

**FY16 21st CCLC APPROVED CHART OF ACCOUNTS**

**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.

*Object Codes to Be Used With Function Code 1000*

110 Teacher salaries (Certified Teachers)

140 Para Professionals & Aides Salaries (Non-Certified Teachers) 200 Employee Benefits (FICA, Medicare, TRS, Etc.)

300 Contracted Special Instructors (Jazzercise, Dance, Karate, etc.)

1. Supplies (paper, etc.)
2. Supplies – Technology (computer supplies)
3. Computer Software
4. Expendable Equipment (items costing less than $5000)
5. Expendable Computer Equipment (items costing less than $5000)
6. Textbooks
7. Books and Periodicals

**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.

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*Object Codes to Be Used with 2100*

145 Interpreter (hearing impaired or language)

163 Nurse

174 School Psychologist

177 Family Services/Parent Coordinator

191 Site Coordinators

200 Employee Benefits

300 Contracted Services (Counselors, Family Coordinator, etc.)

520 Student Liability Insurance

530 Communication

580 Travel

1. Supplies
2. Supplies (Technology related)
3. Computer Software
4. Expendable Equipment
5. Expendable Computer Equipment
6. Textbooks
7. Books and Periodicals
8. Field Trip Admission Fees

**2210 IMPROVEMENT OF INSTRUCTIONAL SERVICES**

Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.

*Object Codes to Be Used with 2210*

1. Substitutes (Certified)
2. Substitutes (Non-Certified)

116 Professional Development Stipends

1. Other Salaries and Compensation
2. Benefits

300 Contracted Services (Group putting on training)

580 Travel to and from training

610 Supplies

810 Registration Fees for Workshops

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**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 Codes to Be Used with 2220*

165 Media Specialist

200 Benefits

300 Contracts

610 Supplies

**2230 GENERAL ADMINISTRATION**

Activities concerned with establishing and administering policy for operating a grant program. These include the activities of the members of the Board of Education or Board of Directors. 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 superintendent having overall administrative responsibility.

*Object Codes to Be Used with 2230*

142 Clerical Staff (e.g. data person)

190 Program Director

200 Benefits

300 Contracting Services, External Auditors

332 Fingerprinting, national criminal background checks

444 Other Rentals (Copier Lease)

520 Surety Bonds (Non-LEAs)

530 Communication

580 Travel (during the course of day to day activities)

1. Supplies (paper, etc.)
2. Supplies (technology related)
3. Computer Software
4. Expendable Equipment (e.g. desk)
5. Expendable Computer Equipment

642 Books (e.g. Reference books on afterschool programs)

810 Registration Fees

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**2300 GENERAL ADMINISTRATION**

Activities concerned with establishing and administering policy for operating a grant program. 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 superintendent having overall administrative responsibility.

*Object Codes to Be Used with 2300*

880 Federal Indirect Cost Charges

**2500 SUPPORT SERVICES - BUSINESS**

Activities concerned with the fiscal operation of the LUA (Local Unit of Administration), including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

*Object Codes to Be Used with 2500*

142 Clerical Staff

148 Accountant

200 Benefits

300 Contractors (e.g. CPA firms for Non-LEAs)

580 Travel (GaDOE Training)

**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 Codes to Be Used with 2600*

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| --- | --- |
| 186 | Custodial Personnel |
| 200 | Benefits |
| 300 | Contractors |
| 430 | Repair and Maintenance |
| 441 | Rent |
| 520 | Insurance (Property) |
| 620 | Utilities (allocated) |

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**2700 STUDENT TRANSPORTATION SERVICE**

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.

*Object Codes to Be Used with 2700:*

180 Bus Drivers

191 Transportation Administrator

200 Benefits

300 Contractors

430 Repair and Maintenance (Allocated)

511 Student Transportation Purchased from another LEA within the State

1. Non-school forms of transportation
2. Insurance

595 LEA transportation

620 Mileage

**2900 OTHER SUPPORT SERVICES**

All other support services not properly classified elsewhere in the 2000 series.

*Object Codes to Be Used with 2900*

300 Program Evaluator

1. Dues and Fees (membership fees in professional service organizations that pertain to the 21st CCLC program)

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