



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

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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 16, 17, 160: update title and definition for location code 940-949 Online/Career/Technical Charter Schools.
6. Page 19: add clarifying language to the introductory paragraph of SRE section in COA
7. 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.
8. Page 27, 144, 152: add program code 0650 English Language Learners (ELL)
  - non-bold rolls to 0600
9. Page 37: add program code 2135 Visually Impaired/Vision Services.
  - non-bold rolls to 2100
10. Page 38, 120: add program code 2170 Special Education Support Services
  - bolded rolls to itself, 2170
11. Page 38: add program code 2180 Instructional Parental/Community Service, Before & After-School Instructional Activities.
  - Non-bold rolls to 2100
12. Page 39: remove program code 2221 Supervision of Educational Library Services.
13. Page 40, 120: bold existing program code 2231 Supervision of Special Education Programs
  - bolded rolls to itself, 2231
14. Page 41: add program code 2236 Supervision of English Language (ELL) Services
  - non-bold rolls to 2200
15. Page 41, 120: add program code 2270 Special Education Support Services - Instructional Staff
  - bolded rolls to itself, 2270



16. Page 48: consolidate support program codes between 2820 and 2829, removing 2821-2824
17. Page 48, 49: consolidate support program codes between 2830 and 2839, removing 2831-2834, update title and definition for program codes 2830, 2835 and 2839.
18. Page 50: update definition for program code 3000 Non-Instructional Services
19. Page 51: update definition for program code 3300 Community Services
20. Page 61: update definition for object code 0500 Other Purchased Services
21. Page 63: update definition for object code 0530 Communications
22. Page 63: add object code 0535 Subscription Based Software (short term agreement)
  - non-bold rolls to 0500
23. Page 65: update definition for object code 0580 Travel, Registration & Entrance
24. Page 66: add object code 0615 Food outside of Food Services Program
  - non-bold rolls to 0600
25. Page 67: update definition for object code 0630 Food
26. Page 69: 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
27. Page 70: update definition for object code 0833 Interest on Leases.
28. Page 71, 122: update title and definition for object code 0913 Principal on Financing Arrangements
29. Page 82: update definition for source code 3010 State Revenue from Other State Agencies or Local Agencies (other than CDE)
30. Pages 85, 124: update title and definition for source code 5400 Capital Financing Proceeds
31. Page 66, 86, 124, 161: add source code 5954 Services Provided Charter School: State Level
  - bolded rolls to itself, 5954
32. Pages 88, 125: add balance sheet code 6725 Universal Preschool Program (UPK) Reserve
  - bolded rolls to itself, 6725
33. Page 93: add clarifying language to the introductory paragraph of job classification section in COA
34. Page 96: add job classification 225 Career and Technical Education (CTE) Instructor
  - non-bold rolls to 200



35. Page 98: add job classification 313 School-Based Therapist
  - non-bold rolls to 300
  
36. Page 106: update definition for job classification 601 Construction Laborer and remove job classifications 603 Carpenter, 604 Cement Mason and 606 Construction Laborer.
  
37. Page 106, 107: update definition for job classification 610 Skilled Trades Worker and remove job classifications 611 Electrician, 620 Heating, Ventilating and Air Conditioning (HVAC) Specialist, 624 Painter and Paperhanger and 626 Plumber.
  
38. Page 106: update definition for job classification 612 Facilities Maintenance Worker and remove job classifications 621 Inspector and 623 Maintenance Repairer/General Utility Worker