

**Subject:** Guidance—Updated USFR Chart of Accounts and Chart of Accounts FAQ

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## Arizona Auditor General

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Our Office and the Arizona Department of Education (ADE) updated the *Uniform System of Financial Records* (USFR) Chart of Accounts to include an additional Coronavirus Aid, Relief, and Economic Security (CARES) Act fund. Fund 328 is established for the Enrollment Stability Grant Program provided through the Arizona Governor’s Office. Additionally, we issued Chart of Accounts FAQ #22 on coding for personal protective equipment (PPE) and other safety expenditures.

[USFR Chart of Accounts](#)

[FAQ](#)

ADE and the Governor’s Office have provided and will continue to provide information on applying for, using, and required reporting for the various CARES Act monies.

For questions, please refer to the following contacts by topic:

Enrollment Stability Grant Program and solicitation technical difficulties	Governor’s Office, Economic Recovery Management Team (ERMT) at <a href="mailto:ermt@az.gov">ermt@az.gov</a> <a href="http://www.arizonatogether.org/grants">www.arizonatogether.org/grants</a>
Elementary and Secondary School Emergency Relief Project (ESSER) grant application or reporting	ADE at <a href="mailto:ESSER@azed.gov">ESSER@azed.gov</a> <a href="http://www.azed.gov/cares">www.azed.gov/cares</a>
ESSER GME system technical questions	ADE—Submit help desk ticket at <a href="http://helpdeskexternal.azed.gov/">http://helpdeskexternal.azed.gov/</a>
USFR fund assignments, PPE coding, or other accounting issues	Auditor General’s Office—Reply to this email or call Amanda Winn or Chris Votroubek, Accountability Services Division Seniors, at 602-977-2796


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

Sincerely,  
Arizona Auditor General’s Office



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