

**COUNTY UNIFORM CHART OF ACCOUNTS
REVISIONS
2026**

New Accounts

DETAILED REVENUE AND EXPENDITURE ACCOUNTS

**Acct
No.**

46514	<u>TISA – On-behalf Payments to Charter Schools</u> <i>This revenue account is being added to account for the state portion of TISA funds paid from the State Department of Education to charter schools.</i>
49850	<u>Per Pupil Funds from Other Entities</u> <i>This other sources account is being added to properly account for TISA funds and additional local revenues received by charter schools from the department of LEAs.</i>
72820	<u>Charter Schools</u> <i>This expenditure account is being added to properly account for TISA funds paid directly to charter schools.</i>

OBJECT CODES

596	<u>Payments to Charter Schools</u> <i>To account for the local match or any additional share of revenue paid directly from the LEA to charter schools.</i>
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Revised Accounts

Formerly:

- 49951-49955 – Special Item (Revenue) - #1 – 5*
- 49961-49965 – Extraordinary Item (Revenue) - #1 – 5*

New:

- 49951-49965 – Unusual or Infrequent Items (Revenue) #1 – 10*

Formerly:

- 99951-99955 – Special Item (Expenditures) - #1 – 5*
- 99961-99965 – Extraordinary Item (Expenditures) - #1 – 5*

New:

- 99951-99965 – Unusual or Infrequent Items (Expenditure) #1 - 10*