

► Summary of Chart of Accounts Changes for FY13-14

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 FY12-13 Chart of Accounts have been removed.
3. All new “arrows” indicate changes that are effective July 1, 2013: FY13-14
4. Pages 22, 72, 75, 76, 79, 81, 82: Grant Set-Aside Program Codes 0099, 2199, 2299, 2499, 2799, 2899, 3099 respectively, removed and are no longer valid. Please refer to new Appendix F3 on how to properly account for Grant Set-Aside Tracking using Grant Codes 9100-9199 and 9200-9299.
5. Page 113: Balance Sheet Code 7800: Deferred Inflow of Resources
6. Page 115: Balance Sheet Code 8800: Deferred Outflow of Resources
7. Page 154: Appendix F3: Grant Set-Aside Tracking using Grant Code 9100-9199 and 9200-9299
8. Page 194: Appendix U: Charter School Food Authority
9. Appendices Updated as needed based on changes referenced above
10. **Retroactive (June 13, 2014 FPP Meeting):** Bold Source Codes 1170, 1171, 1172, 1173, 1174, 1179 to be used with fund 90. To report voter approved overrides.
11. FY13-14 State and Federal Grant/Project Codes Updated:

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