

Fiscal year 2025 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 and other technical changes. The changes described below are effective July 1, 2024.

Topic	Code number	Description	Nature of change
Governmental Funds	565	Litigation Recovery	Modified
Revenues	1970	Revenues from Other Departments in a District	Modified
Expenditure Programs	300 range	Career Technical Education (CTE)	Modified
Expenditure Programs	700	Adult/Continuing Education Programs	Modified
Expenditure Objects	6430	Repairs and Maintenance Services	Modified
Expenditure Objects	6450	Construction Services	Modified
Expenditure Objects	6610	General Supplies	Modified
Expenditure Objects	6643	Instructional Aids	Modified
Expenditure Objects	6731-6739	Equipment	Modified
Journal Entries			Modified section to describe adjusting journal entries and removed examples