

Summary of Chart of Accounts Changes for FY14-15

1. Cover page, State Board of Education page, Financial Policies and Procedures (FPP) Advisory Committee page, and Table of Contents page all updated.
2. All “arrows” indicating changes made for the FY13-14 Chart of Accounts have been removed.
3. All new “arrows” indicate changes that are effective July 1, 2014: FY14-15
4. Page 5-7: Account Code Elements added for District Code, Administrative Unit, School Code and Amount.
5. Page 10, 12: Changes to Food Service Fund – add usage of Fund 21 Food Service Fund, removal of Fund 51 Food Service Fund and removal of Fund 21 Capital Reserve Special Revenue Fund
6. Page 88: Object Code 0421: Disposal Services expand the definition to include “recycling”
7. Page 100: Source Codes 1170 – 1179: Voter Approved Override Revenues
8. Page 106: Source Code 1995: Locally generated revenue tied to Federal Grant Codes
9. Page 113: Balance Sheet Code 7801: Grant Deferred inflows of resources
10. Appendices Updated as needed based on changes referenced above
11. FY14-15 State and Federal Grant/Project Codes Updated:

<http://www.cde.state.co.us/cdefinance/sfCOA.htm>