



Financial Review Division
LOCAL UNITS OF ADMINISTRATION
CHART OF ACCOUNTS
Changes for FY 2020

Effective Date: July 1, 2019

BACKGROUND

The Financial Review Division at the Georgia Department of Education performed an analytical review of account code data on the usage of the Local Units of Authority (LUA) Chart of Accounts. The review indicated that there were some account code combinations not classified correctly. To align the LUA Chart of Accounts with the *Financial Accounting for State and Local School Systems* from the U.S. Department of Education (USDE), some account descriptions/code relationships will be restricted, added, or revised beginning in FY 2020.

Account Code	Account Description	FY 2020 Update Descriptions/Notes
1000 - 181 RESTRICTION	<ul style="list-style-type: none"> ▪ Function 1000 – INSTRUCTION with ▪ Object 181 - MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT 	1000-181 will be restricted and will not be a valid code combination in FY 2020. Object 181 should only be used with Function 2500 (SUPPORT SERVICES – BUSINESS), Function 2600 (MAINTENANCE AND OPERATION OF PLANT SERVICES), or Function 2700 (STUDENT TRANSPORTATION SERVICE).
1000 - 715 RESTRICTION	<ul style="list-style-type: none"> ▪ Function 1000 – INSTRUCTION ▪ Object 715 - LAND IMPROVEMENTS 	1000-715 will be restricted and will not be a valid code combination in FY 2020. Object 715 should be used with Function 4000 (Facilities Acquisition and Construction Services)



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2213 – with QBE Program codes (i.e. 1011, 1021, 1041, 1081, etc.) RESTRICTION	<ul style="list-style-type: none"> ▪ Function 2213 - INSTRUCTIONAL STAFF TRAINING ▪ QBE Program Codes 	2213 with QBE Instructional Program codes will be restricted and will not be valid code combinations in FY 2020. QBE codes 1011, 1021, 1041, 1081, 2051, 2061 were opened up to be used with Function Code 2213 in error.
2400 – 110 RESTRICTION	<ul style="list-style-type: none"> ▪ Function 2400 – SCHOOL ADMINISTRATION with ▪ Object 110 - TEACHERS 	2400-110 will be restricted and will not be a valid code combination in FY 2020.
2700 – 113 RESTRICTION	<ul style="list-style-type: none"> ▪ Function 2700 – STUDENT TRANSPORTATION with ▪ Object 113 – SUBSTITUTES (Certified) 	2700-113 will be restricted and will not be a valid code combination in FY 2020. Object 113 is for certified staff and should not be used with function 2700.
560 – 2230 RESTRICTION	<ul style="list-style-type: none"> ▪ Fund 560 - PRE-KINDERGARTEN (LOTTERY) with Function 2230-FEDERAL GRANT ADMINISTRATION 	560-2230 will be restricted and will not be a valid code combination in FY 2020. Function 2230 is for the use with federal grants management; Pre-K Lottery is a state-funded program.
Object 161 REVISION	<ul style="list-style-type: none"> ▪ Object 161 - TECHNOLOGY SPECIALIST 	The account description for object 161 will be revised to update the function/object code relationships. Currently, object 161 description states using only function 1000 with this object. However, other functions are



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		allowable as specified in the updated description below for FY 2020: <u>161 TECHNOLOGY SPECIALIST</u> <ul style="list-style-type: none"> • Assists teachers with incorporating various types of technology into the instructional program. Use function 1000 only if the LEA is subject to expenditure controls set forth in O.C.G.A. 20-2-167, and the position is earned through the QBE allocation. • Use function 2210 with job codes 445 (Technology Specialist) and job code 643 (Technology Director) when the position is school-level based. • Use function 2800 when the position is centrally based.
Object 310 RESTRICTION	<ul style="list-style-type: none"> ▪ Object 310 - CONTRACTED SERVICE - ADMINISTRATION 	Object 310 will be restricted and will not be a valid object code in FY 2020. Districts should roll the budgets for Object 310 into Object Code 300 (Contracted Services). The description for Object 310 is included in the description for Object 300.
Object 410 restricted for use with only Functions, 2600, 2700, and 3100 RESTRICTION	<ul style="list-style-type: none"> ▪ Object 410 - WATER, SEWER AND CLEANING SERVICES 	Object 410 will be restricted for use only with <u>Function 2600 (MAINTENANCE AND OPERATION OF PLANT SERVICES)</u> , <u>Function 2700 (STUDENT TRANSPORTATION SERVICE)</u> , and <u>Function 3100 (SCHOOL NUTRITION PROGRAM)</u> .



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Object 745 ADDITION	<ul style="list-style-type: none"> ▪ Object 745 - DEPRECIATION EXPENSE INFRASTRUCTURE 	Object 745 will be added as an object code in FY 2020 to record depreciation expense on infrastructure.
Fund 548 REVISION	<ul style="list-style-type: none"> ▪ Fund 548 – Georgia Department of Human Resources 	Updated to Georgia Department of Human Services