



**Dr. John D. Barge, State School Superintendent**  
*"Making Education Work for All Georgians"*

## **FY12 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
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 the LUA. 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, or assistant 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

## **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)

## **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 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)