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 & parents)	**Support Services Administration** **FC 2300, 2400, 2500, 2900** (administrative/program mgmt.)
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, **vehicles**, other property services
6500	**Other Purchased Services (Provided by entities other than the LEA)**	-Misc. services provided by **non-district personnel** -3rd party tuition for preschool/afterschool programs -3rd 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 fees* that would pay for a supply such as: text book, ceramic class supplies, or similar supply costs and are coded as a supply, not as the fee itself. -Instructional aids; Instructional software -Site license for instructional software programs	-General supplies, books, supplies, etc. needed for teacher resources/professional learning/parent engagement - PE uniforms -Student uniforms/backpacks -graduation cap and gown(s) -Clothing for students -Fuel for district vehicles for student travel	-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. Please see * after 6800 section.**

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**

			-Capital items below capitalization threshold (Charter LEAs)	-Hygiene/Laundry supplies -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 <mark>-6800** family/student temporary hotel/motel stay-ARP ONLY EXPENSES (see below)</mark>	-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 <mark>-***Vehicle- ARP ONLY EXPENSE, a vehicle justification form (found in GME related documents) must be returned at the time of submitting the budget.</mark>	-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)

<mark>**Fees that are paying back the School District**</mark>

Ex:
- PE Uniforms (6600/ 1000)
- Technology that was not returned (6600/1000)
- Protective cases (6600/2100)
- Culinary class supplies (fees) (6600/1000)
- Ceramic class supplies (fees) (6600/1000)
- Overdue book fees (need to be waived as these funds are not purchasing anything, just reimbursing the school) however, if the book needs to be replaced, it would be worded as "book supply for the library" (6600/2100)

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.

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). <mark>**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. Please see * after 6800 section.**</mark>

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

A summary 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 to be purchased, etc.

**Temporary Motel/Hotel Stay- ARP HOMELESS ONLY-6800- This is approved by the AZ Auditor General's Office as 6890; however, that object code is not an option within GME. Please document as 6800 object code, support function code.

***Vehicle-ARP HOMELESS ONLY EXPENSE- A vehicle justification form must be submitted within GME. Please fill out the form and upload into the related documents section. The HEP Program Director will need to approve the justification form before the ADE specialist returns your grant as approved or returned for edits.

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. Please see * after 6800 section.**