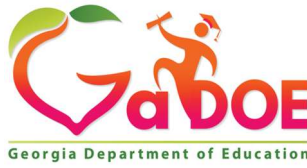


**Financial Review Division**  
**LOCAL UNITS OF ADMINISTRATION**  
**CHART OF ACCOUNTS**  
**Changes for FY 2022 - 2023**  
**July 2021 – June 2023**

**STATE BALANCE SHEET CODE ADDITIONS**

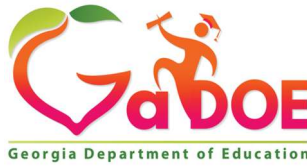
| <b>BALSHT#</b> | <b>State Balance Sheet Code Name</b>                                  | <b>State Balance Sheet Code Description</b>  |
|----------------|---|--|
| <b>0287</b>    | <b>Right to Use – Subscription Assets</b>                             | The government's right to use the SBITA vendor's information technology (IT) software as conveyed by a contract between the school district and the SBITA vendor for a specific time period and under certain provisions. The contract can be for the right-to-use the IT software alone or in combination with tangible capital assets (the underlying IT assets), expendable supplies or services as specified in the contract. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2022                   |
| <b>0288</b>    | <b>Accumulated Amortization of Right to Use – Subscription Assets</b> | The accumulated amount of amortization expense recorded by the school district (government) for the right-to-use subscription assets. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2022   |
| <b>0454</b>    | <b>Subscription Liability - Current</b>                               | Subscription liabilities owed for intangible right-to-use subscription assets that have not been paid (by the school district) to the SBITA vendor but are due within one year or less. (Includes web-based subscription services if contract terms are greater than 12 months.) Applicable to Funds 690, 693, 7XX and 900. Effective FY 2022  |
| <b>0535</b>    | <b>Subscription Liability - Long Term</b>                             | Subscription liabilities owed for intangible right-to-use subscription assets that have not been paid (by the district) to the SBITA vendor and are not due with one year. (Includes web-based subscription services if contract terms are greater than 12 months.) The subscription liability should be measured (by the district) at the present value of payments expected to be made during the subscription term (less any subscription incentives) for each individual SBITA. Applicable to Funds 690, 693, 7XX and 900. Effective FY 2022 |



**Financial Review Division**  
**LOCAL UNITS OF ADMINISTRATION**  
**CHART OF ACCOUNTS**  
**Changes for FY 2022 - 2023**  
**July 2021 – June 2023**

**STATE BALANCE SHEET CODE REVISIONS**

| <b>BALSHT#</b> | <b>State Balance Sheet Code Name</b>  | <b>State Balance Sheet Code Description</b>  |
|----------------|---|--|
| <b>0235</b>    | <b>Right to Use – Leased Buildings and Improvements</b>                         | Lessee's right to use the underlying asset (a building) was created by the contractual agreement between the lessee and the lessor. This agreement conveys the right to use the building to the lessee for a specific time period and under certain provisions. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021   |
| <b>0285</b>    | <b>Right to Use – Intangible Assets (subleased)</b>                             | The lessee's right to use the underlying asset (a subleased intangible asset) was created by the contractual agreement between the school district (lessee) and the sub-lessor. This agreement conveys the right to use the subleased intangible asset to the lessee for a specific time period and under certain provisions. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021 |
| <b>0286</b>    | <b>Accumulated Amortization of Right to Use – Intangible Assets (subleased)</b> | The accumulated amount of amortization expense recorded by the lessee for the right to use subleased intangible assets. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021   |
| <b>0453</b>    | <b>Lease Liability - Current</b>  | Lease liabilities owed for intangible right to use assets that have not been paid (by the district) to the Lessor but are due within one year or less. Applicable to Funds 690, 693, 7XX and 900. Effective FY 2021  |



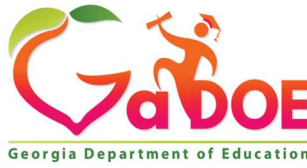
**Financial Review Division**  
**LOCAL UNITS OF ADMINISTRATION**  
**CHART OF ACCOUNTS**  
**Changes for FY 2022 - 2023**  
**July 2021 – June 2023**

**STATE BALANCE SHEET CODE REVISIONS continued**

| <b>BALSHT#</b> | <b>State Balance Sheet Code Name</b> | <b>State Balance Sheet Code Description</b>  |
|----------------|--------------------------------------|--|
| 0533           | Lease Liability - Long Term          | Lease liabilities owed for intangible right to use assets that have not been paid (by the district) to the Lessor and are not due with one year. The lease liability should be measured (by district personnel) at the present value of payments expected to be made during the lease term (less any lease incentives) for each individual lease. Applicable to Funds 690, 693, 7XX and 900. Effective FY 2021 |

**STATE OBJECT CODE ADDITIONS**

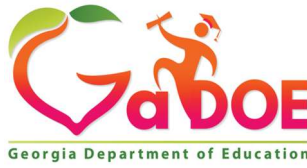
| <b>OBJ#</b> | <b>State Object Code Name</b>                      | <b>State Object Code Description</b>   |
|-------------|--|--|
| 446         | Lease – Variable Payments – based on rate or index | Lease variable payments that depend on an index or a rate, initially measured using the index or rate as of the commencement of the lease term. Changes in the index or rate resulting in additional costs will be recorded as current year expenditures. Effective FY 2022. |
| 447         | Lease – Variable Payments – based on Usage         | Lease variable payments that other than those that depend on an index or a rate, such as variable payments based on future performance of a government, usage of the underlying leased assets (number of copies, range of usage, etc.). Effective FY 2022.                   |
| 448         | Lease – Residual Value Guarantees                  | Amounts that are required to be paid by the lessee under residual value guarantees that were not included in the initial or subsequent lease liability calculation. Amount owed may depend on different variables, not a predictable amount. Effective FY 2022.              |



**Financial Review Division**  
**LOCAL UNITS OF ADMINISTRATION**  
**CHART OF ACCOUNTS**  
**Changes for FY 2022 - 2023**  
**July 2021 – June 2023**

**STATE OBJECT CODE ADDITIONS continued**

| <b>OBJ#</b> | <b>State Object Code Name</b>   | <b>State Object Code Description</b>   |
|-------------|---|--|
| <b>449</b>  | <b>Lease – Termination Penalties</b>                                      | Amounts that are required to be paid as penalties for terminating the lease, if the lease term initially did not reflect the lessee exercising (1) an option to terminate the lease or (2) a fiscal funding or cancellation clause (not included in the initial or subsequent lease liability amount). Changes in the economy, items not under the control of the lessee, or other factors that cause the need for the lessee to terminate the lease early. Effective FY 2022. |
| <b>756</b>  | <b>SBITAs Asset Expense – Present Value</b>                               | Present value of the subscription liability recorded as expense when a new subscription-based information technology arrangement (SBITA) commences. The subscription proceeds for any new arrangements are to be recorded as “other financing sources.” Effective FY 2023  |
| <b>780</b>  | <b>Amortization Expense – Right to Use – Subscription Assets (SBITAs)</b> | The portion of the cost of a subscription asset which is charged (by the district) as an expense during a particular period. In accounting for amortization, the value of the right to use asset is to be amortized/ expensed/allocated/apportioned over the subscription term and each period is charged an equal portion of such costs. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2023   |



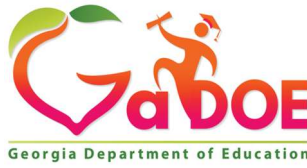
**Financial Review Division**  
**LOCAL UNITS OF ADMINISTRATION**  
**CHART OF ACCOUNTS**  
**Changes for FY 2022 - 2023**  
**July 2021 – June 2023**

**OBJECT CODE REVISIONS**

| <b>OBJ#</b> | <b>State Object Code Name</b>  | <b>State Object Code Description</b>   |
|-------------|--|--|
| 778         | <b>Amortization Expense – Right to Use – Intangible Assets (subleased)</b> | The portion of the cost of a subleased intangible asset which is charged (by the district) as an expense during a particular period. In accounting for amortization, the value of the right to use asset is to be amortized/expensed/apportion over the lease term and each period is charged a portion of such costs. For intangible assets, the value of these assets is to be expensed/allocated/apportion over the life of the asset and each period is charge an equal portion of these costs. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021 |
| 755         | <b>Leased Information Technology Asset Expense – Present Value</b>         | Present value of the lease liability recorded as expense when a new arrangement for a leased information technology asset/IT asset (or subleased intangible asset) commences. The lease proceeds for any new arrangements are to be recorded as “other financing sources.” Effective FY 2021   |

**STATE REVENUE SOURCE CODE REVISION**

| <b>SRCE#</b> | <b>State Revenue Source Code Name</b>            | <b>State Revenue Source Code Description</b>  |
|--------------|--|---|
| 5503         | <b>Other Financing Sources – Lease Liability</b> | Proceeds from lease arrangements as defined in GASB Standard 87 - Leases. A lease is a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) for a specific time period in an exchange or exchange-like transaction. Effective FY 2021. Applicable to Governmental, Proprietary and Fiduciary Funds. |



**Financial Review Division**  
**LOCAL UNITS OF ADMINISTRATION**  
**CHART OF ACCOUNTS**  
**Changes for FY 2022 - 2023**  
**July 2021 – June 2023**

**STATE REVENUE SOURCE CODE ADDITION**

| SRCE# | State Revenue Source Code Name                   | State Revenue Source Code Description  |
|-------|--|--|
| 5505  | Other Financing Sources – Subscription Liability | Proceeds from subscription-based information technology arrangements (SBITAs) as defined in GASB Standard 96 - SBITAs. A SBITA is a contract that conveys control of the right to use a SBITA vendor’s IT software asset (the underlying asset) for a specific time period in an exchange or exchange-like transaction. Effective FY 2022. Applicable to Governmental, Proprietary and Fiduciary Funds |