

► Summary of Chart of Accounts Changes for FY2018-2019

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 FY2017-2018 Chart of Accounts have been removed
3. FY2018-2019 State and Federal Grant/Project Codes Updated
4. All new “arrows” indicate changes that are effective July 1, 2018: FY2018-19
 - Page 17: definition update for fund 23
 - Page 18: definition update for fund 31
 - Page 20: definition update for funds 72, 73 and 74
 - Page 106: addition of program code 9323 District Emergency Reserve
 - Page 112: definition update for object codes 0443 and 0444
 - Page 120: addition of object code 0745 Amortization
 - Page 121: addition of object code 0770 Lease
 - Page 123: definition update for object codes 0913 and 0950
 - Page 128: addition of source code 1580 investment costs
 - Page 134: new bolded code 2440 – foster care transportation reimbursement
 - Page 137: definition update for source codes 5400 and 5500
 - Page 141: definition update for balance sheet codes 6790, 6791 and 6792
 - Page 141: addition of balance sheet code 7453 Other financing obligations
 - Page 144: addition of balance sheet codes 8261 and 8262 Lease Assets
 - Page 148: addition of job class 224 Board Certified Behavior Analyst.
5. Appendix A, Appendix C, Appendix F-3 and Appendix L were updated based on the changes above.

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