

## AZCSP Chart of Accounts General Guide

This is a general guide encapsulated in table format; it is not definitive. For further details consult the [USFRCS](#).

XXXXXXXXXX = Not allowable with AZCSP funds Check with AZCSP Director if unsure.

There are no Indirect Costs supported by AZCSP. All obligations are direct costs to the grant.

Parents and/or stakeholders may be hired as administrative/office staff, marketing contractors/community liaisons to recruit for the school, or provide other services necessary run the school during *Planning only* if they meet one of the following conditions:

1. They are W-2 employees of the school with job descriptions – Object Code 6100; Function Code 2300;
2. Contractors which requires a signed agreement that describes services provided and compensation – Object Code 6100; Function Code 2300.

AZCSP funds may support ongoing marketing/recruitment contractors during *Implementation*.

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 4000
6100 (Staff only)	Salaries	XXXXXXXXXX No Instructional salaries supported by AZCSP	<i>Planning and Implementation:</i> stipends for teachers' PD Substitute teachers for PD (2200)	<i>Planning only:</i> School leader, principal, staff curriculum developers	XXXXXXXXXX	XXXXXXXXXX
6200	Employee Benefits	XXXXXXXXXX	XXXXXXXXXX	Benefits	XXXXXXXXXX	XXXXXXXXXX
6300	Purchased Professional Services	XXXXXXXXXX	<i>Planning:</i> teaching staff training consultants and Professional Development during <i>Implementation:</i> same but only after regular contracted hours	<i>Planning:</i> legal, accounting/finance, HR services, leadership training and professional development, website development, computer installation <i>Implementation:</i> same but only for policy consulting after regular contracted hours	XXXXXXXXXX	XXXXXXXXXX

6400	Purchased Property Services	<i>Planning and Implementation:</i> Rental of instructional equipment	<i>Planning:</i> staff training and marketing <i>Implementation:</i> Rental for marketing Rental for after-hours PD	<i>Planning:</i> Rental of equipment and vehicles, rental of office space	XXXXXXXXXX	XXXXXXXXXX
6500	Other purchased services	XXXXXXXXXX	<i>Planning:</i> liability insurance, telephone, ISP, postage <i>Planning and Implementation:</i> signage (not permanent), advertising, printing and binding, advertising, marketing postage	<i>Planning and Implementation:</i> Travel	XXXXXXXXXX	XXXXXXXXXX
6600	Supplies	<i>Implementation:</i> All classroom curriculum materials and supplies including art, music and PE, classroom supplies, desks, tables and chairs, computers, laptops, tablets, document camera, projectors	<i>Planning:</i> technology supplies related to hardware and software; ie storage cabinets, portable laptop/tablet computer cabinets, media equipment	<i>Planning:</i> office and administrative equipment and supplies, computers, desk printers, cabinets and office files and storage	XXXXXXXXXX	XXXXXXXXXX
6800	Other Expenses	XXXXXXXXXX	XXXXXXXXXX	<i>Planning:</i> one-year memberships and professional fees	XXXXXXXXXX	XXXXXXXXXX
0190	Capital Outlay	Classroom equipment item more than \$5,000 Must receive permission from AZCSP director before ordering	XXXXXXXXXX	Office equipment item more than \$5,000 Must receive permission from AZCSP director before ordering	XXXXXXXXXX	XXXXXXXXXX