

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

Effective Date: July 1, 2020

STATE FUND CODES ADDITIONS

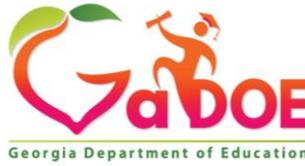
FUND#	State Fund Code Name	State Fund Code Description
418	L4GA – Literacy for Learning, Living, and Leading in Georgia	Federal grant to improve literacy outcomes for students from birth through grade 12. CFDA 84.371 Effective FY 2020.
420	CARES ACT Funding	Fund for federal grant activity directly related to the COVID-19 pandemic and not accounted for elsewhere. (FY 2020)

STATE REVENUE SOURCE CODE ADDITIONS

SRCE#	State Revenue Source Code Name	State Revenue Source Code Description
4535	Federal Grants Related to COVID-19	Federal grants through GaDOE and any other agencies related to the COVID-19 pandemic. (FY 2020)

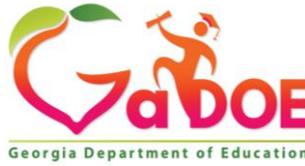
STATE PROGRAM CODES ADDITIONS

PGM #	State Program Code Name	State Program Code Description
1435	CS4GA Computer Science Capacity Grant	State Grant to broaden participation in K-12 Computer Science (CS) education and to implement the 2019 Legislative Bill SB 108 requiring high school and middle schools to offer computer science instruction. Revenue Source 3800 (FY 2020)
1485	Mental Health Awareness - RESAs	State Funds for assisting with mental health awareness training to support student mental health and well-being. Revenue Source 3800 (FY 2020)



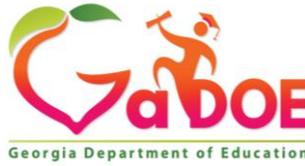
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1565	Hygiene Products in Georgia Schools	State budget addition effective FY 2020 to provide hygiene products in Georgia schools. Revenue Source 3800 (FY 2020)
1695	School Security Grant	Funds included in the Amended FY 2019 Budget for one-time school security grants. Fund 100, Revenue Source 3800 (FYs 2019 and 2020) .
1734	Title I-A, School Improvement – Rural Resource Grant	CFDA 84.010 - The grant provides additional one-time funds to help federally identified schools focus their efforts to increase student achievement. Fund 402, Revenue Source 4520 (FY 2020)
1735	Title IV, Part A – SSAE Supplemental Summer Literacy	CFDA 84.424A – To support expansion of summer literacy programming in rural Georgia school districts. Fund 462, Revenue Source 4520 (FY 2020)
1736	L4GA – Birth through Age 5	Literacy for Learning, Living, and Leading in Georgia. Birth through Age 5. CFDA 84.371. Fund Code 418. Revenue Source 4520. Effective FY 2020.
1737	L4GA – Kindergarten through Grade 5	Literacy for Learning, Living, and Leading in Georgia. Kindergarten through Grade 5. CFDA 84.371. Fund Code 418. Revenue Source 4520. Effective FY 2020.
1738	L4GA – Middle School	Literacy for Learning, Living, and Leading in Georgia. Middle School. CFDA 84.371. Fund Code 418. Revenue Source 4520. Effective FY 2020.
1739	L4GA – High School	Literacy for Learning, Living, and Leading in Georgia. High School. CFDA 84.371. Fund Code 418. Revenue Source 4520. Effective FY 2020.
1771	Title I, Part A, 1003 School Improvement Digital Learning	CFDA 84.010 – To provide opportunities for identified schools to compete for funds to address digital learning challenges due to the COVID-19 outbreak. Fund 402, Revenue Source 4520 (FY 2020)
1774	RESA Growing Readers	To provide consistent professional learning to teachers on effective reading instruction to help more children read at grade level by the end of third grade. Fund 402, Revenue



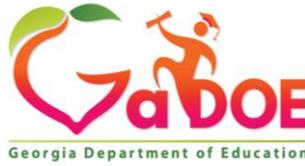
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		Source 4520 (FY 2020)
1793	Title IV, Part A – e3 (Entrepreneurship, Enterprise, and Education) Grant	Title IV Funds for entrepreneurship, enterprise, education training, and related instructional resources that can be integrated into rural high school CTAE career pathways. Fund 462, Revenue Source 4520 (FY 2020)
1812	Title I, Part A, 1003 School Improvement Georgia’s System for Continuous Improvement Grant	Competitive Grant to provide opportunities for identified schools to compete for funds to address Georgia’s System of Continuous Improvement to increase student achievement. Fund 402, Revenue Source 4520 (FY 2020)
2722	Family Connection – Emergency Relief – COVID Crisis	Georgia Family Connection Partnership grant to provide services in support of the response to the COVID crisis. Fund 536. Effective FY 2020
2829	IDEA Supplemental Relief Allocations	CFDA 84.027. Grant to offset the costs of special education services due to COVID-19. Fund 404. Effective FY 2021.
2831	IDEA Georgia Parent Mentor Partnership Grant	Grant to hire one or more parent of a student with a disability to provide support and training to families within their school district. Fund 404, Revenue Source 4520 (FY 2020)
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)



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3537	CTAE Opportunities Equipment Grant	Grant to support workforce readiness skills and allow LEAs to provide instruction with industry standard equipment in all pathways. Fund 100, Revenue Source 3800 (FY 2020)
4155	CARES ACT – ESSER 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 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.
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



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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.
7057	Georgia Foundation for Public Education – COVID-19 Response Fund	Foundation grant to support LEAs response to the COVID-19 pandemic. Fund 100, Revenue Source 3800. Effective FY 2020.

OBJECT CODE ADDITION

OBJ#	State Object Code Name	State Object Code Description
745	Depreciation Expense - Infrastructure	The portion of the cost of infrastructure which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. (FY 2020)