

Chart of Accounts

Code	Description	Fiscal Year: 2016
Revenue Source		
Local Sources		
1110	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 been recorded in Source 1110 in the past, but it is more properly classified as a sales tax.	
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. 48-5-7.7) 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 and wood fiber products and excludes the entire value of any residence located on the property.	
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 requirement to prorate these taxes between the General Fund and the Debt Service Funds.	
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 Collection Fee	
	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.	

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Code	Description	Fiscal Year: 2016
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, privates 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 investments, be reported as revenue in the operating statement. The changes in fair value for the Georgia Extended Asset Pool would be recorded here.	
1611	STUDENT SALES - BREAKFAST AND LUNCH PROGRAMS 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 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 LUNCH PROGRAMS Funds received from students and adults for food sold a la carte.	
1622	ADULT SALES - BREAKFAST AND LUNCH PROGRAMS Funds received from adults for meals.	
1623	CONTRACTED SALES - BREAKFAST AND LUNCH PROGRAMS 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	

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	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 (PROPRIETARY FUND TYPES ONLY) 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 GOVERNMENTAL UNITS 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 from sales to LUAs.	
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 processing, and central and duplication operations.	
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 FORMULA EARNINGS (STATE AND LOCAL FUNDS) 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 salary portion of QBE program allotments.	
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.	
3140	QBE CONTRA ACCOUNT (DEBIT) Debit entry for total QBE program grant local fair share only.	

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Code	Description	Fiscal Year: 2016
3200	EQUALIZATION (PARITY) Revenue to equalize local monies raised per student statewide.	
3300	GRANTS FROM K-12 LOTTERY Amounts received to fund programs supported by lottery proceeds.	
3400	GRANTS FROM PRE-K LOTTERY Amounts received to fund programs supported by lottery proceeds.	
3510	SCHOOL NUTRITION SERVICE GRANTS (STATE FUNDS ONLY) State School Nutrition Service Program grants. (Federal grants are recorded in 4510 and 4511)	
3600	CAPITAL OUTLAY GRANTS Entitlement for acquisition, construction, and improvement of educational facilities. Georgia State Finance and Investment Commission (GSFIC) grants are reported in this account.	
3800	OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION Other grants from the GA DOE not classified elsewhere.	
3911	On Behalf Payments - Health Insurance Payments made by a state to the Department of Community Health for the benefit of the school district employees. Fund 100 only.	
3912	On Behalf Payments - Teachers Retirement Payments made by a state to the Teachers Retirement System for the benefit of the school district employees. Fund 100 only.	
3913	On Behalf Payments - Public School Employees Retirement Payments made by a state to the Public School Employees Retirement System for the benefit of the school district employees. Fund 100 only.	
3995	FUNDS FROM OTHER STATE AGENCIES Revenues from state agencies other than GA DOE.	
Federal Sources		
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT Grants received directly from agencies of the federal government, such as the Department of Agriculture, Energy, Defense or Education.	
4510	CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST PROGRAM) Federal Child Nutrition Program grants, including student lunch reimbursements. (State grant is recorded in 3510).	
4511	CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS-BREAKFAST PROGRAM) Federal Child Nutrition Program grants received from GDOE only. (State grant is recorded in 3510).	
4512	CHILD AND ADULT CARE FOOD PROGRAM (CACFP) FEDERAL GRANTS Federal funds received from the Office of School Readiness for the Child and Adult Care Food Program.	
4513	FEDERAL REIMBURSEMENT FOR AFTER-SCHOOL SNACKS	
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION Federal grants received through GDOE not classified elsewhere.	

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Code	Description	Fiscal Year: 2016
4521	Other Federal Grants Through the Georgia Department of Education - ARRA ARRA grants through GADOE	
4530	ALL OTHER FEDERAL GRANTS Federal grants received from sources other than the federal government or the GDOE. Included might be grants from a state agency, such as Department of Human Resources or from a fiscal agent handling grants for a federal agency.	
4531	Other Federal Grants - ARRA Federal grants received from sources other than the federal government or the GDOE. Included might be grants from a state agency, such as Department of Human Resources or from a fiscal agent handling grants for a federal agency	
4820	IMPACT AID - MAINTENANCE AND OPERATION (PL 81-874) School assistance in federally affected areas - M & O.	
4821	Emergency Impact Aid Funds to assist school districts and schools in meeting the educational needs of students displaced by Hurricanes Katrina and Rita	
4822	ARRA - Impact Aid Construction Funds Only to be used for Impact Aid Construction Funds received directly by the district	
4830	REVENUE IN LIEU OF TAXES Commitments or payments made from general revenues by the federal government to the LUA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LUA on the same basis as privately owned property or other tax base.	
4900	REVENUES ATTRIBUTABLE TO USDA COMMODITIES Revenue recorded to represent the value of USDA foods received.	
4995	Revenue from federal sources not otherwise classified Revenue from other federal sources not otherwise classified.	
Other Financing Sources		
5100	Issuance of Bonds Capital Projects Fund receipts from the sale of general obligation bonds recorded at the face amount of the bonds (par value).	
5120	Premium or Discount on Issuance of Bonds Proceeds from that portion of the sales price of bonds in excess of or below their par value. The premium or discount represents and adjustment of the interest rate and will be amortized using the expense account 834 or revenue account 6200.	
5130	Accrued Interest on Issuance of Bonds Proceeds from that portion of the sales price of bonds that is for accrued interest. Often bonds are not sold on face date (usually the first of the month) of the bonds. The buyer must purchase the interest and this is called the Accrued Interest.	
5200	OPERATING TRANSFERS FROM OTHER FUNDS Amounts transferred from another fund. The offsetting transaction will be recorded in 5000-930 in the fund from which the transfer is made.	
5300	SALE OR COMPENSATION FOR LOSS OF FIXED ASSETS Only proceeds from the sale of school property or compensation for the loss of fixed assets. Proceeds from sales other than land, buildings, and equipment should be recorded in account 1995.	

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Code	Description	Fiscal Year: 2016
5500	Capital Lease Proceeds Proceeds from capital leases. Used in preparing financial statements in accordance with GASBS 34.	
5600	Other Long Term Debt Proceeds Proceeds from other long-term debt instruments not captured in the preceding codes (e.g. certificates of obligations, certificates of participations, Installment Sales Agreements).	
5994	Local Charter Revenue Received From School District Revenue received by a local, start-up charter school from the parent school district. Fund 599 only. Revenue amount will offset the expenditures recorded by the school district to expenditure object code 594 for the payments to the charter schools. Effective FY 2016.	
5995	OTHER SOURCE Any other source of funds not otherwise classified elsewhere.	
Other Items		
6100	Capital Contributions Capital Assets acquired as the result of a donation or bequest of an individual, estate, other government, a corporation or an affiliate organization.	
6200	Amortization of Premium on Issuance of Bonds Credit entries associated with amortization of debt premiums in connection with the issuance of debt. The account is used in Proprietary and Fiduciary funds only.	
6300	Special Items Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. These include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution.	
6400	Extraordinary Items Used to classify special items in accordance with GASB Statement 34. Included are transactions or events that are outside the control of the school district administration that are both unusual in nature and infrequent in occurrence. These include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane or hail storm; insurance proceeds to cover the costs related to an environmental disaster; or large bequest to a small government by a private citizen.	