

CHART OF ACCOUNTS

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INTRODUCTION

This Chart of Accounts prescribed for school districts provides for the establishment of a complete fund accounting system, including the recording of assets, liabilities, fund equity, revenues, and expenditures.

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

- To ensure school districts comply with U.S. generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board in its *Codification of Governmental Accounting and Financial Reporting Standards*.
- To establish a uniform, comprehensive, minimum chart of accounts statewide 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 in which cash and other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. School district accounting systems must be organized and operated on a fund basis. Individual funds and account groups are first classified by category and then by fund type or specific account group within each category. There are three fund categories and one account group category.

Governmental Funds—The following fund types are those through which most district functions are typically financed. These fund types focus on the source, use, and balance of financial resources rather than on net income determination.

General (Maintenance and Operation) fund

Special revenue funds

Capital projects funds

Debt service funds

Fiduciary Funds—The following fund types are used to account for assets held by the district as a trustee or agent.

Trust funds

Agency funds

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Proprietary Funds—The following fund types are used to account for district activities that are similar to business operations in the commercial sector or when the reporting focus is on determining net income, financial position, and cash flows.

Enterprise funds

Internal service funds

Account Groups—The following account groups are used to record and control a district's general fixed assets and the unmatured principal of its general long-term liabilities.

General fixed assets account group

General long-term debt account group

2. **BALANCE SHEET CLASSIFICATIONS**—Corresponds to items normally appearing on the balance sheet. The primary account classifications are Assets and Other Debits; Liabilities; and Fund Equity and Other Credits. (III-C)
3. **REVENUES AND OTHER FINANCING SOURCES CLASSIFICATIONS**—Segregates revenues by source. The source classifications are Local, Intermediate (County), State, and Federal. Other financing sources are also classified here. (III-D)
4. **EXPENDITURES AND OTHER FINANCING USES 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, Special Education Disability Title 8 PL 103-382 Add-On, Pupil Transportation, Programs Requiring Separate Budgets, Other Instructional, Adult/Continuing Education, Community College Education, and Community Services. (III-E-1)

Function—Describes the activity for which a service or material is acquired. The function classifications are Instruction, Support Services, Operation of Noninstructional Services, Facilities Acquisition and Construction Services, Debt Service, and Other Financing Uses. (III-E-2)

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 Other. Other Financing Uses are also classified here. (III-E-3)

Unit—Segregates expenditures by instructional level (e.g., elementary, high school, and districtwide) and individual schools. Districts with some of their schools operating on an alternative calendar must separately budget for such schools within the district. (III-E-4)

Optional Elements—Each required element of the account code contains a specified number of digits in a specific configuration as illustrated on the next page. However, for internal management purposes, districts may assign additional, nonrequired elements, such as course or job classification. If such elements are used, they should be added after the unit code element in the account code.

Course—To accumulate costs of providing instruction in particular courses or subject groups (e.g., English, math, science). As an alternative to using a separate optional element for course codes, districts may establish course codes under function 1000, Instruction.

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Job Classification—To further break down expenditures for salaries and benefits by purpose, bargaining unit, or otherwise (e.g., office/clerical, administrative, professional-education, technical, laborer).

Besides Course and Job Classification, districts may choose to categorize transactions by time of year, bus route, construction project, or any other method useful to 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. **Required account code numbers are shown in the Chart of Accounts in bold type. Optional numbers are italicized and not bolded.**

BALANCE SHEET:					
<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Unit</u>	
XXX	000	0000	0XXX	000	
REVENUES AND OTHER FINANCING SOURCES:					
<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Unit</u>	
XXX	000	0000	1XXX	000	Revenue from local sources
XXX	000	0000	2XXX	000	Revenue from intermediate sources
XXX	000	0000	3XXX	000	Revenue from state sources
XXX	000	0000	4XXX	000	Revenue from federal sources
XXX	000	0000	5XXX	000	Other financing sources
EXPENDITURES AND OTHER FINANCING USES:					
<u>Fund</u>	<u>Program</u>	<u>Function</u>¹	<u>Object</u>	<u>Unit</u>	
XXX	XXX	XXXX	6XXX	XXX	(place optional elements here)
¹ The first and second digits are required. Generally, the third and fourth digits may be used at the district's option to provide additional function detail or to maximize the district's indirect cost rate. An exception is 2330—Lobbying, which is required down to the third digit.					

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COST ALLOCATION

Expenditures specifically assignable to two or more programs, functions, or units must be allocated among those programs, functions, or units. For example, the salary of a teacher who teaches both regular education and special education must be allocated among programs 100, 200, and, if applicable, 300; the salary of an individual who works in the district warehouse and also drives a school bus must be allocated between functions 2500 and 2700; and the salary of a maintenance worker who works at two schools must be allocated between the applicable school unit codes.

Districts may use an allocation base to allocate specifically assignable expenditures for which actual cost apportionment is not easily determinable. Commonly used allocation bases include average daily membership, time spent, full-time equivalent teaching staff, number of transactions, floor space occupied, labor hours, meals served, miles driven, and driver hours. The allocation base used can greatly affect the accuracy of cost allocation; therefore, districts should choose an allocation base that will most closely approximate actual costs incurred. Costs requiring allocation that are not allocated when incurred must be allocated by journal entries before the accounting records are closed at fiscal year-end.

Indirect costs such as utilities and building rent are not allocated among the various programs or functions but must be allocated at the unit code level (i.e., districtwide expenditures must be allocated among individual schools and instructional levels by year-end). However, this allocation is required only for the district's annual report cards in accordance with Arizona Revised Statutes (A.R.S.) §15-746 and the school-by-school annual financial report in accordance with A.R.S. §15-904, and is not required to be recorded in the district's accounting records.

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FUND AND ACCOUNT GROUP CODES

- 001 MAINTENANCE AND OPERATION FUND**—Accounts for all financial resources of the district except those required to be accounted for in another fund. It is the district’s General Fund and is so identified for financial reporting purposes.
- 010-599 SPECIAL REVENUE FUNDS**—Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.
 - 010 Classroom Site (Total)**—Control fund for Classroom Site Funds 011, 012, and 013. This fund may be used to roll up the balances of the individual funds to apply cash control. Therefore, in accordance with A.R.S. §15-304, a warrant must not be drawn on the individual Classroom Site Funds, unless sufficient cash is available in this fund.
 - 011 Classroom Site (Base Salary)**—Accounts for the 20 percent of the Classroom Site Fund monies to be used for teacher base salary increases and employment-related expenses. (A.R.S. §15-977)
 - 012 Classroom Site (Performance Pay)**—Accounts for the 40 percent of the Classroom Site Fund monies to be used for performance-based teacher compensation increases and employment-related expenses. (A.R.S. §15-977)
 - 013 Classroom Site (Other)**—Accounts for the 40 percent of the Classroom Site Fund monies to be used for any of the following maintenance and operation purposes: class size reduction, teacher compensation increases, AIMS intervention programs, teacher development, dropout prevention programs, and teacher liability insurance premiums. (A.R.S. §15-977)
 - 050 County, City, and Town Grants**—Accounts for monies received from county, city, and town grants.
 - 100-399 Federal Projects**—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.
 - 100-130 ESEA, Title I—Helping Disadvantaged Children Meet High Standards**
 - 140 ESEA, Title II—Dwight D. Eisenhower Prof. Dev.**
 - 150 ESEA, Title III—Technology for Education**
 - 160 ESEA, Title IV—Safe and Drug-Free Schools and Communities**
 - 170 ESEA, Title V—Promoting Equity**
 - 180 ESEA, Title VI—Innovative Education Program Strategies**
 - 190 ESEA, Title VII—Bilingual Education, Language Enhancement, and Language Acquisition Programs**
 - 200 ESEA, Title IX—Indian Education**
 - 210 ESEA, Title X—Programs of National Significance**
 - 220 IDEA, Part B**
 - 230 Johnson-O'Malley**
 - 240 Workforce Investment Act (WIA)**
 - 250 AEA—Adult Education**
 - 260-280 Vocational Education—Basic Grants**
 - 290 Medicaid Reimbursement**
 - 300-399 Other Federal Projects**

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FUND AND ACCOUNT GROUP CODES

- 400-499 State Projects**—A group of funds used to account for revenues and expenditures of state-funded projects.
- 400 Vocational Education**
 - 410 Early Childhood Block Grant**
 - 420 Ext. School Yr.—Pupils with Disabilities (A.R.S. §15-881)**
 - 425 Adult Education (A.R.S. §15-234)**
 - 430 Chemical Abuse Prevention Programs (A.R.S. §15-712)**
 - 435 Academic Contests (A.R.S. §15-1241)**
 - 445 At-Risk Pupil Dropout Prevention Project (7-12) (Laws 1992, Ch. 305, §32, and Laws 2000, Ch. 398, §2)**
 - 450 Gifted (A.R.S. §15-772)**
 - 455 Family Literacy Program (A.R.S. §15-191.01)**
 - 460 Environmental Special Plate (A.R.S. §37-1015)**
 - 465-499 Other State Projects**
- 500-599 Other Special Revenue Funds**
- 500 School Plant (Lease Over 1 Year)**—Accounts for monies received from the sale of school property before July 1, 1998, or lease of school property for more than 1 year and used for the payment of outstanding bonded indebtedness, the reduction of district taxes, maintenance and operation, or capital outlay under criteria specified in A.R.S. §15-1102.
 - 505 School Plant (Lease 1 Year or Less)**—Accounts for monies received from the lease of school property for 1 year or less and used for the payment of outstanding bonded indebtedness, the reduction of district taxes, maintenance and operation, or capital outlay under criteria specified in A.R.S. §15-1102.
 - 506 School Plant (Sale)**—Accounts for monies received from the sale of school property after June 30, 1998, and used for the payment of outstanding bonded indebtedness, the reduction of district taxes, or capital outlay under criteria specified in A.R.S. §15-1102. However, monies received from the sale of land originally purchased with School Facilities Board monies must be returned to the State in accordance with A.R.S. §15-2041(F).
 - 510 Food Service**—Accounts for the financial operations of school activities that have as their purpose the preparation and serving of regular and incidental meals and snacks in connection with school functions. (A.R.S. §15-1154)
 - 515 Civic Center**—The governing board of a district may permit the use of school facilities under its direction for civic activities as defined in A.R.S. §15-1105 (e.g., 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.
 - 520 Community School**—Accounts for revenues and expenditures for purposes of academic and skill development for all citizens in accordance with A.R.S. §15-1141 et seq.
 - 525 Auxiliary Operations**—Accounts for revenues and expenditures arising from bookstore and athletic activities.

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FUND AND ACCOUNT GROUP CODES

- 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.
- 530 Gifts and Donations**—Accounts for the revenues and expenditures of gifts, donations, bequests, and private grants made to the district. [A.R.S. §15-341(A)(15)]
- 535 Vocational and Technical Education Projects**—Accounts for revenues and expenditures relating to the production and subsequent sale of items produced in an instructional program by vocational and technical education pupils. (A.R.S. §15-1231)
- 540 Fingerprint**—Accounts for revenues and expenditures related to fingerprinting employees. (A.R.S. §15-512)
- 545 School Opening**—Accounts for monies transferred in from the Maintenance and Operation Fund ending cash balance to be expended for maintenance and operation purposes incurred in the first year of operation of a new school within the district. Monies in this fund are not subject to reversion, except that at the end of five years without any activity in the fund, any remaining monies must be reverted to the Maintenance and Operation Fund. (A.R.S. §15-943.01)
- 550 Insurance Proceeds**—Accounts for the monies received from insurance claims. Districts may use such proceeds to pay outstanding bonded indebtedness or, to construct, acquire, improve, repair, or furnish school buildings after notice and a hearing. (A.R.S. §15-1103)
- 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. (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 Funds 610 or 625. Monies received from the sale of books and other printed materials are not included in this fund. Such monies should be included in Fund 525, Auxiliary Operations.
- 565 Litigation Recovery**—Accounts for monies received for and derived from the settlement of legal controversies or from the recovery of costs, attorney fees, or damages in litigation by or against a school district. (A.R.S. §15-1107) Expenditures from the fund may be made to procure legal services or for the costs of litigation. However, if monies are received specifically for the purpose of replacing or repairing school buildings or other school property, the monies may only be expended to:
1. Pay any outstanding bonded indebtedness of the school district that is payable from the levy of taxes on property within the school district.
 2. Construct, acquire, improve, repair, or furnish school buildings after notice and a hearing.
 3. Replace or repair school property other than school buildings.

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FUND AND ACCOUNT GROUP CODES

- 570 Indirect Costs**—Accounts for monies received from federal projects, including the Food Service Fund, for administrative costs. A district may use this fund only when it has obtained an indirect cost rate approved by the Arizona Department of Education. Amounts in this fund should be expended during the fiscal year in which the administrative costs were incurred.
- 575 Unemployment Insurance**—Used by districts using the reimbursement method of accounting for unemployment insurance contributions. Deposits to this fund consist of contributions from other funds. Expenditures consist of reimbursement payments to the Department of Economic Security. (A.R.S. §15-1104)
- 580 Teacherage**—Accounts for the operations of district housing facilities provided for employees of the district exclusively on Indian and federal lands. Revenues consist of lease and rental receipts. Disbursements consist of payments for maintenance and operation, debt service related to teacherages, and purchase of houses, including mobile and modular housing. (A.R.S. §15-1106)
- 585 Insurance Refund**—Accounts for insurance premium payments that are refunded to the district at the end of a fiscal year. The monies may be expended for insurance premium payments; placed into a trust to be used for payments of uninsured losses, claims, defense costs, and other related expenses as provided in A.R.S. §15-382; or used for reduction of taxes in the budget year. (A.R.S. §15-386)
- 590 Grants and Gifts to Teachers**—Accounts for grants and gifts under \$1,500 received from private sources that are designated for use by a teacher for instructional purposes. (A.R.S. §15-1224)
- 595 School Bus Advertisement**—Accounts for monies received from the sale of advertising space on school buses. For districts in Area A (defined in A.R.S. §49-541), these monies must first be expended to comply with energy conservation measures prescribed in A.R.S. §15-349. Any remaining Fund 595 monies for districts in Area A may be used to purchase alternative fuel support vehicles and any other pupil-related costs as determined by the district's governing board. All other districts may use the monies for any pupil-related costs as determined by the district's governing board. This is a continuing fund and is not subject to reversion. [A.R.S. §15-342(27)(c)]

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FUND AND ACCOUNT GROUP CODES

- 600 CAPITAL PROJECTS FUNDS**—Account for acquiring and improving school sites, acquiring and improving buildings and attached fixtures, and purchasing equipment.
- 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, interest on investments, and federal impact aid. Expenditures include:
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 school district employees
 2. Furniture, furnishings, athletic equipment, and other equipment, including computer software
 3. Pupil and nonpupil transportation vehicles and equipment, including all capital expenditures within a contract if the school district contracts for pupil transportation
 4. Textbooks and related printed subject matter materials adopted by the governing board
 5. Instructional aids
 6. Library books
 7. Payment of principal and interest on bonds
 8. Repayment of School Capital Equity Fund monies received from the State Board for School Capital Facilities
 9. School district administration emergency needs that are directly related to pupils
- 620 Adjacent Ways**—Accounts for transactions relating to special assessments to finance the improvement of public ways adjacent to school property, in accordance with A.R.S. §15-995.
- 625 Soft Capital Allocation**—Accounts for monies to be used for short-term capital items (not land and buildings) that are required to meet academic adequacy standards such as technology, textbooks, library resources, instructional aids, pupil transportation vehicles, furniture, and equipment. These monies may not be used for maintenance and operation expenses, but may be used for administrative soft capital purposes after complying with adequacy standards in A.R.S. §15-2011. [A.R.S. §15-962(E)]
- 630 Bond Building**—Accounts for proceeds from district bond issues that are expended on the acquisition or lease of sites, construction or renovation of school buildings, improving school grounds, purchasing pupil transportation vehicles, or paying of existing bonded indebtedness in accordance with A.R.S. §15-491(A)(3). Interest earned on investments must be used to reduce outstanding bonded indebtedness, unless voters authorized the interest to be credited to the Bond Building Fund in a separate question in a bond election. If there is no outstanding bonded indebtedness, such interest should be transferred to the Maintenance and Operation Fund. (A.R.S. §15-1024)
- 639 Impact Aid Revenue Bond Building**—Accounts for proceeds from district impact aid revenue bond issuances that are expended on capital projects authorized in accordance with A.R.S. §15-491. The proceeds may also be expended for bond-related expenses and other costs as allowed by A.R.S. §15-2102. (A.R.S. §15-2104)

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FUND AND ACCOUNT GROUP CODES

- 640 School Plant—Special Construction**—Accounts for proceeds from the sale of school property to be used for the purchase of school sites or for the construction, improvement, or furnishing of school buildings as approved by school district electors. This fund is a continuing fund and is not subject to reversion; however, after ten years, any unexpended monies must be transferred to School Plant Funds 500 or 506. [A.R.S. §15-1102(F)]
- 650 Gifts and Donations**—Accounts for gifts and donations to be expended for capital acquisitions. [A.R.S. §15-341(A)(15)]
- 660 Condemnation**—Used for the following purposes. [A.R.S. §15-1102(G) and (H)]
1. Proceeds from a right-of-way settlement must be accounted for in this fund. These proceeds must be used to construct, acquire, improve, repair, or furnish school buildings or sites after notice and a hearing.
 2. Proceeds from sales by condemnation or threat of condemnation may be accounted for in this fund. If accounted for in this fund, these proceeds must be used either:
 - a. For the payment of any outstanding bonded indebtedness of the school district that is payable from the levy of taxes upon the property within the school district, or
 - b. To construct, acquire, improve, repair, or furnish school buildings or sites after notice and a hearing.
- This fund is a continuing fund and is not subject to reversion; however, after ten years, any unexpended monies must be transferred to School Plant Funds 500 or 506.
- 670 Capital Equity**—Accounts for School Capital Equity Fund grants and loans received from the State Board for School Capital Facilities. These monies may be expended for buildings, land, capital improvements, pupil transportation vehicles, equipment, and technology. This is a continuing fund and is not subject to reversion. [A.R.S. §15-1054(I)—Repealed]
- 685 Deficiencies Correction**—Accounts for monies received from the School Facilities Board to correct square footage and quality deficiencies pursuant to A.R.S. §15-2011. (A.R.S. §15-2021)
- 690 Building Renewal**—Accounts for monies received from the School Facilities Board to be used for major renovation and repairs of buildings; upgrading systems and areas that will maintain or extend buildings' useful lives; infrastructure costs; and the relocation and placement of portable and modular buildings as prescribed by A.R.S. §15-2031. These monies may not be used for new construction, remodeling interior space for aesthetic or preferential reasons, exterior beautification, demolition, soft capital items, or routine maintenance. For detailed guidance on the use of these monies, refer to the School Facilities Board guidelines.
- 695 New School Facilities**—Accounts for monies received from the School Facilities Board to be used for constructing new school facilities and purchasing land for new school sites as prescribed by A.R.S. §15-2041.

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FUND AND ACCOUNT GROUP CODES

- 699 Federal Impact Aid (Construction)**—Accounts for impact aid monies received that are specifically designated for construction.
- 700 DEBT SERVICE FUNDS**—Account for the accumulation of resources and the payment of general long-term debt principal and interest. [A.R.S. §15-1022(B)]
- 720 Impact Aid Revenue Bond Debt Service**—Accounts for impact aid monies to be used for the payment of impact aid revenue bond principal and interest payments. (A.R.S. §15-2104)
- 800 FIDUCIARY FUNDS**—Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.
- 801-849 Trust Funds**
- 850-899 Agency Funds**
- 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)
- 855 Employee Insurance Program Withholdings**—Accounts for monies received from employees, monies contributed by the district, and monies received from former employees, current and former board members, and surviving spouses and dependents, to be used for the payment of insurance premiums. Disbursements may only be made to insurance carriers or to make refunds of insurance premiums to individuals. The governing board must transfer any interest at fiscal year-end to the Maintenance and Operation Fund. (A.R.S. §15-1223)
- 860 Federal Savings Bond Withholdings**—Accounts for monies withheld for employees who choose to participate in federal savings bond plans. The governing board must transfer any interest at fiscal year-end to the Maintenance and Operation Fund. (A.R.S. §15-1221)
- 865 State Income Tax Withholdings**—Accounts for monies withheld from employees for state income tax until remitted to the Arizona Department of Revenue. The governing board must transfer any interest at fiscal year-end to the Maintenance and Operation Fund. (A.R.S. §15-1222)
- 900 PROPRIETARY FUNDS**
- 901-949 Enterprise Funds**—Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Districts are permitted to account for the Food Service and Auxiliary Operations Funds as Enterprise Funds, but accounting for them as Special Revenue Funds is recommended.

- 950-989 Internal Service Funds**—Account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursement basis. Some examples of Internal Service Funds could include those used for central warehousing and purchasing, central data processing, central printing and duplicating, and self-insurance. District Services Funds established in accordance with A.R.S. §15-1108 should also be accounted for as Internal Service Funds.
- 955 Intergovernmental Agreements**—Used by a fiscal agent to account for monies of an intergovernmental agreement (IGA). [A.R.S. §15-342(13)] Revenues include amounts received from participants. Expenditures include salaries, supplies, etc. (Depending on specific provisions of the agreement, IGAs may also be accounted for in a Trust or Agency Fund.)
- 998 GENERAL FIXED ASSETS ACCOUNT GROUP**—Records the cost of all property, plant, and equipment other than those accounted for in the Enterprise, Internal Service, or Nonexpendable Trust Funds. General fixed assets include land and improvements, buildings and improvements, and equipment.
- 999 GENERAL LONG-TERM DEBT ACCOUNT GROUP**—Records the principal amount of all long-term liabilities, excluding those of the Enterprise, Internal Service, or Trust Funds. The long-term liabilities could include general obligation bonds, capitalized lease obligations, or compensated absences.

ASSETS AND OTHER DEBITS

- 0100 CASH**—Currency, coins, checks, warrants, postal and express money orders, and bank drafts on hand, in transit, on deposit in a financial institution, or on deposit with an official or agency designated as custodian of cash and bank deposits.
- 0101 Cash on Hand**—Cash physically located at the district or in the possession of its representative (e.g., cash from sales of student lunches that has not been deposited in the bank).
- 0102 Cash in Bank**—All funds on deposit with a bank or savings and loan institution, including time certificates of deposit. Revolving fund monies should be recorded here.
- 0103 Cash on Deposit with County Treasurer**
- 0105 Cash with Fiscal Agent**—Deposits with fiscal agents, such as commercial banks, for paying matured bonds and interest.
- 0110 INVESTMENTS**—U.S. government securities and other investments held for the earning of income in the form of interest or dividends.
- 0111 Unamortized Premiums**
- 0112 Unamortized Discounts (Credit)**
- 0120 TAXES RECEIVABLE**—The uncollected portion of the tax levy that has become due, including interest or penalties that may be accrued. Subaccounts should be maintained on the basis of tax type (real or personal) and collection status (current or delinquent).
- 0121 Personal Property Taxes—Current Year**
- 0122 Personal Property Taxes—Back (prior years)**
- 0123 Real Property Taxes—Current Year**
- 0124 Real Property Taxes—Back (prior years)**
- 0130 OTHER RECEIVABLES**—Amounts due (other than property taxes) from individuals or business entities for goods or services furnished by the district.
- 0131 Revenue in Lieu of Taxes**—For example, payments from Salt River Project.
- 0132 Accounts Receivable**—Amounts due on open account from individuals or other entities.
- 0133 Bond Proceeds Receivable**—Amounts receivable from the sale of bonds.
- 0134 Interest Receivable**—Amount of interest receivable on investments.
- 0135 Refundable Deposits**—District monies held by business entities or individuals as security or as a prerequisite to receiving goods or services.
- 0136 Notes Receivable**—Amounts due from a note or mortgage received from the sale of buildings or property of the district.

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BALANCE SHEET OBJECT CODES

- 0140 DUE FROM OTHER FUNDS AND GOVERNMENTAL ENTITIES**—Amounts due from another fund within the district or from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the district by another governmental unit, charges for goods or services rendered, and monies held by other governmental units as security.
- 0141 Other Funds**
 - 0142 Other Districts**
 - 0143 County**
 - 0144 State**
 - 0145 Federal**
- 0150 PREPAID ITEMS**—Cash outlays for benefits that have not been received.
- 0151 Insurance**—Amounts paid for insurance coverage not yet received (e.g., fire insurance and property insurance paid in advance).
- 0160 INVENTORY OF SUPPLIES FOR CONSUMPTION**—Supplies on hand, valued at cost, that will be used for district operations.
- 0161 Supplies**—General supplies used in the operation of the district.
 - 0162 Gas and Oil**—Supplies used for transportation activities.
- 0170 INVENTORY OF SUPPLIES FOR SALE OR RENTAL**—Inventory on hand, valued at cost or market, that will be sold or rented.
- 0171 Bookstore**—Inventory sold or rented by the bookstore.
 - 0172 Food and Milk**—Food service inventory (including USDA commodities).
- 0180 GENERAL FIXED ASSETS**—Fixed assets of the district such as land and improvements, buildings and improvements, and equipment. For discussion of fixed asset valuations, see subsection VI-E of the USFR. The following criteria must be met for an item to be included in this account.
1. The useful life of the item must equal or exceed 1 year.
 2. The unit cost or value assigned must meet the capitalization thresholds established by the district. In accordance with subsection VI-E, such thresholds may not exceed \$1,000 for equipment or \$5,000 for land, buildings, and related improvements.
 3. Improvements do not include repairs or maintenance performed on assets to restore them to operating condition.
 4. If the terms of a lease agreement meet certain criteria as outlined in subsection VI-E, the lease should be considered in substance a purchase of an asset and the item being leased should be capitalized.
- 0181 Land and Improvements**—Land owned by the district, including legal fees, razing, filling, excavation, and other associated costs that are incurred to put the land in condition for its intended use.
 - 0182 Buildings and Improvements**—Permanent and relocatable structures, and renovations to such structures.
 - 0183 Equipment**—Machinery, vehicles, furniture, fixtures, and other equipment, including specialized electronic and athletic equipment.
 - 0184 Construction in Progress**—Construction undertaken but not yet completed. When completed, the cost must be transferred to the appropriate asset account.

CHART OF ACCOUNTS

BALANCE SHEET OBJECT CODES

- 0190 OTHER DEBITS**—These accounts apply only to the General Long-Term Debt Account Group.
- 0191 Amount Available in Debt Service Fund**—The amount of assets available in the Debt Service Fund for the retirement of general long-term debt.
- 0192 Amount to be Provided for Retirement of General Long-Term Debt**—The amount to be provided from taxes or other general revenue to retire outstanding general long-term debt.

LIABILITIES

- 0200 NONPAYROLL PAYABLES**—Amounts owed for goods or services received and monies borrowed; also, refundable deposits held by the district.
- 0201 Accounts Payable**—Amounts owed on open accounts for goods or services received, such as maintenance agreements, professional services, rentals, and operating leases.
- 0202 Refundable Deposits**—A liability of the district for amounts received as a prerequisite to providing goods or services, such as deposits made by students on textbooks and lab deposits.
- 0203 Bank Revolving Line of Credit Payable**—Liability for monies borrowed through a revolving line of credit as authorized by A.R.S. §11-604.01.
- 0204 Overdraft of Cash on Deposit with County Treasurer**—Outstanding warrants for which cash is unavailable at fiscal year-end, including the district's warrants registered by the County Treasurer pursuant to A.R.S. §15-996(3).
- 0205 Tax Anticipation Notes Payable**—Amounts owed on tax anticipation notes issued by the district pursuant to A.R.S. §35-465.01.
- 0206 Loans Payable**—Amounts owed for School Capital Equity Fund monies received as a loan from the State Board for School Capital Facilities pursuant to A.R.S. §15-1054 (Repealed).
- 0210 DUE TO OTHER FUNDS, GOVERNMENTAL ENTITIES, STUDENT GROUPS, AND OTHERS**—Amounts due to another fund, another governmental unit, student group within the district, or another entity.
- 0211 Other Funds**
- 0212 Other Districts**
- 0213 County**
- 0214 State**
- 0215 Federal**
- 0216 Student Groups**
- 0217 Others**
- 0220 ACCRUED PAYROLL AND RELATED BENEFITS**—Salary and fringe benefit costs incurred but not yet paid during the current accounting period.
- 0221 Salaries and Wages (Gross)**—Gross amount of salaries and wages earned by employees but not due until a later date.
- 0222 Social Security—OASDI (Employer's Portion)**—Amount of matching social security taxes incurred as a result of salaries and wages earned by employees.

CHART OF ACCOUNTS

BALANCE SHEET OBJECT CODES

- 0223 Medicare—Hospital Insurance (Employer’s Portion)**—Amount of matching Medicare taxes incurred as a result of salaries and wages earned by employees.
- 0224 State Retirement System Contributions (Employer’s Portion)**—Amount of matching state retirement contributions incurred as a result of salaries and wages earned by employees. Include both state retirement and related long-term disability contributions.
- 0225 Employee Insurance**—Amount incurred for premiums on insurance for employees (health and accident, medical, life, etc.) provided by the district.
- 0226 Unemployment Insurance**—The district’s liability for unemployment insurance premiums.
- 0227 Workers’ Compensation**—The district’s liability for workers’ compensation premiums.
- 0228 Self-Insurance Employee Claims Payable**—Amounts owed to employees for insurance claims from the Self-Insurance Fund.
- 0229 Compensated Absences**—The district’s liability for accrued vacation and sick leave benefits.
- 0230 OTHER ACCRUED ITEMS**—Costs incurred but not yet paid during the current accounting period.
 - 0231 Interest Payable (Other than Bond Interest)**—Interest costs incurred but not yet paid during the current accounting period, including interest on tax anticipation notes.
 - 0232 Bond Interest Payable**—The current portion of the district’s liability for interest on bonds issued. Includes interest expense incurred but not yet paid.
 - 0233 Self-Insurance Claims Payable**—Amounts owed from an Internal Service Fund (Self-Insurance) for claims and judgments payable to other than employees.
- 0240 PAYROLL DEDUCTIONS AND WITHHOLDINGS (EMPLOYEES)**—Amounts deducted from employees’ salaries that have not yet been paid to the respective agencies.
 - 0241 Federal Income Taxes**
 - 0242 State Income Taxes**
 - 0243 Social Security—OASDI**
 - 0244 Medicare—Hospital Insurance**
 - 0245 State Retirement Contributions**—Amounts deducted from employees’ salaries for state retirement contributions. The portion representing long-term disability contributions should be recorded under object code 0246.
 - 0246 Long-Term Disability**—Amounts deducted for long-term disability benefits from the salaries of employees who participate in the Arizona State Retirement System.
 - 0247 Voluntary Deductions**—Amounts of voluntary deductions, such as annuities and dependent health insurance premiums that have not yet been paid.
 - 0248 Court-Ordered Assignments**—Amounts garnished from the salaries or wages of employees for child support or spousal maintenance pursuant to a court-ordered assignment of earnings. (A.R.S. §§25-504 and 25-501.01)
- 0250 DEFERRED REVENUES**—Revenues collected before they are earned, or revenues that are measurable, but not available.

CHART OF ACCOUNTS

BALANCE SHEET OBJECT CODES

- 0260** **CONTRACTS PAYABLE**—Amounts due on written contracts for assets received by a district.
- 0261** **Capital Leases**—Amounts due on capital lease agreements.
- 0262** **Construction**—Amounts due on construction contracts.
- 0270** **BONDS PAYABLE**—The district’s liability for outstanding bonds.
- 0271** **Current**—Amounts for redemption of bonds that are payable within 1 year.
- 0272** **Long-Term**—Amounts for redemption of bonds that are not payable within 1 year.

FUND EQUITY AND OTHER CREDITS

- 0300** **RESERVES**
- 0301** **Prepaid Items**—An amount equal to the balance in the Prepaid Items asset account (0150).
- 0302** **Inventory of Supplies for Consumption**—An amount equal to the balance in the Inventory of Supplies for Consumption asset account (0160).
- 0303** **Inventory of Supplies for Sale or Rental**—An amount equal to the balance in the Inventory of Supplies for Sale or Rental asset account (0170).
- 0310** **INVESTMENT IN GENERAL FIXED ASSETS**—An amount equal to the balance in the General Fixed Assets Account Group.
- 0320** **DESIGNATED FOR CAPITAL OUTLAY**—An amount accumulated that is designated for the future acquisition of fixed assets.
- 0330** **UNRESERVED FUND BALANCE**—The fund equity of governmental fund types and trust funds.
- 0340** **RESERVED RETAINED EARNINGS**—The accumulated earnings of the proprietary funds that have been retained in the funds and are reserved by a contractual or legal restriction for a specific purpose.
- 0350** **UNRESERVED RETAINED EARNINGS**—The accumulated earnings of the proprietary funds that have been retained in the funds and that are not reserved for any specific purpose.
- 0360** **ACCUMULATED DEPRECIATION ON LAND IMPROVEMENTS**—Accumulated amounts for depreciation of land improvements. This code should be used in proprietary funds. *It is not recommended for use in the General Fixed Assets Account Group.*
- 0370** **ACCUMULATED DEPRECIATION ON BUILDINGS AND IMPROVEMENTS**—Accumulated amounts for depreciation of buildings and improvements. This code should be used in proprietary funds. *It is not recommended for use in the General Fixed Assets Account Group.*
- 0380** **ACCUMULATED DEPRECIATION ON EQUIPMENT**—Accumulated amounts for depreciation of equipment. This code should be used in proprietary funds. *It is not recommended for use in the General Fixed Assets Account Group.*

CHART OF ACCOUNTS**REVENUES AND OTHER FINANCING SOURCES****OBJECT CODES****1000 REVENUE FROM LOCAL SOURCES**

1100 Taxes Levied/Assessed on Behalf of the District—Compulsory charges levied by the county on behalf of the district to finance services performed for the common benefit.

1110 Property Taxes—Taxes levied by the county on the assessed value of real and personal property located within the district. Separate accounts should be maintained for real property and for personal property. Penalties and interest on property taxes should be included in account 1140.

1111 **Personal**

1115 **Real**

1140 Penalties and Interest on Taxes—Revenue from penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to actual payment. A separate account for penalties and interest on each type of tax may be maintained.

1200 Revenue from Local Governmental Units Other Than Districts—Revenue from the appropriations of another local governmental unit.

1280 Revenue in Lieu of Taxes—Payments made out of general revenues by a local governmental unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property. Such revenue would include payments made for privately owned property that is not subject to taxation on the same basis as other privately owned property due to action by the local governmental unit. Payments received from the Salt River Project are an example of revenue in lieu of taxes.

1300 Tuition—Revenue from individuals, welfare agencies, private sources, and other districts for education provided by the district, including special education. The portion of tuition representing transportation fees should be recorded under revenue code 1400 Transportation Fees.

1310 Tuition from Individuals

1320 Tuition from Other Arizona Districts

1330 Tuition from Out-of-State Districts

1340 Tuition from Other Sources

1400 Transportation Fees—Revenue from individuals, welfare agencies, private sources, or other districts for transporting students to and from school and school activities.

1410 Transportation Fees from Individuals

1420 Transportation Fees from Other Arizona Districts

1430 Transportation Fees from Out-of-State Districts

1440 Transportation Fees from Other Sources

CHART OF ACCOUNTS**REVENUES AND OTHER FINANCING SOURCES
OBJECT CODES**

- 1500 Earnings on Investments**—Revenue from holdings invested for earning purposes.
- 1510 Interest on Investments**—Interest revenue on temporary or permanent investments in United States treasury bills, notes, savings accounts, time certificates of deposit, or other interest-bearing investments.
- 1530 Net Increase (Decrease) in the Fair Value of Investments**—The difference between the fair value of investments at the beginning of the fiscal year and at the end of the fiscal year, taking into consideration investment purchases, sales, and redemptions.
- 1540 Earnings on Investments in Real Property**—Revenue for rental and use charges on real property held for investment purposes.
- 1600 Food Service**—Revenue for dispensing food to students and adults.
- 1610* **Daily Sales—Reimbursable Programs**—Revenue from students for the sale of breakfasts, lunches, and milk that are considered reimbursable by the United States Department of Agriculture. Federal reimbursements are not entered here. They should be recorded in account 4500.
- 1611* **Daily Sales—School Lunch Program**—Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
- 1612* **Daily Sales—School Breakfast Program**—Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
- 1613* **Daily Sales—Special Milk Program**—Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.
- 1620* **Daily Sales—Nonreimbursable Programs**—Revenue from sales to adults, a la carte sales, and sales to students for nonreimbursable breakfasts, lunches, and milk.
- 1630* **Special Functions**—Revenue from students, adults, or organizations for the sale of food products and services at special functions. Some examples would include potlucks, parent-teacher association sponsored functions, and athletic banquets.
- 1700 Activities**—Revenue from school-sponsored activities, including bookstore sales, miscellaneous fees, concerts, and athletic events.
- 1790 Extracurricular Activities Fees Tax Credit**—Revenue 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.
- 1800 Revenue from Community Services Activities**—Revenue from community services activities operated by a district. For example, revenue received from operation of a swimming pool or civic center by a district as a community service would be recorded here. Revenues from the long-term rental of district property, typically involving a formal lease agreement, should be recorded in account 1910. Multiple accounts may be established within the 1800 series to differentiate various activities.

CHART OF ACCOUNTS

REVENUES AND OTHER FINANCING SOURCES OBJECT CODES

- 1900 Other Revenue from Local Sources**—Other revenue from local sources not classified above.
- 1910 Rentals**—Revenue from the rental of either real or personal property owned by the school. Revenues from the short-term rental of district property, such as daily use fees, should be recorded in account 1800. Rental of property held for income purposes is not included here, but is recorded under account 1540.
- 1920 Contributions and Donations from Private Sources**—Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Revenue received as donations in support of extracurricular activities to be taken as a tax credit by the donor in accordance with A.R.S. §43-1089.01 is recorded under account 1790.
- 1930 Gain on Sale of Fixed Assets**—Amount received from the sale of fixed assets in excess of the assets' book value. This account is used only with proprietary funds. Account 5300 is used for other funds.
- 1940 Government Property Lease Excise Tax**—Revenue received from annual excise taxes levied by cities, towns, counties, and county improvement districts on lessees of government property in accordance with A.R.S. §42-6201 et seq. These revenues must be recorded in the Maintenance and Operation Fund.
- 1950 Services Provided Other Districts**—Revenue from services provided to other districts other than for tuition and transportation services. These services could include data processing, purchasing, maintenance, cleaning, and consulting.
- 1960 Services Provided Other Local Governmental Units**—Revenue from services provided to other local governmental units. These services could include data processing, purchasing, maintenance, cleaning, cash management, and consulting.
- 1970 Services Provided Other Funds**—Revenue from services provided to other funds such as printing or data processing. This account is used only with Internal Service Funds.
- 1980 Refund of Prior Year's Expenditures**—Include here if expenditure occurred in a prior year, and the refund was received this year. If both expenditure and refund occurred in current year, reduce this year's expenditures, as prescribed by GAAP.
- 1990 Miscellaneous**—Revenue from local sources not provided for elsewhere.
- Fingerprinting Fees*—Fees collected from paid employees for the cost of fingerprinting.
- Unemployment Insurance Fund Receipts*—Payments from payroll source funds to the Unemployment Insurance Fund.
- Self-Insurance Contributions*—Contributions made by the district or district employees to an Internal Service Fund (Self-Insurance).
- School Bus Advertising Fees*—Fees collected from the sale of advertising space on school buses.

**CHART OF ACCOUNTS REVENUES AND OTHER FINANCING SOURCES
OBJECT CODES**

2000 REVENUE FROM INTERMEDIATE SOURCES

- 2100 Unrestricted**—Revenue recorded by the district from the county that can be used for any legal purpose without restriction.
 - 2110 County School Fund**—Revenue received that represents apportionments from the County School Fund. (A.R.S. §15-1000)
 - 2120 County Equalization Assistance**—Revenue received from the county under the provisions of A.R.S. §15-971(C).
- 2200 Restricted**—Revenue recorded by the district from the county that must be used for a categorical or specific purpose.
 - 2210 Special County School Reserve Fund**—Revenue received from the Special County School Reserve Fund that must be spent in accordance with A.R.S. §15-1002.
- 2900 Revenue for/on Behalf of the District*—Commitments or payments made by the county for the benefit of the district, or contributions of equipment or supplies. Separate accounts may be maintained to identify the specific nature of the revenue item.

3000 REVENUE FROM STATE SOURCES

- 3100 Unrestricted**—Revenue recorded by the district from state funds that can be used for any legal purpose without restriction.
 - 3110 State Equalization Assistance**—Revenue received from the State under the provisions of A.R.S. §15-971(D).
 - 3120 Additional State Aid**—Revenue received from the State under the provisions of A.R.S. §15-972.
 - 3130 Certificates of Educational Convenience**—Revenue received from the State pursuant to certificates of educational convenience for pupils who reside in state rehabilitation or corrective institutions; foster homes, child care agencies, or institutions licensed and supervised by the Department of Economic Security or the Department of Health Services; residential facilities operated or supported by the Department of Economic Security or the Department of Health Services; residences supervised by the Department of Juvenile Corrections pursuant to the Interstate Compact on Juveniles; or unorganized territories. (A.R.S. §15-825)
 - 3140 Institutional Vouchers**—Revenue received from the State pursuant to institutional vouchers for special education students who reside in the Arizona State School for the Deaf and the Blind; Arizona Training Program Facilities as provided in A.R.S. §36-551; or the Arizona State Hospital. (A.R.S. §15-1204)
 - 3150 State Impact Assistance**—Revenue received from the State for pupils whose parents or legal guardians are employed by and live at the State Hospital, the Arizona State School for the Deaf and the Blind, Mental Retardation Centers, Port of Entry Inspection Stations, and institutions and facilities maintained by the Department of Corrections. (A.R.S. §15-976)

CHART OF ACCOUNTS

REVENUES AND OTHER FINANCING SOURCES OBJECT CODES

- 3200** **Restricted**—Revenue recorded by the district from state funds that must be used for a categorical or specific purpose (e.g., Classroom Site Fund and School Facilities Board monies).
- 3900** **Revenue for/on Behalf of the District**—Commitments or payments made by the State for the benefit of the district, or contributions of equipment or supplies. Such revenue would include deficiencies correction projects paid directly by the Schools Facilities Board. Separate accounts may be maintained to identify the specific nature of the revenue item.
- 4000** **REVENUE FROM FEDERAL SOURCES**
- 4100** **Unrestricted Revenue Received Directly from the Federal Government**—Revenues received directly from the federal government to the district that can be used for any legal purpose without restriction.
- 4200** **Unrestricted Revenue Received from the Federal Government through the State**—Revenues received from the federal government through the State that can be used for any legal purpose without restriction (e.g., Medicaid Reimbursement program).
- 4300** **Restricted Revenue Received Directly from the Federal Government**—Revenue received directly from the federal government to the district that must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit (e.g., ESEA Title VII—Bilingual Education, Federal Impact Aid—Construction).
- 4500** **Restricted Revenue Received from the Federal Government through the State**—Revenues received from the federal government through the State to the district that must be used for a categorical or specific purpose, including federal food service reimbursements.
- 4700** **Revenue Received from the Federal Government through Other Intermediate Agencies**—Revenues received from the federal government through other intermediate agencies, such as counties (e.g., National Forest Fees) and Indian tribes (e.g., Johnson-O'Malley assistance).
- 4800** **Revenue in Lieu of Taxes**—Commitments or payments made out of general revenues by the federal government to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base. Such revenue would include payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property due to action by the federal government (e.g., federal impact aid—maintenance and operation).
- 4900** **Revenue for/on Behalf of the District**—Commitments or payments made by the federal government for the benefit of the district, or contributions of equipment or supplies. Such revenues include foods donated by the federal government to the district. Separate accounts may be maintained to identify the specific nature of the revenue item.

CHART OF ACCOUNTS**REVENUES AND OTHER FINANCING SOURCES****OBJECT CODES****5000 OTHER FINANCING SOURCES**

- 5100 Sale of Bonds**—The proceeds from the sale of bonds.
 - 5110 Bond Principal**—Proceeds of principal from the sale of bonds.
 - 5120 Premium**—Proceeds from that portion of the sales price of bonds in excess of their par value. The premium represents an adjustment of the interest rate.
 - 5130 Accrued Interest**—Accrued interest realized from the sale of bonds on other than the interest payment date.
- 5200 Interfund Transfers-In**—Amounts received from another fund within the district that will not be repaid. Subaccounts, such as 5201, 5202, etc., may be used to identify transfers from specific funds. A list of authorized interfund transfers is provided in section III-F.
- 5300 Sale or Compensation for Loss of Fixed Assets**—Amounts available from the sale of school property or compensation for the loss of fixed assets. Any gain on the sale of fixed assets for proprietary funds is recorded in account 1930.
- 5500 Capital Lease**—Present value amount of capital leases in year of acquisition.

**CHART OF ACCOUNTS EXPENDITURES AND OTHER FINANCING USES
PROGRAM CODES**

100 REGULAR EDUCATION—Activities that provide students in grades K-12 with learning experiences to prepare them for activities as citizens, family members, and nonvocational workers. These programs contrast with those designed to improve or overcome physical, mental, or social and/or emotional disabilities. Expenditures not specifically assignable to other programs should be classified here (e.g., district office and food service expenditures).

200 SPECIAL EDUCATION—Activities primarily for students having special needs. Special Education includes pre-kindergarten, kindergarten, elementary, and secondary services for those disability classifications defined in A.R.S. §15-761; and programs for gifted, vocational and technological, remedial, bilingual, and career education.

- 201 **Autism**
- 202 **Emotional Disability**
- 203 **Hearing Impairment**
- 204 **Other Health Impairments**
- 205 **Specific Learning Disability**
- 206 **Mild, Moderate, or Severe Mental Retardation**
- 207 **Multiple Disabilities**
- 208 **Multiple Disabilities with Severe Sensory Impairment**
- 209 **Orthopedic Impairment**
- 210 **Preschool Moderate Delay**
- 211 **Preschool Severe Delay**
- 212 **Preschool Speech/Language Delay**
- 213 **Speech/Language Impairment**
- 214 **Traumatic Brain Injury**
- 215 **Visual Impairment**
- 240 **Gifted Education**
- 250 **Remedial Education**
- 260 **Bilingual Education**
- 270 **Vocational and Technological Education**
- 280 **Career Education**

300 SPECIAL EDUCATION DISABILITY TITLE 8 PL 103-382 ADD-ON

- 301 **Autism**
- 302 **Emotional Disability**
- 303 **Hearing Impairment**
- 304 **Other Health Impairments**
- 305 **Specific Learning Disability**
- 306 **Mild, Moderate, or Severe Mental Retardation**
- 307 **Multiple Disabilities**
- 308 **Multiple Disabilities with Severe Sensory Impairment**
- 309 **Orthopedic Impairment**
- 310 **Preschool Moderate Delay**
- 311 **Preschool Severe Delay**
- 312 **Preschool Speech/Language Delay**
- 313 **Speech/Language Impairment**
- 314 **Traumatic Brain Injury**
- 315 **Visual Impairment**

**CHART OF ACCOUNTS EXPENDITURES AND OTHER FINANCING USES
PROGRAM CODES**

- 400 PUPIL TRANSPORTATION**—Accounts for expenditures relating to transporting students to and from school and school activities, including school athletics.
- 410* **Regular Education**
 - 420* **Special Education**
- 500 PROGRAMS REQUIRING SEPARATE BUDGETS**—Account for expenditures of monies required by statute to be accounted for separately.
- 510 Desegregation**—Accounts for expenditures incurred solely as a result of compliance with a court order of desegregation or administrative agreement with the U.S. Department of Education Office for Civil Rights as provided in A.R.S. §15-910.
 - 511 Regular Education**
 - 512 Special Education**
 - 513 Pupil Transportation**
 - 520 Special K-3 Program Override**—Accounts for expenditures from a budget override authorized by A.R.S. §15-482 to be used to improve the academic skills of low-achieving students in grades kindergarten through third and to prepare third-grade students for fourth-grade work.
 - 530 Dropout Prevention Programs**—Accounts for expenditures for dropout prevention programs approved by the State Board of Education.
 - 540 Joint Vocational and Technological Center**—Accounts for expenditures for a jointly owned and operated vocational and technological center as provided in A.R.S. §15-910.01.
- 600 OTHER INSTRUCTIONAL PROGRAMS**—Activities that provide students in grades K-12 with learning experiences not included in the program codes 100-300, 500, and 700.
- 610 School-Sponsored Cocurricular 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. Cocurricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, and debate. Athletics are 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.
 - 630 Other**—Activities that provide students with learning experiences not included in the other program 600 codes.
- 700 ADULT/CONTINUING EDUCATION PROGRAMS**—Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or enrich the aesthetic qualities of life. Adult basic education programs are included in this category.

**CHART OF ACCOUNTS EXPENDITURES AND OTHER FINANCING USES
PROGRAM CODES**

800 COMMUNITY COLLEGE EDUCATION PROGRAMS—Activities for students attending an institution of higher education that usually offers the first two years of college instruction. If the district has the responsibility of providing this program, all costs of the program should be coded here.

900 COMMUNITY SERVICES PROGRAMS—Activities that are not directly related to the provision of educational services in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or some segment of the community.

CHART OF ACCOUNTS

EXPENDITURES AND OTHER FINANCING USES FUNCTION CODES

1000 **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, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairpersons' expenditures should be included only in function 2490. As an alternative to using a separate optional element for course codes, districts may establish course codes under this function.

2000 **SUPPORT SERVICES**—Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

2100 **Support Services—Students**—Activities designed to assess and improve the well being of students and to supplement the teaching process.

2110 **Attendance and Social Work Services**—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, and student accounting services. Registration activities for adult education programs are also included here.

2120 **Guidance Services**—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 includes counseling, appraisal, information, record maintenance, and placement services.

2130 **Health Services**—Health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

2140 **Psychological Services**—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 special needs of students 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.

2150 **Speech Pathology and Audiology Services**—Activities that identify, assess, and treat children with speech, hearing, and language impairments.

2190 **Other Support Services—Students**—Other support services to students not classified elsewhere in the function 2100 series.

CHART OF ACCOUNTS

EXPENDITURES AND OTHER FINANCING USES FUNCTION CODES

- 2200 Support Services—Instructional Staff**—Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 2210 **Improvement of Instruction Services**—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, staff training, etc.
- 2220 **Educational Media Services**—Activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and nonprinted sensory materials. This function includes school library services, audiovisual services, educational television services, and computer-assisted instruction services. Textbooks should not be charged here but to function 1000.
- 2290 **Other Support Services—Instructional Staff**—Other support to the instructional staff not classified elsewhere in the function 2200 series.
- 2300 Support Services—General Administration**—Activities concerned with establishing and administering policy for operation of the district. (Do not include the Chief Business Official here, but in Support Services—Business, function 2500).
- 2310 **Governing Board Services**—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, election services, staff relations and negotiations services, legal services, and external audit services.
- 2320 **Executive Administration Services**—Activities associated with the overall general administration of or executive responsibility for the entire district. This function includes the office of the superintendent services, community relations services, and state and federal relations services.
- 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.
- 2400 Support Services—School Administration**—Activities concerned with overall administrative responsibility for a school.
- 2410 **Office of the Principal Services**—Activities concerned with directing and managing the operation of a particular school. Include 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 the district. Also, include the work of clerical staff in support of teaching and administrative duties.

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- 2490 **Other Support Services—School Administration**—Other school administration services. This function includes graduation expenses and full-time department chairpersons.
- 2500 Support Services—Business**—Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the district. Include here the fiscal and internal services necessary for operating the district, including the Chief Business Official.
- 2510 **Fiscal Services**—Activities concerned with the fiscal operations of the district. This function includes budgeting, receiving and disbursing monies, financial and property accounting, payroll, inventory control, internal auditing, and managing funds, as well as supervision of fiscal services.
- 2520 **Purchasing Services**—Activities concerned with purchasing supplies, furniture, equipment, and materials used in schools or school system operations.
- 2530 **Warehousing and Distributing Services**—The activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail.
- 2540 **Printing, Publishing, and Duplicating Services**—The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.
- 2590 **Other Support Services—Business**—Other support services to business not classified elsewhere in the function 2500 series.
- 2600 Operation and Maintenance of Plant Services**—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.
- 2610 **Supervision of Operation and Maintenance of Plant Services**—The activities involved in directing, managing, and supervising the operation and maintenance of school plant facilities.
- 2620 **Operating Buildings Services**—Activities concerned with keeping the physical plant clean and ready for daily use. They include operating the heating, lighting, and ventilating systems, repairing facilities, and repairing and replacing built-in equipment. Also included are the costs of building rental and property insurance.
- 2630 **Care and Upkeep of Grounds Services**—Activities involved in maintaining the land and improvements (but not the buildings). These include snow removal, landscaping, and grounds maintenance.
- 2640 **Care and Upkeep of Equipment Services**—Activities involved in maintaining equipment owned or used by the district. They include such activities as servicing and repairing furniture, machines, and movable equipment.

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- 2650 **Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)**—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 **Security Services**—Activities concerned with maintaining order and safety in school buildings, on the grounds, and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and hall monitoring services.
- 2690 **Other Operation and Maintenance of Plant Services**—Operations and maintenance of plant services that cannot be classified elsewhere in the function 2600 series.
- 2700 Student Transportation Services**—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.
- 2710 **Supervision of Student Transportation Services**—Activities pertaining to directing and managing student transportation services.
- 2720 **Vehicle Operation Services**—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.
- 2730 **Monitoring Services**—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, while they are being loaded and unloaded, and in directing traffic at the loading stations.
- 2740 **Vehicle Servicing and Maintenance Services**—Activities involved in maintaining student transportation vehicles. It includes repairing and replacing vehicle parts, and cleaning, painting, fueling, and inspecting vehicles for safety.
- 2790 **Other Student Transportation Services**—Student transportation services that cannot be classified elsewhere in the function 2700 series.
- 2800 Support Services—Central**—Activities, other than general administration, that support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.
- 2810 **Planning, Research, Development, and Evaluation Services**—Activities associated with conducting and managing programs of planning, research, development, and evaluation for a school system on a systemwide basis.
- Planning Services—Activities concerned with selecting or identifying the overall, long-range goals and priorities of the

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organization or program. They also involve formulating various courses of action needed to achieve these goals. This is done by identifying needs and relative costs and benefits of each course of action.

Research Services—Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

Development Services—Activities in the deliberate evolving process of improving educational programs.

Evaluation Services—Activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and the goals previously established.

2820 **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, or personal contact.

2830 **Staff Services**—Activities concerned with maintaining an efficient staff for the school system (e.g., personnel office activities). It includes such activities as recruiting and placement, staff transfers, inservice training, and health services.

2840 **Data Processing Services**—Activities concerned with preparing data for storage, storing data, and retrieving it for reproduction as information for management and reporting. This function includes system analysis, programming, and operations services. (A district wanting to maximize its indirect cost rate should code data processing service costs to this code.)

2900 **Other Support Services**—All other support services not classified elsewhere in the function 2000 series.

3000 **OPERATION OF NONINSTRUCTIONAL SERVICES**—Activities concerned with providing noninstructional services to students, staff, or the community.

3100 **Food Service Operations**—Activities concerned with providing food to students and staff. This function includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

3200 **Enterprise Operations**—Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is that the costs are financed or recovered primarily through user charges. Food Service should not be charged here but rather to function 3100.

3300 **Community Services Operations**—Activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a childcare center for working parents, etc.

Used only with Program 900.

3400 **Bookstore Operations**—Activities concerned with bookstore operations.

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- 4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES**—Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-in equipment, and improving sites.
- 4100* **Site Acquisition Services**—Activities concerned with initially acquiring and improving new sites.
- 4200* **Site Improvement Services**—Activities concerned with improving sites.
- 4300* **Architecture and Engineering Services**—The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the district’s property. Otherwise, charge these services to functions 4100, 4200, 4500, or 4600, as appropriate.
- 4400* **Educational Specifications Development Services**—Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted by the architects and engineers in the early stages of blueprint development.
- 4500* **Building Acquisition and Construction Services**—Activities concerned with buying or constructing buildings.
- 4600* **Building Improvement Services**—Activities concerned with building additions and with initially installing or extending service systems and other built-in equipment.
- 4900* **Other Facilities Acquisition and Construction Services**—Facilities acquisition and construction activities that cannot be classified above.
- 5000 DEBT SERVICE**—Servicing the debt of the district, including payments of both principal and interest.
- 6000 OTHER FINANCING USES**—A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include certain transfers of monies from one fund to another, indirect costs, and payments to bond escrow agents.

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6100 PERSONAL SERVICES—SALARIES—Amounts paid to both permanent and temporary district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.

Used with functions 1000 - 4000.

6110 Certified Salaries—Amounts earned by employees certified by the Arizona Department of Education.

6111 **Administrators**

6112 **Teachers**

6113 **Substitute Teachers**

6114 **Other**

6150 Classified Salaries—Amounts earned by employees not certified by the Arizona Department of Education. Examples are business manager, clerks, secretaries, custodians, social workers, nurses, bus drivers, food service workers, and crossing guards.

6200 PERSONAL SERVICES—EMPLOYEE BENEFITS—Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of personal services.

Used with functions 1000 - 4000.

6210 Employee Insurance—Amounts for the employer’s share of any insurance plans, such as life, health, dental, and accident insurance.

6220 Social Security Contributions—Employer’s share of amounts paid by the district for social security. (Although object codes 6221 and 6222 are optional, districts must maintain adequate records to separately identify OASDI and Medicare.)

6221 **Social Security—OASDI**

6222 **Medicare—Hospital Insurance**

6230 State Retirement System Contributions—Employer’s share of amounts paid by the district for retirement and long-term disability contributions to the Arizona State Retirement System. (Although object codes 6231 and 6232 are optional, districts must maintain adequate records to separately identify State Retirement and Long-Term Disability.)

6231 **State Retirement**

6232 **Long-Term Disability**

6250 Unemployment Insurance—Amounts paid by the district to provide unemployment insurance for its employees. These charges may be distributed to functions in accordance with the salary budget or may be charged to function 2310.

6260 Workers’ Compensation—Amounts paid by the district to provide workers’ compensation insurance for its employees. These charges may be distributed to functions in accordance with the salary budget or may be charged to function 2310.

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- 6270 Health Benefits**—Amounts paid by the district to provide health benefits, other than insurance, for its current or former employees.
- 6290 Other Employee Benefits**—Employee benefits other than those classified above. Districts may establish subcodes for various accrued amounts, such as “vested sick leave paid upon termination.” Such amounts may be distributed to the functions according to the employee’s assignment or charged to function 2310.
- 6300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES**—Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While 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, accountants, etc. It is recommended that a separate account be established for each type of service provided to the district.
- 6310 Official/Administrative Services**—Services in support of the various policy-making and managerial activities of the district. Include management consulting activities oriented to general governance or business and financial management of the district, school management support activities, and election services.
Usually used with functions 2300 and 2400.
- 6320 Professional—Educational Services**—Services supporting the instructional program and its administration. Include curriculum improvement services, counseling and guidance services, library and media support, and contracted instructional services.
Usually used with functions 1000, 2100, and 2200.
- 6330 Other Professional Services**—Professional services other than educational services that support the operation of the district. Include medical doctors, lawyers, architects, auditors (for federal programs only), accountants, therapists, audiologists, dietitians, editors, negotiations specialists, systems analysts, and planners.
Usually used with function 2000.
- 6340 Technical Services**—Services to the district that are not regarded as professional, but require basic scientific knowledge, manual skills, or both. Include data processing services, purchasing and warehousing services, and graphic arts.
Usually used with functions 1000 and 2000.
- 6350 Audit Services**—Audit services associated with financial and compliance audits of the district. Do not include amounts related to audits of federal programs. Federal program audit costs should be classified under object code 6330.
Usually used with function 2310.

- 6400** **PURCHASED PROPERTY SERVICES**—Services purchased to operate, repair, maintain, and rent property owned or used by the district. These services are performed by persons other than district employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 6410** **Utility Services**—Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewage are included here. Telephone and facsimile services are not included here but are classified under object code 6530.
 Used only with function 2600.
- 6411** **Water/Sewage**—Expenditures for water/sewage utility services from a private or public utility company.
- 6420** **Cleaning Services**—Services purchased to clean buildings and grounds, including disposal, snow removal, custodial, and lawn care services (apart from services provided by district employees).
 Used only with function 2600.
- 6421** **Disposal Services**—Expenditures for garbage pickup and handling not provided by district personnel.
- 6422 **Snow Plowing Services**—Expenditures for snow removal not provided by district personnel.
- 6423 **Custodial Services**—Expenditures for custodial services not provided by district personnel.
- 6424 **Lawn Care**—Expenditures for lawn and grounds upkeep, minor landscaping, and nursery services not provided by district personnel.
- 6430** **Repair and Maintenance Services**—Expenditures for repairs and maintenance services not provided directly by district personnel. This includes contracts and agreements covering the upkeep of buildings and equipment. Costs for renovating and remodeling are not included here but are classified under object code 6450.
- 6440** **Rentals**—Costs for renting or leasing land, buildings, and equipment. For capital leases, use object codes 6840 and 6850.
- 6441 **Renting Land and Buildings**—Expenditures for leasing or renting land and buildings for both temporary and long-term use by the district.
 Used with function 2620.
- 6442 **Rental of Equipment**—Expenditures for leasing or renting machinery, vehicles, furniture, fixtures, and other equipment for both temporary and long-term use by the district. This includes bus and other vehicle rental when operated by district personnel.
- 6450** **Construction Services**—Includes amounts for constructing, renovating, and remodeling paid to contractors.
 Used only with function 4000.
- 6490** **Other Purchased Property Services**—Purchased property services that are not classified above. Costs for telephone and facsimile services are not included here but are included in object code 6530.
 Usually used with function 2600.

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6500 OTHER PURCHASED SERVICES—Amounts paid for services rendered by organizations or personnel not on the district payroll, but not included in Purchased Professional and Technical Services (6300) or Purchased Property Services (6400). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

6510 Student Transportation Services—Expenditures for transporting students to and from school and other activities. These include payments to other districts or agencies, or to individuals who transport themselves or their own children, or for reimbursement of transportation expenses on public carriers.

Used only with function 2700.

6520 Insurance (Other than Employee Benefits)—Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but is recorded under object code 6200.

Used with function 2620.

6530 Communications—Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone, cable, satellite, and facsimile services as well as postage.

6531 Telephone—Expenditures for telephone services from a private or public utility company. Monthly service charges for Internet access should also be recorded here.

Usually used with function 2620. Used with function 1000 if for instructional purpose.

6532 Other Communications Services—Costs of services provided by persons or businesses that assist in transmitting and receiving messages, such as postage, and private delivery service.

Used with functions 2500 and 2820.

6540 Advertising—Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here but are charged to object code 6330.

Usually used with functions 2300, 2500, or 2800.

6550 Printing and Binding—Expenditures for job printing and binding, usually according to specifications of the district. This includes designing and printing forms and posters as well as printing and binding district publications. Preprinted standard forms are not charged here but are recorded under object code 6610.

Usually used with function 2540.

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6560 Tuition—Expenditures to reimburse other educational institutions that educate students residing in the district. Tuition is payable when: (1) a student is permitted to attend school in another district located either within or outside the State, by a certificate of educational convenience issued by the County School Superintendent; (2) a student attends high school in another district because there is no high school or appropriate high school program in the area served by the common district of residence; or (3) a district contracts with a public or private agency for the education of children with disabilities. (A.R.S. §§15-764, 15-824 and 15-825) The following subaccounts must be used.

Used only with function 1000.

6561 Tuition to Other Arizona Districts—Tuition paid to other districts within the State.

6562 Tuition to Out-of-State Districts—Tuition paid to districts outside the State.

6563 Tuition to Private Sources—Tuition paid to private schools.

6564 Tuition to Intermediate Education Agencies, Cooperatives/IGAs—Tuition paid to a county or fiscal agent of an entity formed by two or more districts for the purpose of educating students, such as county service programs (including payments to the Small District Service Program Fund pursuant to A.R.S. §15-365). Other types of payments made to fiscal agents under an intergovernmental agreement should be recorded in applicable accounts (e.g., shared services of an accountant would be charged to object code 6330).

6565 Tuition Out Debt Service—The amount a district may budget for the bond issues portion of tuition charged for students attending school in another district. The amount a common school district, not within a high school district (Type 03), may budget is limited. [A.R.S. §15-910(K)]

6569 Tuition—Other—Tuition paid to the State and other governmental organizations as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

6570 Food Service Management—Expenditures for the operation of a local food service facility by other than employees of the district. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the district for food, supplies, labor, and equipment would be charged to the appropriate object codes.

Used only with function 3100.

6580 Travel—Costs of transportation, meals, lodging, and other expenses associated with traveling on business for the district (including federally funded advisory committee and nonemployees traveling for a school purpose). This includes public transportation fares or private vehicle reimbursement at the designated rate per mile, subsistence, and other permissible travel expenses. Per diem is governed by A.R.S. §15-342. 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, object code 6100.

Used with functions 1000 - 4000.

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- 6590** **Miscellaneous Purchased Services**—Purchased services other than those described above. Any interdistrict payments other than tuition and transportation should be classified here.
- 6591 **Services Purchased from Non-Districts**—Any expenditures for services purchased from entities other than districts that are not otherwise classified in the 6300, 6400, or 6500 series of object codes.
Used with functions 1000 - 4000.
- 6592** **Services Purchased from Other Arizona Districts**—Payments to another district within the State for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance. Where a question arises as to whether to code such payments to the 6300 series of object codes or to this code, 6592 should be used so that *all* interdistrict payments can be eliminated when consolidating reports from multiple districts at state and federal levels.
Usually used with function 2000.
- 6593** **Services Purchased from Out-of-State Districts**—Payments to another district outside the State for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance. Where a question arises as to whether to code such payments to the 6300 series of object codes or to this code, 6593 should be used so that *all* interdistrict payments can be eliminated when consolidating reports at the federal level.
Usually used with function 2000.
- 6600** **SUPPLIES**—Amounts paid for items that are consumed, worn out, or deteriorated 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 listed below) for the operation of the district, including freight and tax.
Used with functions 1000 - 4000.
- 6611 **District Supplies**
- 6612 **Supplies for Sale or Rental**
- 6620** **Energy**—Expenditures for energy, including gas, oil, coal, gasoline, and services received from public or private utility companies.
- 6621** **Natural Gas**—Expenditures for gas utility services from a private or public utility company.
Usually used with functions 2620 and 3100.
- 6622** **Electricity**—Expenditures for electric utility services from a private or public utility company.
Usually used with functions 2620 and 3100.
- 6623** **Bottled Gas**—Expenditures for bottled gas, such as propane received in tanks.
Usually used with functions 2620 and 3100.

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- 6624** **Oil**—Expenditures for bulk oil normally used for heating.
Usually used with function 2620.
- 6625** **Coal**—Expenditures for raw coal normally used for heating.
Usually used with function 2620.
- 6626** **Gasoline**—Expenditures for gasoline purchased in bulk or periodically from a gasoline service station.
Usually used with functions 2630 and 2720.
- 6629 **Other**—Expenditures for energy that cannot be classified in one of the preceding categories.
- 6630** **Food**—Expenditures for food used in the district food service program. Food used in instructional programs is charged under object 6610.
Used only with function 3100.
- 6631** **USDA Commodities**—The fair market value of commodities donated by the U.S. Department of Agriculture. Expenditures for freight charges should also be included.
- 6632** **Other Food**—Expenditures for food except USDA commodities.
- 6640** **Books, Periodicals, and Instructional Aids**—Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks and textbooks that are purchased to be resold or rented. Also recorded here are binding or other repair costs to textbooks and school library books.
Used with functions 1000 - 4000.
- 6641** **Library Books**—Expenditures for regular purchases of library books and related items available for general use by students, including reference books, films, cassette tapes, periodicals, and computer databases used in the library/media center.
- 6642** **Textbooks**—Expenditures for textbooks or educational systems for each course of study, including books, kits, videocassettes, films, instructional computer software or workbooks that function as part of the basic program. These items must be adopted by the governing board in accordance with A.R.S. §§15-721 and 15-722. This code is not intended to cover costs of teaching supplies normally consumed, such as paper, pencils, scissors, crayons, and tape.
- 6643** **Instructional Aids**—Expenditures for materials (e.g., instructional computer software, workbooks, films, kits, magazines) that supplement the district adopted program.
- 6644** **Other Books**—Expenditures for books and periodicals purchased for non-student users or for noncredit enrichment programs.

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6700 PROPERTY—Expenditures for acquiring fixed assets, including land or existing buildings, improvement of grounds, and original, additional, and replacement equipment.

6710 Land and Existing Improvements—Expenditures for the purchase of land and the existing improvements thereon. Include the present value amount of capital leases of land in the year of acquisition. Periodic payments should be recorded in object codes 6840 and 6850. Purchases of air and mineral rights are included here. Also, included are special assessments against the district for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to object codes 6300, 6450, or 6730 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the district. Used with governmental funds only.

Used only with function 4100.

6720 Buildings—Expenditures for acquiring existing buildings. Also, include the present value amount of capital leases in the year of acquisition. Periodic payments should be recorded in object codes 6840 and 6850. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object code 6450. Buildings built and alterations performed by the district's own staff are charged to object codes 6100, 6200, 6610, and 6730, as appropriate. Used with governmental funds only.

Used only with function 4500.

6730 Equipment—Expenditures for initial, additional, and replacement equipment, such as machinery, furniture and fixtures, vehicles, and technology. Also, include the present value amount of capital leases of equipment in the year of acquisition. Periodic payments should be recorded in object codes 6840 and 6850. Used with governmental funds only.

***6731 Furniture and Equipment**—Expenditures for furniture, furnishings, athletic equipment and other equipment. (Exclude pupil and nonpupil transportation vehicles and equipment.)

Used with functions 1000 - 4000.

***6734 Vehicles**—Expenditures for pupil and nonpupil transportation vehicles. Examples are automobiles, trucks, buses, station wagons, and vans.

Used with functions 1000 - 4000.

***6737 Technology**—Expenditures for technology. Examples are computers and noninstructional computer software.

Used with functions 1000 - 4000.

6740 Depreciation—The portion of the cost of a fixed asset that is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated useful life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. In accordance with GAAP, recording depreciation is required in proprietary funds only. *Depreciation should not be recorded in the General Fixed Assets Account Group.*

*Effective 7/1/02

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- 6800 OTHER OBJECTS**—Amounts paid for goods and services not otherwise classified above.
- 6810 Dues and Fees**—Expenditures or assessments for membership in professional or other organizations.
Usually used with functions 1000 and 2000.
- 6820 Judgments Against the District**—Expenditures from current funds for all judgments against the district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the district resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.
Used only with function 2310.
- 6830 Interest**—Expenditures for interest on bonds.
Used only with function 5000.
- 6840 Other Interest**—Expenditures for interest on tax anticipation notes, registered warrants, revolving lines of credit, capital leases, Capital Equity Fund loans, and account balances not paid in full within 30 days.
- 6850 Redemption of Principal**—Outlays from current funds to retire bonds, loans, and capital leases.
***6851 Bonds**
***6852 Other**
Used only with function 5000.
- 6880 Loss on Sale of Fixed Assets**—Amount by which a sold asset’s book value exceeds the amount received. This account is used only with proprietary funds.
- 6890 Miscellaneous Expenditures**—Amounts paid for goods or services not properly classified in one of the object codes included above.
Used with functions 1000 - 4000.
- 6900 OTHER FINANCING USES**—This series of codes is used to classify transactions that are not properly recorded as expenditures of the district but require budgetary or accounting control. These include indirect costs, interfund transfers-out, and payments to bond escrow agents. Used with governmental funds only.
- 6910 Indirect Costs**—An amount approved as a percentage of the total project budget, to be used to pay overhead costs that cannot be easily identified with a specific project. Indirect costs are calculated on total actual expenditures less capital expenditures times the approved indirect cost rate. This object code should be used when monies are transferred to the Indirect Costs Fund from a Federal Projects Fund. The 5200 revenue code should be used to record the transferred monies received in the Indirect Costs Fund. The amounts transferred to the Indirect Costs Fund should be expended during the fiscal year in which the administrative costs were incurred.
- 6930 Interfund Transfers-Out**—Includes all transactions conveying monies from one fund to another without recourse. A list of authorized transfers is provided in section III-F.
- 6940 Payment to Bond Escrow Agent**—Amounts paid to an escrow agent from advance refunding bond proceeds that are to be placed in an irrevocable trust.

*Effective 7/1/02

**CHART OF ACCOUNTS EXPENDITURES AND OTHER FINANCING USES
UNIT CODES**

This account code element identifies expenditures by instructional level and school. The first digit of the three-digit unit code identifies the instructional level and the second and third digits identify the individual school. This element is also useful for districts that have established site-based management procedures by providing each school with a budget allotment. In addition, districts with some schools operating on an alternative calendar must separately budget for such schools. (A.R.S. §15-855) This element should be used for that purpose.

- 100 Elementary**—A school organized as an elementary school with a grade level of kindergarten through eighth grade. Expenditures for preschool programs for children with disabilities are coded here.
- 200 High School**—A school accredited as a high school with a maximum grade level span of 9 through 12.
- 300 Charter Elementary School**—A public elementary school sponsored by the district governing board, established in accordance with A.R.S. §15-181 et seq.
- 400 Charter High School**—A public high school sponsored by the district governing board, established in accordance with A.R.S. §15-181 et seq.
- 500 Districtwide**—Assigned to any expenditure that applies to the entire district and is not clearly assignable to an instructional level. Expenditures charged to this unit code must be allocated among individual schools and instructional levels by fiscal year-end. However, this allocation is only required for the district’s annual report cards and the school-by-school budget and annual financial report, and is not required to be recorded in the district’s accounting records. (Districts that have more than 99 districtwide units may also assign numbers higher than 599.)

Transfers of monies between funds should be made only when specifically authorized by statute. The following is a list of authorized interfund transfers. Additionally, any cash balance remaining in discontinued funds may be transferred to the Maintenance and Operation (M&O) Fund, Unrestricted Capital Outlay Fund, or Soft Capital Allocation Fund to reduce district taxes. Adjustments due to errors or reclassifications should not be reported as interfund transfers. Interfund transfers-in should be classified under other financing source object code 5200. Interfund transfers-out should be classified under other financing use object code 6930. For each operating interfund transfer-in, there should be a corresponding interfund transfer-out.

Adjacent Ways (620) to Maintenance and Operation (001), Unrestricted Capital Outlay (610), or Soft Capital Allocation (625)—If budgeted expenditures are less than the cash balance remaining in the Adjacent Ways Fund, the portion of the cash balance not being used to make expenditures in the budget year must be transferred to the M&O, Unrestricted Capital Outlay, or Soft Capital Allocation Funds to reduce taxes. [A.R.S. §15-906(B)]

Bond Building (630) to Debt Service (700)—Balance upon completion of the construction or acquisition for which the bonds were issued if the district has outstanding indebtedness. [A.R.S. §15-1024(B)]

Bond Building (630) to Maintenance and Operation (001)—Balance upon completion of the construction or acquisition for which the bonds were issued if the district has no outstanding indebtedness. [A.R.S. §15-1024(B)]

Civic Center (515) to School Plant (500 and 505)—Balance upon termination of a civic center school program. [A.R.S. §15-1105(D)]

Community School (520) to Maintenance and Operation (001)—Balance upon termination of a community school program. (A.R.S. §15-1143)

Condemnation (660) to School Plant (500 and 506)—Any unspent monies remaining ten years after the date of deposit must be used to construct, acquire, improve, repair, or furnish school buildings or sites after notice and a hearing. [A.R.S. §15-1102(G) and (H)]

Condemnation (660) to Debt Service (700)—Proceeds from sales by condemnation or threat of condemnation may be used for the payment of any outstanding bonded indebtedness. [A.R.S. §15-1102(G)]

Debt Service (700) to Maintenance and Operation (001)—Balance after payment of all outstanding bonded indebtedness must be transferred to the M&O Fund. [A.R.S. §15-1028(A)]

Employee Insurance Program Withholdings (855) to Maintenance and Operation (001)—Any interest at the end of the fiscal year must be transferred to the M&O Fund. (A.R.S. §15-1223)

Federal Projects (100-399) to Indirect Costs (570)—For payment of administrative costs incurred in connection with federal programs. The amount transferred may not exceed the amount calculated with the indirect cost rate established by the Arizona Department of Education for the district.

Federal Savings Bond Withholdings (860) to Maintenance and Operation (001)—Any interest at the end of the fiscal year must be transferred to the M&O Fund. (A.R.S. §15-1221)

Gifts and Donations (530 and 650) to Maintenance and Operation (001), Unrestricted Capital Outlay (610), or Soft Capital Allocation (625)—If not inconsistent with the terms of the gifts, grants, and devises, balances remaining after expenditures for the intended purpose of the monies must be transferred to the M&O, Unrestricted Capital Outlay, or Soft Capital Allocation Funds and used to reduce school district taxes for the budget year. [A.R.S. §15-341(A)(15)]

Insurance Proceeds (550) to Unrestricted Capital Outlay (610)—If the district chooses to make this transfer, the monies must be used to construct, acquire, improve, repair, or furnish school buildings after notice and a hearing. [A.R.S. §15-1103(C)]

Insurance Proceeds (550) to Debt Service (700)—For payment of outstanding bonded indebtedness of the district that is payable from the levy of taxes upon property within the district. [A.R.S. §15-1103(B)]

Insurance Refund (585) to Maintenance and Operation (001), Unrestricted Capital Outlay (610), or Soft Capital Allocation (625)—For the reduction of school district taxes for the budget year. [A.R.S. §15-386(B)]

Insurance Refund (585) to Self-Insurance (950-989)—For payment of uninsured losses, claims, defense costs, and other costs related to self-insurance. [A.R.S. §15-386(B)]

Litigation Recovery (565) to Debt Service (700)—For payment of outstanding bonded indebtedness of the district that is payable from the levy of taxes upon property within the district. [A.R.S. §15-1107(B)]

Maintenance and Operation (001) to Unrestricted Capital Outlay (610)—

- Districts may transfer monies from the M&O Fund to the Unrestricted Capital Outlay Fund with approval of the State Board of Education to budget and accumulate monies for school construction. The transfer may not exceed the amount of PL 81-874 monies received in the prior year. [A.R.S. §15-962(F)]
- Districts that have calculated the Federal Impact Adjustment in accordance with A.R.S. §15-964 may transfer monies from the M&O Fund to the Unrestricted Capital Outlay Fund to cover the adjustment amount.
- Districts that have been approved by the voters to fund a capital outlay override from revenues other than a tax levy in accordance with A.R.S. §15-481(M) may transfer from the M&O Fund to the Unrestricted Capital Outlay Fund the voter-approved amount of cash from the ending cash balance of the prior year.
- Districts that have no property tax levy may transfer from the M&O Fund to the Unrestricted Capital Outlay Fund an amount of ending cash balance sufficient to support the qualifying tax levy for the unrestricted capital budget limit and the portion of general budget limit for capital expenditures.

Maintenance and Operation (001) to School Opening (545)—Districts may transfer a portion of the M&O Fund ending cash balance to the School Opening Fund. The maximum amount that may be transferred is the lesser of the district’s ending cash balance in the Maintenance and Operation Fund or the eligible budget balance carryforward. [A.R.S. §15-943.01(C) and (D)]

School Opening (545) to Maintenance and Operation (001)—Any balance remaining after five years of no activity in the School Opening Fund. [A.R.S. §15-943.01(C)]

School Plant (500, 505, and 506) to Maintenance and Operation (001), Unrestricted Capital Outlay (610), Soft Capital Allocation (625), or Debt Service (700)—For the reduction of school district taxes or the payment of bonded indebtedness. (A.R.S. §15-1102)

School Plant—Special Construction (640) to School Plant (500 and 506)—Any balance remaining ten years after the date of deposit. [A.R.S. §15-1102(F)]

State Income Tax Withholdings (865) to Maintenance and Operation (001)—Any interest at the end of the fiscal year must be transferred to the M&O Fund. (A.R.S. §15-1222)

CHART OF ACCOUNTS

AUTHORIZED INTERFUND TRANSFERS

Teacherage (580) to Maintenance and Operation (001) or Unrestricted Capital Outlay (610)—Reduces the local tax levy if accumulation in the Teacherage Fund warrants such use. [A.R.S. §15-1106(A)(4)]

Unemployment Insurance (575) to Maintenance and Operation (001), Unrestricted Capital Outlay (610), or Soft Capital Allocation (625)—When the governing board determines that monies accumulated are in excess of insurance needs, the excess must be used to reduce school district taxes for the budget year. (A.R.S. §15-1104)

Vocational and Technical Education Projects (535) to School Plant (500 and 506)—Monies in excess of \$100,000 at fiscal year-end. [A.R.S. §15-1231(C)]

CHART OF ACCOUNTS

EXAMPLE ENTRIES

The following journal entries are examples of double-entry account coding for various transactions. The examples do not include the unit code element; however, districts must use the unit code to segregate expenditures by instructional level and individual school.

	Account Codes	Description	DR	CR
1.	001 000 0000 0103	Cash on Deposit with County Treasurer	\$90,000	
	610 000 0000 0103	Cash on Deposit with County Treasurer	35,000	
	625 000 0000 0103	Cash on Deposit with County Treasurer	40,000	
	001 000 0000 3110	Revenues—State Equalization Assistance		\$90,000
	610 000 0000 3110	Revenues—State Equalization Assistance		35,000
	625 000 0000 3110	Revenues—State Equalization Assistance		40,000
	(To record receipt of state equalization assistance by the Maintenance and Operation, Unrestricted Capital Outlay, and Soft Capital Allocation Funds.)			
2.	001 100 1000 6110	Expenditures—Certified Salaries	\$ 600	
	001 200 1000 6110	Expenditures—Certified Salaries	600	
	001 000 0000 0103	Cash on Deposit with County Treasurer		\$ 1,200
	(To record the biweekly salary of a teacher who teaches regular and special education classes.)			
3.	610 100 2500 6737	Expenditures—Technology	\$ 4,500	
	610 000 0000 0103	Cash on Deposit with County Treasurer		\$ 4,500
	(To record the purchase of a computer for use by the accounting department. Note that since the purchase is not assignable to a particular program code, it is charged to program code 100—Regular Education.)			
4.	001 400 2700 6510	Expenditures—Student Transportation Services	\$ 1,000	
	001 000 0000 0103	Cash on Deposit with County Treasurer		\$ 1,000
	(To record the payment made to another district for transporting the paying district's students.)			
5.	610 400 2700 6734	Expenditures—Vehicles	\$30,000	
	610 000 0000 0103	Cash on Deposit with County Treasurer		\$30,000
	(To record the purchase of a van to be used to transport disabled students. Note that the district could also use Fund 625—Soft Capital Allocation. Additionally, program code 420—Pupil Transportation—Special Education, could be used to better track special education expenditures.)			
6.	525 620 1000 6643	Expenditures—Instructional Aids	\$ 1,000	
	525 000 0000 0102	Cash in Bank		\$ 1,000
	(To record the purchase of athletic instructional aids. Note that the district could also use Fund 610—Unrestricted Capital Outlay, or Fund 625—Soft Capital Allocation.)			
7.	550 100 6000 6930	Other Financing Uses—Interfund Transfers-Out	\$ 5,000	
	550 000 0000 0103	Cash on Deposit with County Treasurer		\$ 5,000
	610 000 0000 0103	Cash on Deposit with County Treasurer	5,000	
	610 000 0000 5200	Other Financing Sources—Interfund Transfers-In		5,000
	(To record the transfer of cash from the Insurance Proceeds Fund to the Unrestricted Capital Outlay Fund. Transfers-In must equal Transfers-Out.)			