

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

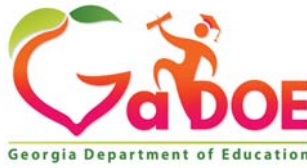
Effective Date: July 1, 2020

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.

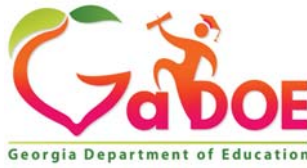
STATE PROGRAM CODES ADDITIONS

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.
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.
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)



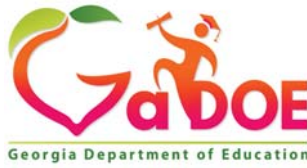
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PGM #	State Program Code Name	State Program Code Description
4152	Pre-K Lottery POWER Supplemental Payment	Supplement payment to eligible Pre-K teachers, assistant teachers, and child care teachers in Georgia. Child Care and Development Block Grant. 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.
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.
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.



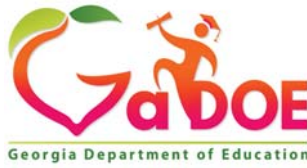
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4162	CARES Act – ESSER Funds – Agriculture Extended Year	ESSER Allocation to provide funding for the Agriculture Extended Year Program. CFDA 84.425D. Fund 420. Effective FY 2021
4163	CARES Act – ESSER Funds – Agriculture Young Farmer	ESSER Allocation 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 impacts 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.



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PGM #	State Program Code Name	State Program Code Description
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.
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.

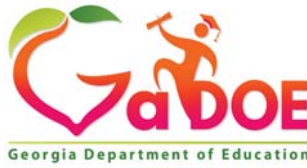


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PGM #	State Program Code Name	State Program Code Description
4181	CRRSA Act – ESSER II SEA Reserve Funds	Elementary and Secondary School Emergency Relief Fund allocations using the SEA reserve of the CRRSA Act to provide funding to support the Residential 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.

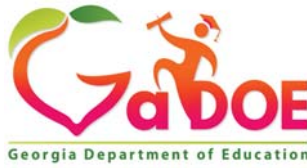
STATE BALANCE SHEET CODE ADDITIONS

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



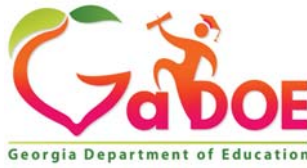
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BALSHT#	State Balance Sheet Code Name	State Balance Sheet Code Description
0515	Deferred Inflow of Resources – Lease Revenue	An account that represents the total lease revenue owed to the lessor at the start of the contractual lease agreement. These 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



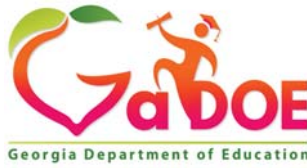
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BALSHT#	State Balance Sheet Code Name	State Balance Sheet Code Description
0226	Accumulated Amortization of Right to Use – Leased Land Improvements	The accumulated amount of amortization expense recorded by the lessee for the intangible right to use 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
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

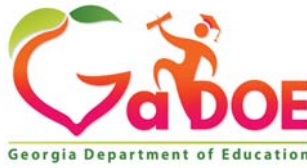


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BALSHT#	State Balance Sheet Code Name	State Balance Sheet Code Description
0533	Lease Liability - Long Term	Lease liabilities owed for intangible right to use assets that have not been paid to the Lessor and are not due with one year, including web-based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

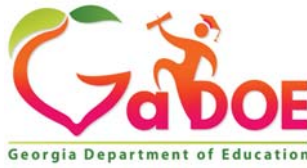


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OBJ#	State Object Code Name	State Object Code Description
776	Amortization Expense – Right to Use – Machinery and Equipment	The portion of the cost of leased equipment which is charged as an expense during a particular period. In accounting for amortization, 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 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

STATE REVENUE SOURCE CODE REVISION

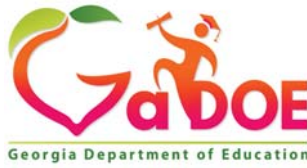
SRCE#	State Revenue Source Code Name	State Revenue Source Code Description
5500	Other Financing Sources – Financed Purchase Arrangements	Proceeds received from any financed purchase arrangement/agreement. The financed purchase agreement arranges the financing for the purchase of a physical asset, usually 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.



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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 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
0531	Financed Purchase Arrangement – Long Term Liability	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



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STATE REVENUE SOURCE CODE ADDITION

SRCE#	State Revenue Source Code Name	State Revenue Source Code Description
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