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

Preferred Browser: Chrome for optimal results. 
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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.

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

A search can be made on:
- **CODE**
- **NAME** (A portion of the name is acceptable)
- **CLASSIFICATION**

<table>
<thead>
<tr>
<th>Classification Name</th>
<th>Sub Classification Name</th>
<th>Code</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>No records available.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**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**:

![Chart of Accounts](image)

<table>
<thead>
<tr>
<th>Classification Name</th>
<th>Sub Classification Name</th>
<th>Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Job Codes</td>
<td>Job Codes</td>
<td>610</td>
<td>Principal</td>
<td></td>
</tr>
<tr>
<td>Program</td>
<td>Regular Programs</td>
<td>1610</td>
<td>OUTDOOR CLASSROOMS</td>
<td></td>
</tr>
<tr>
<td>Program</td>
<td>Regular Programs</td>
<td>2610</td>
<td>SED - STATE TEACHER EDUCATION GRANT</td>
<td></td>
</tr>
<tr>
<td>Revenue Source</td>
<td>Other Items</td>
<td>6100</td>
<td>Capital Contributions</td>
<td></td>
</tr>
<tr>
<td>Object</td>
<td>Supplies</td>
<td>610</td>
<td>SUPPLIES</td>
<td></td>
</tr>
</tbody>
</table>
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’:

<table>
<thead>
<tr>
<th>Classification</th>
<th>Sub Classification</th>
<th>Code</th>
<th>Name</th>
<th>Description</th>
<th>Published</th>
</tr>
</thead>
<tbody>
<tr>
<td>Function</td>
<td>Function</td>
<td>1000</td>
<td></td>
<td>INSTRUCTION</td>
<td></td>
</tr>
<tr>
<td>Function</td>
<td>Function</td>
<td>2210</td>
<td></td>
<td>IMPROVEMENT OF INSTRUCTIONAL SERVICES</td>
<td>Yes</td>
</tr>
<tr>
<td>Function</td>
<td>Function</td>
<td>2213</td>
<td></td>
<td>INSTRUCTIONAL STAFF TRAINING</td>
<td>Yes</td>
</tr>
<tr>
<td>Job Codes</td>
<td>Job Codes</td>
<td>130</td>
<td></td>
<td>Instructional Specialist (P-8)</td>
<td>Yes</td>
</tr>
<tr>
<td>Job Codes</td>
<td>Job Codes</td>
<td>142</td>
<td></td>
<td>Related Vocational Instruction Teacher</td>
<td>Yes</td>
</tr>
<tr>
<td>Job Codes</td>
<td>Job Codes</td>
<td>156</td>
<td></td>
<td>Other Instructional Provider</td>
<td>Yes</td>
</tr>
</tbody>
</table>
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 displayed. 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 button detail for **Personal Services > Object 110 > View**:

This is an example of Object description ‘Personal Services’ expanded. Each object is detailed.
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’.

### Classifications

**Assets**: Include what is owned and other items not owned as of the date of the balance sheet but expected to become fully owned at some future date.

**Capital Assets**: The amount of budgeted and actual revenues as well as offsetting accounts which normally have debit balances.

**Liabilities**: Financial obligations of the LIA.

**Budget and Expenditure/Expense/Encumbrance Accounts**: Budgeted and actual amounts related to expenditures and encumbrances.

**Fund Equity and Other Credits**: These are accounts showing the excess of a fund’s assets over its liabilities. Portions of the fund balance may be reserved if there is a legally binding restriction, usually externally imposed, earmarking resources for a specific future used such as a reserve for bus replacement or as a reserve for encumbrances. In addition, there is a reservation of fund balance that denotes funds are not available for appropriation or expenditure and is applicable only to governmental fund types, such as a reserve for inventories or prepaid insurance. If portions of the fund balance are set aside for reasons other than those stated above, such “set aside” is not a reserve but a portion of the unreserved fund balance which has been “designated” for future use by management. Such designation would be part of account 0799, Fund Balance Unreserved - Undesignated.
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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>+</td>
<td>1000 INSTRUCTION</td>
<td></td>
</tr>
<tr>
<td>+</td>
<td>2100 PUPIL SERVICES</td>
<td></td>
</tr>
<tr>
<td>+</td>
<td>2210 IMPROVEMENT OF INSTRUCTION SERVICES</td>
<td></td>
</tr>
<tr>
<td>+</td>
<td>2213 INSTRUCTIONAL STAFF TRAINING</td>
<td></td>
</tr>
<tr>
<td>+</td>
<td>2220 EDUCATIONAL MEDIA SERVICES</td>
<td></td>
</tr>
<tr>
<td>+</td>
<td>2230 FEDERAL GRANT ADMINISTRATION</td>
<td></td>
</tr>
<tr>
<td>+</td>
<td>2300 GENERAL ADMINISTRATION</td>
<td></td>
</tr>
<tr>
<td>+</td>
<td>2400 SCHOOL ADMINISTRATION</td>
<td></td>
</tr>
</tbody>
</table>

Each Function code can expand by clicking the + to view the itemized Object Code details, descriptions, definitions, etc.

Click the ‘Description’ icon to receive the detailed description and definitions of the Funds, Functions, Objects, etc.
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.

![Chart of Accounts](image)

- A click on the Description icon for 'Principal' provides the Job Code description for Principal.
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.

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

Every search mechanism selected in the LUA Chart of Accounts can be exported to Excel.
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