



## GEORGIA DEPARTMENT OF EDUCATION

### STATE CHART OF ACCOUNT UPDATES

TITLE AND DESCRIPTION	TYPE OF UPDATE	DESCRIPTION OF CHANGES	DATE
<b>FY 2003</b>			
<b>FUNDS</b>			
380 Capital Outlay-School Renovation (Federal)	Addition		January 2003
466 School Renovation Grant-IDEA	Addition		April 2003
801 Capital Assets-Governmental Fund Types	Change Description		March 2003
<b>REVENUES</b>			
3124 Austerity Reduction	Addition		March 2003
<b>PROGRAMS</b>			
1636 Charter School Dissemination Grant	Addition		February 2003
1682 Capital Outlay - School Renovation-Schools, Fund 380	Addition		February 2003
1684 Capital Outlay - School Renovation-IDEA, Fund 466	Change	Change Name, Valid with Fund 380 and 466	April 2003
1686 Capital Outlay - School Renovation-Technology, Fund 380	Addition		January 2003
1748 School Choice-Title 1, Fund 402	Addition		March 2003
1749 Supplemental Services-Title 1, Fund 402	Addition		March 2003
3562 Ag Construction Related Equipment Bonds (2002), Fund 100	Addition		April 2003
4080 Austerity Reduction, Fund 100	Addition		March 2003
<b>OBJECTS</b>			
141 Salary of Secretarial Staff	Addition		April 2003
142 Salary of Clerical Staff	Change Description	Exclude Secretarial Staff, moved to Object 141	April 2003
163 School Nurse/LPN/Special Education Nurse	Change Description	Added LPN	April 2003
332 Drug and Alcohol Testing	Change Description	Added Fingerprinting	April 2003
441 Rental of Land or Buildings	Change	Delete use with Function 2700	April 2003
444 Other Rentals	Change	Allow to be used with Function 2700	March 2003
620 Energy	Change	Allow to be used with Function 3300	March 2003
811 Regional or County Library Dues, Function 2220	Addition		April 2003
812 RESA Fees (All functions except 4000, 5000, 5100)	Addition		April 2003
<b>FY 2004</b>			
<b>FUNDS</b>			
500 Principal Accounts - Governmental Funds	Addition		August 2003
705 Principal Accounts - Student Activity Funds	Addition		August 2003
715 Principal Accounts - Trust Funds	Addition		August 2003
725 Principal Accounts - Nonexpendable Trust Funds	Addition		August 2003
802 General Fixed Assets - Proprietary Types	Deletion	Not valid after FY 2003	March 2003
<b>BALANCE SHEET</b>			
711 Net Capital Assets	Change Description	Changed for GASB 34	September 2003

**GEORGIA DEPARTMENT OF EDUCATION**

**STATE CHART OF ACCOUNT UPDATES**

<b>TITLE AND DESCRIPTION</b>	<b>TYPE OF UPDATE</b>	<b>DESCRIPTION OF CHANGES</b>	<b>DATE</b>
<b>PROGRAMS</b>			
1636 Charter School Dissemination Grant, Fund 430	Addition		February 2004
1747 Title I - Administrative Projects (RESAs only)	Addition		March 2004
1750 Title I, Part A	Change	Allow use with Fund 414	September 2003
1750 Title I, Part A	Change	Allow use with Fund 462	August 2003
1756 Title 1-B1-Reading First	Addition		February 2004
1823 Title II, Part B: Mathematics and Science Partnerships	Addition	Allow us with Fun 414	March 2004
1856 GLRS Spec Ed Capacity Building	Change	Allow use with Fund 532	August 2003
3528 Technology/Career Education - High Schools That Work	Change Description		August 2003
3560 Agriculture - Middle School Extended Day, Fund 100	Addition		August 2003
7025 School Improvement (Georgia's Choice)	Change Description	Allow use with Fund 464	
9990 Valid with Funds 500, 705, 715, 725	Change		August 2003
8000-8200 LUA Assigned Program Codes for Principal Account Activities, Valid with Funds 500, 705, 715, 725	Addition		August 2003
<b>REVENUES</b>			
1210 Concession Sales	Addition		August 2003
1215 Club Dues and Fees	Addition		August 2003
1220 Donations	Addition		August 2003
1225 Fundraising/Misc Sales	Addition		August 2003
1230 Gate Receipts	Addition		August 2003
<b>OBJECTS</b>			
163 School Nurse/LPN/Special Education Nurse	Change Description	Add Job Code 444	March 2004