



Santa Cruz Valley Unified

Chart of Accounts

Business Office Effective 7/1/2016

Effective
July 1, 2016

CONTENTS

<u>Topic</u>	<u>Page</u>
INTRODUCTION	2
Account Code Structure	2
Account Code Format	3
EXPENDITURES USES	
Expenditure Funds	4
Expenditure Programs	8
Expenditure Functions	10
Expenditure Objects	17
Expenditure Units	24

CHART OF ACCOUNTS

This Chart of Accounts prescribed for school districts provides for the establishment of a complete fund accounting system, including the recording of assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/fund net position, revenues, other financing sources, expenditures and other financing uses.

The standardized account code structure for use by districts and county school superintendents has been developed to accomplish several key objectives:

- To ensure districts comply with U.S. generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB) in its *Codification of Governmental Accounting and Financial Reporting Standards*.
- To establish a uniform, comprehensive, minimum chart of accounts state-wide to improve financial data collection, reporting, transmission, accuracy, and comparability among Arizona districts and nationally. The *Uniform System of Financial Records (USFR)* Chart of Accounts meets the requirements of the U.S. Department of Education's account classifications.
- To reduce the administrative burden on districts in preparing required financial reports.
- To create a logical framework that can be used to determine where monies for education originate and how they are used.
- To provide better information for administrators, parents, board members, legislators, and other interested parties.

ACCOUNT CODE STRUCTURE

The account code structure provides a basis for financial reporting and budgeting and consists of the following required elements:

1. **FUND**—A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are separated to carry on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. District accounting systems must be organized and operated on a fund basis. Individual funds are first classified by category and then by fund type within each category. See §V, Fund Accounting, for information on fund types for financial reporting purposes.
2. **EXPENDITURES CLASSIFICATIONS:**
 - Program**—A plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. This element provides the framework for classifying expenditures by objective to determine cost. The primary program classifications are Regular Education; Special Education; Pupil Transportation; Programs Requiring Separate Budgets; Other Instructional; Adult/Continuing Education; Community College Education; and Community Services.

CHART OF ACCOUNTS

Function—Describes the activity for which a service or material is acquired. The function classifications are Instruction, Support Services, Operation of Non-instructional Services, Facilities Acquisition and Construction, Debt Service, and Other Financing Uses.

Object—Describes the service or material obtained as the result of a specific expenditure. The object classifications are Personal Services—Salaries, Personal Services—Employee Benefits, Purchased Professional and Technical Services, Purchased Property Services, Other Purchased Services, Supplies, Property, and Debt Service and Miscellaneous. Other Financing Uses and Other Items are also coded here.

Unit—Separates expenditures by instructional level, such as elementary, high school, and district-wide and individual schools. Districts with some of their schools operating on an alternative calendar must separately budget for such schools within the district.

ACCOUNT CODE FORMAT

The table below illustrates the required account code format. Each required element must contain the specified number of digits and must be in the specified location in the account code structure. Balance sheet and revenues and other financing sources accounts consist of fund and object code elements only. Other elements are generally zero filled. However, a district may choose to use program, function, and unit codes to better track revenues. Expenditures and other financing uses accounts consist of fund, program, function, object, and unit code elements.

EXPENDITURES AND OTHER FINANCING USES:

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Unit</u>
XXX	XXX	XXXX	6XXX	XXX

CHART OF ACCOUNTS

Code	Description
001	Maintenance and Operation —Accounts for all of a district’s financial resources except those required to be accounted for in another fund. For example, this fund cannot be used for transactions related to capital items as funds in the 600 range are generally used to account for capital transactions.
010	Classroom Site (Total) <i>(Use detailed codes below)</i> Classroom Site Funds 011, 012, and 013 accounts for the portion of state sales tax collections and permanent state school fund earnings districts receive as approved by the voters in 2000 as part of Proposition 301. Expenditures should be recorded directly in the individual funds. The monies in the three funds must be used to supplement, rather than supplant, existing monies and must not be used for administrative purposes.
011	Classroom Site (Base Salary) —Accounts for 20 percent of the Classroom Site Fund monies and any prior years’ unused budget balance and interest earned for the fund. Monies are to be used for teacher base salary increases, employment-related expenses, and registered warrant expenses for the fund. A.R.S. §15-977
012	Classroom Site (Performance Pay) —Accounts for 40 percent of the Classroom Site Fund monies and any prior years’ unused budget balance and interest earned for the fund. Monies are to be used for performance-based teacher compensation increases, employment-related expenses, and registered warrant expenses for the fund. A.R.S. §15-977
013	Classroom Site (Other) —Accounts for 40 percent of the Classroom Site Fund monies and any prior years’ unused budget balance and interest earned for the fund. Monies are to be used for any of the following maintenance and operation purposes: class size reduction, AIMS intervention, dropout prevention, teacher compensation increases, teacher development, teacher liability insurance premiums, and registered warrant expenses for the fund. Expenditures for class size reduction, AIMS intervention, and dropout prevention programs must be appropriate expenditures under function 1000—Instruction , excluding athletics. A.R.S. §15-977
020	Instructional Improvement —Accounts for monies received from gaming revenue. Up to 50 percent of the monies received may be used for teacher compensation increases and class size reduction as provided in A.R.S. §15-977. The expenditures for class size reduction, if any, must be appropriate expenditures under function 1000—Instruction , excluding athletics. The remaining monies must be used for the following maintenance and operation purposes: dropout prevention programs and instructional improvement programs, including programs to develop minimum reading skills for students by the end of the third grade. The monies in the fund may not be used to supplant existing state and local monies. A.R.S. §15-979
071	Structured English Immersion —Accounts for monies received to provide for the incremental cost of instruction to English language learners (ELLs) and must be used to supplement existing programs. In accordance with A.R.S. §15-756.03, monies must not be used to supplant federal, state, or local monies, including desegregation monies, previously used for ELLs, or used to pay for the normal costs of conducting programs for English-proficient students. As defined in A.R.S. §15-756.01, incremental costs are the costs that are associated with a structured English immersion program pursuant to A.R.S. §15-752 or a program pursuant to A.R.S. §15-753 and that are in addition to the normal costs of conducting programs for English-proficient students. Incremental costs do not include costs that replace the same types of services provided to English-proficient students or compensatory instruction. A.R.S. §15-756.04

CHART OF ACCOUNTS

Code	Description
072	Compensatory Instruction —Accounts for monies received to be used for compensatory instruction for programs in addition to normal classroom instruction that may include individual or small group instruction, extended day classes, summer school, or intersession school. These programs are limited to improving the English proficiency of current ELLs and students who have been reclassified from ELL to English-proficient within the previous 2 years. Monies must not be used to supplant federal, state, or local monies, including desegregation monies, previously used for ELLs. A.R.S. §15-756.11
<i>Federal Projects</i>	A group of funds used to account for revenues and expenditures of federally funded projects. A separate fund should be established for each individual program. If a federal project is not specifically listed or included in a fund range below, an unassigned fund number in the 300-399 range should be assigned for that project.
100-130	ESEA Title I—Helping Disadvantaged Children Meet High Standards
140-150	ESEA Title II—Professional Development and Technology
160	ESEA Title IV—21st Century Schools
170-180	ESEA Title V—Promote Informed Parent Choice
190	ESEA Title III—Limited English & Immigrant Students
200	ESEA Title VII—Indian Education
210	ESEA Title VI—Flexibility and Accountability
220	IDEA Part B
230	Johnson-O’Malley
240	Workforce Investment Act
250	AEA—Adult Education
260-270	Vocational Education—Basic Grants
280	ESEA Title X—Homeless Education
290	Medicaid Reimbursement
349	National Forest Fees
353	Taylor Grazing Fees
374	E-Rate (A.R.S. §15-1261)
378	Impact Aid [A.R.S. §15-905(R)]
300-399	Other Federal Projects
<i>State Projects</i>	A group of funds used to account for revenues and expenditures of state-funded projects. If a state project is not specifically listed below, an unassigned fund number in the 465-499 range should be assigned for that project.
400	Vocational Education
410	Early Childhood Block Grant

CHART OF ACCOUNTS

Code	Description
420	Ext. School Yr.—Pupils with Disabilities (A.R.S. §15-881)
425	Adult Basic Education (A.R.S. §15-234)
430	Chemical Abuse Prevention Programs (A.R.S. §15-712)
435	Academic Contests (A.R.S. §15-1241)
450	Gifted (A.R.S. §15-779.03)
460	Environmental Special Plate (A.R.S. §37-1015)
484	Failing Schools Tutoring Grant (A.R.S. §15-241)
465-499	Other State Projects
515	Civic Center — The district’s governing board may permit the use of school facilities under its direction for civic activities as defined in A.R.S. §15-1105, such as parent-teacher association meetings, public forums, lectures, and clubs. Monies received for use of school facilities and the related expenditures must be accounted for in this fund. In accordance with A.R.S. §15-342(29), if program needs are met, excess monies may be used for maintenance and operation or unrestricted capital outlay purposes. Upon termination of the civic center school program, any unused monies must be transferred to the School Plant Fund (500 or 505).
525	Auxiliary Operations —Accounts for revenues and expenditures arising from bookstore operations, athletic operations, and miscellaneous district-related operations. Revenues may include the sale or rental of books, supplies and materials; course fees; fees for optional, noncredit, educational, or recreational activities; deposits for the use of district supplies; athletic gate receipts and concession sales; and other miscellaneous receipts. This fund may also be used to account for revenues and expenditures of monies collected in support of extracurricular activities to be taken as a tax credit by the taxpayer in accordance with A.R.S. §15-1089.01.
526	Extracurricular Activities Fees Tax Credit —Accounts for revenues and expenditures of monies collected in support of extracurricular activities to be taken as a tax credit by the taxpayer in accordance with A.R.S. §43-1089.01. Amounts in this fund should be spent on the activities for which they are collected and districts must maintain detailed records to ensure that tax credit monies are used only for allowable expenditures and in support of both the school and purpose designated by the taxpayer. Districts may choose to account for these monies in the Auxiliary Operations Fund rather than this fund.
530	Gifts and Donations —Accounts for the revenues and expenditures of gifts, donations, bequests, and private grants made to a district. A.R.S. §15-341(A)(14)
531	San Cayetano Gift and Donations
532	Mountain View Gift and Donations
533	Calabasas Gift and Donations
534	Rio Rico High School Gift and Donations
538	Coatimundi Middle School Gift and Donations
539	District Wide Gift and Donations

CHART OF ACCOUNTS

555	Textbooks —Accounts for monies received from students to replace or repair lost or damaged textbooks, subject matter materials, supplementary books, or instructional computer software in accordance with A.R.S. §15-729. Additionally, monies received from students to replace or repair lost or damaged library books may be accounted for here or in the Unrestricted Capital Outlay Fund (610). Monies received from the sale of books and other printed materials should be accounted for in the Auxiliary Operations Fund (525).
595	Advertisement —Accounts for monies received from the sale of advertising that may be used for any district purpose. A.R.S. §15-342(27)(c)
596	Joint Technical Education —Accounts for monies received by member districts from Joint Technical Education Districts for vocational education programs. A.R.S. §15-393
610	Unrestricted Capital Outlay —Accounts for transactions relating to the acquisition of items by purchase, lease-purchase, or lease as prescribed by A.R.S. §15-903(C). Revenues include equalization assistance, tuition, property taxes, and interest on investments. Expenditures include: <ol style="list-style-type: none">1. Land, buildings, and improvements to land and buildings, including labor and related employee benefits costs and material costs if the work is performed by district employees2. Furniture, furnishings, athletic equipment, and other equipment, including computer software3. Pupil and non-pupil transportation vehicles and equipment, including all capital expenditures within a contract if a district contracts for pupil transportation4. Textbooks and related printed subject matter materials adopted by the governing board5. Instructional aids6. Library books7. Payment of principal and interest on bonds8. District administration emergency needs that are directly related to pupils
850	Student Activities —Accounts for all monies raised with the approval of the governing board by the effort of students in pursuance of or in connection with all activities of student organizations, clubs, school plays, or other student entertainment other than Auxiliary Operations Fund monies. A.R.S. §15-1121

CHART OF ACCOUNTS

Program Code	Description
100	REGULAR EDUCATION —Activities that provide students in prekindergarten through grade 12 with learning experiences to prepare them for further education or training and for responsibilities as citizens, family members, and workers. Regular programs should be distinguished from special education programs that focus on adapting curriculum or instruction to accommodate a specific disability, from vocational/technical programs that focus on career skills, and from alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral, or situational factors. Expenditures not specifically assignable to other programs should be coded here, such as district office and food service expenditures.
200	SPECIAL EDUCATION —Special Programs include activities for elementary and secondary students (prekindergarten through grade 12) receiving services outside the realm of “regular programs” in accordance with disability classifications defined in A.R.S. §15-761, and programs for gifted, remedial, English immersion, vocational and technical, and career education.
201	<i>Autism</i>
202	<i>Emotional Disability</i>
203	<i>Hearing Impairment</i>
204	<i>Other Health Impairments</i>
205	<i>Specific Learning Disability</i>
206	<i>Mild, Moderate, or Severe Intellectual Disability</i>
207	<i>Multiple Disabilities</i>
208	<i>Multiple Disabilities with Severe Sensory Impairment</i>
209	<i>Orthopedic Impairment</i>
210	<i>Developmental Delay</i>
211	<i>Preschool Severe Delay</i>
213	<i>Speech/Language Impairment</i>
214	<i>Traumatic Brain Injury</i>
215	<i>Visual Impairment</i>
240	<i>Gifted Education</i>
250	<i>Remedial Education</i>
260	English Language Learners Incremental Costs (A.R.S. §15-756 et seq)
265	English Language Learners Compensatory Instruction (A.R.S. §15-756 et seq)
270	Vocational and Technical Education

CHART OF ACCOUNTS

Program Code	Description	
300 JOINT TECHNICAL EDUCATION (JTED) (See additional bold codes below, effective July 1, 2017)		
301	Accounting and Related Services	CIP # 52.0300.00
302	Agribusiness Systems	CIP # 01.0100.90
303	Air Transportation	CIP # 49.0100.00
304	Aircraft Mechanics	CIP # 47.0600.50
305	Animal Systems	CIP # 01.0100.40
306	Animation	CIP # 10.0200.60
307	Architectural Drafting	CIP # 15.1300.20
308	Arts Management	CIP # 50.0500.30
309	Automation/Robotics	CIP # 48.0500.20
310	Automotive Collision Repair	CIP # 47.0600.30
311	Automotive Technologies	CIP # 47.0600.20
312	Bioscience	CIP # 41.0100.00
313	Business Management and Administrative Services	CIP # 52.0200.00
314	Business Operations Support and Assistant Services	CIP # 52.0400.00
315	Cabinetmaking	CIP # 46.0400.40
316	Carpentry	CIP # 46.0400.30
317	Computer Maintenance	CIP # 15.1200.20
318	Construction Technologies	CIP # 46.0400.20
319	Cosmetology and Related Personal Grooming Services	CIP # 12.0400.00
320	Culinary Arts	CIP # 12.0500.00
321	Dental Assisting	CIP # 51.0600.00
322	Diesel Engine Repair	CIP # 47.0600.40
323	Digital Photography	CIP # 10.0200.50
324	Digital Printing	CIP # 10.0200.20
325	Early Childhood Education	CIP # 13.1210.00
326	Education Professions	CIP # 13.1200.00
327	Electronic Technologies	CIP # 15.0300.00
328	Electronics Drafting	CIP # 15.1300.30
329	Emergency Medical Services	CIP # 51.0900.30
330	Engineering Sciences	CIP # 15.0000.00
331	Entertainment Marketing	CIP # 52.1800.40
332	Entrepreneurship	CIP # 52.1800.50
333	Fashion Design and Merchandising	CIP # 52.1900.20
334	Film & TV	CIP # 10.0200.90
335	Financial Services	CIP # 52.0800.00
336	Fire Service	CIP # 43.0200.00
337	Graphic/ Web Design	CIP # 10.0200.30
338	Health Information Technology	CIP # 51.0707.00
339	Heating, Ventilation and Air Conditioning	CIP # 47.0200.00
340	Heavy Equipment Operations	CIP # 49.0200.00
341	Heavy/Industrial Equipment Maintenance Technologies	CIP # 47.0300.00
342	Hospitality Management	CIP # 52.0900.00
343	Industrial Electrician	CIP # 46.0300.30

CHART OF ACCOUNTS

344 Interior Design and Merchandising	CIP # 52.1900.30
345 Journalism	CIP # 10.0200.40
346 Laboratory Assisting	CIP # 51.0800.30
347 Law, Public Safety and Security	CIP # 43.0100.00
348 Mechanical Drafting	CIP # 15.1300.40
349 Medical Assisting Services	CIP # 51.0800.60
350 Medical Imaging Support Services	CIP # 51.0800.40
351 Mental and Social Health Services	CIP # 51.1500.00
352 Music/Audio Production	CIP # 10.0200.00
353 Network Technologies	CIP # 15.1200.30
354 Nursing Services	CIP # 51.3900.00
355 Pharmacy Support Services	CIP # 51.0800.20
356 Plant Systems	CIP # 01.0100.30
357 Precision Machining	CIP # 48.0500.30
358 Professional Sales and Marketing	CIP # 52.1800.20
359 Residential Electrician	CIP # 46.0300.20
360 Respiratory Therapy Technician	CIP # 51.0900.20
361 Software Development	CIP # 15.1200.40
362 Sports Medicine and Rehabilitation Services	CIP # 51.0800.50
363 Surgical Technician	CIP # 51.0900.40
364 Technical Theatre	CIP # 50.0500.20
365 Therapeutic Massage	CIP # 51.3500.00
366 Veterinary Assistant	CIP # 51.0808.00
367 Web Page Development	CIP # 15.1200.50
368 Welding Technologies	CIP # 48.0508.00
380 Air Force JROTC	CIP # 28.0101.00
381 Army JROTC	CIP # 28.0301.00
382 Navy/Marine JROTC	CIP # 28.0401.00
383 Aesthetics	CIP # 12.0409.00
384 Home Health Aide	CIP # 51.2602.00
385 Personal Fitness Trainer	CIP # 51.0507.00
386 Building Maintenance	CIP # 46.0401.00
387 Marine, Power and Extreme Sport Technologies	CIP # 47.0616.00
388 Distribution and Logistics	CIP # 52.0203.00
389 Environmental Services	CIP # 46.0401.00
390 Physical Therapy Assistant	CIP # 51.0806.00
391 Mining Technology	CIP # 15.0901.00

CHART OF ACCOUNTS

Program Code	Description
400	PUPIL TRANSPORTATION —Accounts for expenditures relating to transporting students to and from school and school activities, including school athletics.
410	Pupil Transportation Regular Education
420	Pupil Transportation Special Education
430	English Language Learners Incremental Costs
435	English Language Learners Compensatory
470	Vocational and Technical Education
550	K-3 Reading Program —Accounts for expenditures from the amount generated by the K-3 Reading support level weight to be used only on reading programs for pupils in kindergarten and grades one, two, and three with particular emphasis on pupils in kindergarten and grades one and two. A.R.S. §15-211
610	School-Sponsored Co-curricular Activities —School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, and debate. Athletics should be coded to program 620.
620	School-Sponsored Athletics —School-sponsored activities, under the guidance and supervision of district staff, that provide opportunities for students to pursue various aspects of physical education. Athletics normally involve competition between schools and frequently involve offsetting gate receipts or fees.

CHART OF ACCOUNTS

Function code	Description	Program guidance
1000	<p>INSTRUCTION—Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities and school-sponsored athletics. It may also be provided through some other approved medium, such as television, radio, computer, Internet, multimedia, telephone, and correspondence, that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process and technology used by students in the classroom or that has a student instruction focus. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Otherwise, department chairperson expenditures should be coded to function 2490. As an alternative to using a separate optional element for course codes, districts may establish course codes under this function.</p>	
2110	<p><i>Attendance and Social Work Services</i>—Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, school, and community. This function includes attendance services, social work services, student accounting services, and student attendance software. Registration activities for adult education programs are also included here.</p>	
2120	<p><i>Guidance Services</i>—Activities involving counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students. This function also includes supervision, appraisal, record maintenance, and placement services.</p>	
2130	<p><i>Health Services</i>—Health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.</p>	
2140	<p><i>Psychological Services</i>—Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the students' special needs as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. This function also includes the supervision of psychological services and psychotherapy services.</p>	
2150	<p><i>Speech Pathology and Audiology Services</i>—Activities that identify, assess, and treat children with speech, hearing, and language impairments.</p>	Usually 200

CHART OF ACCOUNTS

Function code	Description	Program guidance
2160	<i>Occupational/Physical Therapy—Related Services</i> —Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational or physical therapist.	Usually 200
2190	<i>Other Support Services—Students</i> —Other support services to students not coded elsewhere in the function 2100 range. Students' food and hotel costs associated with student travel should be coded here.	
2200	Support Services—Instruction —Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. This function also includes curriculum directors, special education directors, or others who supervise staff performing these functions.	
2210	<i>Improvement of Instruction</i> —Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, developing instruction techniques, child development and understanding, and staff training.	
2213	<i>Instructional Staff Training</i> —Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Technology training for instructional staff should also be coded here. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be coded here regardless of whether training services are provided internally or purchased from vendors.	
2220	<i>Library/Media Services</i> —Activities concerned with directing, managing, and supervising educational media services, as well as activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks should be coded to function 1000 .	

CHART OF ACCOUNTS

Function code	Description	Program guidance
2230	<p><i>Instruction—Related Technology</i>—Encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs such as virus and filtration software that relate to the support of instructional activities. Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment should also be coded here. These centers may be located in the library or in other locations, but are not primarily dedicated to student-teacher learning. (Computer centers that are primarily dedicated to instruction and technology used by students in the classroom or that have a student instruction focus should be coded to function 1000.) Professional development costs for instruction-focused technology personnel should also be coded here. (Technology training for instructional staff should be coded to function 2213.)</p>	
2300	Support Services—General Administration —Activities associated with establishing and administering policy for operation of a district	
2310	<p>Governing Board—Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. This function includes board secretary/clerk services, board treasurer services, staff relations and negotiations services, legal services, and external audit services. Election services should be coded to</p>	
2320	<p>Executive Administration—Activities associated with overall general administration or executive responsibility for the school district. This function includes the office of the superintendent and related office support staff (e.g., administrative assistant, secretary), community relations, and state and federal relations services. Activities of administrators with key decision making authority and their related office support staff are also included here regardless of the specific job title used. Such administrators are often referred to as associate, assistant, or deputy superintendents, but may not be limited to such designations. Activities of directing operations below the level of such administrators may be coded to another support services function if they fit within that function.</p> <p>Used for indirect cost reporting.</p>	

CHART OF ACCOUNTS

Function code	Description	Program guidance
2330	Lobbying —Activities related to the attempt to influence the passage or defeat of any legislation by communicating with any member or employee of the Legislature.	
2340	Election Services —Activities related to district elections including elections of governing board members and bond and override elections. Used for indirect cost reporting.	
2400	Support Services—School Administration —Activities concerned with overall administrative responsibility for a school.	
2410	Office of the Principal —Activities concerned with directing and managing the operation of a particular school. This function includes the activities performed by the principal, assistant principals, and other assistants while supervising all school operations, evaluating staff members, assigning duties to staff members, maintaining the school records, and coordinating school instructional activities with those of a district. For indirect cost reporting this function should be used to report all heads of components within Support Services—School Administration. See description of heads of components on page III-5 .	
2500	Central Services —Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology.	
2510	<i>Fiscal Services</i> —Activities concerned with the fiscal operations of a district. This function includes budgeting, receiving and disbursing monies, financial and property accounting, payroll, inventory control, internal auditing, and investments and funds management, as well as supervision of fiscal services.	
2520	<i>Purchasing, Warehousing, and Distributing Services</i> —Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations.	

CHART OF ACCOUNTS

Function code	Description	Program guidance
2560	<p>Public Information Services—Activities concerned with writing, editing, and otherwise preparing educational and administrative information for dissemination to students, staff, managers, and the general public through direct mailing, the various news media, e-mail, the Internet, Web sites, and personal contact. The information services function code includes related supervision and internal and public information services. Technology that supports this code should be coded to function 2580.</p> <p>Used for indirect cost reporting.</p>	
2570	<p>Personnel Services—Activities concerned with maintaining personnel for the school system. It includes such activities as recruitment and placement, noninstructional personnel training, staff transfers, health services, and staff accounting.</p> <p><u>Non-instructional Personnel Training</u>—Activities associated with the professional development and training of non-instructional personnel. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel. The incremental costs associated with providing temporary employees to perform job duties while regular employees attend training should be captured in this function code. All costs should be coded here regardless of whether training services are provided internally or purchased from vendors.</p>	

CHART OF ACCOUNTS

Function code	Description	Program guidance
2580	<i>Administrative Technology Services</i> —Activities concerned with supporting a district’s information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs such as virus and filtration software.	
2600	Operation and Maintenance of Plant —Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. (<i>See additional bold code below</i>)	
2610	<i>Operation of Buildings</i> —Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting and HVAC systems and doing minor repairs. Also included are the costs of building rental and property insurance.	
2620	<i>Maintenance of Buildings</i> —Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventive maintenance.	
2630	<i>Care and Upkeep of Grounds</i> —Activities involved in maintaining the land and improvements (but not the buildings). These include snow removal, landscaping, and grounds maintenance.	
2650	<i>Vehicle Operation and Maintenance (Other than Student Transportation Vehicles)</i> —Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventive maintenance).	
2660	<i>Security</i> —Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, at a campus or administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation; installation of security monitoring devices, such as cameras and metal detectors; security personnel, such as campus police and security guards; purchase of security vehicles and communication equipment; and related costs.	

CHART OF ACCOUNTS

Function code	Description	Program guidance
2670	<i>Safety</i> —Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, at a campus or administrative facility, or participating in school- sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff.	
2700	Student Transportation —Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to school activities. <i>(See additional bold code below)</i>	Only 400
2710	<i>Vehicle Operation</i> —Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles.	Only 400
2720	<i>Monitoring Services</i> —Activities concerned with supervising students in the process of being transported between home and school, and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded, and it includes directing traffic at the loading stations.	Only 400
2730	<i>Vehicle Servicing and Maintenance</i> —Activities involved in maintaining student transportation vehicles. It includes repairing and replacing vehicle parts, and cleaning, painting, fueling, and inspecting vehicles for safety	Only 400
2790	<i>Other Student Transportation</i> —Student transportation services that are not coded elsewhere in the function 2700 range.	Only 400

CHART OF ACCOUNTS

Object code	Description	Function guidance
6100	PERSONAL SERVICES—SALARIES <i>(Use detailed codes below)</i>	
6110	<p>Certified Salaries—Amounts earned by permanent or temporary employees certified by the Arizona Department of Education.</p> <p>Although expenditure object codes 6111 through 6113 are optional, districts must maintain adequate records to be able to report these categories on the annual financial report.</p>	
6111	Administrators	
6112	Teachers	
6113	Substitute Teachers	
6150	<p>Classified Salaries—Amounts earned by permanent or temporary employees not certified by the Arizona Department of Education. Examples are business managers, clerks, secretaries, custodians, social workers, nurses, bus drivers, food service workers, and crossing guards.</p>	
6151	Overtime	
6152	Extra Hours	
6300	<p>PURCHASED PROFESSIONAL AND TECHNICAL SERVICES—Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. It is recommended that a separate account be established for each type of service provided to a district. This code also includes conference registration fees.</p>	
6330	<p><i>Other Professional Services</i>—Professional services other than educational services that support the operation of a district. Include medical doctors, lawyers, architects, auditors (for federal programs only), accountants, therapists, audiologists, dietitians, editors, negotiations specialists, systems analysts, and planners.</p>	
6340	<p><i>Technical Services</i>—Services that are not regarded as professional, but require basic scientific knowledge, manual skills, or both. Include data processing and coding services, data entry, formatting, and processing services other than programming; purchasing and warehousing services; and graphic arts.</p>	
6360	<p><i>Employee Training and Professional Development Services</i>—Services supporting the professional development of district personnel, including instructional, administrative, and service employees. Included are course registration fees that are not tuition reimbursement; charges from vendors to conduct training courses, at either district facilities or off-site; and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity.</p>	<p>Only 2213 2570</p>

CHART OF ACCOUNTS

6400	PURCHASED PROPERTY SERVICES (<i>Use detailed codes below</i>) Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.	
6430	Repairs and Maintenance Services —Expenditures for repairs and maintenance services not provided directly by district employees. These services cannot be paid for from the UCO Fund.	
6440	Rentals —Costs for renting or leasing land, buildings, and equipment. Operating leases should be coded here. Capital leases should be coded to expenditure object codes 6832 and 6842 .	
6450	Construction Services —Includes amounts paid to contractors for constructing, renovating, and remodeling buildings. This code should also be used to account for amounts paid to contractors for making permanent improvements to land, such as grading, fill, and environmental remediation, and nonpermanent site improvements such as fencing, walkways, and roads. Additional examples of construction projects: <ul style="list-style-type: none"> ▪ Construction of buildings ▪ Asbestos removal ▪ Recarpeting ▪ Removal of a capital asset ▪ Repaving a parking lot ▪ Reroofing an entire building Construction services must be paid for from the UCO Fund or another allowable fund, but not from the M&O Fund.	Only 4000
6510	Student Transportation Services.	Only 2710
6519	Student Transportation Purchased From Other Sources —Payments to persons agencies other than districts for transporting children to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for the rental of buses that are operated by district personnel should be coded to expenditure object code 6442 .	Only 2710
6561	Tuition to Other Arizona Districts —Tuition paid to other districts within the State that educate students residing within a district’s boundaries. A.R.S. §§15-824 and 15-825	Only 1000

CHART OF ACCOUNTS

Object code	Description	Function guidance
6569	Tuition—Other —Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district. A.R.S. §15-765	Only 1000
6580	Travel —Expenditures for district personnel, as well as federally funded advisory committee members and nonemployees traveling for an official district purpose. Included are transportation (e.g., public transportation fares, private vehicle reimbursement at the designated rate per mile, or vehicle rentals), meals with an overnight stay or substantial rest period, lodging, and other expenses. Payments of set amounts on a monthly or other periodic basis, regardless of actual travel time, are not considered travel expenses but should be treated as employee compensation in the applicable expenditure object code in the 6100s . Student travel should be coded to expenditure object code 6890 . Conference registration fees are not travel costs and should be coded to expenditure object code 6360 .	
6600	SUPPLIES (<i>Use detailed codes below</i>) Items that are consumed, worn out, or deteriorate through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.	
6610	General Supplies —Expenditures for all supplies (other than those appropriately classified in another 6600 code listed below) for the operation of a district, including: <ul style="list-style-type: none"> ▪ Construction materials—Supplies such as concrete, lumber, nails, electrical switches/outlets, wire, insulation, and roofing materials used by a district employee during original construction or renovation of a building or land improvement. Construction materials cannot be paid for from the M&O Fund. Amounts paid to contractors for construction or renovation projects are recorded in object code 6450. ▪ Other general supplies—Supplies used in the operation of a district, such as consumable teaching or office supplies and supplies used in repair and maintenance projects. These supplies cannot be paid for from the UCO Fund. If an item qualifies as an instructional aid it should be recorded in object code 6643. 	
6626	Unleaded Fuel —Expenditures for unleaded fuel purchased in bulk or periodically from a service station.	Usually <u>2650</u>
6627	Diesel Fuel —Expenditures for diesel fuel purchased in bulk or periodically from a fuel service station.	Usually <u>2710</u>

CHART OF ACCOUNTS

Object code	Description	Function guidance
6640	Books, Periodicals, and Instructional Aids <i>(Use detailed codes below)</i>	
6641	<p>Library Books—Expenditures for purchases of library books and related items available for general use by students, including resource materials maintained in a library or classroom, such as videos, software, newspapers, magazines, books, and other media used in the library/media center. Also recorded here are binding or other repair costs for library books. Library books must be paid for from the UCO Fund or another allowable fund, but not from the M&O Fund. A.R.S. §15-903.C</p>	Usually 2200
6642	<p>Textbooks—Expenditures for printed or nonprinted instructional materials or educational systems for each course of study adopted by the governing board in accordance with A.R.S. §§15-721 and 15-722. Such materials may include books, workbooks, computer software, videos, and other media for instructional purposes. Also recorded here are the cost of textbooks that are purchased to be resold or rented and binding or other repair costs for textbooks. Textbooks must be paid for from the UCO Fund or another allowable fund, but not from the M&O Fund. A.R.S. §15-903.C</p>	Usually 1000
6643	<p>Instructional Aids— Expenditures for materials used by students that supplement a district’s adopted, educational program. Paper used in the mass production of educational materials, such as workbooks, is included here. However, paper used in the day-to-day production of handouts or lesson materials and general supplies of a consumable nature (e.g., lasting less than 1 year), such as pens, pencils, crayons, and clay, should be reported as general supplies in object code 6610. Additionally, expenditures for items appropriately coded as equipment in the 6730 object code range should not be reported here. Instructional aids must be paid for from the UCO Fund or another allowable fund, but not from the M&O Fund. A.R.S. §15-903.C</p> <p>The following examples are provided to ensure consistent treatment by all districts, but other items may also be considered instructional aids based on the description above. If an item listed below is adopted by the Governing Board as part of the basic instructional program, it should be coded to object code 6642.</p> <ul style="list-style-type: none"> ▪ Auto parts for shop class ▪ Bats and rackets ▪ Calculators for students ▪ Drama scripts/plays ▪ Electronic book readers ▪ Electronic media (books, videos, etc.) ▪ Globes and maps ▪ Instructional games and apps ▪ Math manipulatives ▪ Musical instruments (likely to be replaced rather than repaired) ▪ Sheet music ▪ Software (Instructional) ▪ Books ▪ Workbooks 	Usually 1000
6644	<p>Other Books, Periodicals, and Media—Expenditures for books, periodicals, and other media such as DVDs purchased for nonstudent users or for noncredit enrichment programs.</p>	Usually 2590
6650	<p>Supplies—Technology-Related—Technology-related supplies that are typically used in conjunction with technology-related hardware or software. Some examples are writable CDs/DVDs, flash or jump drives, parallel cables, and monitor stands.</p>	Usually 1000 2230 2580

CHART OF ACCOUNTS

Description	Function guidance															
6731-6739 Equipment (Use detailed codes below)																
<p>Expenditures for initial, additional, and replacement equipment in the categories below. Also, include the present value amount of capital leases of equipment in the year of acquisition. Periodic lease payments should be coded to expenditure object codes 6832 and 6842. Equipment should be classified in the applicable detailed object codes below and cannot be paid for from the M&O Fund.</p> <table border="0"> <thead> <tr> <th data-bbox="170 493 341 525">Cost less than</th> <th data-bbox="381 493 568 525">Cost more than</th> <th data-bbox="592 493 860 525">Equipment Categories</th> </tr> </thead> <tbody> <tr> <td data-bbox="219 535 324 567">\$5,000*</td> <td data-bbox="414 535 503 567">\$5,000</td> <td></td> </tr> <tr> <td data-bbox="235 577 300 609">6731</td> <td data-bbox="430 577 495 609">6733</td> <td data-bbox="527 577 1185 609">Furniture and Equipment (see examples on page III-51)</td> </tr> <tr> <td data-bbox="235 619 300 651">6734</td> <td data-bbox="430 619 495 651">6736</td> <td data-bbox="527 619 1006 651">Vehicles (Buses, cars, trucks, vans, etc.)</td> </tr> <tr> <td data-bbox="235 661 300 693">6737</td> <td data-bbox="430 661 495 693">6739</td> <td data-bbox="527 661 1307 693">Technology-Related Hardware and Software (see examples on page III-51)</td> </tr> </tbody> </table> <p>* Arizona school districts do not use a dollar threshold for determining whether an item is equipment or a supply. The detailed equipment classifications above allow correct coding of equipment in accordance with Arizona requirements and separate identification of lower cost items for federal grant reporting, including indirect cost reporting.</p>	Cost less than	Cost more than	Equipment Categories	\$5,000*	\$5,000		6731	6733	Furniture and Equipment (see examples on page III-51)	6734	6736	Vehicles (Buses, cars, trucks, vans, etc.)	6737	6739	Technology-Related Hardware and Software (see examples on page III-51)	
Cost less than	Cost more than	Equipment Categories														
\$5,000*	\$5,000															
6731	6733	Furniture and Equipment (see examples on page III-51)														
6734	6736	Vehicles (Buses, cars, trucks, vans, etc.)														
6737	6739	Technology-Related Hardware and Software (see examples on page III-51)														

CHART OF ACCOUNTS

An item should be coded as equipment if it is included in the examples below **or** if it meets **all** three equipment criteria below the tables. Items listed as equipment examples below should **not** be evaluated using the equipment criteria. The examples are provided to ensure consistent treatment by all districts. Also, the examples include certain items that are exceptions to the equipment criteria, such as component parts.

Furniture and Equipment Examples (Object Codes 6731-33)		
<p>Athletic Equipment</p> <ul style="list-style-type: none"> ▪ Blocking sleds ▪ Chalk line dispensers ▪ Fitness machines ▪ Goal posts (Movable) ▪ Helmets/Pads ▪ Hurdles ▪ Mats ▪ Nets (Tennis/Volleyball) ▪ Tackling dummies ▪ Weights <p>Fixtures</p> <ul style="list-style-type: none"> ▪ Bleachers (Indoor) ▪ Ceiling fans ▪ Chalk/white boards ▪ Drinking fountains ▪ Hot water heaters ▪ HVAC units ▪ Light fixtures ▪ Sinks ▪ Toilets ▪ Wall mirrors 	<p>Furniture/Furnishings</p> <ul style="list-style-type: none"> ▪ Bookcases ▪ Chairs ▪ Desks ▪ Filing cabinets ▪ Large area rugs ▪ Tables <p>Component Parts</p> <ul style="list-style-type: none"> ▪ A/C compressors ▪ Automotive engines ▪ Automotive transmissions 	<p>Other Equipment*</p> <ul style="list-style-type: none"> ▪ Appliances (Kitchen) ▪ Auto diagnostic machines ▪ Bar code scanners ▪ Battery chargers ▪ Cameras (photo and video) ▪ Cash registers ▪ Copiers (off network) ▪ DVD/Blu-Ray players ▪ Floor jacks ▪ Key cutters ▪ Kilns ▪ Laminators ▪ Leaf blowers ▪ Microwaves ▪ Musical instruments ▪ Paint sprayers ▪ Power tools ▪ Satellite dishes ▪ Sewing machines ▪ SPED assistance equipment ▪ Telephones ▪ TVs ▪ Two-way radios ▪ Vacuums ▪ Washers/Dryers ▪ Welders

* Items may be coded to Technology-Related Hardware and Software if connected to the computer network.

Technology-Related Hardware and Software Examples (Object Codes 6737-39)		
<ul style="list-style-type: none"> ▪ Computers (tablets, laptops, etc.) ▪ Computer monitors ▪ Copiers (on network) 	<ul style="list-style-type: none"> ▪ Network equipment ▪ Projectors ▪ Printers 	<ul style="list-style-type: none"> ▪ Scanners ▪ Smart Boards ▪ Software (Non-instructional)

If an item is **not** included in the examples above, it should be coded as equipment if it meets **all** of the following:

EQUIPMENT CRITERIA

1. Typically has a useful life of at least one year.
2. Typically repaired rather than replaced when worn or damaged.
3. An independent unit that retains its original shape, appearance, and character with use and does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.

CHART OF ACCOUNTS

Object code	Description	Function guidance
6810	Dues and Fees —Expenditures or assessments for membership in professional or other organizations or payments to a paying agent for services rendered, such as bank fees.	
6890	Miscellaneous Expenditures —Amounts paid for goods or services not properly coded to any other expenditure object code. Students’ food and hotel costs associated with student travel, as well as student entrance fees paid by a district should be coded here. The refund of prior year’s revenues should also be reported here.	

CHART OF ACCOUNTS

EXPENDITURE UNITS

This account code element identifies expenditures at school or department level.

Code	Description
110	San Cayetano Elementary
120	Mountain View Elementary
130	Calabasas School
140	Coatimundi Middle School
200	Rio Rico High School
500	District-Wide
501	Technology Department
504	Transportation Department
560	Personnel Department
561	Superintendent's Office
562	Business Office
565	Governing Board