CHART OF ACCOUNTS AND EXPENSE CLASSIFICATIONS
UNIFORM SYSTEM OF FINANCIAL RECORDS (USFR)
(Further information may be obtained from the Chart of Accounts in the USFR for Arizona School Districts or USFRCS for Arizona Charter Schools)
Contact the appropriate Program Area for classifications pertaining to a specific grant.

OBJECT CODE	OBJECT NAME	INSTRUCTION 1000	SUPPORT SERVICES 2100, 2200, 2600, 2700	SUPPORT SERVICES ADMINISTRATION 2300, 2400, 2500, 2900	OPERATION OF NON-INSTRUCTIONAL SERVICES 3000	FACILITIES ACQUISITION & CONSTRUCTION 4000	DEBT SERVICE 5000
6100	Salaries	Teacher/Project Director, Teachers, Coaches, Tutors, Substitute Teachers, P. E. Teachers, Speech Teachers, Teacher's Aides, Reading Specialists Classroom Paraprofessional (Para Pros)	Librarians Counselors Audiovisual, Curriculum Consultants, Program Evaluators, Audiologists, Psychologists, Social Workers, Nurses, Attendance Personnel, Record Clerks, Bus Drivers, Maintenance Workers, Security, Speech Pathologists, Instructional Staff Trainers, Janitors, Custodians, Printers/Publishers, Tutors, **Stipends, (for teachers above & beyond teaching)** Monitors Bus. *** 2213 : Providing substitute teachers in the classroom (while regular teachers attend training)**	Researchers, Public Relations, Superintendent, Principals, Project Directors, Clerical, Purchasers, Personnel, Governing Board, Accounting, Human Resources, Printers/Publishers, Budgeting, Lobbyists Warehousing, Staff Trainers, Data Processing	Cooks, Bookstore Staff, Dieticians	School Staff doing in-house construction	
6200	Employee Benefits	Benefits	Benefits	Benefits	Benefits	Benefits	
6300	Purchased Professional Services	Contracted Teachers, Contracted Substitutes – *to replace teacher during a regular instructional day.* (Not an employee)	Contracted- Consultants, Counselors, Therapists, Dentists, Doctors, Instructional Staff Trainers, Tuition, In-service / ADE Training., Conf. Registration., Stipends ***6360: Employee Training and Professional Development Services- training costs for personnel listed in Support Services obj 6100**	Auditors, Lawyers, Accountants, Staff Trainers ***6360: Employee Training and Professional Development Services- Training cost for personnel listed in Support Services – Admin obj 6100**		Architects, Engineers	
6400	Purchased Property Services	Rental of Instruction Equipment	Utility Services, Cleaning Services, Repair and Maintenance Services, Rentals, Other Property Services	Rental of Equipment and Vehicles, Other Property Services	Rentals	Construction Services	
6500	Other Purchased Services	Miscellaneous Services, Non-Student Travel, Tuition, Communications Telephone & Internet	Advertising, Student Transportation Services, Printing and Binding, Insurance, Misc. Services, Communications, Telephone & Internet, Internet Fees, Student Travel **(includes Field Trip Trans**), Bus tokens, Student Incentives, Mileage, Per Diem, **Teacher site to site travel**	Other Communications, Travel, Postage	Bookstore Management, Food Service Management, Travel	Travel	
6600	Supplies	General Supplies, Library books, Textbooks, and Periodicals, Instructional Aids (including **Instructional software)** Internet fees-Site license	General Supplies, Energy, Books, Library Books and Periodicals) Testing Materials ***Obj 6650: Supplies-Technology-Related Ex) diskettes, parallel cables, and monitor stands.**	General Supplies, Books and Periodicals (including software) ***Obj 6650: Supplies-Technology-Related – Ex) diskettes, parallel cables, and monitor stands.**	General Supplies, Energy, Food	General Supplies	
6800	Other Expenses	Dues and Fees, Misc., **Field trip entrance fees** *** Obj 6890 Miscellaneous Expenditures**	Dues and Fees, non-payroll taxes, *** Obj 6890 Miscellaneous Expenditures**	Misc. Judgments, Dues & Fees	Miscellaneous	Miscellaneous	Interest

Revised 07/30/2007

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Updated/ New USFR code	Detail
Function Code 1000	**INSTRUCTION**—Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities and school-sponsored athletics. It may also be provided through some other approved medium such as television, radio, computer, Internet, multimedia, telephone, and correspondence, that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairpersons' expenditures should be included only in function 2490. As an alternative to using a separate optional element for course codes, districts may establish course codes under this function.
Function Code2213	**Instructional Staff Training**—Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, and courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Technology training for instructional staff should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from vendors. In GME, this function code 2213 can be used under Support Services– Object Code 6100 Salaries.
Function Code 2500	Combined function codes 2500-Support Services-Business and 2800-Support Services Central into 2500-Central Services.
Function Code 2900	Function code 2900 is now under Support Services – Admin. 2900- Other Support Services: All other support services not classified elsewhere in the function 2000 series.
Object code 6360	Employee Training and Professional Development Services – Services supporting the professional development of school district personnel, including instructional and administrative employees. Included are course registration fees that are not tuition reimbursement, charges from vendors to conduct training courses, at either school district facilities or off-site, and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. Used with function 2213 and 2570. In GME, this object code 6360 can be used under Support Services or Support Services-Admin: object code 6300 (purchased professional services).
Object Code 6650	Obj 6650: Supplies-Technology-Related – Technology related supplies that are typically used in conjunction with technology-related hardware or software. Ex) diskettes, parallel cables, and monitor stands. Used only with functions 2230 and 2580 In GME, this object code 6650 can be used under Support Services or Support Service Admin: object code 6600 Supplies.
Object Code 6890	Miscellaneous Expenditures – Amounts paid for goods or services not properly classified in one of the object codes included 6810. Students' food and hotel costs associated with student travel, as well as student entrance fees paid by the district should be coded here. Used with functions 1000-4000. In GME, this object code 6890 can be used under object code 6800 other expenses.

Note 1: School Districts and Charter Schools should use Object Code 6910 to record indirect costs. Indirect costs – An amount approved as a percentage of the total project budget, to be used to pay overhead costs that cannot be easily identified with a specific project. Indirect costs are calculated on total actual expenditures less capital expenditures, multiplied by the approved indirect cost rate.

Note 2: For Charter Schools, the acquisition of Buildings and Equipment by purchase, construction or lease purchase is coded to a capital asset account – 0190.
Computers for instructional and non instructional purposes and "non instructional software" are considered "property" 0196 for charter schools.
In GME, Object code 0190 can be found under Capital Outlay – line item: Capital Assets.

Note 3: School districts should code the acquisition of Land, Land Improvements, Buildings and Equipment to Object Code 6700 under the proper function code.
The acquisition of the equipment by purchase can be coded by using object code 6731 (furniture and Equipment), 6734 (Vehicles), 6737 (Technology Related Hardware and non instructional software). In GME, Object code 6700 can be found under Capital Outlay – line item: Property.
The object code 6832 can be used for the payments for lease purchases to other redemption of principal and object code 6850 for other interest.

Note 4: GME (Grants Management Enterprise)

To be used as a guide only – Refer to Chart of Accounts section III-E-2.1 through III-E-3.9 of the USFR or USFRCS if a charter school.
Further information can be obtained from the Auditor General's Website (http://www.auditorgen.state.az.us) or simply clicking the hyperlink below:
Arizona School Districts – the Chart of Accounts in the USFR or http://www.auditorgen.state.az.us/manuals_schooldistrict.htm
Arizona Charter Schools – the Chart of Accounts in the USFRCS or http://www.auditorgen.state.az.us/manuals_charter.htm
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