



Local School Accounting & Internal Compliance

Chart of Accounts

User Guide for Forsyth County Employees

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REVISION CHART

The following chart lists the revisions made to this document. Use this to describe the changes or additions made to the document each time it is re-published (draft or final). The description should summarize the changes as possible.

Date	Published By	Revision Notes
7/01/2021	Financial Analysis & Training	Local School Accounting (LSA) Initial Draft Release. Adapted from Cobb County.
8/13/2021	FCS Finance	Removed 5123, Clarified Transfers to County Payroll Account, modified 8201 County Reimbursements, added 5201, 5202, 5203, 5204, 5205, 6192, 6193, 6194, 7429, 7431, 7432, 7603, 7702, 7703, 7704, 7705, 8317, 8318, 8319, 8320
10/7/2021	FCS Finance	Added 6195, 6196
10/15/2021	FCS Finance	Added 6197, 7803
10/28/2021	FCS Finance	Added 7850, 8321
02/07/22	FCS Finance	Added 4020, 5206, 7418, 7803, 8322
05/12/22	FCS Finance	Added 7430, Renamed 5009, 7603, Clarified disbursements from Summer School Account
6/22/22	FCS Finance	Added 6198, 6199
7/26/22	FCS Finance	Added 8035, 8036, 6200 – 6210, and another page for clubs
08/26/22	FCS Finance	Added 4021, 4208, 5207, 6211 - 6243, 7107, 7108, 7109, 7302, 7804, 7805, 8037, 8323, 8324
11/03/22	FCS Finance	Added 4022-4026, 5009-5011, 6005-6013, 6244-6266, 7005, 7433-7434, 8038-8046, 8325

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Chart of Accounts

The Chart of Accounts is a standardized list of accounts, maintained by the Local School Finance Department, created to define the accounting and financial reporting of the local school's programs and activities. The Chart of Accounts is designed to provide school management with a comprehensive account structure for their internal financial reporting as well as reporting to the Financial Services Division.

The Chart of Accounts includes a comprehensive list of accounts for all school levels. Depending upon the nature of each individual school's programs and activities, certain account ranges may not be deemed applicable to an individual school. A complete chart of accounts is maintained by the Forsyth County Schools Finance Department.

The Chart of Accounts includes an Account Range and Account Description. It also provides the specific details concerning allowable receipts, disbursements and transfers for individual accounts in accordance with, and in some cases references to, Forsyth County School District (FCSD) Policies and Procedures.

It may be necessary for some accounts to have deficit balances while awaiting collections or reimbursements.

Transfers

A transfer is an internal bookkeeping transaction whereby money is moved from one account to another. Transfers between accounts must be in accordance with allowable receipts and disbursements per the Chart of Accounts.

Transfers to cover specific disbursements should be made at the time of the disbursement.

Transfers for donations received must be transferred upon receipt to the account designated by donor or Principal's Discretion if not designated by donor. Donation accounts must maintain a zero balance.

All transfers made from Class or Club Accounts to any other account must be documented on a Forsyth County School Request for Activity Transfer Form and filed with the school's annual financial records. The class or club sponsor and the Principal should approve the transfer of funds from the specified account.

Credit Cards

Throughout the Chart of Accounts, designated credit card accounts are identified in **BLUE**. These accounts are used for daily school activity accounting and for the processing and systematic posting of credit card payments through MyPaymentsPlus (MPP). Transfers to other accounts moving the credit card revenue to the appropriate account will need to occur routinely.

Cashless Transactions

When a Principal or local school department makes an internal school purchase a cashless transaction will need to be posted in activity accounting. Examples of internal school purchases include, but are not limited to, school purchases from an approved fundraiser or purchases from one department to another. The cashless transaction is posted in activity accounting by transferring funds from one student activity account to another.

All cashless transactions resulting in transfers between student activity accounts must be approved by the Principal and documented on Forsyth County School Request for Activity Transfer Form.

Chart of Accounts Reference Guide

Account Range	Account Description	Receipts	Disbursements
Field Trip & Activity Accounts			
Main FT/ACT Accounts			
1000	ES Main FT/ACT Account	<ul style="list-style-type: none">Collections or refunds after FT/ACT Account is closed.Transfers of balances from FT/ACT accounts after all FT/ACT expenses have been paid.Transfers from other accounts.	<ul style="list-style-type: none">Payments to vendors for FT/ACT expenses after the FT/ACT account has been closed.Refunds and reimbursements.Transfers to FT/ACT accounts to cover deficit balances of FT/ACT.Transfers to County Payroll Expense.Transfers to Contract Labor.
2000	MS Main FT/ACT Account		
3000	HS Main FT/ACT Account		
Grade Level & Multi-Grade FT/ACT Accounts			
The use of sub-accounts for internal tracking of specific FT/ACT is allowed.			
See Below		<ul style="list-style-type: none">Collections to cover the cost of the FT/ACT including, but not limited to, the cost of admission tickets, meals, T-shirts, transportation (including tips) and substitute teachers for FT/ACT.Collections for activities including classroom activities.Refunds or reimbursements.Transfers from Main FT/ACT account to cover deficit balances of FT/ACT.Transfers from other accounts.	<ul style="list-style-type: none">Payments for tickets, meals, transportation (including tips) and other specific trip expenses.Refunds.Reimbursements to chaperones traveling on student field trips for expenses incurred.Transfers to FT/ACT accounts within the same grade level.Transfers to County Payroll Expense.Transfers to Contract Labor.Transfers to other accounts as designated by donor or to Principal's Discretion if not designated by donor.Transfers of balance in FT/ACT account to Main FT/ACT account after all expenses have been paid at the end of the fiscal year.

ELEMENTARY SCHOOL			MIDDLE SCHOOL			HIGH SCHOOL	
Account	Account Description		Account	Account Description		Account	Account Description
1001	KINDERGARTEN		2001	6TH GRADE		3001	9TH GRADE
1100	1ST GRADE		2100	7TH GRADE		3100	10TH GRADE
1200	2ND GRADE		2200	8TH GRADE		3200	11TH GRADE
1300	3RD GRADE		2900	MS MULTI-GRADE		3300	12TH GRADE
1400	4TH GRADE					3900	HS MULTI-GRADE
1500	5TH GRADE						
1600	PRE-K						
1900	ES MULTI-GR FT/ACT						

Account Range	Account Description	Receipts	Disbursements
Instructional Classroom Accounts			
4000	INSTRUCTIONAL	<ul style="list-style-type: none">Collection of funds related to the Instructional Classroom account.Refunds or rebates.Reimbursements received from other agencies.Transfers from other accounts.	<ul style="list-style-type: none">Payments to vendors for expenses related to the Instructional Classroom account.Refunds.Transfers to County Payroll Expense.Transfers to Inventoried Property.Transfers to Contract LaborTransfers to other FT/ACT Accounts for expenditures related to the Instructional Classroom account.Transfers to other accounts for expenditures related to the Instructional Classroom account.
4001	Inst: Art		
4002	Inst: Band		
4003	Inst: Chorus		
4004	Inst: Drama		
4005	Inst: Driver’s Ed		
4006	Inst: Environmental Science		
4007	Inst: ESOL		
4008	Inst: Foreign Language		
4009	Inst: Gifted		
4010	Inst: Language Arts		
4011	Inst: Literacy		
4012	Inst: Math		
4013	Inst: Music		
4014	Inst: Orchestra		
4015	Inst: Physical Education		
4016	Inst: Science		
4017	Inst: Social Studies		
4018	Inst: Special Ed		
4019	Inst: Speech		
4020	Inst: DLI		
4021	Inst: Journalism		
4022	Inst: Weight Training		
4023	Inst: Wellness		
4024	Inst: Humanities Academy		
4025	Inst: STEM Academy		
4026	Inst: Central Film Academy		

Account Range	Account Description	Receipts	Disbursements
Instructional – Special Use Accounts			
4100	AGENDAS/PLANNERS	<ul style="list-style-type: none"> Collections from students for the purchase or replacement of agendas, planners or workbooks. 	<ul style="list-style-type: none"> Payments to purchase or replace agendas, planners or workbooks for student use.
4101	LOST/DAMAGED TEXTBOOKS		
4102	WORKBOOKS		
		<ul style="list-style-type: none"> Collections from students for lost or damaged textbooks and workbooks provided by FCS Refunds or reimbursements. Transfers from Textbook Deposits for books on loan that are not returned. Transfers from other accounts. 	<ul style="list-style-type: none"> Refunds. Transfers to other accounts to benefit the Instructional program. Transfers to Office/Admin Supplies to pay for envelopes used to mail student report cards. Transfers to Postage/Mailing to pay for postage used to mail student report cards. Transfers to Student Recognition.
Instructional – Test Accounts			
4200	TESTS	<ul style="list-style-type: none"> Collection of fees from students to cover the cost and administration of tests. Refunds or reimbursements. Rebates. Transfers from other accounts. 	<ul style="list-style-type: none"> Payments for costs of tests and administration of tests. Payments in accordance with rebate letter. Refunds. Transfers to Contract Labor. Transfers to County Payroll Expense.
4201	TEST: AP		
4202	Test: EOCT		
4203	Test: Foreign Language		
4204	Test: Math		
4205	TEST: PSAT		
4206	Test: SAT/ACT		
4207	Test: IB		
4208	Test: USABO		

Account Range	Account Description	Receipts	Disbursements
Vocational Accounts			
4300	VOCATIONAL	<ul style="list-style-type: none">Revenue from services performed or products sold to further the learning process.Refunds or rebates.Reimbursements.Transfers from other accounts.	<ul style="list-style-type: none">Payments related to the vocational course.Refunds.Transfers to other accounts for expenditures related to the Vocational account.
4301	Voc: Agriculture		
4302	Voc: Architecture and Const.		
4303	Voc: A/V Technology & Communications		
4304	Voc: Business, Management & Administration		
4305	Voc: Education & Training		
4306	Voc: Energy		
4307	Voc: Finance		
4308	Voc: Govt & Public Admin		
4309	Voc: Health Science		
4310	Voc: Hospitality & Tourism		
4311	Voc: Human Services		
4312	Voc: Information Technology		
4313	Voc: Law, Public Safety, Corrections & Security		
4314	Voc: Manufacturing		
4315	Voc: Marketing		
4316	Voc: STEM		
4317	Voc: Transportation, Dist & Logistics		
4318	Workforce Ready		
Operational Accounts			
5000	Operational	<ul style="list-style-type: none">Collection of funds related to operational account. Exception: Account 5004, Op: Principal Discretion (transfers only).Transfers from donation account, if designated use is to benefit operational account.Transfers from fundraiser account, if designated use is to benefit operational account.Transfers from other accounts.	<ul style="list-style-type: none">Payments related to operational account. Exception: Account 5004, Op: Principal Discretion (transfers only).Refunds.Transfers to County Payroll Expense.Transfers to Inventoried Property.Transfers to Contract Labor.Transfers to other accounts for expenditures related to the Operational account.
5001	Op: Clinic		
5002	Op: Phone Charges		
5003	Op: Postage/Mailing		
5004	Op: Principal Discretion		
5005	Op: Printing		
5006	Op: Gym Uniforms		
5007	Op: Staff Development		
5008	Op: Student Recognition		
5009	Op: Student Recruitment		
5010	Op: Student Needs		
5011	Op: Branding/Logo		
5012	Op: Other 4		
5013	Op: Other 5		
5014	Op: Other 6		

Account Range	Account Description	Receipts	Disbursements
Operational Accounts - Special Use			
5100	Op: Building & Grounds	<ul style="list-style-type: none"> • Refunds or rebates. • Reimbursements. • Transfers from other accounts. 	<ul style="list-style-type: none"> • Payments for supplies and maintenance expenses related to the building and grounds. • Payments for false alarms on building security systems. • Payments for school emergency kit supplies. • Transfers to Inventoried Property. • Transfers to Contract Labor.
5101	Op: Building Rental	<ul style="list-style-type: none"> • Payments from outside vendors for Building Rental 	<ul style="list-style-type: none"> • Payment to Forsyth County BOE per County Rental Contract. Specifically, payment is 10% of each facility rental fee. • Transfer to Operations Account • Transfer to Principal's Discretion • Transfers to County Payroll
5102	Op: Equipment & Furniture	<ul style="list-style-type: none"> • Transfers from other accounts. 	<ul style="list-style-type: none"> • Payments for equipment and furniture which do not meet inventoried property requirements. • Payments for computer accessories. • Payments for equipment and furniture repairs.

Account Range	Account Description	Receipts	Disbursements
5105	OP: GUIDANCE	<ul style="list-style-type: none"> Collection of fees for transcripts. Collection of fees for Guidance-related programs. Transfers from other accounts. 	<ul style="list-style-type: none"> Payments for expenses to produce transcripts and student IDs. Payments for Guidance-related expenses. Payment of expenses for student and parent hospitality food and refreshment items for Guidance/Counseling activities. Refunds. Transfers to benefit Instructional programs and Student Recognition. Transfers to Inventoried Property. Transfers to County Payroll. Transfers to Travel. Transfers to other accounts for expenditures related to the Guidance account.
5107	Op: Hosp/Non-Staff	<ul style="list-style-type: none"> Non-staff hospitality and recognition may be provided for school support organizations, volunteers, and other Forsyth County School District employees. 	
		<ul style="list-style-type: none"> Refunds and reimbursements. Transfers from donation accounts. Transfers from discretionary accounts. Transfers from fundraiser accounts. 	<ul style="list-style-type: none"> Payment of expenses for dinners, snacks, hospitality food items, and other allowable entertainment and recognition items for non-school staff. Payment for Principal directed donations.

Account Range	Account Description	Receipts	Disbursements
5108	Op: Hosp/Staff Recognition	<ul style="list-style-type: none"> Refunds and reimbursements. Transfers from donation accounts. Transfers from discretionary accounts. Transfers from fundraiser accounts. 	<ul style="list-style-type: none"> Payment of expenses for dinners, snacks, hospitality food items, and other allowable entertainment and recognition items for staff.
5109	Op: Lockers	<ul style="list-style-type: none"> Collection of locker use fees 	<ul style="list-style-type: none"> Payments for payments to replace or repair lockers. Transfers to 5004: Principal's Discretion.
5110	Op: Inventoried Property	<ul style="list-style-type: none"> Transfers from other accounts. 	<ul style="list-style-type: none"> Payments for the cost of Inventoried Property. If cost is over \$10,000 a Capital Asset Form MUST be filed. Transfers to Instructional Accounts.
5111	OP: LOST/DMGD SCH PROP	<ul style="list-style-type: none"> Collection as restitution for lost property or damage to school buildings, grounds, buses, equipment or other school property. Collections from returning employees for missing equipment, including but not limited to, laptops, iPads and peripherals. Insurance payments for damage. Transfers from other accounts. 	<ul style="list-style-type: none"> Payments to replace missing laptops or peripherals. Payments for the cost of repairs to be paid with school funds. Reimbursements to FCS for repairs or replacements that the District makes for lost/damaged property. Refunds. Transfers to Building & Grounds or Instructional Accounts if restitution is made on school property that will not be replaced.
5112	OP: MEDIA	<ul style="list-style-type: none"> Collections for lost books and late fees for overdue books. Refunds or reimbursements. Transfers from other accounts. 	<ul style="list-style-type: none"> Payments for Media-related expenses. Payments for student and parent hospitality food and refreshment expenses related to Media Center activities. Refunds. Transfers to Student Recognition for Media-related activities. Transfers to Inventoried Property. Transfers to Contract Labor. Transfers to County Payroll Expense. Transfers to Travel. Transfers to other accounts for expenditures related to the Media account.

Account Range	Account Description	Receipts	Disbursements
5113	Op: Miscellaneous	Use of this account should be limited to transactions that cannot be assigned to another account in the Chart of Accounts.	
		<ul style="list-style-type: none"> Collection of funds not relating to any other account. Credits received for fraudulent procurement card charges. Money found on campus (post to "No Name"). Reverse and correct to appropriate activity account if student name can be determined. Transfers from appropriate accounts to cover miscellaneous expenses as they are incurred. 	<ul style="list-style-type: none"> Payments not relating to other accounts. Payments for lost or misplaced devices or other items taken up and retained by school staff. Refunds. Transfers to other accounts.
5114	Op: Office/Admin Supplies	<ul style="list-style-type: none"> Refunds or reimbursements. Transfers from other accounts. 	<ul style="list-style-type: none"> Payments for office/administrative supplies. Payments for software and licenses, including school blog accounts. Payments for fees for Notary Public certification and seal.
5115	OP: Outdoor Classroom	<ul style="list-style-type: none"> Transfers in from other accounts Donations for upkeep of outdoor classroom 	<ul style="list-style-type: none"> Refunds. Transfers to other accounts to benefit the Instructional program and Student Recognition. Transfers to Building & Grounds. Transfers to Contract Labor.
5116	Op: Contract Labor	<ul style="list-style-type: none"> Transfers from other accounts (exception 5004 Principal's Discretion). Refunds or reimbursements. 	<ul style="list-style-type: none"> Payments to a non-employee, individual or a business entity contracting with the local school to perform agreed upon services. Payments to the District for contracted services.

Account Range	Account Description	Receipts	Disbursements
5117	Op: Prof/Instnl Dues	<ul style="list-style-type: none"> Refunds or reimbursements. Transfers from other accounts. 	<ul style="list-style-type: none"> Payment of expenses for school or institutional membership dues to professional organizations or institutions. Payments for individual memberships in professional organizations when membership is required to allow students to participate in the organization's instructional-related activities. Payments for vendor membership cards.
5119	Op: Reg Fees Semnrs/Confs	<ul style="list-style-type: none"> Refunds or reimbursements. Transfers from other accounts. 	<ul style="list-style-type: none"> Payments for school staff member registration fees to seminars or conferences.
5120	Op: Travel	<ul style="list-style-type: none"> Funds received for travel-related expenses. Refunds or reimbursements. Transfers from other accounts. 	<ul style="list-style-type: none"> Payments to FCS for employee travel expenses (excluding registration fees) in accordance with FCS Travel Regulations and Procedures. Reimbursements for travel expenses paid from school activity funds per FCS Travel Regulations and procedure.
5122	Op: Technology	<ul style="list-style-type: none"> Transfers from other funds Receipt of Technology Fees Technology related donations 	<ul style="list-style-type: none"> Payment for in house hardware and software. Contact FCS District Technology Department for guidelines on hardware purchases. Reimbursements of technology fees
After School Program (ASP) Accounts			
5200	ASP Tuition	<ul style="list-style-type: none"> Collections of ASP tuition and registration fees. Tuition Reimbursements. Transfers from donation accounts if intent of donation is to supplement tuition. Transfers from Scholarship and Grant accounts. Transfers from fundraiser account, if designated use is to benefit ASP operational account. 	<ul style="list-style-type: none"> Refunds to parents/guardians for student tuition. Transfer to County Payroll Expense. Payment for costs related to the ASP, including snacks and supplies Transfers to Principal's Discretion if not designated by donor.

Account Range	Account Description	Receipts	Disbursements
5201	AS ACT: Chorus	<ul style="list-style-type: none"> Collections of ASP tuition and registration fees. Tuition Reimbursements. Transfers from donation accounts if intent of donation is to supplement tuition. Transfers from Scholarship and Grant accounts. Transfers from fundraiser account, if designated use is to benefit ASP operational account. 	<ul style="list-style-type: none"> Refunds to parents/guardians for student tuition. Transfer to County Payroll Expense. Payment for costs related to the ASP, including snacks and supplies Transfers to Principal's Discretion if not designated by donor.
5202	AS ACT: Classes		
5203	AS ACT: Band		
5204	AS ACT: Art		
5205	AS ACT: Summer		
5206	AS ACT: Math		
5207	AS ACT: Other		

Class Accounts

Balances are established as each freshman class enters high school. These balances are carried forward each year until graduation. Management of Class Accounts should be maintained in accordance with Forsyth County Schools District Procedures. Senior Class Prior Year Account must be under \$1000 or plans must exist to spend the balance in that account.

6000	Senior Class Prior Year	<ul style="list-style-type: none"> Collections for class dues. Transfers from other accounts. 	<ul style="list-style-type: none"> Payments for expenses directly under the sponsorship, direction and control of the school including, but not limited to, payment to FCS for Graduation Expenses. Refunds. Transfers to other accounts directly under the sponsorship, direction and control of the school, utilizing the <i>Forsyth County Schools Request for Transfer form</i>.
6001	SR CLASS CURRENT YEAR		
6002	JUNIOR CLASS		
6003	SOPHOMORE CLASS		
6004	FRESHMAN CLASS		
6005	EIGHTH GRADE		
6006	SEVENTH GRADE		
6007	SIXTH GRADE		
6008	FIFTH GRADE		
6009	FOURTH GRADE		
6010	THIRD GRADE		
6011	SECOND GRADE		
6012	FIRST GRADE		
6013	KINDERGARTEN		

Club Accounts

Management of Club Accounts should be maintained in accordance with District Policies. Club account funds are restricted for the purpose of that club.

See Below

- | | |
|---|--|
| <ul style="list-style-type: none">• Collection of club dues.• Collection of funds related to Club account.• Refunds or reimbursements.• Transfers from other accounts. | <ul style="list-style-type: none">• Remittance of state and national dues.• Payments for expenses directly under the sponsorship, direction and control of the school.• Refunds.• Transfers to other accounts directly under the sponsorship, direction and control of the school, utilizing <i>Request for Transfer</i>. |
|---|--|

Account	Account Description	Account	Account Description	Account	Account Description
6100	CLUBS	6137	Club: Honors English	6174	Club: Reading
6101	Club: Academic Team	6138	Club: Honors French	6175	Club: Rho Kappa
6102	Club: Aerospace	6139	Club: Honors German	6176	Club: Robotics
6103	Club: Ambassadors	6140	Club: Honors Latin	6177	Club: SADD
6104	Club: Anime	6141	Club: Honors Science	6178	Club: Science
6105	Club: Art	6142	Club: Honors Social Studies	6179	Club: Open
6106	Club: Beta	6143	Club: Honors Spanish	6180	Club: Skills USA
6107	Club: Biology	6144	Club: Honors Technical	6181	Club: Soccer
6108	Club: Book	6145	Club: Hope	6182	Club: Spanish
6109	Club: Care	6146	Club: HOSA	6183	Club: Spirit
6110	Club: Chess	6147	Club: Humane Society	6184	Club: Stock Market
6111	Club: Chorus	6148	Club: Improv	6185	Club: Student Council
6112	Club: Computer Science	6149	Club: Interact	6186	Club: Ted-ed
6113	Club: Creativity	6150	Club: International	6187	Club: TSA
6114	Club: Cricket	6151	Club: JOI	6188	Club: Ultimate Frisbee
6115	Club: Cross Country	6152	Club: Journalism	6189	Club: Writing
6116	Club: Cyber	6153	Club: Jr. Beta	6190	Club: Y-Club
6117	Club: Dance	6154	Club: Jr Civitan	6191	Club: Yoga
6118	Club: Debate	6155	Club: Jr Achievement	6192	Club: Leadership
6119	Club: DECA	6156	Club: Key	6193	Club: Fitness
6120	Club: Drama	6157	Club: Coding	6194	Club: E-Sports
6121	Club: Environmental/Green	6158	Club: Korean	6195	Club: Science Ambassadors
6122	Club: Fantasy Football	6159	Club: Latin	6196	Club: Science Olympiad
6123	Club: FBLA	6160	Club: Link	6197	Club: Cooking
6124	Club: FCA	6161	Club: Literacy	6198	Club: Geography Club
6125	Club: FCCLA	6162	Club: Math	6199	Club: Jazz Club
6126	Club: FFA	6163	Club: MD Jr	6200	Club: STEM
6127	Club: Fishing	6164	Club: Mock Trial	6201	Club: Badminton
6128	Club: Flood	6165	Club: Model UN	6202	Club: Best Buddies
6129	Club: French	6166	Club: Mu Alpha Theta	6203	Club: Black Student Union
6130	Club: Future Educators	6167	Club: Muslim Student Assoc.	6204	Club: Social Change
6131	Club: Gardening	6168	Club: National Honor Society	6205	Club: Future of Forsyth
6132	Club: Gay/Straight	6169	Club: Odyssey of the Mind	6206	Club: Int Skills Diploma Seal
6133	Club: German	6170	Club: Peer Leaders	6207	Club: Public Speaking
6134	Club: Habitat for Humanity	6171	Club: Photography	6208	Club: Nat Technical Honors
6135	Club: Homeless Pets	6172	Club: Physics	6209	Club: Red Cross
6136	Club: Honors Art	6173	Club: Ping Pong	6210	Club: Recycling
				6211	Club: Calligraphy

Account	Account Description	Account	Account Description	Account	Account Description
6212	Club: Dungeons & Dragons	6249	Club: Archery		
6213	Club: Broadcast/Video	6250	Club: World Language		
6214	Club: Basketball	6251	Club: Raider Commanders		
6215	Club: Pickleball	6252	Club: Gaming		
6216	Club: 4-H Club	6253	Club: Equestrian		
6217	Club: Biology Olympiad	6254	Club: BOLD		
6218	Club: 3D Printing	6255	Club: SEWA		
6219	Club: Girl Up	6256	Club: ASL		
6220	Club: Tri-M Music Honor Society	6257	Club: Honor ASL		
6221	Club: National Green School Society	6258	Club: Electric Vehicle		
6222	Club: Young Entrepreneur	6259	Club: Engaged		
6223	Club: H.U.G.S.	6260	Club: Euro		
6224	Club: Criminal Justice	6261	Club: La Familia Hispania		
6225	Club: Volleyball	6262	Club: MSU		
6226	Club: Rocketry	6263	Club: S.C.A.M.		
6227	Club: FEM	6264	Club: Songwriters		
6228	Club: Fashion Arts	6265	Club: Project Linus		
6229	Club: Building Bridges	6266	Club: Just One Africa		
6230	Club: Indian Cultural Society				
6231	Club: Blessings in a Backpack				
6232	Club: CTI				
6233	Club: Environmental Science				
6234	Club: iGEM				
6235	Club: LEO				
6236	Club: Redefining Beautiful				
6237	Club: Forensics				
6238	Club: Chinese				
6239	Club: Asian Student Culture				
6240	Club: E-Car				
6241	Club: Vertical Team				
6242	Club: NBHS				
6243	Club: Diamonds and Pearls				
6244	Club: Student Diversity Assoc				
6245	Club: Access Life America				
6246	Club: Fintech				
6247	Club: Students w/o Borders				
6248	Club: Astronomy				

Account Range	Account Description	Receipts	Disbursements
Faculty Accounts			
6900	FACULTY	<ul style="list-style-type: none">Collections from faculty and staff for dues, activities, spirit wear and other items approved by the faculty committee.Refunds or reimbursements.Transfers from donation or fundraiser accounts.Transfers from Principal's discretionary accounts.	<ul style="list-style-type: none">Payments for expenses directly under the sponsorship, direction and control of the school.Refunds.Transfers to Contract Labor.
6901	Faculty Activities		
Donation Accounts			
All Donation Accounts must maintain a zero balance.			
7000	DONATIONS	<ul style="list-style-type: none">Collection of donations received, including spirit night donations.Checks from FCS are not considered donations.	<ul style="list-style-type: none">Transfers to other accounts as designated by donor or to Principal's Discretion if not designated by donor.Refunds.Disbursements, other than refunds, are not permitted from donation accounts. 7003 is the exceptions and disbursements are only to Forsyth BOE/Foundation
7001	Don: Booster Organization		
7002	Don: PTA/PTSA		
7003	Don: School Foundation		
7004	Don: PTO/PTSO		
7005	Don: Be Rich Foundation		
Contribution Accounts			
7100	GRANT	<ul style="list-style-type: none">Revenue from granting agency.Refunds or reimbursements.Transfers from appropriate accounts that require matching school contributions as a part of the grant.	<ul style="list-style-type: none">Payments specifically authorized for the purpose of utilizing grant funds.Refunds.Transfers to Inventoried Property account for items allowed per the grant stipulations.Transfers to County Payroll Expense for payroll expenses allowed per the grant stipulations.Transfers to Contract Labor for contracts allowed per the grant stipulations.Transfers to Travel allowed per the grant stipulations.Transfers to other accounts allowed per the grant stipulations.Transfers to Instructional for remaining grant funds after all expenses have been paid.
7101	Grant 1		
7102	Grant 2		
7103	Grant 3		
7104	Grant 4		
7105	Grant 5		
7106	Grant 6		
7107	GRANT: ROBOTICS		
7108	GRANT: DUCK DIVE		
7109	GRANT: DELTA COMMUNITY/STAR 94		

Account Range	Account Description	Receipts	Disbursements
7200	MEMORIAL FUNDS	<ul style="list-style-type: none"> Contributions for special scholarships or memorials. Transfers from donation accounts. Transfers from fundraiser or special event accounts which were held for the purpose of benefiting scholarships or memorials. Transfers from other accounts. 	<ul style="list-style-type: none"> Payments limited to the specific purpose for which the funds were received. Transfers to After School Program Tuition. Transfers to Student Needs for remaining memorial funds. Transfers to Instructional for remaining scholarship funds. Refunds.
7201	Memorial Fund 1		
7202	Memorial Fund 2		
7203	Memorial Fund 3		
7204	Memorial Fund 4		
7205	Memorial Fund 5		
7300	SCHOLARSHIPS		
7301	Scholarship - College		
7302	Scholarship – Student Need		
7303	Scholarship 3		
7304	Scholarship 4		
7305	Scholarship 5		
7306	Scholarship 6		

Account Range	Account Description	Receipts	Disbursements
Fundraiser Accounts			
Management of Fundraising Accounts should be maintained in accordance with District Policies.			
See Below	<ul style="list-style-type: none"> Collections from the sale of goods and/or services. Donations received in lieu of sale of goods and services. Funds received from fundraiser vendors. Funds received from Commitment Cards. Refunds or reimbursements. Transfers from other accounts. 	<ul style="list-style-type: none"> Payments for the cost of goods sold and other costs related to the fundraising project. Refunds. Transfer of profits to appropriate accounts per the designated purpose of the fundraiser. Transfers of commitment card funds to the appropriate account, in accordance with company's guidelines. Transfers to Contract Labor. Transfers of Picture and/or Vending Profits to other accounts at discretion of Principal. 	
Account	Account Description	Account	Account Description
7400	FUNDRAISERS	7418	FR: BETA Club
7401	FR: Art	7419	FR: Media Center
7402	FR: Athletics	7420	FR: Pictures
7403	FR: Playground	7421	FR: Publix
7404	FR: Band	7422	FR: Recycling
7405	FR: Book Fairs	7423	FR: Spirit Wear
7406	FR: Box Tops	7424	FR: STEM/STEAM
7407	FR: Bricks	7425	FR: Duck Quakers
7408	FR: Open	7426	FR: Vending
7409	FR: Chick-fil-a	7427	FR: Vending- Ice Cream
7410	FR: Chorus	7428	FR: Watchdogs
7411	FR: Coca-Cola	7429	FR: Step-it-Up
7412	FR: DECA	7430	FR: Robotics
7413	FR: Drama	7431	FR: Boosterthon
7414	FR: FFA	7432	FR: Read-a-thon
7415	FR: Food Sales	7433	FR: West Ink
7416	FR: Open	7434	FR: DAWG PRINTS
7417	FR: Kroger	7435	FR: Lambert Print Shop

Account Range	Account Description	Receipts	Disbursements		
Fundraiser – Special Use Accounts					
7500	FR: Newspaper	<ul style="list-style-type: none">Collections from the sale of:<ul style="list-style-type: none">Newspapers and advertisements.School Store Items.Transfers from other accounts.Refunds or reimbursements.	<ul style="list-style-type: none">Payments for the cost of:<ul style="list-style-type: none">Supplies, paper and printing.Products to be sold in the School Store.Student hospitality food and refreshment items related to Fundraiser Special Use Activities.Refunds.Transfer of profits to appropriate accounts per the designated purpose of the fundraiser.		
7501	FR: SCHOOL STORE				
7502	FR: YEARBOOK	<ul style="list-style-type: none">Collections from the sale of school yearbooks.Refunds or reimbursements.Transfers from other accounts.	<ul style="list-style-type: none">Payments for yearbook related costs.Refunds.Transfer of profits to other accounts at the discretion of Principal after all yearbook related costs have been paid.		
Special Event Accounts					
See Below		<ul style="list-style-type: none">Collections for the sale of admission tickets.Collections related to special events.Refunds or reimbursements.Transfers from other accounts.	<ul style="list-style-type: none">Payments for expenses related to the special event.Refunds.Transfer of profit to the account benefitting from the special event or to other accounts at the discretion of Principal after all special event related costs have been paid.Transfer to County Payroll Expense.Transfers to Contract Labor.		
Account	Account Description	Account	Account Description	Account	Account Description
7600	SE: ELEMENTARY SCHOOL	7700	SE: MIDDLE SCHOOL	7800	SE: HIGH SCHOOL
7601	SE: ES – Open House	7701	SE: MS - School Dance	7801	SE: HS - HOMECOMING
7602	SE: ES – 5 th Grade Graduation	7702	SE: MS – 6 th Grade Camp	7802	SE: HS - PROM
7603	SE: ES – Musical	7703	SE: MS – 8 th Grade Picnic	7803	SE: HS – FALL FESTIVAL
7604	SE: ES - EFYCO	7704	SE: MS – Day of Service	7804	SE: HS – STEM CAMP
7605	SE: ES – UFO Day	7705	SE: MS – Open House	7805	SE: HS – GERMAN TRIP
7606	SE: ES – Field Day	7706	SE: MS - Other 5	7806	SE: HS - IFOCUS
7607	SE: ES - Other 6	7707	SE: MS - Other 6	7807	SE: HS - Other 5
				7808	SE: HS - Other 6
				7809	SE: HS - Other 7
				7810	SE: HS - Other 8
				7811	SE: HS - Other 9

Account Range	Account Description		Disbursements				
Parent and Family Engagement							
7850	Parent/Family Engagement	<ul style="list-style-type: none">Collections from Parent/Family Program activities and donations.Refunds or reimbursements.Transfers from other accounts.	<ul style="list-style-type: none">Payments for expenses related to Parent and Family Engagement Programs, specifically programs for the benefit of Title 1 Students.Transfers of profits to appropriate accounts in accordance with purposes benefitting Title 1 eligible students.				
Change Fund							
7900	Change Fund	<ul style="list-style-type: none">Change funds should be redeposited in the same amount as requested.	<ul style="list-style-type: none">Entry to record change fund order request.Checks made payable for change fund in accordance with Local School Accounting Standard Operating Procedures.				
Athletic Accounts							
Management of Athletic Accounts should be maintained in accordance with <i>FCS District Policies and Procedures</i> .							
See Below		<ul style="list-style-type: none">Collections from ticket sales and/or gate receipts.Collection of camp fees.Collection of funds related to the Athletic account.Share of profit from away tournament.Refunds or reimbursements.Transfers from other accounts.	<ul style="list-style-type: none">Payments for Regional Association dues.Payments for purchases of supplies and equipment to maintain the individual programs that do not meet Inventoried Property requirements.Payments for expenses related to the Athletic account including but not limited to student recognition, transportation and meals.Refunds.Transfers to other Athletic accounts.Transfers to County Payroll Expense.Transfers to Contract Labor.Transfers to Inventoried Property.Transfers to Travel.Transfers to other accounts for expenditures related to the Athletic account.				
Account	Account Description	Account	Account Description	Account	Account Description	Account	Account Description
8000	ATHLETICS	8012	Ath: Golf	8024	Ath: Swim Team	8036	Ath: Golf - Girls
8001	Ath: Baseball	8013	Ath: Gymnastics	8025	Ath: Tennis	8037	Ath: Cheerleading Basketball
8002	Ath: Basketball	8014	Ath: Lacrosse	8026	Ath: Track	8038	Ath: Weightlifting
8003	Ath: Basketball - Boys	8015	Ath: Lacrosse - Boys	8027	Ath: Volleyball	8039	Ath: Cross Country - Boys
8004	Ath: Basketball - Girls	8016	Ath: Lacrosse - Girls	8028	Ath: Wrestling	8040	Ath: Cross Country - Girls
8005	Ath: Cheerleading	8017	Ath: Open	8029	Ath: Competition Cheer	8041	Ath: Swim Team - Boys
8006	Ath: Cricket	8018	Ath: Soccer	8030	Ath: Equestrian	8042	Ath: Swim Team - Girls
8007	Ath: Cross Country	8019	Ath: Soccer - Boys	8031	Ath: E-Sports	8043	Ath: Tennis - Boys
8008	Ath: Dance	8020	Ath: Soccer - Girls	8032	Ath: Fishing	8044	Ath: Tennis - Girls
8009	Ath: Open	8021	Ath: Softball	8033	Ath: Flag Football	8045	Ath: Track - Boys
8010	Ath: Fencing	8022	Ath: Open	8034	Ath: Open	8046	Ath: Track - Girls
8011	Ath: Football	8023	Ath: Sports Medicine	8035	Ath: Golf - Boys		

Account Range	Account Description	Receipts	Disbursements
Athletic Management Accounts			
8101	ATH: GATE RECEIPTS	<ul style="list-style-type: none">Collection of funds related to the Athletic Management account.Refunds or reimbursements.Transfers from other accounts.	<ul style="list-style-type: none">Payments for Regional Association dues.Payments for purchases of supplies and equipment to maintain the individual programs that do not meet Inventoried Property requirements.Payments for expenses related to the Athletic Management account including but not limited to student recognition, transportation and meals.Refunds.Transfers to other Athletic accounts.Transfers to County Payroll Expense.Transfers to Contract Labor.Transfers to Inventoried Property.Transfers to Travel.Transfers to other accounts for expenditures related to the Athletic Management account.
8102	ATH: PHYSICALS		
8103	Ath: Tournament/Playoff 1	<ul style="list-style-type: none">Collection of gate receipts for county or regional athletic tournaments and playoff events hosted at home school.Collection of gate receipts for school sponsored tournaments.Refunds or reimbursements.Transfers from other accounts.	<ul style="list-style-type: none">Payments to divide the proceeds according to contractual agreement with the sponsoring athletic association.Payments for expenditures of tournaments and playoff events hosted at home school.Transfer of profits to Athletic or Athletic Management accounts.Transfers to County Payroll Expense.Transfers to Contract Labor.
8104	Ath: Tournament/Playoff 2		
8105	Ath: Tournament/Playoff 3		
8106	Ath: Tournament/Playoff 4		
8107	Ath: Tournament/Playoff 5		
8108	Ath: Tournament/Playoff 6		
8109	Ath: Tournament/Playoff 7		
8110	Ath: Tournament/Playoff 8		
8111	Ath: Tournament/Playoff 9		
8112	Ath: Tournament/Playoff10		
Note that the use of Sub-Accounts can be utilized to identify Concessions for specific athletic programs.			
8150	Ath: Concessions	<ul style="list-style-type: none">Collections from concession stand sales.Refunds or reimbursements.	<ul style="list-style-type: none">Payments for the cost of items sold at concession stands.Payments to parent support organizations at the discretion of the Principal.Transfers to other accounts to benefit school programs and student recognition.

Account Range	Account Description	Receipts	Disbursements
Clearing Accounts			
8200	County Payroll Expense	<ul style="list-style-type: none"> Reimbursements from the District. Transfers from other accounts. 	<ul style="list-style-type: none"> Payments to the District for payroll expenditures.
8201	County Reimbursements	<p>This account should be used on a limited basis.</p> <ul style="list-style-type: none"> Reimbursements from the District or another FCS School for purchases originally made from local school funds, including but not limited to ASP expenses. Refunds. 	<ul style="list-style-type: none"> Transfers to accounts where reimbursement qualifies.
8202	PERFORMING ARTS REVENUE	<ul style="list-style-type: none"> Collections of student donations for Performing Arts. Ticket Sales 	<ul style="list-style-type: none"> Transfer to appropriate Instructional Account Refunds.
8203	Teacher Laptops	<ul style="list-style-type: none"> Collections from employees for missing equipment, including but not limited to, laptops, iPads and peripherals. Transfers from other accounts. 	<ul style="list-style-type: none"> Remittance of collections to the District by year end. Refunds.
8204	Textbook Deposits	<ul style="list-style-type: none"> Deposits for textbooks on loan. 	<ul style="list-style-type: none"> Refunds. Transfers to Lost/Damaged Textbooks, for books on loan that are not returned.
8250	PARKING	<ul style="list-style-type: none"> Collection of funds related to the Parking account. Transfers from other accounts. 	<ul style="list-style-type: none"> Refunds. Transfers to other accounts at principal's discretion.

Miscellaneous Clearing Accounts			
In most instances, the balance in a Miscellaneous Clearing account should be zero by the end of the fiscal year.			
8300	MISCELLANEOUS CLEARING	<ul style="list-style-type: none">Collections for events or purchases in which the school is acting as the fiduciary of the funds for organizations or individuals, including but not limited to, book clubs and Community Fund Drives approved in accordance with District Policies and Procedures.Transfers from other accounts.	<ul style="list-style-type: none">Payments to the organization or individuals for which funds were collected.Payments for necessary supplies for collection of funds.Refunds.Transfers to Instructional Accounts.
8301	MC: Sunshine		
8302	MC: ALS		
8303	MC: Alzheimer’s Foundation		
8304	MC: American Cancer Society		
8305	MC: American Diabetes Assoc.		
8306	MC: American Heart Association		
8307	MC: American Red Cross		
8308	MC: Humane Society		
8309	MC: Jump Rope for Heart		
8310	MC: Kids Heart Challenge		
8311	MC: Leukemia & Lymphoma		
8312	MC: March of Dimes		
8313	MC: Pennies for Heart		
8314	MC: Relay for Life		
8315	MC: UNICEF		
8316	MC: United Way		
8317	MC: District Loan		
8318	MC: CHOA		
8319	MC: Meals by Grace		
8320	MC: Cystic Fibrosis		
8321	MC: Watch D.O.G.S.		
8322	MC: Make a Wish Foundation		
8323	MC: Prom Drive		
8324	MC: Operation Smile		
8325	MC: Angel Tree		
Account Range	Account Description	Receipts	Disbursements
Adult Education Accounts			
8500	ADULT EDUCATION	<ul style="list-style-type: none">Collection of funds related to the Adult Education program.Refunds or reimbursements.	<ul style="list-style-type: none">Remittance of collections to the District.Refunds.
8501	Adult Ed: Book Deposits		
8502	Adult Ed: GED		
8503	Adult Ed: Registration		
Summer School Account			
8600	SUMMER SCHOOL	<ul style="list-style-type: none">Collection of funds related to the Summer School program.Transfers from other accounts.Refunds or reimbursements.	<ul style="list-style-type: none">Transfer to the County Payroll Expenses.Transfers to other Instructional accounts.Payments to other FCS schools to cover summer school operating expenses.
8601	SATURDAY SCHOOL	<ul style="list-style-type: none">Transfers from other accounts.	<ul style="list-style-type: none">Transfers to the County Payroll Expenses.

