



Georgia Department of Education Financial Review Division

Assisting Georgia schools with reporting and management of financial resources.

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

Preferred Browser:



for optimal results.

Prepared: July 2019



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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.

<https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/default.aspx>



Richard W

Offices & Divisions ▾ Programs & Initiatives ▾ Data & Reporting ▾ Learning & Curriculum ▾ State Board & Policy ▾ Finance &

Home → Finance and Business Operations → Financial Review

Financial Review

Financial Management of Georgia LUAS Manual

Preparing Basic Financial Statements

School System Financial Information

Financial Review

The Financial Review division was established for the purpose of reviewing financial records and accounting of local governing school boards and assisting local units of administration in training personnel in financial and budgetary accounting.

Financial Review is responsible for issuing and updating the chart of accounts utilized by local units of administration (LUAs) in reporting budget and financial data to the Georgia Department of Education.

Budget and Financial Data Reporting

- **LUA Chart of Accounts**
 - FY 2019 Changes to LUA - Chart of Accounts 6.30.18 FINAL.pdf
 - FY 2020 Changes to LUA - Chart of Accounts 3.1.19.pdf
- Financial Management for Georgia LUAS Manual
- School System Financial Reports
- School System Revenues/Expenditures
- Year End Closing Checklist_FY 2019.pdf
- Tips for Monthly - Closing (Checklist).pdf

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.

The screenshot shows the Georgia Department of Education (GaDOE) website. At the top left is the GaDOE logo. At the top right is a search bar with the text "Search this site..." and a magnifying glass icon. Below the search bar are social media icons for RSS, Instagram, YouTube, Twitter, and Facebook. To the right of the social media icons is the name "Richard Woods, Georgia's School Superintendent". Below this is a green navigation bar with the following menu items: "Offices & Divisions", "Programs & Initiatives", "Data & Reporting", "Learning & Curriculum", "State Board & Policy", "Finance & Operations", "Contact", and "Calendar". Below the navigation bar is the "Chart of Accounts" section. The "Chart of Accounts - Search" tab is highlighted in blue. Below the tab are three buttons: "Search", "Classification", and "Relationship". The "Search" button is circled in red. To the right of the buttons is a "Print" button. Below the buttons is a search form with the following fields: "Code:" with a text input containing "Search Code ex: 0111", "Classification:" with a dropdown menu set to "ALL", and "Name:" with a text input containing "Search Name". To the right of the "Name" input is a blue "Search" button. Below the search form is an "Export to Excel" button. Below the "Export to Excel" button is a table with the following columns: "Classification Name", "Sub Classification Name", "Code", "Name", and "Description". The table is currently empty and displays the message "No records available." at the bottom.

CHART OF ACCOUNTS

I. SEARCH Tab

The screenshot shows the GADOE website's 'Chart of Accounts - Search' page. At the top left is the GADOE logo. At the top right is a search bar and social media icons. Below the navigation menu, the 'Chart of Accounts' title is highlighted. The search interface includes three tabs: 'Search' (highlighted with a red box), 'Classification', and 'Relationship'. A yellow callout box with a red border lists search criteria: CODE, NAME (A portion of the name is acceptable), and CLASSIFICATON. Below this, there are input fields for 'Code:' (with a red circle around the label and an arrow pointing to the 'Search Code ex: 0111' field) and 'Name:' (with a red circle around the label and an arrow pointing to the 'Search Name' field). A 'Classification:' label (with a red circle around it and an arrow pointing to the dropdown menu) is also present. The dropdown menu is open, showing options: ALL, Revenue Source, Balance Sheet, Function, Funds, Object, and Program. A 'Search' button is to the right of the dropdown. Below the search fields is a table with columns: Classification Name, Sub Classification Name, Code, Name, and Description. The table currently displays 'No records available.' and an 'Export to Excel' button is visible on the right.

Search this site...

Richard Woods, Georgia's School Superintendent

Offices & Divisions ▾ Programs & Initiatives ▾ Data & Reporting ▾ Learning & Curriculum ▾ State Board & Policy ▾ Finance & Operations ▾ Contact ▾ Calendar ▾

Chart of Accounts

Chart Of Accounts - Search

Search Classification Relationship

A search can be made on:

- **CODE**
- **NAME** (A portion of the name is acceptable)
- **CLASSIFICATON**

Print

Chart of Accounts

Code: Search Code ex: 0111

Name: Search Name

Classification:

ALL

Search

Export to Excel

Classification Name	Sub Classification Name	Code	Name	Description
No records available.				

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

Code: Classification:

Name:

Classification Name	Sub Classification Name	Code	Name	Description
Job Codes	Job Codes	610	Principal	
Program	Regular Programs	1610	OUTDOOR CLASSROOMS	
Program	Regular Programs	2610	SED - STATE TEACHER EDUCATION GRANT	
Revenue Source	Other Items	6100	Capital Contributions	
Object	Supplies	610	SUPPLIES	

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'**:

Chart Of Accounts - Search

Search Classification Relationship

Print

Chart of Accounts

Code : Search Code ex: 0111 Classification: ALL

Name : Instruction Search

Export to Excel

Classification Name	Sub Classification Name	Code	Name	Description	Published
Function	Function	1000	INSTRUCTION		Yes
Function	Function	2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES		Yes
Function	Function	2213	INSTRUCTIONAL STAFF TRAINING		Yes
Job Codes	Job Codes	130	Instructional Specialist (P-8)		Yes
Job Codes	Job Codes	142	Related Vocational Instruction Teacher		Yes
Job Codes	Job Codes	156	Other Instructional Provider		Yes

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.

Chart Of Accounts - Search

Search Classification Relationship

Print

Chart of Accounts

Code : Search Code ex: 0111 Classification: ALL

Name : Search Name

Search

Export to Excel

Classification Name	Sub Classification Name	Code	Name	Description
No records available.				

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.

Chart Of Accounts - Classification

Search **Classification** Relationship

Print

Chart of Accounts

*Fiscal Year: 2020

*Classification: Select

Search

- Select
- Revenue Source
- Balance Sheet
- Function
- Funds
- Object
- Program

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).

Chart Of Accounts - Classification

Search **Classification** Relationship Print

Chart of Accounts

*Fiscal Year: 2020 *Classification: Object

+ Introduction: Export to Excel **Expand All**

Code	Name	Description
▶	Personal Services	
▶	Personal Services	
▶	Purchased Professional & Technical Services	
▶	Purchased Property Services	
▶	Other Purchased Services	
▶	Supplies	

Each code in the Classification categories can be further drilled down to view the details, descriptions, definitions, etc. related to each code, **OR** the ‘**Expand All**’ button will display all data related to each code number.

II. CLASSIFICATION Tab, continued – ‘Expand All’ and ‘View’

Chart Of Accounts - Classification

Search **Classification** Relationship Print

Chart of Accounts

*Fiscal Year: 2020 *Classification: Object

+ Introduction: Export to Excel Expand All

Code	Name	Description	
▼ Personal Services			
110	TEACHERS		View
111	SCHOOL BOARD MEMBERS SALARIES		View
112	PREKINDERGARTEN TEACHER		View
113	SUBSTITUTE/TEMPORARY EMPLOYEE		View
114	SUBSTITUTE/TEMPORARY EMPLOYEE		View

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

Below displays the **View** button detail for **Personal Services > Object 110 > View**:

Classification

Fiscal Year: **2020** Classification: **Object**

*Section: Personal Services - Salaries

*Code: 110

* Name: TEACHERS

* Description: The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.

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’.

Chart of Accounts

*Fiscal Year: 2020 *Classification: Balance Sheet

- Introduction:

CLASSIFICATION OF REVENUES AND OTHER FINANCING SOURCES

A listing of balance sheet accounts is presented below. Most of the accounts listed are used in the balance sheets illustrated in the annual financial statements included in the illustrative comprehensive annual financial report (CAFR) in Appendix D.

- **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:**
- **Budgeting and Revenue Accounts:** The amount of budgeted and actual revenues as well as offsetting accounts which normally have debit balances.
- **Liabilities:** Financial obligations of the LUA.
- **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 use 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.

Export to Excel Expand All

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**

Chart Of Accounts - Relationship

Search Classification **Relationship** Print

Chart of Accounts

*Fiscal Year: 2020 *Relationship: Select

Export to Excel Expand All

Code	Name	Description
No records Available.		

Function - Object
Function - Program
Funds - Program
Object - Sub Object
Object - Job Codes

III. RELATIONSHIP Tab, continued

Below is an example of the data derived from 'Function – Object' selection.

Chart of Accounts

*Fiscal Year: 2020 *Relationship: Function - Object

Function Export to Excel Expand All

	Code	Name	Description	
+	1000	INSTRUCTION		
+	2100	PUPIL SERVICES		
+	2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES		
+	2213	INSTRUCTIONAL STAFF TRAINING		
+	2220	EDUCATIONAL MEDIA SERVICES		
+	2230	FEDERAL GRANT ADMINISTRATION		
+	2300	GENERAL ADMINISTRATION		
+	2400	SCHOOL ADMINISTRATION		
+				

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

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

Chart Of Accounts - Relationship

Search Classification **Relationship** Print

Chart of Accounts

*Fiscal Year: 2020 *Relationship: Function - Object

Function Export to Excel Expand All 

Code	Name	Description
<input type="text" value="22"/>	<input type="text"/>	<input type="text"/>
+ 2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES	
+ 2213	INSTRUCTIONAL STAFF TRAINING	
+ 2220	EDUCATIONAL MEDIA SERVICES	
+ 2230	FEDERAL GRANT ADMINISTRATION	

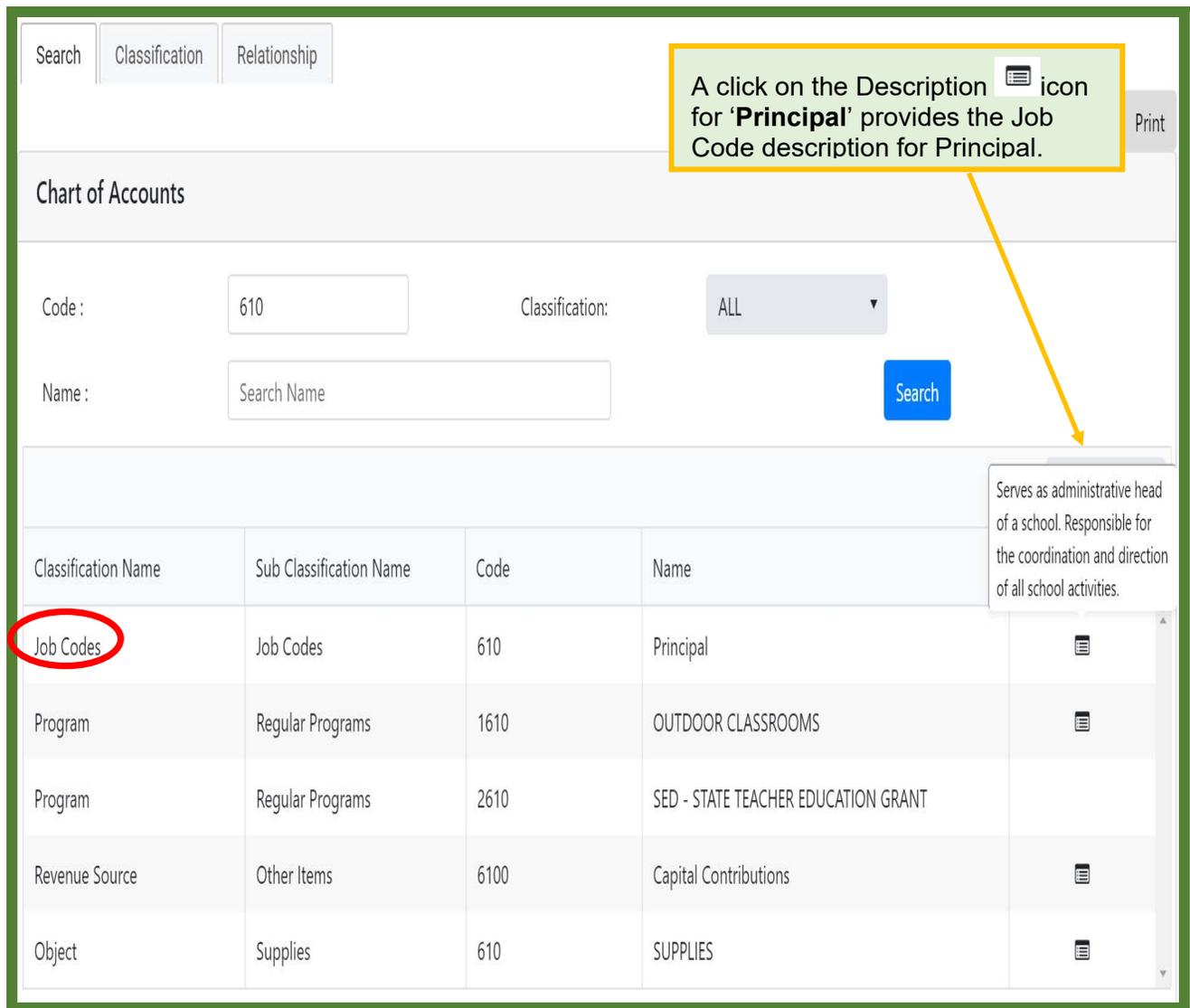
In this example, a filter is made on all functions that contain the numbers '22'.

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.



Search Classification Relationship

Chart of Accounts

Code : 610 Classification: ALL

Name : Search Name Search

Classification Name	Sub Classification Name	Code	Name	
Job Codes	Job Codes	610	Principal	
Program	Regular Programs	1610	OUTDOOR CLASSROOMS	
Program	Regular Programs	2610	SED - STATE TEACHER EDUCATION GRANT	
Revenue Source	Other Items	6100	Capital Contributions	
Object	Supplies	610	SUPPLIES	

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 [Export to Excel](#).

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

The screenshot shows the 'Chart of Accounts' interface with the 'Classification' tab selected. The 'Fiscal Year' is set to 2020 and the 'Classification' is set to 'Revenue Source'. A red box highlights the 'Export to Excel' button. A yellow callout box with a purple border contains the text: 'Every search mechanism selected in the LUA Chart of Accounts can be exported to Excel.'

Code	Name	Description
Local Sources		
110	AD VALOREM TAXES	Tangible and intangible taxes received for school purposes by a city or county, based on mileage rate established by the local board.
1120	LOCAL OPTION SALES TAX	Taxes assessed by a unit other than a LUA upon the sales and consumption of goods and services.
1121	Other Sales Taxes	Other Sales Taxes - Real Estate Transfer Taxes (RETT) and Intangible Recording Taxes. The RETT no longer a requirement to prorate these taxes between the General Fund and the Debt Service Funds. Intangible Recording Taxes have t
1130	SPECIAL PURPOSE LOCAL OPTION SALES TAX	
1170	APPROPRIATION FROM CITY OR COUNTY	Revenue received by a city or county government and transferred to the LUA.
1180	Forest Land Protection Tax Revenue	The GEORGIA FOREST LAND PROTECTION ACT OF 2008 (O.C.G.A. 49-5-7.7) provides for an ad valorem tax exemption for property primarily used for the good faith subsistence or commercial production of trees, timber, or other wood an
1190	OTHER TAXES	Other forms of taxes collected by a city or county government and transferred to the LUA, including railroad car taxes and in lieu of taxes money received from the TVA through the Georgia Department of Revenue. There is no longer a requi
1191	Title Ad Valorem Tax (TAVT)	Title Ad Valorem Tax - replacement of the Birthday Tax on Vehicles
1192	Ad Valorem Taxes Contra Account for Tax Collector	Ad Valorem Taxes Contra Account for Tax Collection Fee
1199	Charter Commission Local Revenue	The prorata share of the local revenue being distributed to Charter Commission LEAs.
1210	Concession Sales	Sales
1215	Club Dues and Fees	Dues and Fees for Club accounts
1220	Donations	Miscellaneous donations
1225	Fundraising/Misc. Sales	Fund raising and miscellaneous sales for principal accounts.
1230	Gate Receipts	Gate receipts
1310	TUITION FROM INDIVIDUALS	
1320	TUITION FROM OTHER GEORGIA LUAs	
1330	TUITION FROM LUAs OUTSIDE GEORGIA	
1340	TUITION FROM OTHER SOURCES	
1350	SUMMER SCHOOL TUITION	
1400	Transportation Fees	Revenue from individuals, welfare agencies, private sources, or other school districts and government sources for transporting students to and from schools and school activities
1500	Investment Income	Interest or dividends earned on investments or deposits. Also included are gains/losses realized from changes in the fair value of investments. GASBS Statement 31 requires that all investment income, including changes in fair value of inv
1611	STUDENT SALES - BREAKFAST AND LUNCH PR	Funds received from students daily, weekly, or monthly for paid and reduced price meals.
1612	Student Sales - Breakfast Programs	Funds received from students daily, weekly, or monthly for paid and reduced price breakfast meals.
1613	Student Sales - Snack Programs	Funds received from students daily, weekly, or monthly for paid and reduced price Snacks.
1614	Student Sales - Special Milk	Funds received from students daily, weekly, or monthly for paid and reduced price Special Milk program.
1621	SUPPLEMENTAL SALES - BREAKFAST AND LUN	Funds received from students and adults for food sold a la carte.
1622	ADULT SALES - BREAKFAST AND LUNCH PROG	Funds received from adults for meals.
1623	CONTRACTED SALES - BREAKFAST AND LUNCH	Fund received for meals sold under contract to a separate entity.
1700	STUDENT ACTIVITIES - CENTRALIZED	Revenue from school sponsored activities which are recorded in the central accounting records. This revenue could include gate receipts, bookstore sales, student membership dues and fees, and other student activity income.
1800	COMMUNITY SERVICE ACTIVITIES	Revenue from community service activities operated by an LUA. For example, fees from swimming pools, child care programs, and recreation programs.
1910	Rental of Property	Revenue from the rental of either real or personal property owned by the school district.
1920	CONTRIBUTIONS FROM PRIVATE SOURCES	Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
1930	GAIN (LOSS) ON SALE OF FIXED ASSETS (PROP	The amount of revenue over the book value of the fixed assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value [book value].
1940	Textbook Sales	Revenue from the sale of used textbooks.
1950	SERVICES PROVIDED OTHER LUAs OR OTHER	Revenue from services provided other than for tuition and student transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting and guidance. This account also includes revenue fr
1960	COST OF SALES (Contra to account 1950)	Cost of goods purchased for resale.
1970	Operating Revenues	Funds received for goods and services provided within the LUA or other user fees generated through an Internal Service or Enterprise Fund. Examples are sales and user charges for central warehousing and purchasing, central data proc
1985	STUDENT SUPPLY FEES	Revenue from students for supplies.
1990	FEDERAL INDIRECT COST REIMBURSEMENT	Reimbursement from federal programs with an approved indirect cost rate. The offsetting expenditure will be recorded in the appropriate funds in account 2300-880.
1995	OTHER LOCAL REVENUES	Revenue from local sources not otherwise classified.
State Sources		
3120	TOTAL QUALITY BASIC EDUCATION FROM LLA E	Total QBE Program grant amounts, including Local Fair Share (except categorical grants). The net of accounts 3120, 3122, 3124, 3125 and 3140 will equal QBE state revenue. Revenue source code 3120 is further identified as revenue for the
3122	QBE ALLOTMENT (OPERATING COSTS)	Revenue identified as the operating cost portion of QBE program allotments.
3124	QBE Contra Account - Austerity Reduction	Debit entry for Austerity reduction
3125	TOTAL STATE CATEGORICAL GRANTS	Total QBE categorical grants, including Transportation, Middle School Incentive, Special Instructional Assistance, Sparsity, etc.



Georgia Department of Education

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