



Financial Review Division
LOCAL UNITS OF ADMINISTRATION
CHART OF ACCOUNTS
Changes for FY 2021 and FY 2022
July 2020 – June 2022

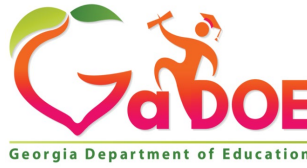
Effective Date: July 1, 2020 (last update 4/11/2022)

STATE FUND CODES ADDITIONS

FUND#	State Fund Code Name	State Fund Code Description
448	American Rescue Plan (ARP) Act – ESSER III	Fund to account for grants awarded through the ARP Act - Elementary and Secondary Emergency Relief (ESSER) Fund. CFDA 84.425B. Revenue Source 4535. Effective FY 2021.

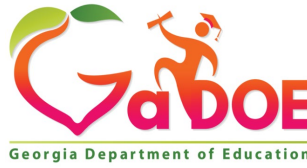
STATE PROGRAM CODES ADDITIONS

PGM #	State Program Code Name	State Program Code Description
1635	Federal Charter School COVID-19 Relief Distance Learning Grants	To offset expenditures for existing charter schools for instructional expenses incurred due to the COVID-19 Pandemic. Fund 430. Revenue Source 4520. Effective FY 2021.
1643	Instructional Supports and Teacher Training to Address Readiness in Literacy	Funding for Title I schools to meet the needs outlined in their improvement plans to address closing the gap and making progress in literacy. Fund 100, Revenue Source 3800. Effective FY 2022.
1797	Title I, Part A, 1003 School Improvement SUCCESS Grant	Supporting Unlimited Critical and Comprehensive Education Success for Students (SUCCESS) Grant. CFDA 84.010. Fund 402. Revenue Source Code 4520. Effective FY 2022.
1854	Small Rural School Achievement (SRSA) Grants	CFDA 84.358A. Every Student Succeeds Act (ESSA) modified the grant from a Title VI, Part B grant to a Title V, Part B grant, with the CFDA number remaining 84.358A. The SRSA grant is part of the Rural Education Achievement Program (REAP). FUND 408. Revenue Source Code 4300 (Direct from Federal Government).
1901	ARP Homeless - (HCY) 1	CFDA 84.425W Fund 432 Rev Source 4535 - 25% of total amount awarded by ESSER Fund.



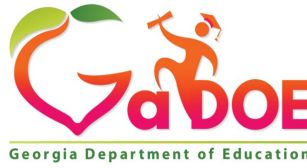
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1902	American Rescue Plan (ARP) Emergency Relief Fund – Homeless Children and Youth (HCY) 2	CFDA 84.425W. Funding under this program must be used for the purposes of identifying homeless children and youth and providing homeless children and youth with (A) wrap-around services in light of the challenges of COVID–19; and (B) assistance needed to enable homeless children and youth to attend school and participate fully in school activities. ARP-Homeless 2 represents 75% of the total amount awarded by the ESSER Fund to support the specific and urgent needs of homeless children and youth. Fund 432. Revenue Source 4535. Beginning FY 2022.
1903	Instructional Supports and Teacher Training to Address Readiness in Literacy	CFDA 84.027. Funding for Title I schools to meet the needs outlined in their improvement plans to address closing the gap and making progress in literacy. Fund 404, Revenue Source 4520. Effective FY 2022.
1904	Georgia Leadership for School Improvement (GLISI) Base Camp and Leadership Professional Learning	CFDA 84.010. Grant to two rural local education agencies for attendance at the Georgia Leadership Institute for School Improvement. Fund 402, Revenue Source 4520. Effective FY 2022.
1905	School Improvement – Multi-Sensory Reading Instruction Training	CFDA 84.010. Grant to meet the needs outlined in improvement plans to address closing the gap, making progress, and mastering content for students with disabilities and other struggling readers. Fund 402, Revenue Source 4520. Effective FY 2022.
1938	GRASP – Graduate Ready to Attain Success in Postsecondary	State grant to fund additional support for at-risk students in achieving academic, personal/social, and career development success. Revenue Source 3800. Fund 100. Effective FY 2022.
2829	IDEA Supplemental Relief Allocations	CFDA 84.027. Grant to offset the costs of special education services due to COVID-19. Fund 404. Revenue Source 4535. Effective FY 2021.



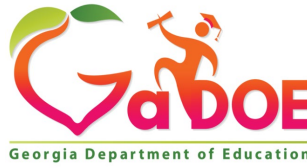
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2833	IDEA Special Education – Coaching of the Special Education Induction Teacher By GLRS	CFDA 84.027. Grant for training and coaching of the Special Education Induction Teachers. Fund 404. Revenue Source 4520. Effective FY 2022.
2838	IDEA Special Education – Flow-Through ARPA	CFDA 84.027X. Supplemental funds based on authorization through the American Rescue Plan Act. Fund 404. Revenue Source 4535. Effective FY 2022.
2839	IDEA Special Education – Ages 3 to 5 ARPA	CFDA 84.173X. Supplemental IDEA funds based on authorization through the American Rescue Plan Act. Fund 404, Revenue Source 4535. Effective FY 2022.
3324	Perkins V – Program Improvement Grant	CFDA 84.048, Fund 406, Revenue Source 4520 (FY 2021)
3325	Perkins V – Perkins Plus Grant	CFDA 84.048, Fund 406, Revenue Source 4520 (FY 2021)
3326	Perkins V – Professional Development Grant	CFDA 84.048, Fund 406, Revenue Source 4520 (FY 2021)
3327	Perkins V – Carryover Grant	CFDA 84.048, Fund 406, Revenue Source 4520 (FY 2021)
3328	Perkins V – State Institutions Grant	CFDA 84.048, Fund 406, Revenue Source 4520 (FY 2021)
4152	Pre-K Lottery POWER Supplemental Payment	Supplement payment to eligible Pre-K teachers, assistant teachers, and child care teachers in Georgia. Child Care and Development Block Grant. CFDA 93.575. Fund Code 560. Revenue Source Code 4535. Effective FY 2021.
4153	CRRSA - ESSER II - Employee Retention Bonus	Salary Supplement to all K-12 public school-level teachers and staff to support stronger recruitment and retention of teachers and school-level staff and as a gesture of gratitude for their work and sacrifices during the COVID-19 pandemic. CFDA 84.425D. FY 2021. Fund 420. Revenue Source 4535.



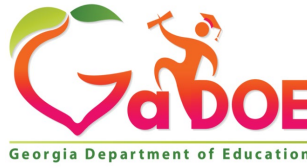
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PGM #	State Program Code Name	State Program Code Description
4154	ARP Act – ESSER III Funds – Employee Retention Bonus	Salary Supplement to all K-12 public school-level teachers and staff to support stronger recruitment and retention of teachers and school-level staff and as a gesture of gratitude for their work and sacrifices during the COVID-19 pandemic. CFDA 84.425B. FY 2021. Fund 448. Revenue Source 4535.
4155	CARES Act - ESSER I Funds	Elementary and Secondary School Emergency Relief Fund - CFDA 84.425D - Grant provided to support schools with the effects of the COVID-19 pandemic. Fund 420, Revenue Source 4535. Effective FY 2020.
4156	CARES Act - ESSER I Funds - SEA Reserve Grant	ESSER allocations using the SEA reserve to provide funding to school districts and education facilities that were not included in the original allocation methodology. The funding is to offset expenditures related to the impact of the COVID-19 pandemic. CFDA 84.425D. Fund 420. Revenue Source 4535. Effective FY 2020.
4157	CARES Act – ESSER Funds – CTAE Extended Day	ESSER Allocation to provide funding for the CTAE Extended Day Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4158	CARES Act – ESSER Funds – CTAE Extended Year	ESSER Allocation to provide funding for the CTAE Extended Year Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4159	CARES Act – ESSER Funds – CTAE Supervision	ESSER Allocation to provide funding for the CTAE Supervision Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4160	CARES Act – ESSER Funds – CTAE Youth Apprenticeship	ESSER Allocation to provide funding for the CTAE Youth Apprenticeship Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4161	CARES Act – ESSER Funds – Agriculture Extended Day	ESSER Allocation to provide funding for the Agriculture Extended Day Program. CFDA 84.425D. Fund 420. Effective FY 2021.



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4162	CARES Act – ESSER Funds – Agriculture Extended Year	ESSER Allocation to provide funding for the Agriculture Extended Year Program. CFDA 84.425D. Fund 420. Effective FY 2021
4163	CARES Act – ESSER Funds – Agriculture Young Farmer	ESSER Allocation to provide funding for the Agriculture Young Farmer Program. CFDA 84.425D. Fund 420. Effective FY 2021
4164	CARES Act – ESSER Funds – Agriculture Area Teacher	ESSER Allocation to provide funding for the Agriculture Area Teacher Program. CFDA 84.425D. Fund 420. Effective FY 2021
4165	CARES Act - ESSER Funds - Special Education Supplemental Relief Allocations	CFDA 84.425D. Grant to offset special education expenses related to COVID-19. Fund 420. Effective FY 2021.
4166	CARES Act – ESSER Funds – SEA Reserve Grant Set Aside	CFDA 84.425D. Grant Allocation for additional set aside for LEAs providing services to private schools. Fund 420. Effective FY 2021.
4167	CARES Act – ESSER Funds – RESA Allocations	CFDA 84.425D. Allocation to offset the costs associated with distribution of personal protective equipment (ppe) and the impact of the revenue decreases due to COVID-19. Fund 420. Revenue Source 4535. Effective FY 2021.
4168	CARES Act – ESSER I Funds – State Charter Schools	Grant for new or significantly expanded state charter schools. CFDA 84.425D. Fund 420. Revenue Source 4535. Effective FY 2021.
4169	CARES Act - ESSER I Funds - Connectivity Grant	CFDA 84.425D. Grant allocation to help school districts and the Georgia Public Library Service purchase connectivity devices for student use necessary due to the COVID-19 pandemic. Fund 420. Revenue Source 4535. Effective FY 2021.
4170	CARES Act - Funding From Other Entities	Program Code to account for other federal funding through CARES Act received from other entities. Fund 100 and Fund 420. Effective FY 2021.



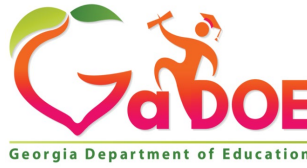
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4171	CARES Act – ESSER I – GNETS Grant	To cover expenses related to the GNETS programs to help offset the impacts of less revenue due to COVID-19. CFDA 84.425D. Fund 420 and 532. Revenue Source 4535. Effective FY 2021.
4172	CARES Act – ESSER I – School Nursing Grant	Elementary and Secondary School Emergency Relief Fund I. Grant for assistance for school nursing programs. Includes nursing grant to GNETS facilities. CFDA 84.425D. FY 2021. Fund 420 and 532. Revenue Source 4535.
4180	CRRSA Act – ESSER II Funds	Elementary and Secondary School Emergency Relief Fund - CFDA 84.425D – Second Appropriation under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act provided to support schools with the effects of the COVID-19 pandemic. Fund 420, Revenue Source 4535. Effective FY 2021.
4181	CRRSA Act – ESSER II SEA Reserve Funds	Elementary and Secondary School Emergency Relief Fund allocations using the SEA reserve of the CRRSA Act to provide funding to support the Residential Treatment Centers and the GA Department of Corrections in response to the COVID-19 pandemic. The funding is to offset expenditures related to the impact of the COVID-19 pandemic. CFDA 84.425D. Fund 420. Revenue Source 4535. Effective FY 2021.
4190	American Rescue Plan (ARP) Act – ESSER III Funds	American Rescue Plan Act - Elementary and Secondary School Emergency Relief Fund III - Third round of funding for assistance responding to the effects of the coronavirus pandemic. CFDA 84.425U. Fund 448. Revenue Source 4535. Effective FY 2021.



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4191	American Rescue Plan (ARP) Act – ESSER III Funds – RESA Supplemental Funding	American Rescue Plan Act – Elementary and Secondary School Emergency Relief Fund III – RESA Supplemental Funding - Additional Funding through the ARP ESSER III SEA Reserve for the following RESA initiatives: Math Mentor, Education Technology Services, English Language, and School Climate. CFDA #84.425U. Fund 448. Revenue Source 4535. Effective FY 2022.
4192	ARP ESSER III - RESA Academic Recovery Specialists	American Rescue Plan Act - Elementary and Secondary School Emergency Relief Fund III - RESA Academic Recovery Specialists - Additional Funding through the ARP ESSER III SEA Reserve for Academic Recovery Specialists. CFDA #84.425U. Fund 448. Revenue Source 4535. Effective FY 2022.
4193	American Rescue Plan (ARP) Act – ESSER III Funds – Residential Treatment Facilities	American Rescue Plan Act – Elementary and Secondary School Emergency Relief Fund III – Residential Treatment Facilities - Additional Funding through the ARP ESSER III SEA Reserve for Residential Treatment Centers. CFDA #84.425U. Fund 448. Revenue Source 4535. Effective FY 2022.
4194	American Rescue Plan (ARP) Act – ESSER III – GNETS Supplemental Grants	American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) III - To provide therapeutic services within the continuum of supports based on the least restrictive environment for students with disabilities, ages 5-21, specifically for the purpose of providing licensed clinical staff for 24 GNETS programs. CFDA 84.425U. Fund 448. Revenue Source 4535. Effective FY 2022.



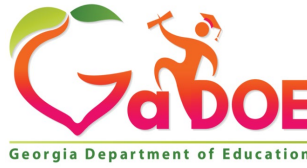
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4196	American Rescue Plan (ARP) – ESSER III – CTAE Equipment Grants	American Rescue Plan (ARP) Act - Elementary and Secondary School Emergency Relief (ESSER) III - CTAE Equipment grants for middle and high school programs. CFDA 84.425U. Fund 448. Revenue Source 4535. Effective FY 2022.
4198	American Rescue Plan (ARP) Act – Various Other Grants	American Rescue Plan - Other grants received by the LEAs from sources other than GaDOE. Fund 448. Revenue Source 4535. Effective FY 2022.
4200	CARES Act - GEER - Connectivity Grant	Coronavirus Aid, Relief and Economic Security Act - Governor's Emergency Education Relief Fund - grant to eligible LEAs for the reimbursement of network equipment procured by districts to fully utilize the expanded bandwidth. CFDA 84.425C. Fund 420. Revenue Source 4535. Effective FY 2022.
4201	American Rescue Plan (ARP) – ESSER III – L4GA Supplemental Grant – Birth to Five	American Rescue Plan (ARP) Act - Elementary and Secondary School Emergency Relief (ESSER) III - to supplement implementation of LEA literacy plans to improve student literacy learning, teacher delivery of instruction, school climate, and development of community partnerships supporting all children birth through age five. CFDA 84.425U. Fund 448. Revenue Source 4535. Effective FY 2022.
4202	American Rescue Plan (ARP) – ESSER III – L4GA Supplemental Grant – K-5	American Rescue Plan (ARP) Act - Elementary and Secondary School Emergency Relief (ESSER) III - to supplement implementation of LEA literacy plans to improve student literacy learning, teacher delivery of instruction, school climate, and development of community partnerships supporting all children grades kindergarten through 5. CFDA 84.425U. Fund 448. Revenue Source 4535. Effective FY 2022.



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4203	American Rescue Plan (ARP) – ESSER III – L4GA Supplemental Grant – 6-8	American Rescue Plan (ARP) Act - Elementary and Secondary School Emergency Relief (ESSER) III - to supplement implementation of LEA literacy plans to improve student literacy learning, teacher delivery of instruction, school climate, and development of community partnerships supporting all children grades 6 through 8. CFDA 84.425U. Fund 448. Revenue Source 4535. Effective FY 2022.
4204	American Rescue Plan (ARP) – ESSER III – L4GA Supplemental Grant – 9-12	American Rescue Plan (ARP) Act - Elementary and Secondary School Emergency Relief (ESSER) III - to supplement implementation of LEA literacy plans to improve student literacy learning, teacher delivery of instruction, school climate, and development of community partnerships supporting all children grades 9 through 12. CFDA 84.425U. Fund 448. Revenue Source 4535. Effective FY 2022.
4205	Instructional Supports and Teacher Training to Address Readiness in Literacy	CFDA 84.425U. Funding for Title I schools to meet the needs outlined in their improvement plans to address closing the gap and making progress in literacy. Fund 448, Revenue Source 4535. Effective FY 2022.
4206	American Rescue Plan (ARP) Act – ESSER III Funds – Teacher Endorsement Grants Expanding Opportunities for Teachers	Grants to selected school systems, institutes of higher education, and RESAs for paying tuition, fees, and/or exam costs of Georgia public school teachers enrolled in approved GaTAPP programs or Teacher and Teacher Leader Endorsement programs. CFDA 84.425U. Fund 448. Revenue Source 4535. Effective FY 2022
4207	American Rescue Plan (ARP) Act – ESSER III Funds – Teacher and Learning Grants	Grants to selected school systems, institutes of higher education, and RESAs for paying the costs for teachers to attend training to build teacher capacity for accelerated and integrated learning.

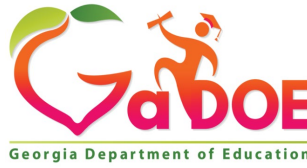


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4261	Supply Chain Assistance Grant (SCA)	Grants to school systems for assisting schools experiencing issues with supply chain disruptions. CFDA 84.425U. Fund 600 Revenue Source 4535. Effective FY 2022
7070-7072	Georgia Foundation for Public Education - Innovative Education Fund	The Innovation Education Fund provides funding to Georgia schools and districts developing and implementing innovative programs at various stages. The Fund is designed to provide a safe space for schools and districts to design, test, iterate, and scale innovative programs that have the potential to transform education in their context. Fund 100. Revenue Source 1920.

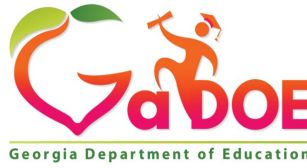
BALANCE SHEET CODE ADDITIONS

BALSHT#	State Balance Sheet Code Name	State Balance Sheet Code Description
0160	Lease Receivable	Amounts owed by the lessee to the lessor. This contractual agreement conveys the right to use the lessor's asset to the lessee for a specific time period time and under certain provisions. Applicable to Governmental (100,300), Proprietary (690, 693), and Fiduciary (7XX) Funds. Effective FY 2021



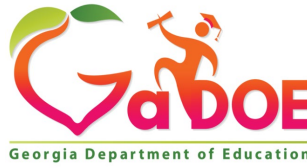
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BALSHT#	State Balance Sheet Code Name	State Balance Sheet Code Description
0515	Deferred Inflow of Resources – Lease Revenue	An account that represents the total lease revenue owed to the lessor at the start of the contractual lease agreement. These deferred inflows of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. Lease revenue will be recognized as payments are due and paid by the lessee and the deferred inflow of resources will be reduced. Applicable to Governmental (100,300), Proprietary (690, 693), and Fiduciary (7XX) Funds. Effective FY 2021
0215	Right to Use - Land	Lessee's right to use the underlying asset (land) which was recreated by the contractual agreement between the lessee and the lessor. This agreement conveys the right to the use the land to the lessee for a specific time period and under certain provisions. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 and 859). Effective FY 2021
0225	Right to Use – Leased Land Improvements	Lessee's right to use the underlying asset (land improvement, etc. parking lot) which was created by the contractual agreement between the lessee and the lessor. This agreement conveys the right to use the land improvement to the lessee for a specific time period and under certain provisions. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 and 859). Effective FY 2021



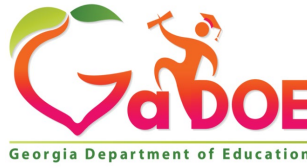
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BALSHT#	State Balance Sheet Code Name	State Balance Sheet Code Description
0226	Accumulated Amortization of Right to Use – Leased Land Improvements	The accumulated amount of amortization expense recorded by the lessee for the intangible right to use asset, in this case, a land improvement. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021
0235	Right to Use – Leased Buildings and Improvements	Lessee's right to use the underlying asset (a building) which 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
0236	Accumulated Amortization of Right to Use – Leased Buildings and Improvements	The accumulated amount of amortization expense recorded by the lessee for the intangible right to use asset - a building or building improvement. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021
0245	Right to Use – Leased Machinery and Equipment	Lessee's right to use the underlying asset (machinery and equipment) which was created by the contractual agreement between the lessee and lessor. This agreement conveys the right to use the piece of machinery or equipment 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



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BALSHT#	State Balance Sheet Code Name	State Balance Sheet Code Description
0246	Accumulated Amortization of Right to Use – Leased Machinery and Equipment	The accumulated amount of amortization expense recorded by the lessee for the intangible right to use asset – machinery or equipment item. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021
0285	Right to Use – Leased Intangible Assets and Subscription Leases	The lessee’s right to use the vendor’s information technology (IT) software as conveyed by a contract between the school district and the third-party vendor for a specific time period and under certain provisions or for another intangible asset. The contract can be for 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 2021
0285	Right to Use – Leased Intangible Assets and Subscription Leases	The lessee’s right to use the vendor’s information technology (IT) software as conveyed by a contract between the school district and the third-party vendor for a specific time period and under certain provisions or for another intangible asset. The contract can be for 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 2021



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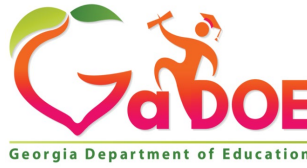
BALSHT#	State Balance Sheet Code Name	State Balance Sheet Code Description
0286	Accumulated Amortization of Right to Use – Leased Intangible Assets and Subscription Leases	The accumulated amount of amortization expense recorded by the school district for the right-to-use subscription leased assets or other intangible assets. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021
0453	Lease Liability - Current	Lease liabilities owed for intangible right to use assets that have not been paid to the Lessor but are due within one year or less, including web-based subscription services and other subscription leases. Applicable to Funds 690, 693, 7XX and 900. Effective FY 2021
0533	Lease Liability - Long Term	Lease liabilities owed for intangible right to use assets that have not been paid to the Lessor and are not due with one year, including web-based subscription services and other subscription leases. The lease liability should be measured 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



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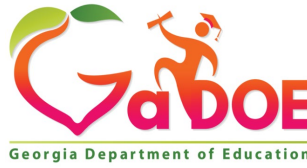
OBJECT CODE ADDITIONS

OBJ#	State Object Code Name	State Object Code Description
275	Pension Benefits	Payments to pension plan participants, including pension benefits, death benefits and benefits due on termination of employment – For Use by Local LEA-Managed Retirement Plans ONLY. (Not TRS)
276	Refund of Pension Contributions	Refunds of contributions to pension plan participants – For Use by Local LEA-Managed Retirement Plans ONLY. (Not TRS)
754	Leased Asset Expense - Present Value	Present value of the lease liability recorded as an expense when a new arrangement for a leased asset commences. The lease proceeds for the new arrangement are recorded as “other financing sources.”
755	Leased Information Technology Asset Expense - Present Value	Present value of the lease liability recorded as an expense when a new arrangement for a leased information technology asset / IT asset (including software subscriptions for GASB 96 SBITAs) commences. The lease proceeds for the new arrangement are recorded as “other financing sources.”
772	Amortization Expense – Right to Use – Land Improvements	The portion of the cost of a leased land improvement which is charged as an expense during a particular period. In accounting for amortization, the value of the right to use asset is apportioned over the lease term and each period is charged a portion of such costs. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021



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774	Amortization Expense – Right to Use – Buildings and Building Improvements	The portion of the cost of a leased building which is charged as an expense during a particular period. In accounting for amortization, the value of the right to use asset is apportioned over the lease term and each period is charged a portion of such costs. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021
776	Amortization Expense – Right to Use – Machinery and Equipment	The portion of the cost of leased equipment which is charged as an expense during a particular period. In accounting for amortization, the value of the right to use asset is apportioned over the lease term and each period is charged a portion of such costs. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021
778	Amortization Expense – Right to Use – Leased Intangible Assets and Subscription Lease Agreements	The portion of the cost of a subscription asset or a leased intangible asset which is charged as an expense during a particular period. In accounting for amortization, the value of the right to use asset is apportioned over the subscription term and each period is charged a portion of such costs. For intangible assets, the value of these assets is apportioned over the life of the asset and each period is charged a portion of these costs. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021



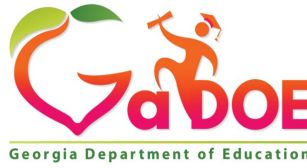
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STATE REVENUE SOURCE CODE REVISION

SRCE#	State Revenue Source Code Name	State Revenue Source Code Description
5500	Other Financing Sources – Financed Purchase Arrangements	Proceeds received from any financed purchase arrangement/agreement. The financed purchase agreement arranges the financing for the purchase of a physical asset, usually a capital asset. A financed purchase agreement does not exist without the purchase (actual transfer of ownership) of a physical asset. Change in definition and description of this account effective FY 2021.

STATE LIABILITY CODE REVISIONS

LIAB#	State Liability Code Name	State Liability Code Description
0452	Financed Purchase Arrangement – Current Liability	Obligations owed for financing arrangements/agreements entered for the express purpose of purchasing physical assets which have not been repaid or reached their maturity due but are due with one year. Change in definition and description of this account effective FY 2021. Applicable with Funds 690, 693, 7XX and 900
0531	Financed Purchase Arrangement – Long Term Liability	Obligations owed for financing arrangements/agreements entered for the express purpose of purchasing physical assets which have not been repaid or reached their maturity due. Principal balances still owed on financing agreements and not due within one year. Change in definition and description of this account effective FY 2021. Applicable with Funds 690, 693, 7XX and 900



Financial Review Division
LOCAL UNITS OF ADMINISTRATION
CHART OF ACCOUNTS
Changes for FY 2021 and FY 2022
July 2020 – June 2022

STATE REVENUE SOURCE CODE ADDITION

SRCE#	State Revenue Source Code Name	State Revenue Source Code Description
1997	Contributions - Employees	Contributions made by employees toward their retirement (pension) plan – For Use by Local LEA-Managed Retirement Systems ONLY. (Not TRS)
1998	Contributions - Employers	Contributions made by employers toward the retirement (pension) plan of their employees – For Use by Local LEA-Managed Retirement Systems ONLY. (Not TRS)
5503	Other Financing Sources – Lease Liability	Proceeds from lease arrangements and subscription lease arrangements as defined in GASB Standard 87 - Leases and GASB Standard 96 - SBITAs. A lease is a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) for a time period in an exchange or exchange-like transaction. For SBITAs, same definition applies but for subscription-based information technology arrangements. Effective FY 2021. Applicable to Governmental, Proprietary and Fiduciary Funds.