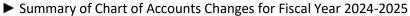


► Summary of Chart of Accounts Changes for Fiscal Year 2024-2025

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

- 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)
 - o non-bold rolls to 0600