



Arizona Department of Education
Health & Nutrition Services Division

HNS # 19-2021

MEMORANDUM

To: All Local Educational Agencies Operating the National School Lunch Program, Seamless Summer Option, or Summer Food Service Program

From: Melissa Conner, Associate Superintendent

Date: June 17, 2021

Subject: Updates to the Uniform System of Financial Records for Arizona School Districts Chart of Accounts Effective July 1, 2020 Related to the Fresh Fruit and Vegetable Program and NSLP Equipment Grant

Original Signed

The purpose of this memorandum is to provide guidance related to the new updates to the Uniform System of Financial Records (USFR) for Arizona School Districts Chart of Accounts for the Fresh Fruit and Vegetable Program (FFVP) and NSLP Equipment Grant effective July 1, 2020 to School Food Authorities (SFAs) that use the USFR for their accounting and financial reporting.

USFR for Arizona School Districts

The USFR is the accounting and financial reporting manual for Arizona school districts developed by the Office of the Auditor General and the Arizona Department of Education pursuant to Arizona Revised Statutes (A.R.S.) §15-271. The USFR prescribes the minimum internal control policies and procedures to be used by Arizona school districts for accounting, financial reporting, budgeting, attendance reporting, and various other compliance requirements. These policies and procedures are in conformity with generally accepted practices and federal and state laws. However, districts may use alternative policies and procedures if they provide the same level of internal control over accounting, financial reporting, and compliance with state and federal laws. Sections within the USFR are revised periodically for changes in laws, regulations, and accounting pronouncements that cover school district accounting, financial reporting, and compliance with state and federal laws. For additional information about the USFR or to access a PDF of the USFR manual, please visit <https://www.azauditor.gov/usfr>.

Updates related to the FFVP and NSLP Equipment Grant made to the USFR

Effective July 1, 2020, the USFR requires districts that receive FFVP and/or NSLP Equipment Grant monies to establish sub-funds in the 511-514 range to separately account for each grant. These funds should roll up to Fund 510 for reporting purposes.

If you have questions or concerns regarding this memorandum, please contact Grants Management directly at 602-542-3901, Option 1 or via [Help Desk](#).

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Washington, D.C. 20250-9410;*
- 2. fax: (202) 690-7442; or*
- 3. email: program.intake@usda.gov.*

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