

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

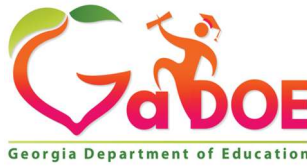
**Effective Date: July 1, 2020** (last update 11/24/2021)

**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.

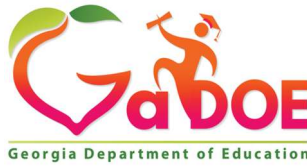
**STATE PROGRAM CODES ADDITIONS**

<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.
1797	<b>Title I, Part A, 1003 School Improvement SUCCESS Grant</b>	Supporting Unlimited Critical and Comprehensive Education Success for Students (SUCCESS) Grant. CFDA 84.010. Fund 402. Revenue Source Code 4520. Effective FY 2022.
1854	<b>Small Rural School Achievement (SRSA) Grants</b>	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).



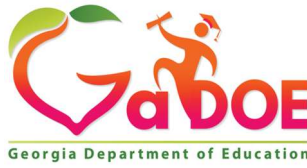
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1901	<b>ARP Homeless - (HCY) 1</b>	CFDA 84.425W Fund 432 Rev Source 4535 - 25% of total amount awarded by ESSER Fund.
1902	<b>American Rescue Plan (ARP) Emergency Relief Fund – Homeless Children and Youth (HCY) 2</b>	CFDA 84.425W. Funding under this 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.
1938	<b>GRASP – Graduate Ready to Attain Success in Postsecondary</b>	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	<b>IDEA Supplemental Relief Allocations</b>	CFDA 84.027. Grant to offset the costs of special education services due to COVID-19. Fund 404. Revenue Source 4535. Effective FY 2021.
2838	<b>IDEA Special Education – Flow-Through ARPA</b>	CFDA 84.027X. Supplemental funds based on authorization through the American Rescue Plan Act. Fund 404. Revenue Source 4535. Effective FY 2022.
2839	<b>IDEA Special Education – Ages 3 to 5 ARPA</b>	CFDA 84.173X. Supplemental IDEA funds based on authorization through the American Rescue Plan Act. Fund 404, Revenue Source 4535. Effective FY 2022.
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)



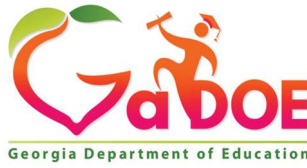
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3327	<b>Perkins V – Carryover Grant</b>	CFDA 84.048, Fund 406, Revenue Source 4520 (FY 2021)
3328	<b>Perkins V – State Institutions Grant</b>	CFDA 84.048, Fund 406, Revenue Source 4520 (FY 2021)
4152	<b>Pre-K Lottery POWER Supplemental Payment</b>	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 I 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 I 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.



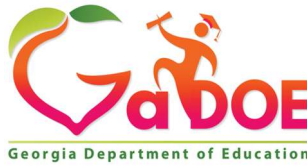
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4157	<b>CARES Act – ESSER Funds – CTAE Extended Day</b>	ESSER Allocation to provide funding for the CTAE Extended Day Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4158	<b>CARES Act – ESSER Funds – CTAE Extended Year</b>	ESSER Allocation to provide 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.



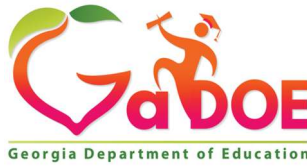
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4167	<b>CARES Act – ESSER Funds – RESA Allocations</b>	CFDA 84.425D. Allocation to offset the costs associated with distribution of personal protective equipment (ppe) and the impact of the revenue decreases due to COVID-19. Fund 420. Revenue Source 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 100 and Fund 420. Effective FY 2021.
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.



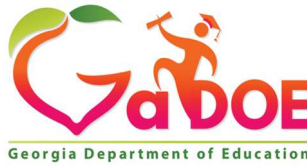
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4180	<b>CRRSA Act – ESSER II Funds</b>	Elementary and Secondary School Emergency Relief Fund - CFDA 84.425D – Second Appropriation under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act provided to support schools with the 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.
4191	<b>American Rescue Plan (ARP) Act – ESSER III Funds – RESA Supplemental Funding</b>	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.



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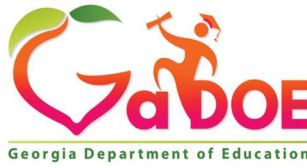
<b>PGM #</b>	<b>State Program Code Name</b>	<b>State Program Code Description</b>
<b>4192</b>	<b>ARP ESSER III - RESA Academic Recovery Specialists</b>	American Rescue Plan Act - Elementary and Secondary School Emergency Relief Fund III - RESA Academic Recovery Specialists - Additional Funding through the ARP ESSER III SEA Reserve for Academic Recovery Specialists. CFDA #84.425U. Fund 448. Revenue Source 4535. Effective FY 2022.
<b>4193</b>	<b>American Rescue Plan (ARP) Act – ESSER III Funds – Residential Treatment Facilities</b>	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.
<b>4194</b>	<b>American Rescue Plan (ARP) Act – ESSER III – GNETS Supplemental Grants</b>	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.
<b>4196</b>	<b>American Rescue Plan (ARP) – ESSER III – CTAE Equipment Grants</b>	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.
<b>4198</b>	<b>American Rescue Plan (ARP) Act – Various Other Grants</b>	American Rescue Plan - Other grants received by the LEAs from sources other than GaDOE. Fund 448. Revenue Source 4535. Effective FY 2022.



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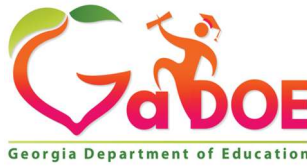
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4200	<b>CARES Act - GEER - Connectivity Grant</b>	Coronavirus Aid, Relief and Economic Security Act - Governor's Emergency Education Relief Fund - grant to eligible LEAs for the reimbursement of network equipment procured by districts to fully utilize the expanded bandwidth. CFDA 84.425C. Fund 420. Revenue Source 4535. Effective FY 2022.
4201	<b>American Rescue Plan (ARP) – ESSER III – L4GA Supplemental Grant – Birth to Five</b>	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	<b>American Rescue Plan (ARP) – ESSER III – L4GA Supplemental Grant – K-5</b>	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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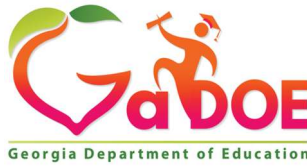
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<b>4203</b>	<b>American Rescue Plan (ARP) – ESSER III – L4GA Supplemental Grant – 6-8</b>	American Rescue Plan (ARP) Act - Elementary and Secondary School Emergency Relief (ESSER) III - to supplement implementation of LEA literacy plans to improve 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.
<b>4204</b>	<b>American Rescue Plan (ARP) – ESSER III – L4GA Supplemental Grant – 9-12</b>	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.
<b>7058- 7059</b>	<b>Georgia Foundation for Public Education</b>	Reserved Program Code for various grants awarded through the Georgia Foundation for Public Education. Fund 100. Revenue Source 1920.
<b>7070- 7072</b>	<b>Georgia Foundation for Public Education - Innovative Education Fund</b>	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.



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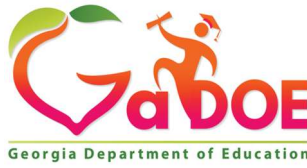
**BALANCE SHEET CODE ADDITIONS**

<b>BALSHT#</b>	<b>State Balance Sheet Code Name</b>	<b>State Balance Sheet Code Description</b>
<b>0160</b>	<b>Lease Receivable</b>	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
<b>0515</b>	<b>Deferred Inflow of Resources – Lease Revenue</b>	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



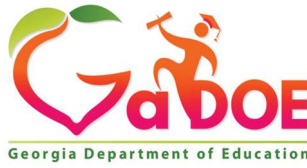
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<b>BALSHT#</b>	<b>State Balance Sheet Code Name</b>	<b>State Balance Sheet Code Description</b>
0215	<b>Right to Use - Land</b>	Lessee's right to use the underlying asset (land) which was recreated by the contractual agreement between the lessee and the lessor. This agreement conveys the right to 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	<b>Right to Use – Leased Land Improvements</b>	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
0226	<b>Accumulated Amortization of Right to Use – Leased Land Improvements</b>	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	<b>Right to Use – Leased Buildings and Improvements</b>	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



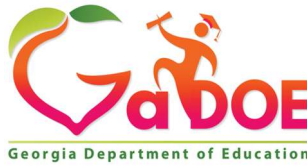
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0236	<b>Accumulated Amortization of Right to Use – Leased Buildings and Improvements</b>	The accumulated amount of amortization expense recorded by the lessee for the intangible right to use asset - a building or building improvement. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021
0245	<b>Right to Use – Leased Machinery and Equipment</b>	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
0246	<b>Accumulated Amortization of Right to Use – Leased Machinery and Equipment</b>	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	<b>Right to Use – Leased Intangible Assets and Subscription Leases</b>	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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<b>0285</b>	<b>Right to Use – Leased Intangible Assets and Subscription Leases</b>	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
<b>0286</b>	<b>Accumulated Amortization of Right to Use – Leased Intangible Assets and Subscription Leases</b>	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
<b>0453</b>	<b>Lease Liability - Current</b>	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

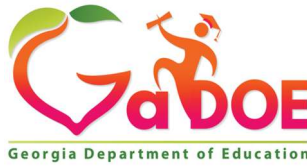


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BALSHT#	State Balance Sheet Code Name	State Balance Sheet Code Description
0533	Lease Liability - Long Term	Lease liabilities owed for intangible right to use assets that have not been paid to the Lessor and are not due with one year, including web-based 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

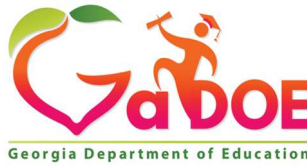
**OBJECT CODE ADDITIONS**

OBJ#	State Object Code Name	State Object Code Description
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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<b>OBJ#</b>	<b>State Object Code Name</b>	<b>State Object Code Description</b>
774	<b>Amortization Expense – Right to Use – Buildings and Building Improvements</b>	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	<b>Amortization Expense – Right to Use – Machinery and Equipment</b>	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	<b>Amortization Expense – Right to Use – Leased Intangible Assets and Subscription Lease Agreements</b>	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 are 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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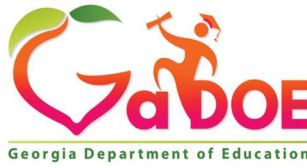
**STATE REVENUE SOURCE CODE REVISION**

SRCE#	State Revenue Source Code Name	State Revenue Source Code Description
5500	<b>Other Financing Sources – Financed Purchase Arrangements</b>	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	<b>Financed Purchase Arrangement – Current Liability</b>	Obligations owed for financing arrangements/agreements entered into 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





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LIAB#	State Liability Code Name	State Liability Code Description
0531	<b>Financed Purchase Arrangement – Long Term Liability</b>	Obligations owed for financing arrangements/agreements entered into 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

**STATE REVENUE SOURCE CODE ADDITION**

SRCE#	State Revenue Source Code Name	State Revenue Source Code Description
5503	<b>Other Financing Sources – Lease Liability</b>	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