**Chart of Accounts and ORGs Update for July 1, 2025**

Kentucky Department of Education (KDE) is implementing revisions to the Chart of Accounts (COA) and ORGs effective July 1, 2025. All web documents will be updated July 1, 2025. Descriptions have changed for some segments which will require a review to determine if your district is using that segment correctly. ORGs will need to be reviewed and manually changed or added.

Districts may begin using the segment changes in their Annual Financial Report (AFR) reporting for 2024 – 2025 or 2025-26 and the Working Budget reporting for 2025-26.

In reviewing the changes below, please use these identifiers:

-Segment name and/or description Changes in reporting (DC) -Delete (D) -Add (A)

# Chart of Accounts Revisions

Expenditure Object Code

0198 (A) Unpaid Salaries (Reserved for CUES Use Only in EERP (Munis)—This code will not be allowed to be used in the submission of annual financial reports or budget reports

Balance Sheet Object Codes

6541O (A) Funded OPEB Asset(Based on GASB 75 used in period 13 to record well-funded Other Post Employment Benefits (OPEB) asset.) If the amount reported in the prior year 7541O is not a credit but a debit the amount should be reported using this new balance sheet object code.

6541P (A) Funded Pension Asset (Based on GASB 68 used in period 13 to record well-funded pension asset.) If the amount reported in the prior year 7541O is not a credit but a debit the amount should be reported using this new balance sheet object code.

# SEGMENTS:

## Description updates for segments:

# GRANTS:

|  |  |  |  |
| --- | --- | --- | --- |
| **FUNDING SOURCE** | **FEDERAL GRANT TITLE (name change)** | **PROJECT CODE** | **ALN** |
|  | **NOW:** |  |  |
| EPA | DERA State Program (formerly KY State Clean Diesel) | 607XK | 66.040 |
|  |  |  |  |
|  | **FORMERLY:** |  |  |
| EPA | KY State Clean Diesel | 607XK | 66.040 |

Below are new grant numbers that were added throughout the year:

## Federal:

|  |  |  |  |
| --- | --- | --- | --- |
| **FUNDING SOURCE** | **FEDERAL GRANT TITLE** | **PROJECT CODE** | **ALN** |
| Justice, Department of | COPS School Violence Prevention Program | 437XC | 16.710 |
| School & Community Nutrition | Supply Chain Assistance | 205XA | 10.555 |
| School & Community Nutrition | Storage and Distribution, Food Nutrition | 218X | 10.560 |
| Education, Department of | Partner & Connect | 524X | 84.184X |
| USDA Urban & Community Forestry | Kentucky Green Schools Mini Grant | 530X | 10.727 |
| Dept of Health and Human Services CHFS-KDE OFO | Summer EBT Administrative Grant | 227X | 10.646 |
| Title I C | Migrant Education Preschool Incentive | 311XP | 84.011 |
| Department of Justice | Byrne SCIP | 547X | 16.738 |
| Education, Department of | Mental Health Service Professional Demonstration Grant | 534XC | 84.184X |
| Education, Department of | KYCL: Kentucky Comprehensive Literacy Personnel MOAs | 466XS | 84.371C |

437XC added Oct. 29, 2024; 205XA added Dec. 2, 2024; 218X added Dec. 2, 2024; 524X added Jan. 15, 2025; 530X added Feb. 7, 2025; 311XP added Mar. 10, 2025; 547X added Apr. 29, 2025; 534XC added May 7, 2025; 466XS added May 12, 2025;

## State:

| STATE GRANT TITLE | PROJECT |
| --- | --- |
| Raising Hope Program | 19HX |
| Automated External Defibrillator (AED) Funding | 13JX |
| KY CPE Counseling Academies | 13RX |
| Teacher of the Year Achievement Awards | 17YX |
| Numeracy Counts (HQJR) | 16NX |

19HX added Dec. 17, 20224; 13Jx added Jan. 6, 2025; 13RX added Jan. 24, 2025; 17YX added Feb. 18, 2025; 18NX added April 16, 2025