

**ACADEMIC ACHIEVEMENT & EXCEPTIONAL STUDENT SERVICES
CHART OF ACCOUNTS AND EXPENSE CLASSIFICATIONS
UNIFORM SYSTEM OF FINANCIAL RECORDS (USFR)**

REV. 7/5/05

OBJECT CODE	OBJECT NAME	INSTRUCTION	SUPPORT SERVICES	SUPPORT SERVICES ADMINISTRATION	OPERATION OF NON-INSTRUCTIONAL SERVICES	FACILITIES ACQUISITION & CONSTRUCTION	DEBT SERVICE
		1000	2100, 2200, 2600, 2700, 2900	2300, 2400, 2500, 2800	3000	4000	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) Tutors	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, Stipends, (for teachers above & beyond teaching) Bus Monitors, Mentor, Mentor/Teacher	Researchers, Public Relations, Superintendent, Principals, Project Directors, Clerical, Purchasers, Personnel, Governing Board, Accounting, Human Resources, Budgeting, Data Processing	Cooks, Bookstore Staff, Dieticians	School Staff doing in-house construction	
6200	Employee Benefits	Benefits Reimbursement of Tuition for Teacher / Aide Education	Benefits	Benefits	Benefits	Benefits	
6300	Purchased Professional Services	Contracted Teachers, Contracted Substitutes (Not an employee)	Contracted- Consultants, Counselors, Therapists, Dentists, Doctors, Instructional Staff Trainers, Tuition pd. directly to college, (Teacher/aide) Pre paid, In-service / ADE Training., Conf. Registration Fees, software technical support, Student Evaluations, Pre-paid online coursework	Auditors, Lawyers, Accountants, Staff Trainers Conference Registrations,		Architects, Engineers	
6400	Purchased Property Services	Rental of Instruction Equipment	Utility Services, Cleaning Services, Repair and Maintenance Services, Rentals, Other Property Services, Software maintenance agreement	Rental of Equipment and Vehicles, Other Property Services	Rentals	Construction Services	
6500	Other Purchased Services	Miscellaneous Services, Tuition (student), Communications Telephone & Internet (classroom instruction) Teacher school-to school travel, Employee accompanying students on travel, Instruction personnel to home	Advertising, Printing and Binding, Insurance, Misc. Services, Communications- Telephone & Internet, Student Travel (includes Field Trip Trans), Bus tokens, Mileage, Per Diem, Non-Student Travel, Gas	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, annual license fee or online access to instructional software) Student Incentives (from existing classroom supplies: pencils /pens/books etc.)	General Supplies, Energy, Books, Library Books and Periodicals) Testing Materials	General Supplies, Books and Periodicals	General Supplies, Energy, Food	Supplies	
6800	Other Expenses	Dues and Fees, Field trip entrance fees , Miscellaneous	Dues and Fees, Student Travel –food and hotel costs , non-payroll taxes, Miscellaneous, Parental Incentives	Judgments, Dues & Fees, Miscellaneous	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)

Note 1: School Districts and Charter Schools should use Object Code 6910 to record indirect costs for the total project budget excluding capital expenditures.

Note 2: Computers for instructional and non instructional purposes and “**non instructional software**” are considered “**property**” **180 for charter schools or “capital” 6700 for school districts. Non-instructional software may include, annual license fee or online access to non-instructional software.**

Note 3: 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.

Note 4: For student and/or parent incentives, contact the program office prior to application submittal.