



▶ Summary of Chart of Accounts Changes for Fiscal Year 2024-2025

The following material changes were made to the charter of accounts.

1. Dates, cover page, Financial Policies and Procedures (FPP) Advisory Committee page and Table of Contents page all updated. Adjustments were made to formatting and inconsequential edits to word choice.
2. All “arrows” “▶” indicating changes made for the FY 2023-2024 Chart of Accounts have been removed.
3. All new “arrows” “▶” indicate changes that are effective July 1, 2024 (i.e., Fiscal Year 2024-25)
4. FY 2024-2025 State and Federal Grant/Project Codes Updated
5. Page 38: add program code 2170 Special Education Support Services
 - bolded rolls to itself, 2170
 - program codes 2171 - 2179 may be used by the district to capture specific reporting needs, these codes will roll to 2170
6. Page 40: bold existing program code 2231
 - bolded rolls to itself, 2231
7. Page 41: add program code 2236 Supervision of English Language (ELL) Services
 - non-bold rolls to 2200
8. Page 41: add program code 2270 Special Education Support Services - Instructional Staff
 - bolded rolls to itself, 2270
 - program codes 2271 - 2279 may be used by the district to capture specific reporting needs, these codes will roll to 2270
9. Page 63: add object code 0535 Subscription Based Software (short term agreement).
 - non-bold rolls to 0500
10. Page 68: add object code 0736 Subscription Based Software (long term agreement) – Used to record the initial total amount of software licensing agreements subject to GASB 96 – SBITA
 - non-bold rolls to 0730
11. Page 70: update definition for object code 0833 Interest on Leases.
12. Page 71, 122: update title and definition for object code 0913 Principal on Financing Arrangements.
13. Pages 85, 124: update title and definition for source code 5400 Capital Financing Proceeds.
14. Pages 88, 125: add balance sheet code 6725 Universal Preschool Program (UPK) Reserve.
 - bolded rolls to itself, 6725



15. Page 96: add job classification 225 Career and Technical Education (CTE) Instructor
 - non-bold rolls to 200

16. Page 98: add job classification 313 School-Based Therapist
 - non-bold rolls to 300

17. Pages 26-31, 144-147, 148-158: the Instruction programs 0100-1699 are consolidated to the primary purpose for the program and an 'Other' classification. Including updates to Appendix I and addition of Appendix I-2.
 - Pages 27, 144, 152: add program code 0650 English Language Learners (ELL)
 - non-bold rolls to 0600