



► Summary of Chart of Accounts Changes for FY2017-2018

1. Cover page, State Board of Education page, Financial Policies and Procedures (FPP) Advisory Committee page and Table of Contents page all updated. As well, adjustments were made to formatting and inconsequential edits to word choice.
2. All “arrows” indicating changes made for the FY2016-2017 Chart of Accounts have been removed
3. FY2017-2018 State and Federal Grant/Project Codes Updated
4. All new “arrows” indicate changes that are effective July 1, 2017: FY2017-18

0632 previously read “USDA Donated Food”; however, the word Fees was inadvertently omitted.

- **0632 USDA Donated Food Fees.** Used for fees associated with USDA Donated Foods (Commodity) acquisition. This would include delivery fees from the distributor, administrative fees for CDHS and commodity storage fees. Commodity processing fees are to be coded as Food: 0630

3210 will also be used for the repayment/return of monies associated with unused carryover ASCENT slots.

- **3210 Equalization Adjustment.** Positive or negative adjustments to state equalization funding due to Colorado Department of Education (CDE) audit findings or district repayment/return of unused carryover ASCENT slots.

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