

Object Code (OC)	Object Name	Function Codes		
		Instruction FC 1000 (involves direct interaction with students)	Support Services FC 2100, 2200, 2600, 2700 (support services provided to teaching staff)	Support Services Administration FC 2300, 2400, 2500, 2900 (administrative/program mgmnt)
6100	Salaries	-Teachers, Teachers on Assignment - Classroom Paraprofessionals/ Teacher's Aides -Tutors -Reading Specialist/Interventionist -Coaches -Teacher Stipends	-Coaches/Mentors, Instructional Staff Trainers, Social Workers, Attendance Personnel, Record Clerk -Bus Drivers/monitors, Nurses, for supplemental MV-only programs and events -Substitute teachers in the classroom while regular teacher attends training (FC 2213) -Homeless liaisons -LEA staff providing parent support	-Admin Assistant, Clerical staff, etc. (Duties aligned to program management, clerical, record-keeping, etc.) -Accounting -Data Processing
6200	Employee Benefits	-Benefits	-Benefits	-Benefits
6300	Purchased Professional Services	-Contracted Teachers providing direct instruction	-Contracted Consultants, Instructional Staff Trainers, Third Party Providers -Conference/ Training Registration Fees for INSTRUCTIONAL staff (FC 2213) -Professional Development -Vision, Dental, Mental Health Services -GED fees/ other testing fees -Birth certificates	-Admin-related trainings/workshops (homeless related) -Conference/ Training Registration Fees for NON-INSTRUCTIONAL staff (FC 2570) -Grant consultant
6400	Purchased Property Services	-Rental of Instruction Equipment	-Repair and Maintenance Services -Utility Services, Other Property Services for LEA operated program expenses -Rentals for fairs (social services/job) and event fees	-Rental of equipment, and vehicles , other property services
6500	Other Purchased Services (Provided by entities other than the LEA)	-Misc. services provided by non-district personnel -3 rd party tuition for preschool/afterschool programs -3 rd party tutoring -testing fees for college and career prep -Dual enrollment courses -internet/Wi-Fi fees and hotspots -printing services for instructional materials provided by non-district personnel/3rd party vendor -Cell phone for HEP staff to contact parents/guardians/youth	-student transportation services provided by non-district personnel (3rd party vendor) -printing services provided by non-district personnel -mileage, lodging, per diem for conferences/training -calling cards for cell phones for students/program -student health insurance (school provided through 3rd party) -HEP staff traveling to see students (gas, per-diem, personal cares)	-Mileage, Lodging, Per Diem for conferences/trainings attended by NON-INSTRUCTIONAL staff -Postage -Travel for Administrative staff
6600	Supplies	-General instructional supplies (textbooks, classroom library books, calculators, etc.) used during direct instruction -Instructional aids; Instructional software -Site license for instructional software programs -Capital items below capitalization threshold (Charter LEAs)	-General supplies, books, supplies, etc. needed for teacher resources/professional learning/parent engagement -Student uniforms/backpacks -Clothing for students -Fuel for district vehicles for student travel -Hygiene/Laundry supplies	-General supplies for admin/department use

Please note: Information in the table above provides a brief overview to assist LEAs with coding of requests in the Education for Homeless Children and Youth Grant. Please keep in mind that expenditures or activities listed in the table do not guarantee allowability of a particular expenditure. Allowability is determined upon thorough fiscal and programmatic reviews of the EHCY funding application and LEA Integrated Action Plan (LIAP). **Fees should be coded in the most accurate object code for what the fees are to provide or cover to defray the costs from the student and families.**

Detailed information regarding the USFR Chart of Accounts for Public Districts' coding requirements can be found at <https://www.azauditor.gov/usfr>

Detailed information regarding the USFR Chart of Accounts for Charters' coding requirements can be found at <https://www.azauditor.gov/reports-publications/charter-schools/manuals-memorandums>

		-graduation cap and gown(s) -PE uniforms	-Promotional material to education public/families/students about the LEAs homeless education program -Gift cards or debit cards to purchase materials necessary for students to participate in school activities. -Food for students and families -Capital items below capitalization threshold (Charter LEAs) -Technology-Related Supplies used in conjunction with technology-related hardware or software (DVDs, cables, -internet HOT SPOTS only, Cell Phone, etc.) -Capital items below capitalization threshold (Charter LEAs)	
6800	Other Expenses	-Student Field Trip entrance fees	-Professional Dues and Fees, Misc. -Student food and hotel costs related to student travel -6890: family/student temporary hotel/motel stay	-Professional Dues and Fees, Misc.
6733, 6736, 6739	Capital Outlay for Public Districts	-Capital items meeting Federal threshold of \$5000 per item	-Capital items meeting Federal threshold of \$5000 per item -Vehicle	-Capital items meeting Federal threshold of \$5000 per item
6731, 6732 6734, 6735 6737,6738	Equipment for Public Districts	-Equipment meeting State requirement of less than \$5000 per item	-Equipment meeting State requirement of less than \$5000 - per item -Software programs as instructional tools for parents	-Equipment meeting State requirement of less than \$5000 per item
0190	Capital Outlay for Charters	-Capital items meeting capitalization threshold (typically \$5000 per item)	-Capital items meeting capitalization threshold (typically \$5000 per item)	-Capital items meeting capitalization threshold (typically \$5000 per item)

Fees that are paying back the School District

While using the McKinney-Vento grant to defray the cost of the program fees away from the student is an allowable McKinney-Vento grant expenditure, LEAs cannot use the object codes in 6500 or 6800 to report expenditures which they are providing internally. Object codes 6500 are for services purchased through non-LEA entities. Object code 6800 is for services provided in relation to out-of-school trips. This has been consistent guidance from the Arizona Auditor's General Office when it comes to costs of this nature. In any questionable cases, the monies being collected from the grant for student fees are ultimately used to pay compensation (salary + benefits) and/or supply cost for the program. Therefore, the expenditure must be recorded in the grant application as one or all of these object codes. These LEA-provided activities must be reported accurately in the grant application to identify the actual expenditure which is happening and for monitoring purposes of these federal funds.

Fees for supplies or large budgets (> \$5000 or 10% of grant)

A detailed expenditure report will be need to be reported in the budget narrative section when the line item amount exceeds 10% of the grant or \$5000, whichever is lower. This report should include sufficient detail identifying the programs used, vendors, description of activities, items purchased, etc.

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