funding stream, such as Pupil Transportation State Bonds. (NOTE: Consolidated Fund 150 is not allowable as this code is only for direct special education costs).</p>	
<p>FUNCTION CODES</p>	<p>2100 – Pupil Services 2210 – Improvement of Instructional Services 2213 – Instructional Professional Development 2600 – Maintenance and Operations 2700 – Transportation 2800 – Central Support Services 2900 – Other Support Services</p>	
<p>OBJECT CODES (All objects except the following)</p>	<p>110 – Certified Teachers 111 – School Board Members 112 – Prekindergarten Teacher 113 – Substitutes 114 – Substitutes 115 – Extended Day Teachers 117 – Extended Year 118 – Art, Music, PE 120 – Superintendent 130 – Principal 131 – Assistant Principal 140 – Aides and Paraprofessionals 143 – Research Personnel 146 – Athletics Personnel 148 – Accountant 151 – Legal Personnel 161 – Technology Specialists 162 – Planning and Evaluation Personnel 165 – Librarian/Media Specialist 166 – Young Farmer Teacher 178 – Graduation Coach 181 – Maintenance Personnel 184 – School Nutrition 186 – Custodial Personnel 195 – Terminal Leave Payments</p>	<p>196 – Retirement Incentive Payments 311 – School Board Member Per Diem 570 – Food Services Management 585 – Travel Board Members 591 – Commodity Hauling 630 – Purchased Food 635 – USDA Food 811 – Regional or County Library Dues 812 – RESA Membership Fees 830 – Interest 831 – Redemption of Bond Principal 833 – Amortization of Bond Issuance and Other Debt Related costs 834 – Amortization of Premium and Discount on Issuance of Bonds 880 – Indirect Cost Charges 881 – Schoolwide Schools 882 – Administrative Consolidation 890 – Other Expenditures 950 – Special Items 960 – Extraordinary Items 990 – Other Uses</p>