**Chart of Accounts and ORGs Update for July 1, 2021**

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 2021-22 and the Working Budget reporting for 2021-22.

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

None

# SEGMENTS:

## Description updates for segments:

None

## Important Note for using Fund 25 Student Activity Funds

Fund 25, Student Activity Funds is mandatory in reporting the unaudited and audited AFR beginning for the fiscal year 2019 – 2020. Districts must also use project codes starting with a 7.

## 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 | # | ### | 2149 | 470 | ## | ####856 | PSYCHOLOGICAL OTHER | PSY OTH | 856 |
| E | # | 901 | 2790 | 111 | ## | 901#894 | ESS SUMMER SCH BUS TRANSPORT | ESS SUM TRAN | 894 |
| E | 21 | ### | 2213 | 470 | ## | ####843 | PROFESSIONAL DEV DIS ACTIV | PRO DEV DA | 843 |
| E | 21 | ### | 2410 | 470 | ## | ####844 | PRINCIPAL'S OFFICE DIS ACTIV  | PRIN ODA | 844 |
| E | 22 | ### | 2213 | 470 | ## | ####845 | PROFESSIONAL DEV DIS ACTIV | PRO DEV DA | 845 |
| E | 22 | ### | 2410 | 470 | ## | ####846 | PRINCIPAL'S OFFICE DIS ACTIV  | PRIN ODA | 846 |
| E | 1 | ### | 4600 | 470 | ## | ###1876 | SITE IMPROVEMENT | BLDG RENV | 876 |
| E | 1 | ### | 4700 | 470 | ## | ###1877 | BUILDING IMPROVEMENTS | BLDG IMPR | 877 |

# GRANTS:

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

## Federal:

|  |  |  |  |
| --- | --- | --- | --- |
| FUNDING SOURCE | FEDERAL GRANT TITLE | PROJECT CODE | CFDA |
| Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) | Geer II Funds (from the Governor's Office) Career to Cradle FRYSC | 564GF | 84.425C |
| Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) | Geer II Funds (from the Governor's Office) Career to Cradle College Career Academies | 564GC | 84.425C |
| American Rescue Plant Act of 2021 (ARPA) | ESSER III Funds | 473G | 84.425U |
| American Rescue Plant Act of 2021 (ARPA) | ESSER III Funds 20% Learning Loss | 473GL | 84.425U |
| Health and Human Services, Dept. of SAMHSA DRS | BHDID Disaster Response | 495X | 93.982 |
| Head Start CRRSA | Head Start CRRSA (COVID19) | 655XN | 93.600 |
| Head Start ARP | Head Start American Rescue Plan (ARP) | 655XP | 93.600 |
| Health and Human Services, Dept. of SAMHSA | System of Care (SOC) Five Partner Funding | 537X | 93.104 |
| U.S. Dept. of Education/American Rescue Plan Individuals with Disabilities Education Act | IDEA-B LEA-ARP | 478I | 84.027X |
| U.S. Dept. of Education/American Rescue Plan Individuals with Disabilities Education Act | IDEA-B CEIS-ARP | 478IC | 84.027X |
| U.S. Dept. of Education/American Rescue Plan Individuals with Disabilities Education Act | IDEA-B LEA Private Schools-ARP | 478IP | 84.027X |
| U.S. Dept. of Education/American Rescue Plan Individuals with Disabilities Education Act | IDEA-B Preschool LEA-ARP | 488I | 84.173X |
| U.S. Dept. of Education/American Rescue Plan Individuals with Disabilities Education Act | IDEA-B Preschool CEIS-ARP | 488IC | 84.173X |
| U.S. Dept. of Education/American Rescue Plan Individuals with Disabilities Education Act | IDEA-B Preschool Private Schools-ARP | 488IP | 84.173X |
| 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 | 476G | 84.425W |
| American Rescue Plant Act of 2021 (ARPA) | ESSER III Funds Kentucky Virtual Library | 473GK | 84.425U |
| American Rescue Plant Act of 2021 (ARPA) | Child Care and Development Block Grant ARPA Stabilization | 562I | 93.575 |

## State:

| STATE GRANT TITLE | PROJECT |
| --- | --- |
| 25% Locally Operated Districts (OCTE) | 15DX |
| Volkswagen Settlement | 15VX |