

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

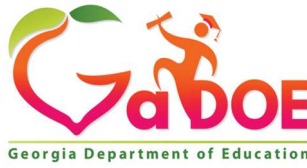
**Effective Date: July 1, 2021**

**STATE FUND CODES ADDITIONS**

<b>FUND#</b>	<b>State Fund Code Name</b>	<b>State Fund Code Description</b>
448	<b>American Rescue Plan (ARP) Act – ESSER III</b>	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.

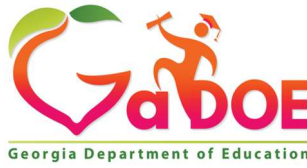
**STATE PROGRAM CODES ADDITIONS**

<b>PGM #</b>	<b>State Program Code Name</b>	<b>State Program Code Description</b>
1635	<b>Federal Charter School COVID-19 Relief Distance Learning Grants</b>	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.
2829	<b>IDEA Supplemental Relief Allocations</b>	CFDA 84.027. Grant to offset the costs of special education services due to COVID-19. Fund 404. Effective FY 2021.
3324	<b>Perkins V – Program Improvement Grant</b>	CFDA 84.048, Fund 406, Revenue Source 4520 (FY 2021)
3325	<b>Perkins V – Perkins Plus Grant</b>	CFDA 84.048, Fund 406, Revenue Source 4520 (FY 2021)
3326	<b>Perkins V – Professional Development Grant</b>	CFDA 84.048, Fund 406, Revenue Source 4520 (FY 2021)
3327	<b>Perkins V – Carryover Grant</b>	CFDA 84.048, Fund 406, Revenue Source 4520 (FY 2021)
3328	<b>Perkins V – State Institutions Grant</b>	CFDA 84.048, Fund 406, Revenue Source 4520 (FY 2021)



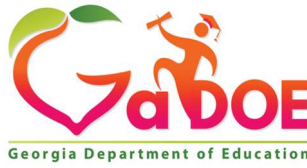
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4152	<b>Pre-K Lottery POWER Supplemental Payment</b>	Supplement payment to eligible Pre-K teachers, assistant teachers, and child care teachers in Georgia. Child Care and Development Block Grant. CFDA 93.575. Fund Code 560. Revenue Source Code 4535. Effective FY 2021.
4153	<b>CRRSA – ESSER II – Employee Retention Bonus</b>	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.
4154	<b>ARP Act – ESSER III Funds – Employee Retention Bonus</b>	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	<b>CARES ACT – ESSER Funds</b>	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	<b>CARES Act – ESSER Funds – SEA Reserve Grant</b>	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.



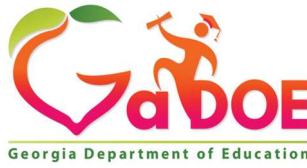
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4157	<b>CARES Act – ESSER Funds – CTAE Extended Day</b>	ESSER Allocation to provide funding for the CTAE Extended Day Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4158	<b>CARES Act – ESSER Funds – CTAE Extended Year</b>	ESSER Allocation to provide funding for the CTAE Extended Year Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4159	<b>CARES Act – ESSER Funds – CTAE Supervision</b>	ESSER Allocation to provide funding for the CTAE Supervision Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4160	<b>CARES Act – ESSER Funds – CTAE Youth Apprenticeship</b>	ESSER Allocation to provide funding for the CTAE Youth Apprenticeship Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4161	<b>CARES Act – ESSER Funds – Agriculture Extended Day</b>	ESSER Allocation to provide funding for the Agriculture Extended Day Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4162	<b>CARES Act – ESSER Funds – Agriculture Extended Year</b>	ESSER Allocation to provide funding for the Agriculture Extended Year Program. CFDA 84.425D. Fund 420. Effective FY 2021
4163	<b>CARES Act – ESSER Funds – Agriculture Young Farmer</b>	ESSER Allocation to provide funding for the Agriculture Young Farmer Program. CFDA 84.425D. Fund 420. Effective FY 2021
4164	<b>CARES Act – ESSER Funds – Agriculture Area Teacher</b>	ESSER Allocation to provide funding for the Agriculture Area Teacher Program. CFDA 84.425D. Fund 420. Effective FY 2021
4165	<b>CARES Act – ESSER Funds – Special Education Supplemental Relief Allocations</b>	CFDA 84.425D. Grant to offset special education expenses related to COVID-19. Fund 420. Effective FY 2021.
4166	<b>CARES Act – ESSER Funds – SEA Reserve Grant Set Aside</b>	CFDA 84.425D. Grant Allocation for additional set aside for LEAs providing services to private schools. Fund 420. Effective FY 2021.



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4167	<b>CARES Act – ESSER Funds – RESA Allocations</b>	CFDA 84.425D. Allocation to offset the costs associated with distribution of personal protective equipment (ppe) and the impacts of the revenue decreases due to COVID-19. Fund 420. Revenue Source 4535. Effective FY 2021.
4168	<b>CARES Act – ESSER I Funds – State Charter Schools</b>	Grant for new or significantly expanded state charter schools. CFDA 84.425D. Fund 420. Revenue Source 4535. Effective FY 2021.
4169	<b>CARES Act - ESSER I Funds - Connectivity Grant</b>	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	<b>CARES Act – Funding From Other Entities</b>	Program Code to account for other federal funding through CARES Act received from other entities. Fund 420. Effective FY 2020.
4171	<b>CARES Act – ESSER I – GNETS Grant</b>	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	<b>CARES Act – ESSER I – School Nursing Grant</b>	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.



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4180	<b>CRRSA Act – ESSER II Funds</b>	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	<b>CRRSA Act – ESSER II SEA Reserve Funds</b>	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	<b>American Rescue Plan (ARP) Act – ESSER III Funds</b>	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.
7057	<b>Georgia Foundation for Public Education – COVID-19 Response Fund</b>	Foundation grant to support LEAs response to the COVID-19 pandemic. Fund 100, Revenue Source 3800. Effective FY 2020.