

Fiscal year 2026 USFR Chart of Account changes

The Arizona Auditor General and the Arizona Department of Education have revised the *Uniform System of Financial Records for Arizona School Districts* (USFR) Chart of Accounts for legislative changes, changes in governmental accounting standards, and other technical changes. The changes described below are effective July 1, 2025.

Topic	Code number	Description	Nature of change
Governmental Funds	336	ESSER II	Removed
	457	Results-based Funding	Removed
Proprietary Funds	955	Intergovernmental Agreements (IGA)	Modified
Balance Sheet Codes	0191	Land and Land Improvements	Modified for Governmental Accounting Standards Board (GASB) Statement No. 104
	0192	Site Improvements	
	0194	Buildings and Building Improvements	
	0196	Equipment	
	0229	Compensated Absences	Modified for GASB Statement No. 101
Revenues	1755	Revenue from Fees Paid on a Student's Behalf with Grant Monies	Added (see related expenditure object code 6886 below)
Unusual or Infrequent Inflows	5700	Unusual or Infrequent Items	Combined and modified previous 5700 and 5800 special items and extraordinary items other financing source codes for GASB Statement No. 103.
Expenditure Programs	302	Legal Assistant	Added
Expenditure Objects	6710	Land and Existing Land Improvements	Modified
	6740 6741 6742	Furniture and Equipment, Vehicles, and Technology-related hardware and software—Cost \$10,000 or more (only required when using federal grants)	Modified for 2 Code of Federal Regulations, Part 200, Subpart F (Uniform Guidance) to require districts to code equipment purchased with federal monies to the new \$10,000 or more threshold. Districts should follow guidance in §VI-E, Property Control for determining which equipment purchases should be tracked and recorded as capital asset and stewardship items.

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Expenditure Objects	6750	Depreciation/Amortization	Modified code number due to equipment code changes
	6760	Capital Asset Impairments	
	6880	Sub-awards	Modified for Uniform Guidance
	6886	Fees Paid on a Student's Behalf with Grant Monies	Added (related revenue object code 1755 above)
Unusual or Infrequent Outflows	6950	Unusual or Infrequent Items	Combined and modified previous 6950 and 6960 special items and extraordinary items other financing use codes for GASB Statement No. 103.