

Financial Review Division
LOCAL UNITS OF ADMINISTRATION
CHART OF ACCOUNTS
Changes for FY 2024
July 2023 -

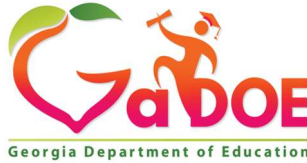
Effective Date: July 1, 2023 (last update 08/31/2023)

STATE COA FUND CODES ADDITIONS

Fund Code	State Fund Code Name	State Fund Code Description
458	Stronger Connections Grant Program	Fund 458, Revenue Source 4520, CFDA# 84.424F This grant will allow for the development of a competitive grant process for local education agencies (LEAs) to apply for funds to implement strategies to create safe and healthy learning environments for all students.

STATE OBJECT CODE ADDITION

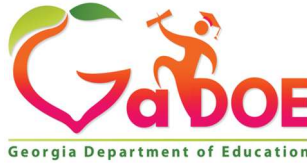
OBJ#	State Object Code Name	State Object Code Description
757	Financed Purchase Arrangement Expense – Present Value	Present value of the financed purchase arrangement obligation recorded as an expense when a new financed purchase arrangement commences. The financed purchase arrangement proceeds for any new financed purchases are to be recorded as “other financing sources.” Effective FY 2023.



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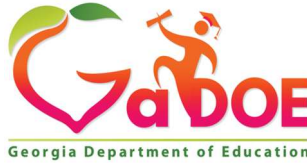
STATE COA PROGRAM CODES ADDITIONS

Program Code	State Program Code Name	State Program Code Description
2415	Clean Fuel Bus Program – EPA Rebate Program	For selected districts, EPA will make funding available between 2022 and 2026. Phase 1 is a REBATE program for zero emission and clean school buses. These are not ARP funds and will not have a CFDA number. Fund 100. Funds will be available as a credit on invoice from bus vendor. They may also be a reimbursement from SAM.GOV for forward funding.
3018	CTAE Agriculture Equipment Grant – State Funds	CTAE/Perkins requires local effort as part of the overall CTAE program in Grades 5 – 12. The Georgia QBE law only provides funding for CTAE in Grades 9 – 12 tracked by program codes 3011 and 3013. School Districts may expend funds however for CTAE in Grades 5 – 8. To calculate local effort for middle grades 5 - 8, GDOE will provide a new program code 3018 to track these expenditures at the middle school grade level. <u>NOTE: There is no state funding associated with this program code; it for local effort expenditure tracking purposes only.</u> Fund 100
4314	ARP – ESSER III – CTAE – Summer Work-Based Learning Grant	ARP (ESSER III) Fund 448, Revenue Source 4535 This grant is to provide Summer WBL experiences for students in Georgia who will earn a .5 or 1 school credit and Provide a Summer WBL experience for students and compensate the WBL Coordinator who maintains the records and supervises the WBL students enrolled.
4315	ARP – ESSER III – FY 2024 – CTAE - STEM/STEAM Professional Learning & Teacher Externships	American Rescue and Recovery Act (ARP ESSER III) Fund 448, Revenue Source 4535 These grants support the professional learning experiences for STEM/STEAM teachers resulting in the integration of content through project-based learning experiences.



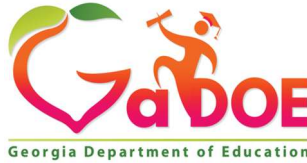
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Program Code	State Program Code Name	State Program Code Description
4316	PFEA Grant– School Based Health Center Planning Grant for Title I Schools	Fund 448, Revenue Source 4535. CFDA # 21.027 The School Based Health Centers for Title I schools grant will provide funding to support the planning, infrastructure/space renovations, start-up staffing, and start-up medical supplies for School Based Health Centers for approved Title I schools in Georgia.
4402	ESSER II – Custodian Supplement	ESSER II Funds – Fund 420, Revenue Source 4535 CFDA 84.425D Purpose of Grant: The purpose of this grant is to provide a one-time \$1,000 bonus to custodians no later than September 1, 2023.
4403	ARP ESSER III – Various CTAE and Ag Ed Grants	Fund 448, Revenue Source 4535, CFDA 84.425D The purpose of this grant is to support the various initiatives and activities of the CTAE and Agriculture Education programs.
4475	E-RATE Federal Communications Program Funds	Fund 4XX (TBD), Revenue Source 4995, CFDA #32.004 Funds reimbursed to LEAs for approved communication expenditures through the USF from the Schools and Libraries Fund. Revenues and Expenditures will be recorded using this fund and program beginning FY 2024 and reported on the SEFA.
1724	Title I-A - School Improvement - GRASP Grant	FUND 402. Revenue Source 4520. CFDA 84.010. Additional Counselor to support GRASP implementation at selected high schools.
1612	Character Education Programming – State Funds	Fund 100. Revenue Source 3800. To provide character education programming in 28 participating schools to serve up to 18,000 students.
1613	Dyslexia Screeners – State Funds	Fund 100. Revenue Source 3800. The purpose of this grant is to provide funding for Dyslexia Screeners pursuant to SB 48 (2019 legislative session).
1767	Cultivating Teachers Grant – Title II	Fund 414. Revenue Source 4520. CFDA 84.367 The grant funds will provide support for the improvement of Teaching as a Profession pathway



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		Instruction and increase high school student interest in pursuing the teaching profession.
4404	Local Food for Schools (LFS) Cooperative	Fund 600, Revenue Source 4510, CFDA 10.185 To increase purchasing of local and regional foods for distribution to schools. Federal Funds
9400	Reduced-price Meal Reimbursement Grant (ARP – ESSER III – SEA Reserves)	The Georgia Department of Education, through the ARP ESSER SEA Reserves, is funding the reduced-price cost of all breakfast and lunch sales. Fund 600. The revenue source codes are 1611 and 1612, breakfast and lunch sales. GaDOE is paying the \$.30 for breakfast and \$.40 for lunch for eligible students.
4405	ARP ESSER III – GA LEADS	Fund 448, Revenue Source 4535. CFDA # CFDA 84.425D The GaLEADS pilot program affords school districts the opportunity to reinvent Georgia’s teacher evaluation system and lift up the successes of their staff. Pilot school districts will be able to support teacher and leader participation in the pilot program and expand local teacher recruitment and retention initiatives.
4406	Stronger Connections Grant	Fund 458, Revenue Source 4520, CFDA# 84.424F This grant will allow for the development of a competitive grant process for local education agencies (LEAs) to apply for funds to implement strategies to create safe and healthy learning environments for all students.
4407	Not used	



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Program Code	State Program Code Name	State Program Code Description
4408	ARP ESSER III – CTAE Grant	Fund 448, Revenue Source 4535, CFDA# 84.425D The grant will fund the purchase of electric vehicle maintenance lab equipment which will be used to educate high school students in CTAE Automotive Education programs.
4409	ARP ESSER III – Elementary and Middle School Construction Ed Grant	Fund 448, Revenue Source 4535, CFDA# 84.425D The grant will fund the purchase of lab equipment for elementary and middle school CTAE construction education programs.
4410	ARP ESSER III Rural Para to Teacher Grant	Fund 448, Revenue Source 4535, CFDA# 84.425D This grant seeks to strengthen the rural teaching pipeline by supporting paraprofessionals that are attending educator preparation programs and reduce their financial burden.