# Chart of Accounts Survey Results

## Chart of Accounts

**View:** Outline  Search  Code Relationships  
**Classification:** Funds  Balance Sheet  Revenue Source  Program  Function  Object  Sub Object  
**Fiscal Year:** 2019  

Financial Review Division  
Georgia Department of Education
Background / Goal of Surveys

• An analytical review of account code data on the usage of the LUA Chart of Accounts has indicated that there are varying expenditures charged that may not be classified correctly. This review of account combinations includes several years of financial transmissions from school districts and state charter schools.

• **GOAL**: It is goal of the Financial Review Division at the Georgia Department of Education to ensure consistency and accuracy in the usage of account combinations per the *Financial Accounting for State and Local School Systems* (USDE), and the *Local Units of Authority (LUA) Chart of Accounts* (GADOE).
Surveys Purpose / Process

• **PURPOSE/IMPORTANCE**: Numerous reports, financial awards, and grants are derived from the expenditure data transmitted to GADOE from LEAs. The expenditure data is submitted to GADOE in the form of Fund, Function, Program, and Object. Any combinations of the account codes are used by varying internal and external organizations, and local, state, and federal governments for comparison purposes, surveys, and reports. Therefore, it is imperative that the data from school districts, charter schools and RESAs can be used for equitable comparisons and analyses.

• **PROCESS**: Before any changes and/or restrictions are made to the code relationships on the chart of accounts, surveys were conducted to solicit feedback on the reasons and uses for certain account code combinations.

• Three different surveys focused on code combinations with Functions 1000, 2230, 2300, 2400, 2500, 2600, 2700, 2800, and 2900. Thank you to all who participated!
The chart of accounts is designed to provide each Local Unit of Authority (LUA) a comprehensive account structure for both internal and external financial reporting.

The correct code relationships are required in the standardized budgeting and financial reporting on the reports.
Survey Responses

Following are the actual DE046 submissions from districts for certain fund or function/object combinations, and the districts’ responses on their uses. Also provided are the correct combinations for usage.
FUNCTION DEFINED

Function 1000 - INSTRUCTION

- Direct instruction in another location such as a home or hospital
- Activities dealing directly with the interaction between teachers and students.
- Direct instruction through television, radio, telephone, and correspondence
- Direct instruction in a school classroom
### Survey Responses and Recommendations

<table>
<thead>
<tr>
<th>DE046 UPLOAD FROM DISTRICTS (Function/Object)</th>
<th>OBJECT DESCRIPTION</th>
<th>DISTRICTS’ RESPONSES ON USAGE</th>
<th>CORRECT COMBINATION</th>
</tr>
</thead>
</table>
| 1000 - 181                                   | Object 181 - MAINTENANCE PERSONNEL, TRANSPORTATION, MECHANIC, OT | • SRO and Campus Security  
  • Security/ Traffic control for school level events | ![Checkmark](https://gadoe.org) |

Per the U.S. Department of Education, **security personnel** is in the Function 2600 series. It states, “Security: Activities concerned with maintaining a secure environment for students and staff...include costs associated with security implementation, installation of security monitoring, security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs”.
## Survey Responses and Recommendations

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</table>
| 1000 - 181                                  | **Object 181** - MAINTENANCE PERSONNEL, TRANSPORTATION, MECHANIC, OT | • Teachers  
• Paras  
• Counselors | • Teachers **1000-110**  
• Paras **1000-140**  
• Counselors **1000-172** or **1000-173** |
| 1000 - 181                                  | **Tech Support**    |                               | **2210-161** (TECHNOLOGY SPECIALIST) |
| 1000 - 181                                  | **Maintenance Personnel** |                               | **2600-181** |

**10/30/2018**  
Financial Review Division
## Survey Responses and Recommendations

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<tbody>
<tr>
<td>1000 - 300</td>
<td>Object 300 - PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</td>
<td>Architects</td>
<td>4000-300 (Function 4000-FACILITIES ACQUISITION AND CONSTRUCTION SERVICES)</td>
</tr>
<tr>
<td>1000 - 300</td>
<td>Technology Services (Contracted Services)</td>
<td>2210-300 (Function 2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES)</td>
<td></td>
</tr>
<tr>
<td>1000 - 300</td>
<td>Charter payments</td>
<td>1000-594 (Object 594-PAYMENTS TO CHARTER SCHOOLS)</td>
<td></td>
</tr>
</tbody>
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<tr>
<td>1000 - 300</td>
<td>Object 300 - PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</td>
<td>Substitute contracts / Contracted teachers / Vision &amp; Hearing teachers</td>
<td><strong>1000-321</strong> (CONTRACTED SERVICE – TEACHERS)</td>
</tr>
<tr>
<td>1000 - 300</td>
<td>GNETS lead teacher supplements (employees)</td>
<td>1000-110</td>
<td></td>
</tr>
<tr>
<td>1000 - 300</td>
<td>Art/Music/PE teachers</td>
<td>1000-118</td>
<td></td>
</tr>
</tbody>
</table>

Any form of salary/benefit payments to employees MUST go through **payroll** and not Accounts Payable
Survey Responses and Recommendations

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<tr>
<td>1000 - 410</td>
<td>OBJECT 410 - WATER, SEWER AND CLEANING SERVICES</td>
<td>Trash pickup associated with agriculture education classes</td>
<td>2600-410 (Function 2600- MAINTENANCE AND OPERATION OF PLANT SERVICES)</td>
</tr>
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Financial Review Division
## Survey Responses and Recommendations

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<tr>
<td>1000 - 520</td>
<td>Object 520 - INSURANCE (OTHER THAN EMPLOYEE BENEFITS) Expenditures for all types of insurance coverage except employee benefits.</td>
<td>Partial Cost of Workers Compensation based on # of teachers</td>
<td>1000-260 (Object 260-Worker’s Compensation - Employer payment of Worker’s Compensation premiums paid on behalf of employee).</td>
</tr>
<tr>
<td>1000 - 520</td>
<td></td>
<td>Workforce Innovation and Opportunity Act (WIOA) participant insurance</td>
<td>2300-520 (Function 2300-GENERAL ADMINISTRATION)</td>
</tr>
</tbody>
</table>

**NOTE:** **1000-520** is only acceptable when the insurance cost is incurred due to an instructional expenditure such as driver’s education (i.e. the insurance on the car used for the course). Otherwise, Object 520 is appropriate with Functions 2300, 2500, 2600, and 2700.
# Survey Responses and Recommendations

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<tr>
<td>1000 - 520</td>
<td>Object 520 - INSURANCE (OTHER THAN EMPLOYEE BENEFITS) Expenditures for all types of insurance coverage except employee benefits.</td>
<td>All general insurance</td>
<td>2300-520</td>
</tr>
<tr>
<td>1000 - 520</td>
<td></td>
<td>Liability insurance</td>
<td>2300-520</td>
</tr>
</tbody>
</table>

**NOTE:** Some districts use **1000-520** for insurance on classroom computer equipment. If so, the district should be able to readily identify instructional versus non-instructional insurance cost for the computer purchases.
Survey Responses and Recommendations

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<tbody>
<tr>
<td>500 - 110</td>
<td><strong>Fund 500</strong> (Principal Accounts) with <strong>Object 110</strong> (Direct Certified Teacher Salaries)</td>
<td>“Mainly supplemental work related to extended learning programs, and after-school detention.”</td>
</tr>
</tbody>
</table>

**NOTE:**
Fund 500/object 110 combination should only be used if the school activity accounting system is **equipped to process payroll activity** that is integrated with the district’s general ledger.

In some districts, the student activity accounts are not equipped to handle payroll. In these cases, there should **not** be charges to Fund 500-Object 110 or any other salary/benefit objects. The payroll and benefits will be processed through the district’s general ledger and the student activity account will reimburse the applicable fund.
FUNCTION DEFINED

Function 2100 - PUPIL SERVICES

• Activities designed to assess and improve the well-being of students
• Supplement the teaching process
• Guidance, counseling, testing, attendance, social work, health services, therapeutic services, and athletics personnel, etc.
FUNCTION DEFINED

Function 2210 - IMPROVEMENT OF INSTRUCTION

- Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using 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), systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities.
Who dares to teach must never cease to learn.

- John Cotton Dana
Why Function 2213?

- **Transparency in School Operations Bill** (House Bill 139), passed by the House and Senate, was to provide transparency and accuracy of financial information at the local school system levels.

- One requirement of bill is for the Department of Education to isolate and report the **instructional staff training** for each school district. The Bill states,

  - The Department of Education shall make available on its website the following school site budget and expenditure information for each school unless specifically made confidential by law:

  - The cost of all professional development, including training, materials, and tuition provided for instructional staff on an annual basis. (OCGA 20-14-46(a)(3))
FUNCTION DEFINED

**Function 2213 - INSTRUCTIONAL STAFF TRAINING**

- Activities associated with the professional development and training of instructional personnel.
- Workshops, conferences, demonstrations, courses for college credit (tuition reimbursement).
Function 2213 - INSTRUCTIONAL STAFF TRAINING

- **Note**: The salary of a teacher who is attending training would still be reported in function 1000.

- **Note**: The costs for providing substitute teachers in the classroom *(while regular teachers attend training)* can be charged to 2213, BUT not with an instructional QBE code (i.e. 1021, 1041, etc.).
  - The QBE instructional categories are **not** valid with 2213.

If Sub = 2213 Function ➡️ No QBE code allowable, except with Program Code 1210.

✔️ 2213-1210 allowable
Function 2213 – Easy Determination

Is the professional development cost for instructional staff?

YES
- Code costs to Function 2213

NO
- Code costs to same functional category as employee’s salary
FUNCTION DEFINED

Function 2230 - FEDERAL GRANT ADMINISTRATION

Activities concerned with the demands of Federal Programs grant management.

Federal Indirect Cost Charges should be charged to 2300-880.
### Survey Responses and Recommendations

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<tr>
<th>DE046 UPLOAD FROM DISTRICTS (FUND/FUNCTION)</th>
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<tbody>
<tr>
<td>100 - 2230</td>
<td>Function 2230 FEDERAL GRANT ADMINISTRATION</td>
<td>Executive Director of Human Resources</td>
<td>✔️</td>
</tr>
</tbody>
</table>

**NOTE:**

What about Federal Programs Directors, Grants Accountants??

Fund 100/Function 2230 is an allowable combination when a district funds positions such as a Federal Grants Director/Coordinator/Manager, etc. with state and local funds. Employee charges to function 2230 should only be for work performed for federal grants administration. The charges to 100-2230 should specifically be identifiable as a federal grant activity.
Survey Responses and Recommendations

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<tr>
<td>560 - 2230</td>
<td>Fund 560 - Pre-Kindergarten (Lottery) Function 2230 - FEDERAL GRANT ADMINISTRATION)</td>
<td>Director supplement for pre-k 560-1540-2300-190</td>
<td>Fund 560, Function 2300 (GENERAL ADMINISTRATION)</td>
</tr>
<tr>
<td>560 - 2230</td>
<td></td>
<td>Supplements given to the principal-not enough to maintain the project.</td>
<td>Fund 560, Function 2300</td>
</tr>
</tbody>
</table>

**NOTE:** Function 2230 is for the use with **federal grants management**. Since the Pre-K Lottery is a **state-funded program**, Function 2300 (General Administration) is the more appropriate function.
FUNCTION DEFINED

Function 2300 - GENERAL ADMINISTRATION

Activities by the superintendent, and the deputy, associate or assistant.

Establishing and administering policy for operating the LUA.

Interpretation of the laws, statutes and general liability and external auditors.

Activities of the members of the Board of Education.

10/30/2018
Financial Review Division
FUNCTION DEFINED

Function 2400 - SCHOOL ADMINISTRATION

• Activities concerned for school operations.
• Activities of principals, assistant principals, full time department chairpersons and clerical staff.
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<tr>
<td>2400 - 110</td>
<td>Object 110 - TEACHERS</td>
<td>Lead Teacher Supplements</td>
<td>2210-191</td>
</tr>
<tr>
<td>2400 - 321</td>
<td>Object 321 - CONTRACTED SERVICE - TEACHERS</td>
<td>Outsourced substitutes</td>
<td>1000-321</td>
</tr>
<tr>
<td>2400 - 321</td>
<td>Object 321 - CONTRACTED SERVICE - TEACHERS</td>
<td>Contracted Principal or AP</td>
<td>2400-300</td>
</tr>
<tr>
<td>2400 - 340</td>
<td>Object 340 - PROFESSIONAL LEGAL SERVICES</td>
<td>Legal</td>
<td>2300-340</td>
</tr>
<tr>
<td>2400 - 520</td>
<td>Object 520 - INSURANCE (OTHER THAN EMPLOYEE BENEFITS)</td>
<td>Student athletic insurance</td>
<td>2100-520</td>
</tr>
</tbody>
</table>
FUNCTION DEFINED
Function 2500 - SUPPORT SERVICES –

Accounting
Internal Auditing
Inventory Control
Warehouse Operations
Budgeting
Payroll
Purchasing

and the like...
## Survey Responses and Recommendations

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<tr>
<td>2500 - 181</td>
<td>Object 181 - MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT</td>
<td>Bus Monitors</td>
<td>2700-181</td>
</tr>
<tr>
<td>2500 - 181</td>
<td>Object 181 - MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT</td>
<td>Transportation Mechanic (other than Student Transportation)</td>
<td>2600-181</td>
</tr>
</tbody>
</table>
FUNCTION DEFINED

Function 2600 - MAINTENANCE AND OPERATION OF PLANT SERVICES

• Keeping the physical plant open, and comfortable
• Keeping the grounds, buildings, and equipment in working condition and state of repair.
• Maintaining safety in buildings, on the grounds, and in the vicinity of schools.

Property insurance expenditures are recorded in this function.
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<tr>
<td>2600 - 340</td>
<td>Object 340 - PROFESSIONAL LEGAL SERVICES</td>
<td>Legal fees for Custodians</td>
<td>2300-340 Professional Legal Services</td>
</tr>
<tr>
<td>2600 - 490</td>
<td>Object 490 – OTHER PURCHASED PROPERTY SERVICES</td>
<td>Uniform purchase and cleaning.</td>
<td>2600-595 (OTHER PURCHASED SERVICES). Object 490 relates to purchases for buildings.</td>
</tr>
</tbody>
</table>
| 2600 - 720                                  | Object 720 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEMENT | • New roofs,  
• Additions to buildings  
• Fencing  
• Playground  
• Paving  
• Top coating, etc. | **Maybe** 4000-720 (Function 4000-FACILITIES ACQUISITION AND CONSTRUCTION SERVICES), if it adds value or extends the useful life. |

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Financial Review Division  31
FUNCTION DEFINED

Function 2700 - STUDENT TRANSPORTATION SERVICE

- Conveyance of students to and from school and trips to school activities.
- Vehicle operation, servicing and maintenance, bus monitoring and traffic direction.
- Transportation insurance expenditures are charged to this function.
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<tr>
<td>2700-113</td>
<td>Object 113 – (Certified) SUBSTITUTE/TEMPORARY EMPLOYEE</td>
<td>“Certified teachers, who are also coaches for various activities, drive buses as subs.”</td>
<td>2700-180 (BUS DRIVERS Salaries of full and part-time bus drivers). When teachers assume the role as Bus Drivers, they should be charged to object 180.</td>
</tr>
<tr>
<td>2700-199</td>
<td>Object 199 – OTHER SALARIES AND COMPENSATION</td>
<td>• Transportation Director&lt;br&gt;• Salary Fleet Director</td>
<td>2700-190 (OTHER MANAGEMENT PERSONNEL)</td>
</tr>
</tbody>
</table>
FUNCTION DEFINED

Function 2800 - SUPPORT SERVICES - CENTRAL

Central office activities other than General Administration

- Public Relations
- Research and Evaluation
- Strategic Planning
- Personnel Services / HR
- Data Processing

Financial Review Division
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| 2800-191                                     | **Object 191 – OTHER ADMINISTRATIVE PERSONNEL** | • HR Director  
• Director of Communications  
• Research and Analytics Director  
• Public Relations Director  
• Transportation Director  
• Salary Fleet Director | **2800-190** (Director level positions) |
| 2800-340                                     | **Object 340 – PROFESSIONAL LEGAL SERVICES** | “We charge all of our legal services to 2800. The logic being the questions pertain to the whole district.” | **2300-340**  
Interpretation of the laws and statutes and general liability situations |
## Survey Responses and Recommendations

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<tr>
<td>2800-812</td>
<td>Object 812 – RESA FEES</td>
<td>RESA and SACS fees</td>
<td>2900-812 RESA Membership fees should be charged to function 2900.</td>
</tr>
</tbody>
</table>
FUNCTION DEFINED

Function 2900 –

OTHER SUPPORT SERVICES

• All other support services not properly classified elsewhere in the 2000 series.
# Survey Responses and Recommendations

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<tr>
<td>2900-177</td>
<td>Object 177 – FAMILY SERVICES/PARENT COORDINATOR</td>
<td>Athletic supplements</td>
<td>2100-146 - Pupil Services function / Athletics Personnel object</td>
</tr>
<tr>
<td>2900-177</td>
<td>Object 177</td>
<td>Information Services Division (Technology) district staff</td>
<td>2800-191</td>
</tr>
<tr>
<td>2900-300</td>
<td>Object 300 – CONTRACTED SERVICES</td>
<td>• Firearms training for SROs • Discipline and Safety</td>
<td>2600-300 Contracted Services</td>
</tr>
<tr>
<td>2900-300</td>
<td>Object 300 – CONTRACTED SERVICES</td>
<td>Lay coaches</td>
<td>2100-146 - Pupil Services function / Athletics Personnel object</td>
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<td>2900-300</td>
<td>Object 300 – CONTRACTED SERVICES</td>
<td>RESA dues and fees</td>
<td>2900-812 RESA Fees</td>
</tr>
<tr>
<td>2900-300</td>
<td>Object 300 – CONTRACTED SERVICES</td>
<td>Financial Consultant</td>
<td>2500-300 Business Services function Contracted Services</td>
</tr>
<tr>
<td>2900-595</td>
<td>Object 595 – OTHER PURCHASED SERVICES</td>
<td>RESA contract fees</td>
<td>2900-812 RESA Fees</td>
</tr>
</tbody>
</table>
WHAT'S NEXT?
1. No later than January 31, 2019, Financial Review will provide the following updates to the COA that will be effective July 1, 2019:

a. Distribute a list of changes to code combinations for FY 2020 (i.e. Fund 560 (Pre-K Lottery) with Function 2230 (Federal Grant Administration). Function 2230 is for the use with federal grants management. The Pre-K Lottery is a state-funded program. Function 2300 (General Administration) is the more appropriate function).

b. Distribute a list of Object Code(s) that will no longer be valid (i.e. object 310-Contracted Service –Administration). Districts should roll the budget for these expenditures into Object Code 300-Contracted Services).

The incorrect code combinations/Object Codes will be restricted beginning July 1, 2019 (FY 2020).

2. Financial Review will continue to receive feedback regarding the use of the Chart of Accounts and monitor the uploads for further recommendations and actions.
Questions???