

Subject: Guidance—Updated USFR Chart of Accounts January 2021

Arizona Auditor General

Our Office and the Arizona Department of Education (ADE) updated the *Uniform System of Financial Records* (USFR) Chart of Accounts to include additional Elementary and Secondary School Emergency Relief (ESSER) and Governor's Emergency Education Relief (GEER) federal grant funds, 336—ESSER II and 337—GEER II. The U.S. Congress authorized these additional monies in the Coronavirus Response and Relief Supplemental Appropriations Act. Districts must record ESSER II and GEER II separate from the ESSER (Fund 326) and GEER (Fund 327) monies the CARES Act provided.

[USFR](#)


If you have any questions on USFR coding or other accounting issues, contact Amanda Winn or Chris Votroubek, Accountability Services Division Seniors, at asd@azauditor.gov or (602) 977-2796. For grant specific questions, contact the applicable grantor agency.

Other school district resources, including [additional COVID-19 and school closure guidance FAQs](#), are available on our website: www.azauditor.gov.

Sincerely,
Arizona Auditor General's Office



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