**Chart of Accounts and ORGs Update for July 1, 2022**

Kentucky Department of Education (KDE) is implementing revisions to the Chart of Accounts (COA) and ORGs effective July 1, 2021. All web documents will be updated July 1, 2021. Descriptions have changed for some segments which will require a review to determine if your district is using that segment correctly. ORGs will need to be reviewed and manually changed or added.

Districts may begin using the segment changes in their Annual Financial Report (AFR) reporting for 2022-23 and the Working Budget reporting for 2022-23.

In reviewing the changes below, please use these identifiers:

-Segment name and/or description Changes in reporting (DC) -Delete (D) -Add (A)

# Chart of Accounts Revisions

# SEGMENTS:

## Description updates for segments:

**Fund:**

6x Fiduciary Fund-Agency Funds (D)

**Function:**

2127 Guidance Intervention (A)

**Balance Sheet Object:**

6245 Leased Vehicles

6246 Accumulated Depreciation-Lease Vehicles

6255 Leased Machinery and Equipment

6256 Accumulated Depreciation-Leased Machinery & Equipment

**New Balance Sheet Object Descriptions:**

**6245 Leased Vehicles** Buses, Trucks, Vans, Etc.

**6246 Accumulated Depreciation – Leased Vehicles**

**6255 Leased Machinery and Equipment** Tangible leased property of a more or less permanent nature, other than land, buildings, or improvements thereto, that is useful in carrying on operations. Examples are machinery, tools, furniture, and furnishings.

**6252 Accumulated Depreciation – Leased Machinery & Equipment** Accumulated amounts for the depreciation of leased machinery and equipment.

**Revenue Object:**

3132 Speech Language Pathologist Reimbursement (A)

**Expenditure Object:**

0116 Speech Language Pathology Pay for Certified (A)

0133 Speech Language Pathology Pay for Classified (A)

0653 Software – Technology Related (A)

**New Expenditure Object Code Description:**

**0653** **Software – Technology Related** Amounts paid for expenditures for purchased technology-related software used for educational or administrative purposes that fall below the capitalization thresholds. These expenditures should be reported here to comply with GASB 96 reporting. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 0533 Communications. (Used primarily with functions 1000, 2230, and 2580, but may also be used with 2620, 2650, and 2730.)

**Revised Expenditure Object Code Description deleted the word software in 0651 and 0652 and in 0650 states that software should only be reported in 0653 if under the capitalization threshold:**

**0650 Supplies – Technology Related** Amounts paid for expenditures technology-related supplies include supplies that are typically used in conjunction with technology-related hardware. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles, and iPads that fall below capitalization thresholds should be reported here as well. Software costs below the capitalization threshold shall be reported in 0653 to follow GASB 96 guidance. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 0533 Communications. (Used primarily with functions 1000, 2230, and 2580, but may also be used with 2620, 2650, and 2730.)

**0651 Supplies – Technology Related Devices** Amounts paid for expenditures technology-related devices include devices that are typically used in conjunction with technology-related hardware. Some examples are Desktop, Chrome Books, E-readers, including Kindles, and iPads, and similar devices that fall below capitalization thresholds should be reported here as well.  (Used primarily with functions 1000, 2230, and 2580, but may also be used with 2620, 2650, and 2730.) (District are permitted to use 0650 if they do not want to separate these costs.)

**0652 Supplies – Technology Related Devices Other** Amounts paid for expenditures technology-related devices that include audio visual devices that are typically used in conjunction with technology-related hardware. Some examples are televisions, projectors, document cameras, scanners, or printer, etc., where these devices fall below capitalization thresholds should be reported here as well.  (Used primarily with functions 1000, 2223, 2230, and 2580, but may also be used with 2620, 2650, and 2730.) (District are permitted to use 0650 if they do not want to separate these costs.)

**Revised to change the object code from 0650 to 0653 to align with GASB 96 reporting requirements:**

0735 Technology Software Amounts for expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. **Software costs below the capitalization threshold shall now be reported in expenditure object 0653 to comply with the new GASB 96 guidance and districts should no longer use expenditure object 0650.** (Used with functions but primarily used with 2230 and 2580)

**Program:**

280 State Agency Children (KECSAC) (DC) changed February 2022

281 State Agency Children Special Education (KECSAC) (A) added February 2022

**Program Description Change (DC)**

**280 State Agency Children (KECSAC)** Activities for students (not special education students) that provides children of school age committed to or in custody of the Cabinet for Health and Family Services (CHFS) and placed, or financed by the cabinet, in a  CHFS  operated or contracted institution, treatment center, facility, including those for therapeutic foster care. This program also includes services provided to children placed or financed by the CHFS in a private facility pursuant to childcare agreements including those for therapeutic foster care (these do not include non-therapeutic foster care). (KRS158.135 (1) (a))

**Old description:**

**280 State Agency Children (KECSAC)** Activities for students that provides children of school age committed to or in custody of the Cabinet for Health and Family Services (CHFS) and placed, or financed by the cabinet, in a CHFS  operated or contracted institution, treatment center, facility, including those for therapeutic foster care. This program also includes services provided to children placed or financed by the CHFS in a private facility pursuant to child care agreements including those for therapeutic foster care  (these do not include non-therapeutic foster care),  children of school age in home and community-based services provided as an alternative to intermediate care facility services for students with disabilities, and children committed to or in custody of the Department of Juvenile Justice (DJJ) and placed in a department operated or contracted facility or program. (KRS158.135 (1) (a))

## New Program segment:

|  |  |
| --- | --- |
| PROGRAM NUMBER | SEGMENT NAME |
| 281 | State Agency Children Special Education (KECSAC) |

New Program Code description (A)

**281 State Agency Children Special Education (KECSAC)** Activities for special education students with IEP’s that provides children of school age committed to or in custody of the Cabinet for Health and Family Services (CHFS) and placed, or financed by the cabinet, in a CHFS  operated or contracted institution, treatment center, facility, including those for therapeutic foster care. This program also includes services provided to children placed or financed by the CHFS in a private facility pursuant to child care agreements including those for therapeutic foster care  (these do not include non-therapeutic foster care),  children of school age in home and community-based services provided as an alternative to intermediate care facility services for students with disabilities, and children committed to or in custody of the Department of Juvenile Justice (DJJ) and placed in a department operated or contracted facility or program. (KRS158.135 (1) (a))

# ORGs:

Below are some NEW ORGs or changed ORGs that will aid in better reporting for the districts. Please add or correct your ORGs accordingly.

NEW:

| **TYPE** | **FUND** | **UNIT** | **FUNC** | **PROG** | **IL** | **ORG** | **STANDARD 30 CHARACTER DESCRIPTION** | **10 CHAR** | **KEY** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| E | # | ### | 1900 | 104 | ## | ####633 | ORCHESTRA PROGRAM | ORCH PRG | 633 |
| E | # | ### | 1100 | 281 | ## | ####201 | STATE AGCY CHILDREN SPEC EDUC (KECSAC) | KECSACSPED | 201 |
| E | # | ### | 2127 | 470 | ## | ####577 | GUIDANCE INTERVENTION | GUID INTVN | 577 |
| E | 2 | ### | 4700 | 470 | ## | ###2897 | BUILDING IMPROVEMENTS | BLDG IMPR | 897 |
| E | 52 | ### | 5200 | 470 | 00 | ###5213 | FUND TRANSFERS OUT | FUND XFER | 213 |

# GRANTS:

Below are new grant numbers that were added throughout the year:

## Federal:

| FUNDING SOURCE | FEDERAL GRANT TITLE | PROJECT CODE | CFDA |
| --- | --- | --- | --- |
| U. S. Department of Agriculture | Specialty Crop Block Grant | 217X | 10.170 |
| Education, Department of | KYCL: Kentucky Comprehensive Literacy Grant Round 2 | 466XA | 84.371C |
| American Rescue Plant Act of 2021 (ARPA) | ARP ESSER Funds Local Laboratories of Learning (L3) Assessment & Accountability Support | 473GA | 84.425U |
| American Rescue Plant Act of 2021 (ARPA) | ARP ESSER Funds Digital Learning Coach Supports | 473GD | 84.425U |
| U.S. Dept. of Education/ American Rescue Plan Elementary and Secondary Schools Emergency Relief Fund – Homeless Children and Youth | ARP ESSER Homeless Children and Youth II | 476I | 84.425W |
| Offices of Museum and Library Services/American Rescue Plan Individuals with Disabilities Education Act | ARP for Institute of Museum & Libraries | 477X | 45.312 |
| American Rescue Plant Act of 2021 (ARPA) | ARPA Child Care Facility Repairs Grant | 553I | 93.575 |
| Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) | ESSER II Funds Digital Learning Coach Supports | 554GL | 84.425D |
| Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) | ESSER II Funds ESSER Vaccine Incentive | 554GV | 84.425D |
| Universal Service Administrative Company | Emergency Connectivity Fund | 559I | 32.009 |
| US Dept. Health and Human Services | ARPA Child Care Sustainability Stabilization Funds | 576I | 93.575 |
| Dept. of Labor/Workforce Innovation and Opportunity Act | Kentucky Academy for Equity in Teaching (KAET) Grow-Your-Own Program Start Up | 632X | 17.278 |
| American Rescue Plant Act of 2021 (ARPA) | ARPA Preschool Partnership Grant (CCSDF) | 562IP | 93.575 |
| American Rescue Plant Act of 2021 (ARPA) | Educational Cooperative ARP ESSER Deeper Learning | 563I | 84.425U |
| United States Department of Agriculture (USDA) National Institute of Food and Agriculture (NIFA) | Food Agriculture Service Learning Program (FASLP) | 219X | 10.522 |
| American Rescue Plant Act of 2021 (ARPA) | ARP ESSER Funds Promoting Positive Post School Outcomes | 473GP | 84.425U |
| American Rescue Plant Act of 2021 (ARPA) | ARP ESSER Funds Personnel MOA | 473GE | 84.425U |
| Health and Human Services, Dept. of | School Health Profiles Carryover Funds E | 493EH | 93.079 |
| Health and Human Services, Dept. of | School Health Profiles Carryover Funds F | 493FH | 93.079 |
| Health and Human Services, Dept. of | School Health Profiles Carryover Funds G | 493GH | 93.079 |
| American Rescue Plant Act of 2021 (ARPA) | Educational Cooperative ARP ESSER Deeper Learning | 563J | 84.425U |
| Title I | Migrant Education Summer Incentive | 311XS | 84.011 |
| CARES Act Education Stabilization Fund | GEER Funds Vaccine Incentive (from the Governor's Office) | 633FV | 84.425C |
| American Rescue Plant Act of 2021 (ARPA) | ARP ESSER Funds OELE Project Early Entry Plan (PEEP) | 473GO | 84.425U |
| American Rescue Plant Act of 2021 (ARPA) | ARP ESSER Funds OSEEL Special Projects | 473GS | 84.425U |
| American Rescue Plant Act of 2021 (ARPA) | ARP ESSER Funds OELE Supporting Teacher Engagement and Professional Pipeline (STEPP) | 473GT | 84.425U |
| Labor, Department of | Apprenticeship Build America (ABA) | 570X | 17.285 |
| Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) | ESSER II Funds Calming Space Round 1 | 554GO | 84.425D |
| Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) | ESSER II Funds Calming Space Round 2 | 554GT | 84.425D |
| Education, Department of via NKCES | AIM (Arts in Mind) | 315X | 84.351A |
| American Rescue Plant Act of 2021 (ARPA) | ARP ESSER Funds Kentucky Virtual Library Round 2 | 473GB | 84.425U |
| American Rescue Plant Act of 2021 (ARPA) | ARP ESSER Funds Kentucky Virtual Library Round 1 | 473GK | 84.425U |
| American Rescue Plant Act of 2021 (ARPA) | ARP ESSER Funds Early Childhood Regional Training Center (RTC) Pyramid Coach -Year 2 | 473R | 84.425U |
| Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) | ESSER II Funds Early Childhood Regional Training (RTC) Pyramid Coach - Year 1 | 554GP | 84.425D |
| Department of Health and Human Services | Pediatric Mental Health Care Access Expansion Maternal & Child Health Federal Consolidated Programs | 479X | 93.110 |
| Office of Finance and Operations | Governor's Emergency Education Relief Fund II Vaccine Incentive | 571G | 84.425R |
| American Rescue Plant Act of 2021 (ARPA) | ARP ESSER Funds Elem Sec Sch Emergency CTE Showcase | 473GC | 84.425U |
| Dept of Health & Human Services | Refugee Children Impact and Support Afghanistan | 420XA | 93.566 |
| Office of Special Education and Early Learning | IDEA-B Personnel MOAs | 489X | 84.027A |
| Title I | Migrant Education Regional Service Centers | 311XR | 84.011 |
| Title I | Migrant Education Regular Year Incentive | 311XY | 84.011 |
| Justice, Department of | Enhancing School Capacity to Address Youth Violence | 494XE | 16.839 |
| Office of Safe and Supportive Schools | School Based Mental Health Grant Program | 534XW | 84.184H |
| American Rescue Plant Act of 2021 (ARPA) | ARP ESSER Funds Special Education Regional Technical Assistance Centers | 473GF | 84.425U |
| American Rescue Plant Act of 2021 (ARPA) | ARP ESSER Funds Early Learning Grant | 473GU | 84.425U |
| National Endowment for the Arts | Arts Education Relief and Disaster Recovery | 453XR | 45.025 |
| Dept of Health & Human Services | Refugee and Entrant Assistance State/RD Administered Program | 420XB | 93.566 |
| Dept of Health & Human Services | Refugee and Entrant Assistance State/RD Administered Program Afghanistan | 420XC | 93.566 |
| U. S. Department of Agriculture | Local Food for Schools Cooperative | 273X | 10.185 |
| Department of Health & Human Services | KEDC Eastern KY Mental Health Initiative EKMHI for Sch and Communities | 551XR | 93.243 |
| Department of Health & Human Services | Project AWARE THRIVE KEDC | 551XT | 93.243 |
| Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) | ESSER II Funds Educational Cooperative New Teacher Induction | 554JN | 84.425D |
| Department of Health & Human Services | Garrett Lee Smith State Youth Suicide Prevention and Early Intervention | 551XG | 93.243 |

Added: 311XS July 12, 2022; 633FV July 15, 2022; 473GO, 473GS, 473GTJuly 18, 2022; 570X added July 28, 2022; 554GO, 554GT added August 1, 2022; 315X added August 17, 2022; 473GB, 473GK August 31, 2022; 473R, 554GP October 11, 2022; 479X November 18, 2022; 571G November 30, 2022; 473GC December 7, 2022; 420XA, 489X December 15, 2022; 311XR, 311XY January 5, 2023; 494Xe, 534XW January 23, 2023; 473GF, 473GU January 27, 2023; 543XR February 7, 2023; 420XB, 420XC February 8, 2023, 273X February 9, 2023; 551XR, 551XT February 14, 2023; 554JN, 551XG February 17, 2023

## State:

| STATE GRANT TITLE | PROJECT |
| --- | --- |
| HB405 Flooding | HB405 |

|  |  |
| --- | --- |
| **West KY State Aid Funding for Emergencies (SAFE) Fund** | 15WX |
| **Save the Children Summer Boost** | 19SXO |
| **Eastern KY Stated Aid Funding for Emergencies (SAFE)** | 19KX |
| **EKSafe Strained Liquidity** | 19MX |
| **EKSafe Financial Assistance** | 19NX |
| **CCBOE Fort Campbell Training Partnership** | 18PX |
| **Math Achievement Fund Mini-Grant** | 10LXF |
| **Reading Diagnostic and Intervention Fund-Mini Grant** | 15RX |

Added: 19KX August 26, 2022; 19MX, 19NX August 31, 2022; 18PX September 26, 2022; 10LXF, 15RX February 16, 2023