2009 CHART OF ACCOUNTS AND EXPENSE CLASSIFICATIONS
UNIFORM SYSTEM OF FINANCIAL RECORDS (USFR)

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) **Substitute teacher to replace teacher during regular instructional day**	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 ***6240: Tuition Reimbursement – Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy**	Benefits	Benefits	Benefits	
6300	Purchased Professional Services	Contracted Teachers, Contracted Substitutes – *to replace teacher during a regular instructional day.* (Not an employee) **Contracted substitute teacher to replace teacher during a regular instructional day.**	Contracted- Consultants, Counselors, Therapists, Dentists, Doctors, Instructional Staff Trainers, Tuition (pd. Directly to college for teacher/aid), In-service / ADE Training., Conf. Registration., Stipends ***6360: Employee Training and Professional Development Services-training costs for personnel listed in INSTRUCTION obj 6100**	Auditors, Lawyers, Accountants, Staff Trainers ***6360: Employee Training and Professional Development Services-Training cost for personnel listed in Support Services obj 6100** ***Non-instructional personnel training**		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 ***6650 Supplies—Technology-Related—Technology-related supplies that are typically used in conjunction with technology-related hardware or software. Some examples are diskettes, parallel cables, and monitor stands.**	General Supplies, Books and Periodicals (including software) ***6650 Supplies—Technology-Related—Technology-related supplies that are typically used in conjunction with technology-related hardware or software. Some examples are diskettes, parallel cables, and monitor stands.**	General Supplies, Energy, Food	General Supplies	
6800	Other Expenses	Dues and Fees, Misc., **Field trip entrance fees** ***6890 Students' food and hotel costs associated with student travel, as well as student entrance fees paid by the district should be coded here.**	Dues and Fees, non-payroll taxes, ***6890 Students' food and hotel costs associated with student travel, as well as student entrance fees paid by the district should be coded here.**	Misc. Judgments, Dues & Fees	Miscellaneous	Miscellaneous	Interest

*** 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.**

*** To view the Auditor General's updated USFR Chart of Accounts with major changes;**
Please refer to the Auditor General's website http://www.auditorgen.state.az.us
Or click on the link below.

For districts,
Chart of Accounts (185k)—This is the updated USFR Chart of Accounts with major changes highlighted (Issued 6/30/06—Effective 7/1/07).
For charter schools,
USFRCS (4,384k)—This is the Uniform System of Financial Records for Arizona Charter Schools in Adobe Acrobat. The USFRCS is the accounting and financial reporting manual for Arizona charter schools. This version includes the Chart of Accounts section that was updated in December 2006 that is effective July 1, 2007.