

**Georgia Department of Education
FY21 Title I Chart of Accounts**

Object Codes	1000 Inst.	2100 Pupil Services	2210 Imp. of Inst. Services	2213 Inst. Staff Training	2220 Educ. Media Services	2230 General Admin.	2300 Audit Cost Indirect Cost	2400 School Admin.	2600 Maint.. & Operations of Plant Services	2700 Student Trans. Services	2900 Other Support Services	3100 School Nutrition Program
110 Teachers	X											
112 PreK Teacher/ Aid	X											
113 Substitute for Certified Employee	X		X	X								
114 Substitute for Non-certified/ Classified Employees	X		X	X								
115 Extended Day Teachers	X											
116 Professional Dev. Stipends			X	X								
117 Extended Year	X											
130 Principal								X-Summer School-Off Contract				
131 Asst. Principal								X-Summer School-Off Contract				
140 Aides, Para	X	X										
141 Salary of Secretarial Staff								X-Summer School-Off Contract				
142 Clerical	X	X	X	X		X		X-Summer School-Off Contract				
161 Technology Specialist (Instructional)	X		X									
163 School Nurse / SpEd Nurse		X –School/ Summer School										
165 Librarian/Media Specialist					X-Summer School							
177 Family Services, Parent Coordinator		X-Parent Involvement Coordinator										
180 Bus Drivers										X		
181 Maint., Mechanic, Trans. Security, OT									X-Security Officer Saturday School, Summer School	X		
186 Custodial Personnel									X-After School, Summer School			

**Georgia Department of Education
FY21 Title I Chart of Accounts**

Object Codes	1000 Inst.	2100 Pupil Services	2210 Imp. of Inst. Services	2213 Inst. Staff Training	2220 Educ. Media Services	2230 General Admin.	2300 Audit Cost Indirect Cost	2400 School Admin.	2600 Maint.. & Operations of Plant Services	2700 Student Trans. Services	2900 Other Support Services	3100 School Nutrition Program
190 Other Management Personnel			X	X		X-Title I Director				X-Saturday School		
191 Other Administrative Personnel		X-Attendance	X-Academic Coach	X-Instructional Coach		X-Homeless Liaison						
199 Other Salaries and Compensation	X-Tutoring by Employees	X-Child Care by Employees		X								
200 All Benefits Combined	X	X	X	X	X	X		X	X	X		
210 State Health Insurance	X	X	X	X	X	X		X	X	X		
220 FICA	X	X	X	X	X	X		X	X	X		
230 Teachers Retirement System	X	X	X	X	X	X		X	X	X		
240 Employees Retirement System		X							X	X		
250 Unemployment Compensation	X	X	X	X	X	X		X	X	X		
260 Worker's Compensation	X	X	X	X	X	X		X	X	X		
280 Benefits in Lieu of Social Security	X	X	X	X	X	X		X	X	X		
290 Other Employee Benefits	X	X	X	X	X	X		X	X	X		
291 Dental Insurance	X	X	X	X	X	X		X	X	X		
292 Life Insurance	X	X	X	X	X	X		X	X	X		
293 Alternate Retirement	X	X	X	X	X	X		X	X	X		
300 Purchased Professional /Tech. Services	X-Contracted Tutoring -Non-employee	X	X	X		X	X-Audit Cost	X	X	X-Summer School, After School		
321 Contracted Services Teachers	X-Charter Only		X-LEA Charters Only									
324 Contracted Services Technology Specialist	X		X	X								
330 Contracted Services-Nursing Services		X -School/ Summer School										

**Georgia Department of Education
FY21 Title I Chart of Accounts**

Object Codes	1000 Inst.	2100 Pupil Services	2210 Imp. of Inst. Services	2213 Inst. Staff Training	2220 Educ. Media Services	2230 General Admin.	2300 Audit Cost Indirect Cost	2400 School Admin.	2600 Maint.. & Operations of Plant Services	2700 Student Trans. Services	2900 Other Support Services	3100 School Nutrition Program
430 Repair, Maint. Services (not directly provided by school district personnel)	X	X				X						
432 Repair and Maint.- Tech Related-(not directly provided by school district personnel) Hardware/ maintenance agreement for already purchased software	X	X	X	X		X						
441 Rental of Land, Buildings			X	X					X-Rental of Portables			
442 Rental of Equipment and Vehicles	X	X	X	X		X						
443 Rental of Computer Equipment	X	X	X	X		X						
519 Student Transportation Purchased from Other Sources										X		
530 Communication, Telecommunications	X	X (Parent Notification Letters)	X	X		X						
532 Software Leased (not owned) by the District (i.e. Web-based)	X	X	X	X		X						
580 Travel Emp./ School Board as Emp.	X	X	X	X		X						
594 Payments to Charter Schools	X											
595 Other Purchased Services	X	X-Child Care by Non-employee	X	X						X		
610 Supplies	X	X-Supplies, Food Purchased at Grocery Store	X	X		X						
611 Supplies Technology Related	X	X	X	X		X						
612 Computer Software-Owned by the District	X	X	X	X		X						

**Georgia Department of Education
FY21 Title I Chart of Accounts**

Object Codes	1000 Inst.	2100 Pupil Services	2210 Imp. of Inst. Services	2213 Inst. Staff Training	2220 Educ. Media Services	2230 General Admin.	2300 Audit Cost Indirect Cost	2400 School Admin.	2600 Maint.. & Operations of Plant Services	2700 Student Trans. Services	2900 Other Support Services	3100 School Nutrition Program
615 Expendable Equip. (calculators, VCRs, DVD players, ipads, tablets, Nooks, e-readers, Kindles, document cameras digital cameras/ timers, keyboards, printers, flash drives)	X	X	X	X		X					X	
616 Expendable Computer Equip <\$5000 (computers, laptops, word processors, mimeo pads, printers, scanners, smartboards/ interactive white boards, mobile charging carts, mobile cart stands iTune apps, speakers, label makers, buzzer systems, disk drives)	X	X	X	X		X					X	
620 Energy										X		
630 Purchased Food												X
642 Books (other than textbooks), Periodicals & ebooks	X	X	X	X		X					X	
730 Purchase of Equip (Non-bus/Computer >\$5000 per unit)	X-GaDOE Approval Required	X-GaDOE Approval Required				X-GaDOE Approval Required						
734 Purchase/Lease Purchase of Buses	X-GaDOE Approval Required											
810 Registration Fees		X	X	X		X						
880 Fed. Indirect Cost Charges							X					
881 Schoolwide Allocations	X											

**Georgia Department of Education
FY21 Title I Chart of Accounts**

Object Codes	1000 Inst.	2100 Pupil Services	2210 Imp. of Inst. Services	2213 Inst. Staff Training	2220 Educ. Media Services	2230 General Admin.	2300 Audit Cost Indirect Cost	2400 School Admin.	2600 Maint.. & Operations of Plant Services	2700 Student Trans. Services	2900 Other Support Services	3100 School Nutrition Program
882 Federal Administrative Consolidation Program (used to allocate costs to/from participating federal grants into the Administrative Consolidation Program within Fund 400)						X						
890 Other Expenditures			X- Reimbursement for College Courses	X								