

Fiscal year 2024 USFR Chart of Account changes

The Arizona Auditor General and the Arizona Department of Education have revised the fiscal year 2024 *Uniform System of Financial Records for Arizona School Districts* (USFR) Chart of Accounts for legislative changes and other technical changes. The changes described below are effective July 1, 2023, unless otherwise noted.

Topic	Code Number	Description	Nature of Change
Funds	326	ESSER I	Removed
Funds	457	Results-based Funding	Modified
Revenue Object	2120	County Equalization Assistance	Removed
Revenue Object	3130	Certificates of Educational Convenience	Modified
Expenditure Programs	300 range	Career Technical Education (CTE)	Modified
Expenditure Objects	6105-6109	Substitute Teachers (optional FY 2024, required FY 2025)	New
Expenditure Objects	6110-6114	Classroom Teacher Base Salaries (optional FY 2024, required FY 2025)	New
Expenditure Objects	6115-6119	Classroom Teacher Performance Pay (optional FY 2024, required FY 2025)	New
Expenditure Objects	6120-6129	Classroom Teacher Payments Not Related to Additional Duties (optional FY 2024, required FY 2025)	New
Expenditure Objects	6130-6139	Classroom Teacher Payments Related to Additional Duties (optional FY 2024, required FY 2025)	New
Expenditure Objects	6140-6149	Other Certified Staff (optional FY 2024, required FY 2025)	New
Expenditure Objects	6565	Tuition Out Debt Service	Removed