



## FY13 21<sup>st</sup> CCLC APPROVED CHART OF ACCOUNTS

### 1000 INSTRUCTION

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

#### Object Codes to Be Used With Function Code 1000

- 110 Teacher salaries (Certified Teachers)
- 140 Para Professionals & Aides Salaries (Non-Certified Teachers)
- 200 Employee Benefits (FICA, Medicare, TRS, Etc.)
- 300 Contracted Special Instructors (Jazzercise, Dance, Karate, etc.)
- 610 Supplies (paper, etc.)
- 611 Supplies – Technology (computer supplies)
- 612 Computer Software
- 615 Expendable Equipment (items costing less than \$5000)
- 616 Expendable Computer Equipment (items costing less than \$5000)
- 641 Textbooks
- 642 Books and Periodicals

### 2100 PUPIL SERVICES

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

#### Object Codes to Be Used with 2100

- 145 Interpreter (hearing impaired and language)
- 163 Nurse
- 174 School Psychologist
- 177 Family Services/Parent Coordinator
- 191 Site Coordinators



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## Georgia Department of Education FY13 21<sup>st</sup> CCLC Approved Chart of Accounts

- 200 Employee Benefits
- 300 Contracted Services (Counselors, Family Coordinator, etc.)
- 520 Student Liability Insurance
- 530 Communication
- 580 Travel
- 610 Supplies
- 611 Supplies (Technology related)
- 612 Computer Software
- 615 Expendable Equipment
- 616 Expendable Computer Equipment
- 641 Textbooks
- 642 Books and Periodicals
- 810 Field Trip Admission Fees

### **2210 IMPROVEMENT OF INSTRUCTIONAL SERVICES**

Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.

#### Object Codes to Be Used with 2210

- 113 Substitutes (Certified)
- 114 Substitutes (Non-Certified)
- 116 Professional Development Stipends
- 199 Other Salaries and Compensation
- 200 Benefits
- 300 Contracted Services (Group putting on training)
- 580 Travel to and from training
- 610 Supplies
- 810 Registration Fees for Workshops



## **2220 EDUCATIONAL MEDIA SERVICES**

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

### Object Codes to Be Used with 2220

- 165 Media Specialist
- 200 Benefits
- 610 Supplies

## **2230 GENERAL ADMINISTRATION**

Activities concerned with establishing and administering policy for operating a grant program. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also, recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate superintendent having overall administrative responsibility.

### Object Codes to Be Used with 2230

- 142 Clerical Staff (e.g. data person)
- 190 Program Director
- 200 Benefits
- 300 Contracting Services, External Auditors
- 332 Fingerprinting, national criminal background checks
- 444 Other Rentals (Copier Lease)
- 520 Surety Bonds (Non-LEAs)
- 530 Communication
- 580 Travel (during the course of day to day activities)
- 610 Supplies (paper, etc.)
- 611 Supplies (technology related)
- 612 Computer Software
- 615 Expendable Equipment (e.g. desk)
- 616 Expendable Computer Equipment
- 642 Books (e.g. Reference books on afterschool programs)
- 810 Registration Fees
- 880 Federal Indirect Cost Charges



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### **2500 SUPPORT SERVICES - BUSINESS**

Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

#### Object Codes to Be Used with 2500

- 142 Clerical Staff
- 148 Accountant
- 200 Benefits
- 300 Contractors (e.g. CPA firms for Non-LEAs)
- 580 Travel (GaDOE Training)

### **2600 MAINTENANCE AND OPERATION OF PLANT SERVICES**

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

#### Object Codes to Be Used with 2600

- 186 Custodial Personnel
- 200 Benefits
- 300 Contractors
- 430 Repair and Maintenance
- 441 Rent
- 520 Insurance (Property)
- 620 Utilities (allocated)



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### **2700 STUDENT TRANSPORTATION SERVICE**

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

#### Object Codes to Be Used with 2700:

- 180 Bus Drivers
- 191 Transportation Administrator
- 200 Benefits
- 300 Contractors
- 430 Repair and Maintenance (Allocated)
- 511 Student Transportation Purchased from another LEA within the State
- 519 Non-school forms of transportation
- 520 Insurance
- 595 LEA transportation
- 620 Mileage

### **2900 OTHER SUPPORT SERVICES**

All other support services not properly classified elsewhere in the 2000 series.

#### Object Codes to Be Used with 2900

- 300 Program Evaluator
- 810 Dues and Fees (membership fees in professional service organizations that pertain to the 21<sup>st</sup> CCLC program)