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► Summary of Chart of Accounts Changes for Fiscal Year 2026-2027

The following changes were made to the charter of accounts.

1. 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. FY 2026-2027 State and Federal Grant/Project Codes Updated
3. Added roll-up account for all accounts defined in the Chart of Accounts.
4. All "arrows" " ►" indicating changes made for the FY 2025-2026 Chart of Accounts have been removed.
5. All new "arrows" " ►" indicate changes that are effective July 1, 2026 (i.e., Fiscal Year 2026-27)
6. Pages 10 and 117: updated title and definition to Fund 07 Total Program Reserves (optional).
7. Pages 17 and 124: added location codes 870-879 Other Operational Units. (non-bolded rolls to 800)
8. Pages 17 and 124: updated and expanded range for location codes 900-979 Reserved for District use for charter schools only. (Locations 900-979 roll to themselves)
9. Pages 17 and 124: updated and expanded range for 980-999 Private/Parochial Schools (Locations 980-999 roll to Location 980)
10. Page 57: add object code 0170 Compensated Absences. (non-bolded rolls to 0100)
11. Page 67: add object code 0639 Local Food (non-bolded rolls to 0630)
12. Pages 72, 127 and 174: update object code 0736 Subscription-Based Software (Bold rolls to 0736)
13. Page 73: update object code 0833 Interest on COPs – Certificate of Participation (District) (non-bolded rolls to 0830)
14. Pages 73 and 171: add object code 0834 Interest on Leases. (non-bolded rolls to 0830)
15. Page 73: add object code 0835 Interest on Subscription-Based Information Technology (SBITAs) (non-bolded rolls to 0830)
16. Pages 73 and 170: add object code 0836 Charter School Interest. (non-bolded rolls to 0830)
17. Page 75: update object code 0910 Redemption of Principal (District) (Bold rolls to 0910)
18. Page 75 and 127: update object code 0913 Principal on Financing Arrangements: COPS - Certificates of Participation (District) (Bold rolls to 0913)
19. Pages 75, 127, 171 and 173: add object code 0914 Principal on Financing Arrangements: Leases: (Bold rolls to 0914)
20. Page 75 and 127: add object code 0915 Principal on Financing Arrangements: SBITAs: (Bold rolls to 0915)
21. Pages 75, 127 and 170: add object code 0916 Redemption of Principal (Charter Schools) (Bold rolls to 0916)
22. Page 168: update Appendix K Charter School Allocations, due to statute changes of the administrative overhead costs.