

FY24 Uniform Chart of Account Changes



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Revised 8/24/2023

New Changes 8/24/2023

Program Codes

- Added **1299 - Special Education Expenditures from Unrestricted Funds**. LEAs should use this code to report expenditures for special education costs from unrestricted non-special education fund sources to identify unmet special education needs. Expenditures reported with this code will be counted towards special education maintenance of effort.
- Added **7528 IDEA-B Private School Proportionate Share**
- Added **7529 IDEA-B Coordinated Early Intervening Services (CEIS)**
- Added **7893 Fed ESEA Title IV A - BSCA Stronger Connections Grant Program**

New Changes 7/19/2023

Object Codes

- Sub account **433 - Custodial Services** was removed and will be replaced with a new sub account **423 - Custodial Services** which is a sub account of **420 - Cleaning Services**.
- Added optional sub account **422 - Snow Removal Services** for contracted snow removal purchased services.
- Added optional sub account **424 - Lawn Care Services** for contracted lawn care services and minor grounds upkeep including minor landscaping.
- Added optional sub account **429 - Other Cleaning Services**
- Amended account 193 - School Resource Officers to **193 - School Resource Officers and Other Police Personnel**
- Amended account 353 - School Resource Officers to **353 - Contracted School Resource Officers and Other Police Personnel**

Original Changes

MSP Allotment Memo Sub-Account Coding

- English Language Learner Software Grant (program 5911) was changed from revenue code 3400 (Educator Supports) to 3300 (Focus Populations) on the allotment memo.
- Grow Your Own Teacher & Counselor Program (program 5665) was changed from revenue 3200 (Related to Basic) to 3400 (Educator Supports) on the allotment memo.

Fund Codes

- Fund type context added
- Individual fund context added

Function Codes

- Added table of contents
- Amended header records to #xxx, ##xx, or ###x format
- Amended definition of **2xxx Support Services**
- Amended definition of **2300 - Support Services - General District Administration**
- Added account context for **2311 - Supervision of Board of Education Services**
- Added account context for **2311 - Supervision of Board of Education Services**
- Added account context for **2312 - Election Services**
- Added account context for **2316 - Independent Audit Services**
- Added account context for **2321 - Office of the Superintendent Services**
- Added header context and changed name of **2500 - Support Services - Central Business Services**
- Added optional account **2505 - Supervising Business Services** with account definition
- Amended definition of header account **2600 - Operation & Maintenance of Plant Services** to include minor remodeling costs
- Added optional account **2605 - Supervision of Operation & Maintenance of Plant Services** with context
- Added optional account **2705 - Supervision of Student Transportation Services** with context
- Added context to header **4000 - Facilities, Acquisition, & Construction Services**

- Amended context for **4600 - Site Improvement** to include reconstruction and remodeling.

Object Codes

- Added table of contents
- Amended header records to #xxx, ##xx, or ###x format
- Added new mandatory code **M 193 - Salaries - School Resource Officers** for employees of the LEA.
- Added new mandatory code **M 353 - School Resource Officers** for contracted school resource officials.
- Amended definition of **2xx - Employee Benefits**
- Amended context for **220 - Social Security** to add the word “Contributions”
- Added optional account **221 - FICA**
- Added optional account **223 - Medicare - Employer’s Contribution**
- Removed optional code **241 - Group Insurance - Licensed** due to lack of use
- Removed optional code **242 - Group Insurance - Classified** due to lack of use
- Added optional account **241 - Medical Insurance**
- Added optional account **242 - Group Life**
- Added optional account **243 - Group Disability**
- Added optional account **244 - Health & Accident**
- Added optional account **245 - Dental Insurance**
- Added optional account **246 - Vision**
- Added optional account **247 - Other Post Employment Benefits (OPEB)**
- Added optional account **248 - Other**
- Renamed 270 - Industrial Insurance to **270 - Workers’ Compensation**
- Added optional account **311 - Election Fees**
- Added optional account **313 - Assessor Fees**
- Added optional account **315 - Management Consultants** with context
- Added optional account **323 - Instructional Services** with context
- Added optional account **325 - Instructional Program Improvement Services** with context
- Added optional account **327 - Counseling & Guidance Services** with context
- Removed **341 - Teacher Salaries**. See 323 Instructional Services for contracted substitute teachers
- Removed **342 - Teacher Benefits** due to lack of benefits offered to contractors
- Removed **343 - LEA Administrative Salaries**. See 320 Professional Educational Services

- Removed **344 - LEA Administrative Benefits**. See 320 Professional Educational Services although fringe benefits unlikely for contractors
- Amended & name change for **M 345 Audit, Accounting, & Other Business-type Services**
- New mandatory code **M 346 - Architecture and Engineering Services**
- New mandatory code **M 347 - Medical Services**
- New optional code **348 - School Nurses**
- New mandatory code **M 349 - Purchased Legal Services**
- New mandatory code **M 340 - Other Contracted Professional Services** (not listed elsewhere).
- New mandatory code **M 353 - School Resource Officer**
- New mandatory code **M 355 - Game Officials**
- Removed the "M" from **51x - Student Transportation Services (To/From School) Header**
- Added "M" and account context to **M 513 - Student Transportation Services - Commercial**
- Added "M" and account context to **M 514 - Student Transportation Services - Student Allowances**
- Added "M" and account context to **M 515 - Payments in lieu of Transportation - Subsistence Allowance**
- Added "M" and account context to **M 516 - Payments in lieu - Dead Miles**
- Added "M" and account context to **M 517 - Student travel overnight**
- Added "M" and account context to **M 518 - Student Day Trips/Field Trips**

Program Codes

- Amended header records to #xxx, ##xx, or ###x format
- Removed **1530 - Summer Agriculture**. See account **6100 Agriculture Food & Natural Resources**
- Added **5310 - Flexible Allocation**
- Renamed **5315** to **Pupil Transportation - To & From School**
- Renamed **5317** to **Pupil Transportation - Rural School Reimbursement**
- Renamed **5318** to **Pupil Transportation - Rural Transportation Grant Program**
- Renamed **5321** to **USBE Discretionary Grants**
- Removed **5330 - Enhancements for Accelerated Students** see 5331, 5332, 5612
- Renamed **5331** to **Enhancement for Accelerated Students - Gifted and Talented**
- Renamed **5332** to **Enhancement for Accelerated Students - Advanced Placement**

- Renamed **5339** to **Juvenile Gang and Other Violent Crime Prevention and Intervention Program** and added program statute and administrative code references
- Added program statute and administrative code references to **5368 School Nurses**
- Renamed **5390** to **Limited LEA Budgetary Flexibility** and added program statute reference
- Removed **5602 - Chief Privacy Officer (CPO)**
- Removed **5604 - Performance Assessment**
- Renamed **5612** to **Enhancements for Accelerated Students - International Baccalaureate Program**
- Renamed **5647** from PRIME Pilot to **PRIME**
- Renamed **5666** to **Early Learning Grant for Professional Learning** and added program statute and administrative code references
- Removed **5667 - Grants for New and Aspiring Principals**
- Added program statute and administrative code references to **5677 - Computer Science Initiative for Public Schools**
- Added program statute for **5679 - Student Health and Counseling Support Program**
- Renamed **5807** to **Teacher Salary Supplement Program (TSSP)**
- Removed **5810 - Library Books & Electronic Resources**
- Removed **5830 - Dropout Prevention**
- Removed **5845 - Charter School Mentoring**
- Removed **5877 - Extended Year for Special Educators** see 1278
- Removed **5878 - Extended Year for Special Ed Teachers** see 1278
- Removed **5890 - Volkswagen Settlement Awards**
- Renamed **5911** to **English Language Learner Software Grants**
- Added new code **5914 - School Safety and Support Grant Program**
- Renamed **7230** to **GEERS II CARES Program - CRRSA**
- Added **794x - Rural Education Achievement Program (REAP) - Title V, Part B** covering 7940 (RLIS) and 7941 (SRSA)
- Added **7941 - Small, Rural School Achievement Program (SRSA)** and federal assistance listing number
- Renamed **8075** from Child and Adult Care Food Program to **Federal Child Nutrition Programs** and included context to include the National School Lunch Program (NSLP), School Breakfast Program (SBP), Child and Adult Food Care Program, Supply Chain Assistance (SCA) and Special Milk Program (SMP)
- Added context to **8079 - Other Child Nutrition Programs** to include Afterschool Snack Program (ASSP), Fresh Fruit and Vegetable Program Grant (FFVP) and Local Food for Schools Cooperative Agreement Program (LFS)

- Removed **8081 - CNP Emergency Operating Funds Schools**
- Removed **8082 - CNP Emergency Operating Funds Childcare**

Revenue Codes

- Added table of contents
- Amended header records to #xxx, ##xx, or ###x format
- Amended the definition of **M 1743 - Curricular Activity Fees**
- Removed **M 3025 - Administrative Costs**
- Renamed **M 3300** from Focused Populations to **Focus Populations** and added account context to include **ELL Software Grants** revenue.
- Renamed **M 4100** to **Unrestricted Grants-in-Aid Received Directly from the Federal Government**
- Renamed **M 4300** to **Restricted Federal Grants-in-Aid Received Directly from the Federal Government**
- Renamed **M 4500** to **Restricted Federal Grants-in-Aid Received via USBE**
- New mandatory account **5211 - Transfers OUT to Other Funds or Programs - Limited LEA Budgetary Flexibility** and added context for use of this account.
- New optional account **6050 - Budget from Surplus (For Budgeting Purposes Only)** for use in budgets only.

Balance Sheet Codes

- Amended header records to #xxx, ##xx, or ###x format
- Formatting of headers from CAPS to Proper for dashboards